

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

NOTIFICATION

No. 05/2023 -State Tax (Rate)

Dated Shillong, the 9th May, 2023.

No. ERTS (T) 65/2017/Pt.III/430 - In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of Government, Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/11, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 98, dated the 5th July, namely:-

In the said notification, in the Table, against serial number 9, in item (iii), in sub-item (b), in the entries under column (5), in condition (2), after the second proviso, the following provisos shall be inserted, namely:-

“Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.”.

Sd/-

(Sanjay Goyal)

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

Memo No. ERTS (T) 65/2017/Pt III/430–A

Dated Shillong, the 9th May, 2023.

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 Chief Secretary for favour of information of the Chief Secretary.
4. P.S to Additional Chief Secretary for information of the Additional 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: FINAT 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 Secretary to the Govt. of Meghalaya, ERTS Department.
10. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
11. The Joint Commissioner of Taxes, Meghalaya, Shillong.
12. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
13. The Assistant Commissioner of Taxes, Meghalaya, Shillong.
14. All Administrative Departments.
15. 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.
- ✓ 16. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

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

Note: -The principal notification number No. ERTS (T) 65/2017/11, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 98, dated the 5th July and last amended *vide* notification number 03/2022-State Tax (Rate), dated the 13th July, 2022 published in the official gazette *vide* number 127 dated the 4th August, 2022.