

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

**NOTIFICATION**  
**No. 08/2023 -State Tax (Rate)**

**Dated Shillong, the 26<sup>th</sup> July, 2023**

**No. ERTS (T) 65/2017/Pt III/Vol I/467 -** 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 Excise, Registration, Taxation and Stamps Department No ERTS (T) 65/2017/13, dated 29<sup>th</sup> June, 2017 published in the Meghalaya Gazette, Extraordinary, Part II A vide No. 96, dated the 5<sup>th</sup> July, 2017, namely: -

In the notification, in Annexure III, for the words and figures “during the Financial Year \_\_\_\_ under forward charge”, the words and figures “from the Financial Year \_\_\_\_ under forward charge and have not reverted to reverse charge mechanism ” shall be substituted.

2. This notification shall come into force with effect from 27<sup>th</sup> July, 2023.

*Sd/-*  
*(Sibhi Chakravarthy Sadhu)*  
*Secretary to the Government of Meghalaya*  
*Excise, Registration, Taxation & Stamps Department*

**Memo No. ERTS (T) 65/2017/Pt III/Vol I/467-A      Dated Shillong, the 26<sup>th</sup> July, 2023.**  
**Copy 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 Chief Secretary for favour of information of the 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: FINAT Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001.
7. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Secretary to the Govt. of Meghalaya, 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.,



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

Note: -The principal notification No ERTS (T) 65/2017/13, dated 29<sup>th</sup> June, 2017 published in the Meghalaya Gazette, Extraordinary, Part II A vide No. 96, dated the 5<sup>th</sup> July, 2017 and was last amended vide notification no. 02/2023 -State Tax (Rate), dated the 28<sup>th</sup> February, 2023 published in the Meghalaya Gazette, Extraordinary, Part II A vide No. 94, dated the 18<sup>th</sup> March, 2023.