GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION AND STAMPS DEPARTMENT

NOTIFICATION

No. 23/2018-State Tax (Rate)

Dated Shillong, the 20th September 2018.

No. ERTS(T) 65/2017/Pt I/253- In exercise of the powers conferred by sub-section (3) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of vide No. ERTS (T) 65/2017/12, dated the 29th June, 2017– State Tax, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 99, dated the 05th July, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

> "*Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 percent or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.*".

Sd/-
H. Marwein
Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.

Memo No. ERTS(T) 65/2017/Pt I/253-A **Dated Shillong, the 20th September, 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. 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.,

Bsyml

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

Note: -The principal notification No. ERTS (T) 65/2017/12, dated the 29th June, 2017 – State Tax, was published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 99, dated the 05th July, 2017and was last amended bynotification No. ERTS (T) 65/2017/431, dated 26th July, 2018 – State Tax and published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 302, dated the 07th August, 2018.