

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

**Notification No. 12/2023 -State Tax (Rate)**

**Dated Shillong, the 19<sup>th</sup> October, 2023**

**No.ERTS(T)65/2017/Pt-III/Vol-I/643** - In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State 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 & Stamps Department of Meghalaya No.ERTS(T) 65/2017/11, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 98, dated the 05<sup>th</sup> July, 2017, namely:-

In the said notification, -

(A) in the Table,

- (i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ central tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

- (ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' central tax at the rate of 6% (Rs. 48). If 'B' charges 'A' central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

(iii) against serial number 34, -

(a) in column (3), in item (iv), for the words “totalisator or a license to”, the words “licensing a” shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services,-

(i) serial number 696 and the entries relating thereto shall be omitted;

(ii) serial number 698 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

Sd/-

(Sibhi Chakravarthy Sadhu, IAS)

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

**Memo No. ERTS(T)65/2017/Pt-III/Vol-I/643-A**

**Dated Shillong 19<sup>th</sup> October, 2023**

**Copy to:-**

1. The P.S. to Speaker of the Meghalaya Legislative Assembly.
2. The 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, New Delhi-110001.
7. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
8. Accountant General (A & E), Meghalaya, Shillong-793001.

9. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
10. The Secretary to the Govt. of Meghalaya, ERTS Department.
11. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
12. The Additional Commissioner of Taxes, Meghalaya, Shillong for favour of information.
- ✓ 13. All Administrative Departments.
14. 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.
15. Assembly Secretariat.
16. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

***Deputy Secretary to the Govt. of Meghalaya  
Excise, Registration, Taxation & Stamps Department***

Note: -The principal notification number No. ERTS(T) 65/2017/11, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 98, dated the 05<sup>th</sup> July, 2017 and was last amended vide notification number 06/2023-State Tax (Rate), dated the 26<sup>th</sup> July, 2023 published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 184, dated the 09<sup>th</sup> August, 2023.