

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

No. ERTS (T) 5/2026/21

Dated Shillong, the 8th June, 2026

CIRCULAR

It has come to the notice of the Government that several Departments have not obtained GST Registration despite engaging contractors and suppliers for execution of work contract and supply of goods/services. As a result, mandatory TDS at the rate of 2% is not being deducted before making such payments.

Furthermore, instances have been observed where contracts were awarded and payments released to contractors or suppliers, yet the taxpayers failed to discharge their tax liability, resulting in a loss of revenue to the Government.

To address these lapses, the following directions is issued for immediate compliance:-

1. All Government Departments/Governmental Societies/Governmental Agencies engaging contractors/Suppliers if not registered as tax deductor must obtain GST Registration as Tax deduction at source without delay.

2. TDS at the rate of 2% shall be deducted on all contracts/Government supply exceeding 2.5 lakhs.

3. Such Deduction shall be reported online through Form GSTR- 7 by the 10th of the following month.

4. In cases where the contract value is below ₹2.50 lakh and TDS is not applicable, the Departments shall submit the details in the prescribed format at Annexure-A to the Office of the Commissioner of Taxes.

5. Henceforth, Contractors/Suppliers shall be awarded only on submission of Tax Clearance Certificate (TCC) issued by the concerned Superintendent of Taxes, confirming clearance of previous tax dues.


Any violation of the above will be viewed seriously. Officers concerned shall be held personally liable for any act of omission or commission resulting in revenue loss.

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

Copy to:-

1. P. S to Chief Minister for favour of kind information of Hon'ble Chief Minister.
2. P. S. to Speaker of the Meghalaya Legislative Assembly.
3. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. P. S. to Minister in-charge Taxation for favour of information of the Minister.
5. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
6. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
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. All Administrative Departments with a request to bring the same to the notice of your subordinate office for information and necessary action.
12. Assembly Secretariat.
- ✓ 13. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



Officer on Special Duty to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department