

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

**Notification No. 16/2023 -State Tax (Rate)**

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

**No.ERTS(T)65/2017/Pt-III/Vol-I/647** - 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 State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department of Meghalaya No.ERTS(T) 65/2017/17, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 104, dated the 05<sup>th</sup> July, 2017, namely:

In the said notification,

(i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motorvehicle except omnibus” shall be substituted;

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

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;

(iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -  
“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of theCompanies Act, 2013(18 of 2013).”.

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/647-A      Dated Shillong, the 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) 65/2017/17, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 104, dated the 05<sup>th</sup> July, 2017 and was last amended by notification No. 17/2021 -State Tax (Rate), dated the 18<sup>th</sup> November, 2021.