

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

**NOTIFICATION**

No. 53/2018 – State Tax

*Dated Shillong, the 9<sup>th</sup> October, 2018.*

**No. ERTS(T) 65/2017/Pt II/11** - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 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 (Eleventh Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 23<sup>rd</sup> October, 2017.

2. In the Meghalaya Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23<sup>rd</sup> October, 2017, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Meghalaya, ERTS Department Notification No. ERTS (T) 65/2017/Pt I/38 dated the 31<sup>st</sup> October, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 87, dated the 31<sup>st</sup> January, 2018 or notification No. ERTS (T) 65/2017/101, dated the 09<sup>th</sup> November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 216, dated the 17<sup>th</sup> November, 2017.

*Sd/-*

*H. Marwein*

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

**Memo No. ERTS (T) 65/2017/Pt II/11-A**

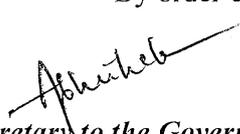
**Dated Shillong, the 9<sup>th</sup> October, 2018.**

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

By order etc.,

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

Note :- The principal rules were published in the Gazette of Meghalaya, Extraordinary, Part II A, (i) vide notification No.ERTS (T) 79/2017/468, dated the 29<sup>th</sup> December,2017, published vide number 295, dated the 29<sup>th</sup> December, 2017 and last amended vide notification No. ERTS(T) 65/2017/Pt I/239, dated the 13<sup>th</sup> September, 2018, published vide number 351, dated the 24<sup>th</sup> September, 2018.