

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

**NOTIFICATION**

No. 68/2018-State Tax

*Dated Shillong, the 31<sup>st</sup> December 2018.*

**No. ERTS(T) 65/2017/Pt/439-** In exercise of the powers conferred by section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) read with sub-rule (5) of rule 61 of the Meghalaya Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments -

(i) in notification No. ERTS(T)65/2017/92 – State Tax, dated the 21<sup>st</sup> September, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 179, dated the 4<sup>th</sup> October, 2017; and

(ii) in notification No. ERTS(T)65/2017/Pt./55 – State Tax, dated the 15<sup>th</sup> November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 226, dated the 22<sup>nd</sup> November, 2017, namely:-

In the said notifications, in the first paragraph, in the proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31<sup>st</sup> day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31<sup>st</sup> day of March, 2019” shall be respectively substituted.

*Sd/-*

*H. Marwein*

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

**Memo No. ERTS(T) 65/2017/Pt/439-A**

**Dated Shillong, the 31<sup>st</sup> December, 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. 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.,*

*B. Singh*

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

Note:- 1. The principal notification No. ERTS(T)65/2017/92 – State Tax, dated the 21<sup>st</sup> September, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 179, dated the 4<sup>th</sup> October, 2017; and

2. The principal notification No. ERTS(T)65/2017/Pt./55 – State Tax, dated the 15th November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 226, dated the 22<sup>nd</sup> November, 2017;

were last amended by notification No. 45/2018, State Tax issued vide No. ERTS(T)65/2017/Pt.I/235, dated the 10th September, 2018, published in the Gazette of Meghalaya, Extraordinary Part-IIA, vide No. 344, dated the 24<sup>th</sup> September, 2018.