

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

NOTIFICATION

No. 20/2018-State Tax (Rate)

Dated Shillong, the 26th July, 2018.

No. ERTS (T) 65/2017/437 - In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya in the Excise, Registration, Taxation & Stamps Department, No. ERTS (T)65/2017/5, dated 29.06.2017, published in the Gazette of Meghalaya Extraordinary Part-IIA No. 92 dated 5.7.2017, namely:-

In the said notification, in the opening paragraph the following proviso shall be inserted, namely,

“*Provided that,*-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
 - (ii) in respect of said goods, any unutilised input tax credit lying in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.
2. This notification shall come into force on the 27th July, 2018.

Sd/-

(H. Marwein)

*Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department*

Memo No. ERTS (T) 65/2017/437-A

Dated Shillong, the 26th July, 2018.

1. P. S. to Chief Minister for favour of information of the Chief Minister
2. P. S. to Chief Secretary for favour of information of the Chief Secretary.
3. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
5. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
6. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
7. All Administrative Departments.
8. All Heads of Department.
9. 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 50 spare copies.
10. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
11. Accountant General (A & E), Meghalaya, Shillong-793001
12. Assembly Secretariat.
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. NIC, Shillong for uploading in the Meghalaya Website

By order etc.,

Apshirub

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

Note: - The principal notification No. ERTS(T)65/2017/5, dated 29.06.2017 was published in the Gazette of Meghalaya Extraordinary Part-IIA No. 92 dated 5.7.2017 and last amended *vide* Notification No. ERTS(T)65/2017/ 233, dt. 15.11.2017 and published in the Gazette of Meghalaya Extraordinary Part-IIA No. 245 dated 30.11.2017