

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

**NOTIFICATION**

**No. 22/2021- State Tax (Rate)**

**Dated Shillong, the 31<sup>st</sup> December, 2021**

**No. ERTS (T) 65/2017/Pt III/67 -** In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, and in supersession of notification of the Government in Excise, Registration, Taxation and Stamps Department, No. 15/2021 – State Tax (Rate), dated the 18<sup>th</sup> November, 2021, , hereby makes the following amendments in the notification of the Government, Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/11, dated 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 98, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification, in the TABLE, against serial number 3,-

- 1) in column (3), in the heading “Description of Service”, in items (iii),(vi),(ix) and (x), for the words “Union territory, a local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
  - 2) in column (3), in the heading “Description of Service”, in item (vii), for the words “Union territory, local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
  - 3) in column (5), in the heading “Condition”, the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted.
2. This notification shall come into force with effect from the 1st day of January, 2022.

*Sd/-*

*(S. A. Synrem)*

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

**Memo No. ERTS (T) 65/2017/Pt III/67-A**

**Dated Shillong, the 31<sup>st</sup> December, 2021.**

**Copy forwarded to:**

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. P. S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
6. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
7. Accountant General (A & E), Meghalaya, Shillong-793001.
8. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.

9. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
10. All Administrative Departments.
11. All Heads of Department.
12. 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 20 spare copies.
13. Assembly Secretariat.
14. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*



***Under Secretary to the Govt. of Meghalaya  
Excise, Registration, Taxation & Stamps Department***

Note: - The principal notification No. ERTS (T) 65/2017/11, dated 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 98, dated the 5<sup>th</sup> July, 2017, and last amended by notification No. 06/2021 - State Tax (Rate), dated the 30th September, 2021 *vide* number 178, dated the 25th October, 2021