

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

No. 17/2025 -State Tax (Rate)

Dated Shillong, the 17th September, 2025

No. ERTS (T) 3/2025/334 - In exercise of the powers conferred by sub-section (5) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, 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) 65/2017/17, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 104, dated the 5th July, 2017, namely:-

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Meghalaya Goods and Services Tax Act, 2017”.

2. This notification shall come into force with effect from the 22nd day of September 2025.

Sd/-
(Sibhi Chakravarthy Sadhu, IAS)
Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department

Memo No. ERTS (T) 3/2025/334-A

Dated Shillong, the 17th September, 2025

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.ERTS(T) 65/2017/17, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 104, dated the 5th July, 2017 and was last amended by notification No.08/2025- State Tax (Rate), dated 16th January, 2025.