

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS
DEPARTMENT

NOTIFICATION

No. 05/2019-State Tax (Rate)

Dated Shillong the 29th March, 2019.

No. ERTS(T) 4/2019/197 - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the ERTS Department notification No. ERTS (T) 65/2017/13, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 100, dated the 29th June, 2017, namely:-

In the said notification, -

- (i) in the Table, after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter.
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter.";

Contd.../-

(ii) in the Explanation, after clause (h), the following clauses shall be inserted, namely: -

“(i) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(j) the term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(k) the term “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);

(l) “the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(m) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(n) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.”.

2. This notification shall come into force with effect from the 1st of April, 2019.

- Sd/-

H. Marwein

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

Memo No. ERTS(T) 4/2019/197 - A

Dated Shillong the 29th March, 2019.

Copy forwarded 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.,

Rajul

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

Note: -The principal notification No. ERTS (T) 65/2017/13, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 100, dated the 29th June, 2017 and was last amended by notification No. ERTS (T) 65/2017/474, dated the 31st December, 2018 *vide* number 17, dated the 18th January, 2019.