

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

No. 5/2023 -State Tax

Dated Shillong, the 31st March, 2023

No. ERTS (T) 65/2017/Pt III/419 - In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Meghalaya Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department No. 27/2022-State Tax, dated the 26th December, 2022 published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 22, dated the 12th January, 2023, namely:-

In the said notification, for the words, "provisions of", the words "proviso to" shall be substituted.

2. They shall be deemed to have come into force from the 26th day of December, 2022.

Sd/-
(Sanjay Goyal)
Commissioner & Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.

Memo No. ERTS (T) 65/2017/Pt III/419 -A
Copy forwarded to:

Dated Shillong, the 31st March, 2023.

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 Chief Secretary for favour of information of the 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: FINAT Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001.
7. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Secretary to the Govt. of Meghalaya, 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.

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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.,

Deputy Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department

Note: - The principal Notification No. 27/2022- State Tax, dated the 26th December, 2022, was published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 22, dated the 12th January, 2023.