

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

**NOTIFICATION**  
**No. 29/2018-State Tax (Rate)**

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

**No. ERTS (T) 65/2017/474** - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, No. ERTS(T)65/2017/13, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, No. 100, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

(a) a Department or Establishment of the Central Government or State Government or Union territory; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| (1) | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (3)                                     | (4)                                                         |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------|
| 12. | Services provided by business facilitator (BF) to a banking company                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Business facilitator (BF)               | A banking company, located in the taxable territory         |
| 13. | Services provided by an agent of business correspondent (BC) to business correspondent (BC).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | An agent of business correspondent (BC) | A business correspondent, located in the taxable territory. |
| 14. | Security services (services provided by way of supply of security personnel) provided to a registered person:<br><br>Provided that nothing contained in this entry shall apply to, -<br>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or<br>(b) local authority; or<br>(c) Governmental agencies;<br>which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or | Any person other than a body corporate  | A registered person, located in the taxable territory.”;    |

|  |                                                                       |  |  |
|--|-----------------------------------------------------------------------|--|--|
|  | (ii) a registered person paying tax under section 10 of the said Act. |  |  |
|--|-----------------------------------------------------------------------|--|--|

- (ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-  
“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1<sup>st</sup> day of January, 2019.

*Sd/-*

*H. Marwein*

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

Memo No. ERTS(T) 65/2017/474-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.,*

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

Note: -The principal notification No. ERTS(T)65/2017/13, dated the 29<sup>th</sup> June, 2017 was published in the Gazette of Meghalaya, Extraordinary Part-IIA, No. 100, dated the 5<sup>th</sup> July, 2017 and was last amended by notification No. 15/2018 - State Tax (Rate) issued vide No. ERTS(T)65/2017/432, dated the 26<sup>th</sup> July, 2018 published in the Gazette of Meghalaya, Extraordinary Part-IIA, No. 303 dated the 7<sup>th</sup> August, 2018.