

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

*Notification*

Dated Shillong, the 6<sup>th</sup> July, 2018

**No. ERTS(T) 65/2017/Pt I/123** - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Meghalaya Goods and Services Tax (Seventh Amendment) Rules, 2018.

(2) They shall come into force with effect from the 12<sup>th</sup> day of June, 2018.

2. In the Meghalaya Goods and Services Tax Rules, 2017, -

- (i) in rule 125, for the words "Directorate General of Safeguards", the words "Directorate General of Anti-profiteering" shall be substituted;
- (ii) in rule 129, for the words "Directorate General of Safeguards", wherever they occur, the words "Directorate General of Anti-profiteering" shall be substituted;
- (iii) in rule 130, in sub-rule (2), for the words "Directorate General of Safeguards", at both places where they occur, the words "Directorate General of Anti-profiteering" shall be substituted;
- (iv) in rule 131, for the words "Directorate General of Safeguards", the words "Directorate General of Anti-profiteering" shall be substituted;
- (v) in rule 132, in sub-rule (1), for the words "Directorate General of Safeguards", the words "Directorate General of Anti-profiteering" shall be substituted;
- (vi) in rule 133, for the words "Directorate General of Safeguards", wherever they occur, the words "Directorate General of Anti-profiteering" shall be substituted.

*Sd/-*

*(H. Marwein)*

*Additional Chief Secretary to the Government of Meghalaya*

*Excise, Registration, Taxation & Stamps Department.*

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. 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 150 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.,*

*Baqul*

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

Note:- The principal rules were published vide notification No. ERTS(T)79/2017/468 State Tax, dated the 29<sup>th</sup> December, 2017, published in the Gazette of Meghalaya, Extraordinary, Part IIA, (i) vide number 295 dated the 29<sup>th</sup> December, 2017 and last amended vide notification No. ERTS(T)65/2017/Pt.1/107 Tax, dated the 13<sup>th</sup> June, 2018, published vide number 253, dated the 19<sup>th</sup> June, 2018.