# PART-IIA

## GOVERNMENT OF MEGHALAYA

## DISTRICT COUNCIL AFFAIRS DEPARTMENT

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### NOTIFICATION

The 7th February, 2020.

**No.DCA.13/2019/109.-** Whereas, the Governor of Meghalaya has received reports of the Political instability in the Khasi Hills Autonomous District Council which has been continuing for more than 2 (two) months since the 20th November, 2019 due to frequent changing of allegiance by the elected Members of the District Council from one group to another;

and whereas the Governor of Meghalaya is satisfied that a situation has arisen where the administration of the Khasi Hills Autonomous District cannot be carried out by the Khasi Hills Autonomous District Council in accordance with the provisions of the Sixth Schedule to the Constitution of India;

Now, therefore, the Governor of Meghalaya, in exercise of the powers conferred by sub-paragraph (2) of Paragraph 16 of the Sixth Schedule to the Constitution of India is pleased:-

(a) To assume to himself the administration of the said Autonomous District and all functions and powers vested in or exercisable by the Khasi Hills Autonomous District Council;

(b) To declare that the functions and powers vested in or exercisable by the Executive Committee, Chief Executive Member, Deputy Chief Executive Member, Chairman, Deputy Chairman, and Executive member of the aforesaid District  Council under the Sixth Schedule or any law in force in the said District, shall subject to his superintendence, direction and control, be exercisable by such officer of the State Govt. and/or by such person or authority as the Governor may, by notification, appoint in this behalf and  that the Executive Committee, Chief Executive  Member, Deputy Chief Executive Member, Chairman and Deputy Chairman, of the said  District  Council  shall  during the period of

assumption  of the administration of the District Council by the Governor to himself under this order, cease to exercise the functions and powers aforesaid.

(c)  To direct that during the period of operation of this Order:-

*(i)*  no sitting of the District Council shall unless so directed by the Governor be called, held or convened at any time during the said period;

*(ii)*  all references in the Sixth Schedule or in any laws, regulations or orders to the "District Council" shall in relation to the said Autonomous District in so far as it relates to the functions and powers vested in or exercisable by the District Council be construed, unless the context otherwise requires, as reference to the "Governor of Meghalaya" and reference in any Laws, rules, regulations or orders in force in Autonomous District to the "Executive Committee" , "Chief Executive Member", "Chairman", "Deputy Chief Executive Member", "Deputy Chairman", and "Executive Member", be construed unless the context otherwise requires as reference to such officer, person or authority referred to in paragraph (b) of this order.

This order shall take immediate effect and shall, unless terminated or extended further, remain in force for a period of six months.

**W. RAPTHAP,**
Deputy Secretary to the Govt. of Meghalaya,
District Council Affairs Department.

# The Gazette of Meghalaya
## EXTRAORDINARY
## PUBLISHED BY AUTHORITY

# PART-IIA
### GOVERNMENT OF MEGHALAYA
### DISTRICT COUNCIL AFFAIRS DEPARTMENT

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### NOTIFICATION

The 7ᵗʰ February, 2020.

**No.DCA.13/2019/110. -** Whereas, the Governor of Meghalaya, in exercise of the powers conferred by sub paragraph (2) of Paragraph 16 of the Sixth Schedule to the Constitution of India has assumed to himself the administration of the Khasi Hills Autonomous District *vide* his Order published in the Notification No.DCA. 13/2019/109, dated Shillong, the 7ᵗʰ February, 2020;

And, whereas, under paragraph (b) of the said Order the Governor may also appoint such person or authority for the discharge of the functions and powers of the Khasi Hills Autonomous District Council;

Now, therefore, in exercise of the powers conferred by paragraph (b) of the aforesaid order, the Governor is pleased to appoint the Deputy Commissioner, East Khasi Hills District to exercise all the functions and powers exercisable by the Executive Committee, Chief Executive Member, Deputy Chief Executive Member, Chairman, Deputy Chairman and Executive Member for the aforesaid District Council subject to such direction as may be issued by the Governor from time to time;

In exercising the functions and powers under this order the Deputy Commissioner, East Khasi Hills District shall be designated as the "Administrator, Khasi Hills Autonomous District Council."

**W. RAPTHAP,**
Deputy Secretary to the Govt. of Meghalaya,
District Council Affairs Department.

## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 1$^{st}$ January, 2020.

