

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

NOTIFICATION

No. 22/2019- State Tax (Rate)

Dated Shillong, the 30th September, 2019

No. ERTS (T) 4/2019/421 - In exercise of the powers conferred by sub-section (3) of section 9 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 the notification of the Government Meghalaya, ERTS Department, No. ERTS (T) 65/2017/13, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 100, dated the 5th July, 2017, namely:-

In the said notification, in the Table, -

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely: -

| (1) | (2) | (3) | (4) |
|-----|---|---|---|
| "9 | Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like. | Music composer, photographer, artist, or the like | Music company, producer or the like, located in the taxable territory. ”; |

- (ii) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) |
|-----|---|--------|--|
| "9A | Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher. | Author | Publisher located in the taxable territory: Provided that nothing contained in this entry shall apply where, - (i) the author has taken registration under the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional MGST commissioner, as the case may be, that he |

| | | | |
|--|--|--|--|
| | | | <p>exercises the option to pay State tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Meghalaya Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Meghalaya Goods and Service Tax Act, 2017 (Act 10 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher.”;</p> |
|--|--|--|--|

(iii) after serial number 14 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) |
|-----|--|--|--|
| “15 | Services provided by way of renting of a motor vehicle provided to a body corporate. | Any person other than a body corporate, paying MGST @2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business | Anybody corporate located in the taxable territory. |
| 16 | Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended. | Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI | Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.”. |

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

**Annexure I
FORM
(9A of Table)**

(Declaration to be filed by an author for exercising the option to pay tax on the "supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 or before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____

Date _____

To

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

Declaration

1. I have taken registration under the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), and I hereby exercise the option to pay state tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. ERTS (T) 65/2017/13, dated the 29th June, 2017,, supplied by me, under forward charge in accordance with section 9 (1) of MGST Act, and to comply with all the provisions of MGST Act, 2017 (Act 10 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____

Name _____

GSTIN _____

Place _____

Date _____

(Declaration to be made in the invoice by the author exercising the option to pay tax on the "supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge.)

Declaration
(9A of Table)

I have exercised the option to pay State tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. ERTS (T) 65/2017/13, dated the 29th June, 2017, under forward charge.

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) 4/2019/421-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.,

Boyer

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

Note: -The principal notification No. ERTS (T) 65/2017/13, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 100, dated the 5th July, 2017 and was last amended by notification No. 5/2019 - State Tax (Rate) issued vide No. ERTS (T) 4/2019/197, dated the 29th March, 2019 vide number 173, dated the 17th April, 2019.

