

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

**NOTIFICATION**

**No. 03/2024- State Tax**



**Dated Shillong, the 5<sup>th</sup> January, 2024**

**No. ERTS (T) 65/2017/Pt III/Vol I/688** - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby rescinds the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No. 30/2023-State Tax, dated the 31<sup>st</sup> July, 2023 published in the Meghalaya Gazette, Extraordinary, Part II A, vide No. 195, dated the 23<sup>rd</sup> August, 2023, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force from 1<sup>st</sup> day of January, 2024.

*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/688-A**      **Dated Shillong, the 5<sup>th</sup> January, 2024.**

**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. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
7. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
8. Accountant General (A & E), Meghalaya, Shillong-793001.
9. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
10. The Secretary to the Govt. of Meghalaya, ERTS Department.
11. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
12. The Additional Commissioner of Taxes, Meghalaya, Shillong for favour of information.
13. All Administrative Departments.
14. 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.
15. Assembly Secretariat.
16. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

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