

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

Dated Shillong, the 10<sup>th</sup> November, 2021

No. ERTS (T) 18/2018/105 - In exercise of the powers conferred under Clause (a) of sub Rule (2) of Rule 109A hereby appoints the Additional Commissioner of State Tax as the Appellate Authority for the purpose of sub-section (2) of Section 107 of the Meghalaya Good and Services Tax Act and Rules, 2017, and in exercise of the powers conferred by clause (b) of sub Rule (1) of Rule 109A of the Meghalaya Goods and Services Tax (MGST) Rules, 2017, the Government of Meghalaya hereby appoints the Joint Commissioner of State Tax as the Appellate Authority for the purpose of sub-section (1) of Section 107 of the Meghalaya Goods and Services Tax Act and Rules, 2017.

This notification shall come into effect immediately and until further order.

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

Memo No. ERTS(T) 18/2018/105-A,

Dated Shillong, the 10<sup>th</sup> November, 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 Additional Commissioner of Taxes, Meghalaya, Shillong.
13. The Joint Commissioner of Taxes, Meghalaya, Shillong.
14. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
15. The Assistant Commissioner of Taxes, Meghalaya, Shillong.
16. 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.
17. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

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