

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

**NOTIFICATION**

**No. 34/2023 -State Tax**

**Dated Shillong, the 31<sup>st</sup> July, 2023**



**No. ERTS (T) 65/2017/Pt III/Vol I/556** - In exercise of the powers conferred by sub-section (2) of section 23 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter referred to as the said Act), the Government, on the recommendations of the Council, hereby specifies the persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act and having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with the provisions of sub-section (1) of section 22 of the said Act, as the category of persons exempted from obtaining registration under the said Act, subject to the following conditions, namely: —

- (i) such persons shall not make any inter-State supply of goods;
- (ii) such persons shall not make supply of goods through electronic commerce operator in more than one State or Union territory;
- (iii) such persons shall be required to have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961);
- (iv) such persons shall, before making any supply of goods through electronic commerce operator, declare on the common portal their Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961), address of their place of business and the State or Union territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal;
- (v) such persons have been granted an enrolment number on the common portal on successful validation of the Permanent Account Number declared as per clause (iv);
- (vi) such persons shall not be granted more than one enrolment number in a State or Union territory;
- (vii) no supply of goods shall be made by such persons through electronic commerce operator unless such persons have been granted an enrolment number on the common portal; and

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(viii) where such persons are subsequently granted registration under section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of October, 2023.

*Sd/-*

*(Sibhi Chakravarthy Sadhu)*

*Secretary to the Government of Meghalaya*

*Excise, Registration, Taxation & Stamps Department*

**Memo No. ERTS (T) 65/2017/Pt III/Vol I/556-A      Dated Shillong, the 31<sup>st</sup> July, 2023.**

**Copy 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 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. 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.
12. Assembly Secretariat.
13. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*



*Deputy Secretary to the Govt. of Meghalaya*

*Excise, Registration, Taxation & Stamps Department*