

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

**NOTIFICATION
No. 17/2021 -State Tax (Rate)**

Dated Shillong, the 18th November, 2021

No. ERTS (T) 65/2017/Pt I/441 - In exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government, Excise, Registration, Taxation and Stamps Department, 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 5th July, 2017, namely:-

1. In the notification,-

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

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

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

2. In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures “, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).” shall be substituted;

(ii) after item (b), the following shall be inserted namely, -

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

2. This notification shall come into force with effect from the 1st day of January, 2022.

*Sd/-
(S. A. Synrem)
Commissioner & Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department*

Memo No. ERTS (T) 65/2017/Pt I/441-A

Dated Shillong, the 18th November, 2021.

Copy forwarded to:

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. P. S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. P. S. to Chief Secretary for favour of information of the Chief Secretary.

5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
6. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
7. Accountant General (A & E), Meghalaya, Shillong-793001.
8. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
9. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
10. All Administrative Departments.
11. All Heads of Department.
12. 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.
13. Assembly Secretariat.
- ✓ 14. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



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

Note:-The principal notification was published in the Gazette of Meghalaya, Extraordinary, *vide* notification 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 5th July, 2017 and last amended by notification No. ERTS (T) 65/2017/99, dated the 25th September, 2017 *vide* number 191, dated the 12th October, 2017.