

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

**NOTIFICATION**  
**No. 4/2024- State Tax (Rate)**

**Dated Shillong, the 12<sup>th</sup> July, 2024**

**No. ERTS (T) 65/2017/Pt III/Vol I/814 -** In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (12 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 amendment further to amend the notification of the Excise, Registration, Taxation & Stamps Department No. ERTS (T) 65/2017/2, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 99, dated the 5<sup>th</sup> July, 2017, namely:—

In the said notification, in the Table: -

(A) after serial number 9D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"9E	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of — (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services.	Nil	Nil
9F	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).	Nil	Nil
9G	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration	Nil	Nil"

(B) in serial number 12, -

(i) in column (2), the words and figures "Heading 9963 or" shall be omitted;

(ii) in column (3), the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely: -

"Explanation 2.- Nothing contained in this entry shall apply to-

- (a) accommodation services for students in student residences;
- (b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like."

(C) after serial number 12 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"12A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days.	Nil	Nil"

2 This notification shall come into force with effect from the 15<sup>th</sup> day of July, 2024.

Sd/-

(T. K. Marak)

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

Dated Shillong, the 12<sup>th</sup> July, 2024.

Memo No. ERTS (T) 65/2017/Pt III/Vol I/814-A

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, New Delhi-110001.
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 Additional 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) 65/2017/2, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 99, dated the 5<sup>th</sup> July, 2017 and was last amended vide notification No. 13/2023 -State Tax (Rate), dated the 19<sup>th</sup> October, 2023 published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 256, dated the 21<sup>st</sup> November, 2023.