**No.ERTS(T) 2/2020/59. -** In exercise of the powers conferred by sub-section (2) of section 1 of the Meghalaya Goods and Services Tax (Amendment) Ordinance (Ordinance No. 8 of 2019), the Government of Meghalaya hereby appoints the 1$^{st}$ day of January, 2020, as the date on which the provisions of sections 2 to 21, except section 2, section 7, section 10 and sections 13 to 20 of the Meghalaya Goods and Services Tax (Amendment) Ordinance (Ordinance No. 8 of 2019), shall come into force.

**S. A. SYNREM,**
Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.

## PART-IIA

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

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### NOTIFICATION

The 1st January, 2020.

**No.ERTS(T) 2/2020/60. -** 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 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 (Amendment) Rules, 2020.

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

2.     In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 117,-

(a) in sub-rule (1A), with effect from the 31st December 2019, for the figures, letters and word "31st December, 2019", the figures, letters and word "31st March, 2020" shall be substituted;

b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso, for the figures, letters and word "31st January, 2020", the figures, letters and word "30th April, 2020" shall be substituted.

3.     In the said rules, in **FORM REG-01,** in Part-B, for serial numbers 12 and 13 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| " 12. | Are you applying for registration as a SEZ Unit? | Yes ☐ | | No       ☐ | |
| | (i) Select name of SEZ | | | | ▽ |
| | (ii) Approval order number and date of order | | | | |
| | (iii) Period of validity | From | DD/MM/YYYY | To | DD/MM/YYYY |
| | (iv) Designation of approving authority | | | | |
| 13. | Are you applying for registration as a SEZ Developer? | Yes ☐ | | No       ☐ | |
| | (i) Select name of SEZ Developer | | | | ▽ |
| | (ii) Approval order number and date of order | | | | |
| | (iii) Period of validity | From | DD/MM/YYYY | To | DD/MM/YYYY |
| | (iv) Designation of approving authority | | | | ". |

4.     In the said rules, in **FORM GSTR-3A,**-

(a) in serial number 2 under the heading "Notice to Return Defaulter u/s 46 for not filing Return", for the words "tax liability will", the words "tax liability may" shall be substituted;

(b) after serial number 4 under the heading "Notice to Return Defaulter u/s 46 for not filing Return" , the following serial number shall be inserted, namely:-

"5. This is a system generated notice and does not require signature.";

(c) in serial number 3 under the heading "Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration", for the words "tax period will", the words "tax period may" shall be substituted;

(d) after serial number 4 under the heading "Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration" , the following serial number shall be inserted, namely:-

"5. This is a system generated notice and does not require signature.".

5.     In the said rules, for **FORM INV-01,** the following form shall be substituted, namely:-

"Note: Cardinality means occurrence of field in the schema. Below are the meaning of various symbols used in this column:

0..1 : It means this item is optional and even if mentioned can not be repeated

1..1: It means this item is mandatory and can be mentioned only once.

1..n: It means this item is mandatory and can be repeated more than once

0..n: It means this item is optional but can be repeated many times. For example: Previous invoice reference is optional but if required one can mention many previous invoice references.

| FORM GST INV – 1 *(See rules 48)* | | | | | | |
|---|---|---|---|---|---|---|
| Sl. No. | Technical Field name | Cardinality | Small Description of the field | Is it Mandatory on invoice? | Technical Field Specifications | Sample Value of the field | Explanatory Notes of the Field |
| 0 | Version | 1..1 | Version number | Mandatory | String (Max length:10) | 1.0 | It is the version of scheme. It will be used to keep track of version of Invoice specification. |
| 1 | IRN | 0..1 | Invoice Reference Number | Mandatory | String (Max length:50) | 649b01ft | This will be a unique reference number for this invoice. It can be generated by application based on the Algorithm provided by E-Invoice system or can be left blank. In case this field has been left blank E-Invoice system will generate it and respond back to registration request. In case the application sends this number then e-Invoice system will validate it register the same number against this invoice. Invoice will be valid once it has this number and it is registered on E-invoice system. |
| 2 | Invoice type_code | 1..1 | Code for Invoice type | Mandatory | String (Max length:10) | B2B/B2C/SEZWP/SEZWOP/EXPWP/EXPWOP/DEXP/ISD/BOS/DC | This will be the code to identify type of supply, some of the examples are mentioned. It will have also code for bill of entry, invoice and other type of documents. B2C invoice can be mentioned as type and based on that some fields will become optional. Detailed JSON schema will mention these details later. |
| 3 | Invoice Subtype code | 1..1 | Sub_Code for Invoice type | Mandatory | Drop Down | Regular / Credit Note / Debit Note | Type of the Document Can be used as Regular for Bill of Supply and Delivery Challan etc. |
| 4 | Invoice Num | 1..1 | Invoice number | Mandatory | String (Max length:16) | Sa/1/2019 | It will be as per the specifications prescribed for invoice number under the CGST/SGST rule. |

