



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

NOTIFICATION

No. 50/2018 - State Tax

Dated Shillong the 13th September, 2018

No. ERTS(T) 65/2017/Pt I/240 — In exercise of the powers conferred by sub-section (3) of section 1 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) and in supersession of the notification of the Government of Meghalaya, ERTS Department notification No. ERTS (T) 65/2017/Pt/26, dated the 01st November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 220 dated the 21st November, 2017, except as respects things done or omitted to be done before such supersession, the Government of Meghalaya hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body,

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one per cent. or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

Sd/-

H. Marwein

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

Memo No. ERTS (T) 65/2017/Pt I/240-A

Dated Shillong, the 13th September, 2018.

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. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
5. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
- ✓ 6. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
7. All Administrative Departments.
8. All Heads of Department.
9. 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 50 spare copies.
10. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.

11. Accountant General (A & E), Meghalaya, Shillong-793001
12. Assembly Secretariat.
13. The Joint Commissioner of Taxes, Meghalaya, Shillong.
14. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
15. The Assistant Commissioner of Taxes, Meghalaya, Shillong
16. NIC, Shillong for uploading in the Meghalaya Website

By order etc.,

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