

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS
DEPARTMENT

NOTIFICATION

No. 20/2019- State Tax (Rate)

Dated Shillong, the 30th September, 2019.

No. ERTS (T) 4/2019/419 - In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Meghalaya, ERTS Department, No. ERTS (T) 65/2017/11, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 98, dated the 5th July, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) against serial number 7, for the entries relating thereto in column (3), (4) and (5), the following items and entries shall be substituted, namely, -

(3)	(4)	(5)
“(i) Supply of ‘hotel accommodation’ having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent.	6	-
(ii) Supply of ‘restaurant service’ other than at ‘specified premises’	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
(iv) Supply of ‘outdoor catering’, at premises other than ‘specified premises’ provided by any person other than- (a) suppliers providing ‘hotel accommodation’ at ‘specified premises’, or (b) suppliers located in ‘specified premises’.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> (iv)]
(v) Composite supply of ‘outdoor catering’ together with renting of premises (including hotel, convention center, club,	2.5	Provided that credit of input tax

<p>and/or, shamiana or any other place, specially arranged for organising a function) at premises other than 'specified premises' provided by any person other than-</p> <p>(a) suppliers providing 'hotel accommodation' at 'specified premises', or</p> <p>(b) suppliers located in 'specified premises'.</p>		<p>charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation (iv)</i>]</p>
<p>(vi) Accommodation, food and beverage services other than (i) to (v) above</p> <p>Explanation:</p> <p>(a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract state tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry.</p> <p>(b) This entry covers supply of 'restaurant service' at 'specified premises'</p> <p>(c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.</p> <p>(d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.</p> <p>(e) This entry covers composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.</p>	<p>9</p>	

- (b) against serial number 10, in column (2), after the word "vehicles", the words "with operators" shall be inserted;
- (c) against serial number 10, in column (3), in item (iii), the words "or without" shall be omitted;
- (d) against serial number 15, in column (3), item (iv) and the entries relating thereto in column (4) and (5) shall be omitted;
- (e) against serial number 15, in column (3), in item (vii), the brackets and words ", (iv)" shall be omitted;
- (f) against serial number 17, in column (2), the figures and words ", with or" shall be omitted;
- (g) against serial number 17, in column (3), item (v) and (vii) and the entries relating thereto in column (4) and (5) shall be omitted;
- (h) against serial number 17, in column (3), for item (viii), the following shall be substituted;

(3)
"(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (vii) above."

- (i) against serial number 21, after item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both	6	

- against serial number 21, in column (3), in item (ii), for the brackets and words "(i) above", the brackets and words "(i) and (ia) above" shall be substituted;
- (k) against serial number 24, in column (2), after the numbers "9986", the brackets, words and figures "(Support services to agriculture, hunting, forestry, fishing, mining and utilities)" shall be inserted;
- (l) against serial number 24, in column (3), in item (ii), for the words "Service of", the words "Support services to" shall be substituted;
- (m) against serial number 26, in column (3), in item (i), in clause (c), after the words "products", the figures and words ", other than diamonds," shall be inserted;
- (n) against serial number 26, in column (3), after item (ia) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);	0.75	-
(ic) Services by way of job work in relation to bus body building;	9	-
(id) Services by way of job work other than (i), (ia), (ib) and (ic) above;	6	-;

- (o) against serial number 26, in column (3), in item (iv), after the brackets, words and figures "(ia),", the brackets, words and figures "(ib), (ic), (id),", shall be inserted;
- (ii) in the paragraph 2A, the word "registered" shall be omitted;
- (iii) in paragraph 4 relating to explanation, after clause (xxxix), the following clauses shall be inserted, namely:-

"(xxxii) 'Restaurant service' means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

(xxxiii) 'Outdoor catering' means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.

(xxxiv) 'Hotel accommodation' means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.

(xxxv) 'Declared tariff' means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(xxxvi) 'Specified premises' means premises providing 'hotel accommodation' services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent."

- (iv) in the 'Annexure: Scheme of Classification of Services', annexed to the notification, -
- (a) against serial number 119 to 124, in column (4), for the words "with or without", wherever they occur, the word "with" shall be substituted;
- (b) against serial number 232 to 240, in column (4), for the words "with or without", wherever they occur, the word "without" shall be substituted."

2. This notification shall come into force with effect from the 1st day of October, 2019.

Sd/-

S. A. Synrem

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department
Dated Shillong, the 30th September, 2019.

Memo No. ERTS(T) 4/2019/419-A

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. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
4. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
5. Accountant General (A & E), Meghalaya, Shillong-793001
6. The Secretary to the Govt. of Meghalaya, Finance Department.
7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
8. All Administrative Departments.
9. All Heads of Department.
10. 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.
11. Assembly Secretariat.
12. 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 No. ERTS (T) 65/2017/11, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 98, dated the 5th July, 2017 and was last amended by notification No. 10/2019-State Tax (Rate) issued vide No. ERTS (T) 4/2019/242, dated the 10th May, 2019.

