



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

**NOTIFICATION
No.28/2019- State Tax (Rate)**

Dated : Shillong, the 31st December, 2019.

No. ERTS(T)4/2019/Pt/62 - In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government No. ERTS (T) 65/2017/12, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 89, dated the 5th July, 2017, namely:-

In the said notification, in the Table, against serial number 41, -

(a) in column (3), for the figure "50", at both the places where they occur, the figure "20" shall be substituted:

(b) for the entry in column (5), the following entries shall be substituted, namely, -

(5)

"Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:

Provided further that the Government of Meghalaya concerned shall monitor and enforce the above condition as per the order issued by the Government of Meghalaya in this regard:

Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of state tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the state tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same."

2. This notification shall come into force with effect from the 1st day of January, 2020.



Sd/-
S. A. Synrem
Commissioner & Secretary to the Government of Meghalaya
Excise, Registration, Taxation and Stamps Department

Memo No. ERTS(T)4/2019/Pt/62 - A

Dated : Shillong, the 31st December, 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.,

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

Note: -The principal notification No. ERTS (T) 65/2017/12, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 89, dated the 5th July, 2017 and was last amended by notification No. 21/2019 - State Tax (Rate) issued vide notification No. ERTS (T) 4/2019/420, dated the 30th September, 2019.