| 5 | Invoice Date | 1..1 | Invoice Date | Mandatory | String (DD/MM/YYYY) | 21/07/2019 | The date when the Invoice was issued. Format "DD/MM/YYYY" |
|---|---|---|---|---|---|---|---|
| 6 | Invoice_ currency_code | 1..1 | Currency code | Optional | String (Max length:16) | USD | It depicts an additional currency in which all Invoice amounts can be given along with INR. one additional currency shall be used in the Invoice. |
| 7 | Reverse charge | 0..1 | Reverse Charge | optional | Character | Y | Is the liability payable under reverse charge |
| 8 | **Delivery_or_ Invoice_ Period** | **0..1** | | **Optional** | | | |
| 9 | Invoice_Period _Start_Date | 1..1 | Invoice period start date | Mandatory (if this section is selected or used) | String (DD/MM/YYYY) | 21-07-2019 | |
| 10 | Invoice_Period _End_Date | 1..1 | Invoice Period End date | Mandatory (if this section is selected or used) | String (DD/MM/YYYY) | 21-07-2019 | |
| 11 | **Order and Sales Order Reference** | **0..1** | | **Optional** | | | |
| 12 | **Preceding Invoice Reference** | **0..n** | | | | | |
| 13 | Preceeding_ Invoice_ Number | 1..1 | Detail of Base Invoice which is being amended by subsequent document | Mandatory (if this section is selected or used) | String (Max length:16) | Sa/1/2019 | This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion of e-versions of Credit notes, Debit Notes and other documents required under GST |
| 14 | Invoice_ Document_ Reference | 1.1 | Invoice reference | Optional | String (Max length:20) | KOL01 | This reference is kept for user to provide any additional fields for e.g., some branch, its user id, their employee id, sales centre reference etc. |
| 15 | Preceeding_ Invoice_Date | 1..1 | Date of Invoice | Mandatory (if this section is selected or used) | String (DD/MM/YYYY) | 21-07-2019 | |
| 16 | **Other References** | **0..1** | | | | | |
| 17 | Receipt_ Advice_ Reference | 0..1 | Terms reference | Optional | String (Max length:20) | CREDIT30 | This reference is kept for user to provide their receipt advice details to their customer. |
| 18 | Tender_or_Lot _Reference | 0..1 | Lot / Batch Reference | Optional | String (Max length:20) | TENDERJAN2020 | This reference is kept for mentioning number or detail of Lot or Tender if supplies are made under such Lot or Tender |

