

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



NOTIFICATION

No. 07/2025 -State Tax

Dated Shillong, the 23rd January, 2025

No. ERTS (T) 3/2025/75 – In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely: —

- (1) These rules may be called the Meghalaya Goods and Services Tax (Amendment) Rules, 2025.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

In the Meghalaya Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely: -

“16A. Grant of temporary identification number.- Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.”.

1. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures “FORMGSTREG-10”, the words, letters and figures “or in the intimation furnished by the composition taxpayer in FORM GST CMP-02” shall be inserted.
2. In the said rules, with effect from a date to be notified, in rule 87, in the sub-rule (4), after the words “common portal”, the words, figures and letters “as per rule 16A” shall be inserted.
3. In the said rules, with effect from a date to be notified, for FORM REG-12, the following form shall be substituted, namely:—

NK.

“FORMGSTREG-12

[See rule 16(1),16A]

Reference Number-

Date:

To

(Name):

(Address):

Temporary Registration Number/Temporary Identification Number

Order of Grant of Temporary Registration/Suo Moto Registration/Temporary Identification Number

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PART A

| Details of person to whom temporary registration granted | | |
|--|------------------------------------|----------------------------|
| 1. | Name and Legal Name, if applicable | |
| 2. | Gender | Male/Female/Other |
| 3. | Father's Name | |
| 4. | Date of Birth | DD/MM/YYYY |
| 5. | Address of the Person | Building No./Flat No. |
| | | Floor No. |
| | | Name of Premises/Building |
| | | Road/Street |
| | | Town/City/Locality/Village |
| | | Block/Taluka |
| | | District |
| | | State |
| | PIN Code | |

| | | |
|--|---|--|
| 6. | Permanent Account Number of the person, if available | |
| 7. | Mobile No. | |
| 8. | Email Address | |
| 9. | Other ID, if any (Voter ID No./Passport No./Driving License No./Aadhaar No./Other) | |
| 10. | Reasons for temporary registration | |
| 11. | Effective date of registration/temporary ID | |
| 12. | Registration No./Temporary ID | |
| 13. | Details of Bank Accounts (s)[Optional] | |
| Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported) | | |

Details of Bank Account1

| | | | | | | | | | | | | | | | | | | | |
|-----------------|----------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Account Number | | | | | | | | | | | | | | | | | | | |
| Type of Account | IFSC | | | | | | | | | | | | | | | | | | |
| Bank Name | | | | | | | | | | | | | | | | | | | |
| Branch | To be auto-populated (Edit mode) | | | | | | | | | | | | | | | | | | |
| Address | | | | | | | | | | | | | | | | | | | |

Note-Add more bank accounts.

(Upload of Seizure Memo/Detention Memo/Any other supporting documents)

<<You are hereby directed to file application for proper registration within ninety days of the issue of this order>>

Signature

Place <<Name of the Officer>>:

Date: Designation/Jurisdiction: *

Note: A copy of the order will be sent to the corresponding Central/State Jurisdictional Authority.

PART B

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are here by granted a temporary identification number as per the following details:

| Details of person to whom temporary identification number has been granted | | |
|--|--|----------------------------|
| 1. | Name and Legal Name, if applicable | |
| 2. | Gender | Male/Female/Other |
| 3. | Father's Name | |
| 4. | Date of Birth | DD/MM/YYYY |
| 5. | Address of the Person | Building No./Flat No. |
| | | Floor No. |
| | | Name of Premises/Building |
| | | Road/Street |
| | | Town/City/Locality/Village |
| | | Block/Taluka |
| | | District |
| | | State |
| 6. | Permanent Account Number of the person, if available | |
| 7. | Mobile No. | |
| 8. | Email Address | |
| 9. | Other ID, if any (Voter ID No./Passport No./Driving License No./ Aadhaar No./Other) | |
| 10. | Effective date of temporary ID | |
| 11. | Temporary ID | |
| 12. | Details of Bank Accounts(s)[Optional] | |
| Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported) | | |

Details of Bank Account

| | | | | | | | | | | | | | | | | | | | | |
|-----------------|----------------------------------|--|--|--|--|--|--|--|--|--|------|--|--|--|--|--|--|--|--|--|
| Account Number | | | | | | | | | | | | | | | | | | | | |
| Type of Account | | | | | | | | | | | IFSC | | | | | | | | | |
| Bank Name | | | | | | | | | | | | | | | | | | | | |
| Branch Address | To be auto-populated (Edit mode) | | | | | | | | | | | | | | | | | | | |

Note—Add more bank accounts.

| | |
|---|---------------------------|
| Signature | |
| Place | <<Name of the Officer>>: |
| Date: | Designation/Jurisdiction: |
| Note: A copy of the order will be sent to the corresponding Central/State Jurisdictional Authority.”. | |

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

Memo No. ERTS (T) 3/2025/75-A

Dated Shillong, the 23rd January, 2025

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 issued vide No. ERTS (T) 79/2017/468 – State Tax, dated the 29th December, 2017 was published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 295, dated the 29th December, 2017 and were last amended vide notification No.20/2024 dated 08th October, 2024.