

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

**NOTIFICATION**

**No. 25/2024- State Tax**

**Dated Shillong, the 8<sup>th</sup> October, 2024**

**No. ERTS (T) 65/2017/Pt III/Vol I/930 -** In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), hereafter in this notification referred to as the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department No. 50/2018-State Tax, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* 348, dated 24<sup>th</sup> September, 2018, namely:—

In the said notification,

- (i) after clause (c) and before the first proviso, the following clause shall be inserted,-

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;

- (ii) for the third proviso, the following proviso shall be substituted, namely-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

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*

**Memo No. ERTS(T) 65/2017/Pt III/Vol I/930-A**

**Dated Shillong, the 8<sup>th</sup> October, 2024**

**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. 50/2018- State Tax, was published in the Gazette of Meghalaya, Extraordinary, Part II A, vide 348, dated 24<sup>th</sup> September, 2018 and last amended vide notification No. 73/2018-State Tax, number 45, dated 29<sup>th</sup> January, 2019.