| 19 | Contract_ Reference | 0..1 | Contract Number | Optional | String (Max length:20) | CONT23072019 | This reference is kept for mentioning contract number if supplies are made under any specific Contract |
|---|---|---|---|---|---|---|---|
| 20 | External_ Reference | 0..1 | Any other reference | Optional | String (Max length:20) | EXT23222 | An additional field for provision of any additional reference number for such supply. |
| 21 | Project_ Reference | 0..1 | Project Reference | Optional | String (Max length:20) | PJTCODE01 | This reference is kept for mentioning Project number if supplies are made under any specific Project |
| 22 | Ref. Num | 0..1 | Buyer's PO Reference number | Optional | String (Max length:16) | Vendor PO /1 | 0 |
| 23 | Ref. Date | 0..1 | Buyers's PO Reference date | Optional | String (DD/MM/YYYY) | 21-07-2019 | 00-01-00 |
| 24 | **Supplier Information** | **1..1** | | **Mandatory** | | | *A group of business terms providing information about the Supplier.* |
| 25 | Supplier_ Legal_Name | 1..1 | Supplier_ Legal_Name | Mandatory | String (Max length:100) | The Institute of Chartered Accountants of India | Name as appearing in PAN of the Supplier |
| 26 | Supplier_ trading_ name | 0..1 | Trade Name of Supplier | Optional | String (Max length:100) | ICAI | A name by which the Supplier's is known, other than Supplier name (also known as Business name). |
| 27 | Supplier_ GSTIN | 1..1 | GSTIN of the Supplier | Mandatory | Alphanumeric with 15 characters | 29AADFV7589C1ZO | GSTIN of the Supplier |
| 28 | Supplier_ Address 1 | 1..1 | Suppliers address 1 | Mandatory | String (Max length:100) | Vasanth Nagar | Address of the Supplier |
| 29 | Supplier_ Address 2 | 0..1 | Suppliers Address 2 | Optional | String (Max length:100) | Bangalore | City of the Supplier |
| 30 | Supplier_ City | 1..1 | Suppliers Address 2 | Optional | String (Max length:50) | Bangalore | City of the Supplier |
| 31 | Supplier_ State | 1..1 | Place | Mandatory | String (Max length:50) | Karnataka | State of the Supplier |
| 32 | Supplier_ Pincode | 1..1 | PIN code | Mandatory | String (Max length:6) | 560087 | PIN code of the Supplier |
| 33 | Supplier_ Phone | 0..1 | Phone | Optional | String (Max length:12) | 9999999999 | 10 Digit Contact number of the Supplier |
| 34 | Supplier_ Email | 0..1 | e-Mail id | Optional | String (Max length:50) | Supplier@icai.com | Email id of the Supplier. |
| 35 | **Buyer Information** | **1..1** | | **Mandatory** | | | **Header for Buyer information** |
| 36 | Billing_ Name | 1..1 | Buyer's Legal name | Mandatory | String (Max length:100) | Adarsha | It will be legal name of buyer |

| 37 | Billing_Trade_ Name | 1..1 | Buyer's Legal name | Mandatory | String (Max length:100) | Adarsha | It will be Trade Name of buyer |
|---|---|---|---|---|---|---|---|
| 38 | Billing_ GSTIN | 1..1 | GSTIN | Mandatory | String (Max length:15) | 29AACCR7832C1ZD | GSTIN of the Buyer |
| 39 | Billing_ POS | 1..1 | State code | Mandatory | String (Max length:2) | 29 | Place of supply code of Supply |
| 40 | Billing_ Address 1 | 1..1 | Address 1 | Mandatory | String (Max length:100) | Address | Address of the Buyer |
| 41 | Billing_ Address 2 | 0..1 | Address 2 | optional | String (Max length:100) | Address | Address of the Buyer |
| 42 | Billing_ State | 1..1 | Place | Mandatory | String (Max length:50) | Bangalore | State of the Buyer |
| 43 | Billing_ Pincode | 1..1 | PIN code | Mandatory | String (Max length:6) | 560002 | PIN code of the Buyer |
| 44 | Billing_ Phone | 0..1 | Phone number | Optional | String (Max length:12) | 080 2223323 | contact number of the Buyer |
| 45 | Billing_ Email | 0..1 | e-Mail id | Optional | String (Max length:50) | billing@icai.com | Email id of the buyer. This should be provided to help E-Invoicing system to receive this invoice on mail. |
| 46 | **Payee Information (Seller payment information)** | **0..1** | | **optional** | | | *Header for Payee Information - person to whom amount is payable. Optional for cases where payment is to be made to a person other than Supplier* |
| 47 | Payee_ Name | 1..1 | Payee name | Mandatory | String (Max length:100) | | Name of the person to whom payment is to be made |
| 48 | Payee_ Financial_ Account | 1..1 | Account Number | Mandatory | String (Max length:18) | | Account number of Payee |
| 49 | Mode of Payment | 1..1 | Payment mode | Mandatory | String (Max length:6) | Cash/Credit/Direct Transfer | Cash/Credit/Direct Transfer |
| 50 | IFSC | 1..1 | Indian Financial System Code (IFSC Code) | Mandatory | String (Max length:11) | | A group of business terms to specify Branch of Payee |
| 51 | Payment_ Terms | 0..1 | Payment Terms | Optional | String (Max length:50) | | Terms of Payment with the recipient if to be provided |
| 52 | