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

**THE MEGHALAYA GOODS AND SERVICES TAX (REMOVAL OF
DIFFICULTIES) ORDER, 2017
Order No. 04/2019-State Tax**

Dated Shillong the 29th March, 2019.

No. ERTS(T) 4/2019/203 - Whereas, sub-section (2) of section 17 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this Order referred to as the "said Act") provides that the input tax credit shall be restricted to so much of input tax as is attributable to the taxable supplies;

And whereas sub-section (3) of section 17 of said Act provides that the value for the purpose of sub-section (2) of section 17 of the said Act shall be such as prescribed by rules;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Government of Meghalaya, on recommendations of the Council, hereby makes the following Order, namely:-

1. Short title. -- This Order may be called the Meghalaya Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.
3. This Order shall come into force with effect from the 1st day of April, 2019.

- Sd/-

H. Marwein

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



Contd..../-

Copy forwarded 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.,

Begun

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