

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

**NOTIFICATION**

No. 73/2018-State Tax

*Dated Shillong, the 31<sup>st</sup> December, 2018.*

**No. ERTS(T) 65/2017/Pt/443-** In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 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, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Meghalaya No. 50/2018- State Tax issued vide No. ERTS(T)65/2017/Pt.I/240, dated the 13<sup>th</sup> September, 2018 published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 348 dated the 24<sup>th</sup> September, 2018, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

*Sd/-*

*H. Marwein*

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

**Memo No. ERTS(T) 65/2017/Pt/443-A**

**Dated Shillong, the 31<sup>st</sup> December, 2018.**

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. 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. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001
7. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
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 50 spare copies.
12. Assembly Secretariat.
13. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

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

Note:- The principal notification No. 50/2018- State Tax issued vide No. ERTS(T)65/2017/Pt.I/240, dated the 13<sup>th</sup> September, 2018 published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 348 dated the 24<sup>th</sup> September, 2018 and last amended vide notification No. 61/2018-State Tax, issued vide No. ERTS(T)65/2017/Pt.II/59, dated the 05<sup>th</sup> November, 2018.