



**GOVERNMENT OF MEGHALAYA**  
**EXCISE, REGISTRATION, TAXATION & STAMPS**  
**DEPARTMENT**

**NOTIFICATION**

No. 08/2019-State Tax(Rate)

Dated Shillong the 29<sup>th</sup> March, 2019.

No. ERTS(T) 4/2019/200 - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in Government notification No. ERTS(T). 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 88, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
"452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), as prescribed in notification No. 07 / 2019- State Tax (Rate), dated 29<sup>th</sup> March, 2019,</p> <p><i>Explanation.</i> For the purpose of this entry,-</p> <p>(i) the term "promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p>



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		<p>(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.</p>
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2. This notification shall come into force with effect from the 1<sup>st</sup> of April, 2019.

*-sd/-*  
*H. Marwein*

*Additional Chief Secretary to the Government of Meghalaya  
Excise, Registration, Taxation & Stamps Department*

**Memo No. ERTS(T) 4/2019/200 - A**

**Dated Shillong the 29<sup>th</sup> March, 2019.**

Copy forwarded to :-

1. P. S. to Chief Minister for favour of information of the Chief Minister.
2. P. S. to Chief Secretary for favour of information of the Chief Secretary.
3. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
5. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001.
7. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
9. All Administrative Departments.

10. All Heads of Department.
11. The Director, Printing and Stationery, Meghalaya, Shillong with a request to cause publication of the above Notification in the Gazette of Meghalaya Extra Ordinary issue and furnish this Department with 50 spare copies.
12. Assembly Secretariat.
13. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

*B Singh*  
**Deputy Secretary to the Government of Meghalaya**  
**Excise, Registration, Taxation & Stamps Department**

Note: - The principal notification No. ERTS(T). 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 88, dated the 5<sup>th</sup> July, 2017 and last amended by notification No. ERTS(T) 65/2017/469, State Tax (Rate), dated the 31<sup>st</sup> December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 12, dated the 18<sup>th</sup> January, 2019.