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GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

Dated Shillong, the 13th Feb, 2018

No. ERTS(T) 65/2017/342 - In exercise of the powers conferred by section 54 of the Meghalaya Goods and Services Tax Act, 2017, sub-rule (5) of rule 96A of the Meghalaya Goods and Services Tax Rules, 2017 except as respects things done or omitted to be done before such supersession, the Government of Meghalaya hereby specifies conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person who intends to supply goods or services for export without payment of integrated tax -

(i) all registered persons who intend to supply goods or services for export without payment of integrated tax shall be eligible to furnish a Letter of Undertaking in place of a bond except those who have been prosecuted for any offence under the Meghalaya Goods and Services Tax Act, 2017 (12 of 2017) or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees;

(ii) the Letter of Undertaking shall be furnished on the letter head of the registered person, in duplicate, for a financial year in the annexure to FORM GST RFD – 11 referred to in sub-rule (1) of rule 96A of the Meghalaya Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor;

(iii) where the registered person fails to pay the tax due along with interest, as specified under sub-rule (1) of rule 96A of Meghalaya Goods and Services Tax Rules, 2017, within the period mentioned in clause (a) or clause (b) of the said sub-rule, the facility of export without payment of integrated tax will be deemed to have been withdrawn and if the amount mentioned in the said sub-rule is paid, the facility of export without payment of integrated tax shall be restored.



2. The provisions of this notification shall *mutatis mutandis* apply in respect of zero-rated supply of goods or services or both made by a registered person (including a Special Economic Zone developer or Special Economic Zone unit) to a Special Economic Zone developer or Special Economic Zone unit without payment of integrated tax.

Sd/-
P. W. Ingty
Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.

Memo No. ERTS(T) 65/2017/342-A

Dated Shillong, the 13th Feb, 2018

Copy to:-

1. P. S. to Chief Minister for favour of information of the Chief Minister
2. P. S. to Minister i/c Taxation for favour of information of the Minister.
3. P. S. to Chief Secretary for favour of information of the Chief Secretary.
4. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
6. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
- ✓ 7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
8. All Deputy Commissioners
9. The Sub Divisional Officers.
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 200 spare copies.
13. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
14. Accountant General (A & E), Meghalaya, Shillong-793001
15. Assembly Secretariat.

16. The Under Secretary to the Govt. of Meghalaya, Printing & Stationery Department
17. The Joint Commissioner of Taxes, Meghalaya, Shillong.
18. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
19. The Assistant Commissioner of Taxes, Meghalaya, Shillong

By order etc.,

Pray

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