

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

**NOTIFICATION**

**No. 24/2022 -State Tax**

**Dated Shillong, the 23<sup>rd</sup> November, 2022**

**No. ERTS (T) 65/2017/Pt III/325** - 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. Short title and commencement.**—(1) These rules may be called the Meghalaya Goods and Services Tax (Fourth Amendment) Rules, 2022.

(2) They shall come into force with effect from 1<sup>st</sup> day of December, 2022.

**2. In the Central Goods and Services Tax Rules, 2017, —**

(a) rule 122 shall be omitted;

(b) rules 124 and 125 shall be omitted;

(c) in rule 127,-

(i) in the marginal heading, for the word “Duties”, the word “Functions”, shall be substituted;

(ii) for the words “It shall be the duty of the Authority,-”, the words “The authority shall discharge the following functions, namely:-” shall be substituted;

(d) rule 134 shall be omitted;

(e) rule 137 shall be omitted;

(f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:—

‘(a) “Authority” means the Authority notified under sub-section (2) of section 171 of the Act;’.

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

**Memo No. ERTS (T) 65/2017/Pt III/325-A      Dated Shillong, the 23<sup>rd</sup> November, 2022.**  
**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.,*

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

Note: The principal rules issued vide notification No. ERTS (T) 79/2017/468, dated 29<sup>th</sup> December, 2017 were published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 295, dated the 29<sup>th</sup> December, 2017 and last amended, vide notification No.22/2022 -State Tax, dated the 15<sup>th</sup> November, 2022.