

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

**NOTIFICATION
No. 05/2022-State Tax (Rate)**



Dated Shillong, the 31st July, 2022

No. ERTS (T) 65/2017/Pt III/220 - 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 of Meghalaya, Excise, Registration, Taxation and Stamps 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 05th July, 2017, namely: -

In the said notification, in the Table, -

(1) against serial number 1, in column (2), -

- (a) the words, figures and symbols “who has not paid state tax at the rate of 6%,” shall be omitted;
- (b) after the proviso the following proviso shall be inserted, namely: -

“Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the MGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”;

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”:

300

(4) after Annexure II, the following annexure shall be inserted, namely: -

“Annexure III

Declaration

I/we have taken registration under the MGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge.”

II. This notification shall come into force with effect from the 18th July, 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/220 –A

Dated Shillong, the 13th July, 2022.

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) 65/2017/13, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 100, dated the 05th July, 2017 and was last amended vide notification no. 29/2019 -State Tax (Rate), dated the 31st December, 2019 published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 24, dated the 28th January, 2020