

GOVERNMENT OF MEGHALAYA
EXCISE: REGISTRATION, TAXATION & STAMPS
DEPARTMENT

NOTIFICATION

No. 72/2020– State Tax

Dated Shillong, the 30th September, 2020.

No. ERTS (T) 65/2017/Pt II/97 - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Meghalaya Goods and Services Tax (Eleventh Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of issue by the Government.

2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, after clause (q), the following clause shall be inserted, namely:-

“(r) Quick Reference code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”.

3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that the Government of Meghalaya may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”.

4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”.

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

Memo No. ERTS (T) 65/2017/Pt II/97-A
Copy forwarded to the:

Dated Shillong, the 30th September, 2020.

1. P. S. to Minister in-charge Taxation for favour of information of the Minister.
2. P. S. to Speaker of the Meghalaya Legislative Assembly.
3. 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 Government of Meghalaya
Excise, Registration, Taxation & Stamps Department***

Note: The principal rules issued vide Notification No. ERTS (T) 79/2017/468, dated 29th December, 2017 and published in the Gazette of Meghalaya, Extraordinary, Part-II A, vide number 295, dated the 29th December, 2017 and last amended vide notification No. 62/2020 – State Tax, dated the 20th August, 2020.