

**GOVERNMENT OF MEGHALAYA**  
**EXCISE, REGISTRATION, TAXATION & STAMPS**  
**DEPARTMENT**  
**NOTIFICATION**  
**No. 23/2021 - State Tax**



Dated Shillong, the 1<sup>st</sup> June, 2021

No. ERTS (T) 65/2017/Pt II/351 - In exercise of the powers conferred by sub-rule (4) of rule 48 of the Meghalaya Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.13/2020 – State Tax, dated the 21<sup>st</sup> March, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 95, dated the 4<sup>th</sup> May, 2020, namely: —

In the said notification, in the first paragraph, after the words “notifies registered person, other than”, the words “a government department, a local authority,” 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/351-A

Dated Shillong, the 1<sup>st</sup> June, 2021.

Copy forwarded to:

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. P. S. to the 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 21<sup>st</sup> March, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 95, dated the 4<sup>th</sup> May, 2020 and was last amended vide notification number 05/2021 – State Tax, dated the 8<sup>th</sup> March, 2021, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 44, dated the 15<sup>th</sup> March, 2021.