

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

Notification No. 15/2023 -State Tax (Rate)

Dated Shillong, the 19th October, 2023

No.ERTS(T)65/2017/Pt-III/Vol-I/646 - In exercise of the powers conferred by sub-section (3) of section 54 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 amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department of Meghalaya No. ERTS(T) 65/2017/15, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II, Section 3, Sub-section (i), vide number 102, dated the 05th July, 2017, namely:-

In the said notification, in opening paragraph , for the words, brackets, letters and figures "specified in sub-item (b) of item 5 of Schedule II of the Meghalaya Goods and Services Tax Act", the words, "of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate , where required , by the competent authority or after its first occupation , whichever is earlier", shall be substituted.

2. This notification shall come into force with effect from the 20th 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/646-A

Dated Shillong, the 19th 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) 65/2017/15, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 102, dated the 05th July, 2017.