

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

Notification

Dated Shillong, the 23rd Mar, 2018.

No. ERTS(T) 79/2017/544 - 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 (Third Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force from the 23rd of March, 2018.

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

(i) in rule 45, in sub-rule (1), after the words, "where such goods are sent directly to a job worker", occurring at the end, the following shall be inserted, namely:-

", and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:

Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.";

(ii) in rule 124 -

(a) in sub-rule (4), in the first proviso, after the words "Provided that", the letter "a" shall be inserted;

(b) in sub-rule (5), in the first proviso, after the words "Provided that", the letter "a" shall be inserted;

(iii) for rule 125, the following rule shall be substituted, namely:-

"125. Secretary to the Authority.- An officer not below the rank of Additional Commissioner (working in the Directorate General of Safeguards) shall be the Secretary to the Authority.";

(iv) in rule 127, in clause (iv), after the words "to furnish a performance report to the Council by the tenth", the word "day" shall be inserted;

(v) in rule 129, in sub-rule (6), for the words "as allowed by the Standing Committee", the words "as may be allowed by the Authority" shall be substituted;

(vi) in rule 133, after sub-rule (3), the following sub-rules may be inserted, namely:-

"(4) If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.";

(vii) for rule 134, the following rule shall be substituted, namely:-

"134. Decision to be taken by the majority.- (1) A minimum of three members of the Authority shall constitute quorum at its meetings.

(2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.";

(viii) after rule 137, in the *Explanation*, in clause (c), after sub-clause (b), the following sub-clause shall be inserted, namely: -

"c. any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.";

(ix), after rule 138D, the following *Explanation* shall be inserted, with effect from the 1st of April, 2018, namely:-

"Explanation. - For the purposes of this Chapter, the expressions 'transported by railways', 'transportation of goods by railways', 'transport of goods by rail' and 'movement of goods by rail' does not include cases where leasing of parcel space by Railways takes place."

Sd/-

P. W. Ingty

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

Dated Shillong, the 23rd Mar, 2018

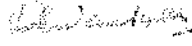
Memo No. ERTS(T) 79/2017/544-A

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. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
4. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
5. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
6. All Administrative Departments.
7. 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 200 spare copies.
8. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
9. Accountant General (A & E), Meghalaya, Shillong-793001
10. Assembly Secretariat.

11. The Joint Commissioner of Taxes, Meghalaya, Shillong.
12. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
13. The Assistant Commissioner of Taxes, Meghalaya, Shillong
14. Nic Shillong for uploading in the Meghalaya web-site.

By order etc.,


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