

GOVERNMENT OF MEGHALAYA
EXCISE: REGISTRATION, TAXATION & STAMPS
DEPARTMENT
NOTIFICATION

No. 70/2020 - State Tax



Dated Shillong, the 30th September, 2020.

No. ERTS (T) 65/2017/Pt II/95 - In exercise of the powers conferred by sub-rule (4) of rule 48 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government, ERTS Department No. 13/2020 - State Tax, dated the 21st March, 2020 and published in the Gazette of Meghalaya, Extraordinary Part II A, *vide* number 95, dated 4th May, 2020 namely:-

In the said notification, in the first paragraph, -

- (i) for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;
- (ii) after the words "goods or services or both to a registered person", the words "or for exports" shall be inserted.

Sd/-

S. A. Synrem

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

Memo No. ERTS (T) 65/2017/Pt II/95-A

Dated Shillong, the 30th September, 2020.

Copy forwarded to the:

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. Leader of Opposition of the Meghalaya Legislative Assembly.
4. P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
6. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
7. Accountant General (A & E), Meghalaya, Shillong-793001.
8. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
- ✓ 9. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
10. All Administrative Departments.
11. All Heads of Department.
12. 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 20 spare copies.
13. Assembly Secretariat.
14. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

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

Note: The principal notification No. 13/2020 - State Tax, dated the 21st March, 2020 was published in the Gazette of Meghalaya, Extraordinary Part II A, *vide* number 95, dated 4th May, 2020 and was subsequently amended *vide* notification No. 61/2020-State Tax, dated the 30th July, 2020.