

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

**NOTIFICATION**

**No. 8/2024 - State Tax (Rate)**

**Dated Shillong, the 08<sup>th</sup> October, 2024**

**No. ERTS (T) 65/2017/Pt III/Vol I/921** - In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/12, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 99, dated the 05th July, 2017, namely:—

In the said notification, in the Table, -

(A) after serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"25A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/ transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.	Nil	Nil"

(B) after serial number 44 and the entries relating thereto, the following serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"44A	Heading 9981	Research and development services against consideration received in the form of grants supplied by -  (a) a Government Entity; or (b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-	Nil	Provided that the research association, university, college or other institution, notified under

		section (1) of section 35 of the Income Tax Act, 1961		clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service”
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(C) after serial number 66 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“66A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.	Nil	Nil”

(D) for serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“69	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by - (a) the National Skill Development Corporation set up by the Government of India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the National Council for Vocational Education and Training; (d) an Assessment Agency recognized by the National Council	Nil	Nil”



		<p>for Vocational Education and Training;</p> <p>(e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training,</p> <p>in relation to-</p> <p>(i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or</p> <p>(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>(iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.</p>		
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(E) against serial number 71, in column (3), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(ii) in paragraph 2 of the said notification,

(A) in item (h), -

(a) in sub-item (i), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(b) in sub-item (ii), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

This notification shall come into force with effect from the 10<sup>th</sup> day of October, 2024.

*Sd/-*  
*(Sibhi C. Sadhu, IAS)*  
*Secretary to the Government of Meghalaya*  
*Excise, Registration, Taxation & Stamps Department*

**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, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
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 Joint 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.,*

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

Note: The principal notification No. ERTS (T) 65/2017/12, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 99, dated the 05<sup>th</sup> July, 2017 and was last amended *vide* notification number 04/2024-State Tax (Rate), dated 12<sup>th</sup> July, 2024.