GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

No. 61/2018 - State Tax

Dated Shillong the 5th November, 2018.

No. ERTS(T) 65/2017/Pt II/59 — 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 (Act 10 of 2017), hereafter in this notification referred to as the said Act, the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government No. ERTS(T) 65/2017/Pt.1/240, dated 13th September, 2018, published in the Gazette of Meghalaya, Extraordinary, Part IIA, vide number 348, dated the 24th September, 2018, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

"Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.".

Sd/-

H. Marwein

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

Memo No. ERTS (T) 65/2017/Pt II/59-A

Dated Shillong the 5th November, 2018.

Copy to :-

- 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. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
- 6. Accountant General (A & E), Meghalaya, Shillong-793001
- 7. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
- 8. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
- 9. All Administrative Departments.
- 10. All Heads of Department.
- 11. 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.

12. Assembly Secretariat.

13. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

Bench

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

Note:- The principal notification was published vide notification No. ERTS(T) 65/2017/Pt.1/240, dated 13th September, 2018, published in the Gazette of Meghalaya, Extraordinary, Part IIA, vide number 348, dated the 24th September, 2018 and subsequently amended vide notification No. 57/2018-State Tax, dated the 23rd October, 2018.