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

422/12/12

## **NOTIFICATION**

## No. 70/2019 - State Tax

## Dated Shillong the 13<sup>th</sup> December, 2019.

No. ERTS(T) 4/2019/Pt/36 - In exercise of the powers conferred by sub-rule (4) to rule 48 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

This notification shall come into force from the 1st day of April, 2020.

Sd/-Shri. D. D. Sangma Moint Secretary to the Government of Meghalaya Ecclise, Registration, Taxation & Stamps Department

Memo.No. ERTS (T) 4/2019/Pt/36 - A

Dated Shillong the 13<sup>th</sup> December, 2019.

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. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
- 4. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
- 5. Accountant General (A & E), Meghalaya, Shillong-793001.
- 6. The Secretary to the Govt. of Meghalaya, Finance Department.
- The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
- 8. All Administrative Departments.
- 9. All Heads of Department.
- 10. 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.
- 11. Assembly Secretariat.
- 12. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

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

