

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

**NOTIFICATION**

No. 16/2025 -State Tax (Rate)

**Dated Shillong, the 17<sup>th</sup> September, 2025**

**No. ERTS (T) 3/2025/333** - In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government Excise, Registration, Taxation and Stamps Department, No. ERTS(T) 65/2017/12, dated 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 99, dated the 5<sup>th</sup> July, 2017, namely:—

In the said notification,-

(a) In the table, -

(i) against serial number 18, in column (3), after clause (b), the following explanation shall be inserted, namely:-

“Explanation. - Nothing contained in this entry shall apply to:

- (i) local delivery services provided by an Electronic Commerce Operator; or
- (ii) local delivery services provided through an Electronic Commerce Operator.”;

(ii) after serial number 36B and the entries relating thereto, the following serial numbers and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36C	Heading 9971	Services of life insurance business provided by an insurer to the insured, where the insured is not a group.  [Please refer to clause (zfb) in para 2]  <i>Explanation:</i> For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil



36D	Heading 9971	<p>Services of health insurance business provided by an insurer to the insured, where the insured is not a group.</p> <p>[Please refer to clause (zfb) in para 2]</p> <p><i>Explanation:</i> For the removal of doubts, it is hereby clarified that:</p> <ol style="list-style-type: none"> <li>This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual.</li> <li>For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.</li> </ol>	Nil	Nil
36E	Heading 9971	Reinsurance of the insurance services specified in serial numbers 36C or 36D.	Nil	Nil”;

(b) in paragraph 2,

(i) for clause (ze), the following shall be substituted, namely: -

“(ze) ‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

- an electronic commerce operator by whom the services of local delivery are provided,
- an electronic commerce operator through whom the services of local delivery are provided”;

(ii) after clause (zfa), the following clause shall be inserted, namely:-

“(zfb) For the purposes of entries at serial numbers 36C and 36D in the table above, ‘group’ means group of persons who join together with a commonality of purpose or for engaging in a common economic activity, other than availing insurance, and includes:

- Employer– employee groups, where an employer-employee relationship exists between the master/group policyholder and the members of the group in accordance with the applicable laws;
- Non employer– employee groups, where a clearly evident relationship exists between the master/group policyholder and the members of the group, for services/ activities other than insurance.”;

(iii) after clause (zg), the following clause shall be inserted, namely: -

“(zga) ‘health insurance business’ means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, travel cover and personal accident cover”.



2. This notification shall come into force with effect from the 22<sup>nd</sup> day of September, 2025.

*Sd/-*

*(Sibhi Chakravarthy Sadhu, IAS)*

*Secretary to the Government of Meghalaya*

*Excise, Registration, Taxation & Stamps Department*

*Dated Shillong, the 17<sup>th</sup> September, 2025*

**Memo No. ERTS (T) 3/2025/333-A**

**Copy to:-**

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
7. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
8. Accountant General (A & E), Meghalaya, Shillong-793001.
9. The Commissioner & Secretary/Secretary to the Govt. of Meghalaya, ERTS Department.
10. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
11. The Additional Commissioner of Taxes, Meghalaya, Shillong for favour of information.
12. All Administrative Departments.
13. 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 20 spare copies.
14. Assembly Secretariat.
15. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*



***Officer on Special Duty to the Govt. of Meghalaya***  
***Excise, Registration, Taxation & Stamps Department***

Note: The principal notification No. No.ERTS(T) 65/2017/12, dated 29<sup>th</sup> June,2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 99, dated the 5<sup>th</sup> July, 2017 and was last amended vide notification number 06/2025- State Tax (Rate), dated the 16<sup>th</sup> January, 2025.