

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

Notification

Dated Shillong, the 28th March, 2018.

No. ERTS(T) 79/2017/562 - Whereas, as per section 55 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the said Act), the Government of Meghalaya may, on the recommendations of the Council, by notification, specify any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf (hereafter in this notification referred to as the specified persons), who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them;

Whereas, the Government of Meghalaya has laid down the conditions and restrictions for claiming of refund of taxes under section 55 of the said Act vide the Meghalaya Goods and Services Tax Rules, 2017, issued vide notification No. ERTS(T)79/2017/468, Dated the 29th December, 2017, published in the Gazette of Meghalaya, Extraordinary, Part IIA, vide number 295, dated the 29th December, 2017 and last amended vide notification No. ERTS(T)79/2017/544, dated the 23rd March, 2018.

Whereas, as per sub-section (2) of section 54 of the said Act, the specified persons, as notified under section 55 of the said Act, are entitled to a refund of tax paid by them on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received;

Whereas, the facility for filing the claim of refunds under section 55 of the said Act has been made available on the common portal recently;

Now, therefore, in exercise of the powers conferred by section 148 of the said Act, the Government of Meghalaya, on the recommendations of the Council, hereby notifies the specified persons as the class of persons who shall make an application for refund of tax paid by it on inward supplies of goods or services or both, to the jurisdictional tax authority, in such form and manner as specified, before the expiry of eighteen months from the last date of the quarter in which such supply was received.

Sd/-

P. W. Ingty

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

Copy to:-

1. P. S. to Chief Minister for favour of information of the Chief Minister
2. P. S. to Chief Secretary for favour of information of the Chief Secretary.
3. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
4. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
5. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
6. All Administrative Departments.
7. 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.
8. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
9. Accountant General (A & E), Meghalaya, Shillong-793001
10. Assembly Secretariat.
11. The Joint Commissioner of Taxes, Meghalaya, Shillong.
12. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
13. The Assistant Commissioner of Taxes, Meghalaya, Shillong
14. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

B. Singh

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