

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

NOTIFICATION

No.1/2019-State Tax

Dated Shillong, the 15th January, 2019.

No. ERTS(T) 65/2017/479 - In exercise of the powers conferred by section 147 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Meghalaya No. 48/2017-State Tax, issued vide No. ERTS(T)65/2017/Pt.I/38 dated the 31st October, 2017 published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 87, dated the 31st January, 2018, namely:—

In the said notification,

(i) In the Table, the column number (2) against S. No.1, after the entry, the following proviso shall be inserted, namely: -

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply,;

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”;

(ii) In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.

Sd/-

H. Marwein

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

Memo No. ERTS(T) 65/2017/479-A

Dated Shillong, the 15th January, 2019.

Copy to:-

1. P. S. to Chief Minister for favour of information of the Chief Minister.
2. P. S. to Chief Secretary for favour of information of the Chief Secretary.
3. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
5. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.

6. Accountant General (A & E), Meghalaya, Shillong-793001
7. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
9. All Administrative Departments.
10. All Heads of Department.
11. 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 50 spare copies.
12. Assembly Secretariat.
- ✓ 13. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

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

Note:- The principal notification No. 48/2017-State Tax, issued vide No. ERTS(T)65/2017/Pt.I/38 dated the 31st October, 2017 published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 87, dated the 31st January, 2018.