



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

**NOTIFICATION**

**No.08/2020 – State Tax**

Dated : Shillong, the 2<sup>nd</sup> March, 2020.

No. ERTS (T) 2/2020/84 - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Meghalaya Goods and Services Tax (Second Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date issue by the Government.

2. In the Meghalaya Goods and Services Tax Rules, 2017, with effect from the 1<sup>st</sup> March, 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be substituted, namely:-


“(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

*Explanation:-* For the purposes of this sub-rule, the expression “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.”.

Sd/-

S. A. Synrem

Commissioner & Secretary to the Government of Meghalaya

 Excise, Registration, Taxation and Stamps Department

Dated: Shillong, the 2<sup>nd</sup> March, 2020.

Memo No. ERTS (T) 2/2020/84 -A

Copy forwarded to :-

- SBD
1. P. S. to Minister in-charge Taxation for favour of information of the 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/ERTS Department.
  7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
  8. All Administrative Departments.
  9. All Heads of Department.

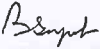
RECEIPT

08 MAR 2020

1,3276-77

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 30 spare copies.
11. Assembly Secretariat.
12. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

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

Note: The principal rules were issued vide No. ERTS (T) 79/2017/468, dated 29-12-2017 and published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No.295, dated 29-12-2017 and last amended vide notification No. 02/2020 - State Tax issued vide No. ERTS (T) 2/2020/60, dated the 01<sup>st</sup> January, 2020 and published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 33, dated 10-02-2020.