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

#### NOTIFICATION No.29/2019- State Tax (Rate)

## Dated : Shillong, the 31<sup>st</sup> December, 2019.

No. ERTS(T) 4/2019/Pt/63 - 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 No. ERTS (T) 65/2017/13, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 90, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely: -

.1.1	(2)	(3)	(4)
	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging State tax at the rate of 6 per cent. to the service recipient	in the taxable

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

### Memo No. ERTS(T) 4/2019/Pt/63 - A

#### Dated : Shillong, the 31<sup>st</sup> December, 2019.

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- 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
- 9. All-Administrative Departments.

- All Heads of Department.
- 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.,

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

Note: -The principal notification No. ERTS (T) 65/2017/13, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 90, dated the 5<sup>th</sup> July, 2017 and was last amended by notification No. 22/2019 - State Tax (Rate) issued vide Notification No. ERTS (T) 4/2019/421, dated the 30<sup>th</sup> September, 2019.