

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

**Notification**

*Dated Shillong, the 31<sup>st</sup> Oct, 2017.*

**No. ERTS(T) 65/2017/Pt I/33** - In exercise of the powers conferred by sub-section (1) of section 6 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the "MGST Act"), on the recommendations of the Council, the Government of Meghalaya hereby specifies that the officers appointed under the respective Central Goods and Services Tax Act, 2017 (hereafter in this notification referred to as "the said Act") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Act (hereafter in this notification referred to as "the said officers") by the Commissioner of the said Act, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the MGST Act read with the rules made thereunder except rule 96 of the Meghalaya Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

*Sd/-*

*P. W. Ingty*

*Additional Chief Secretary to the Government of Meghalaya*  
*Excise, Registration, Taxation & Stamps Department.*

**Memo No. ERTS(T) 65/2017/Pt I/33-A**

*Dated Shillong, the 31<sup>st</sup> Oct, 2017*

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.
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/Sub Divisional Officers.
9. All Administrative Departments.
10. All Heads of Department.
11. 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 100 spare copies.
12. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
13. Accountant General (A & E), Meghalaya, Shillong-793001
14. Assembly Secretariat.
- ✓ 15. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

*Shri. L. Khongit, DCT*

*By order etc.,*

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

✓  
*Wk*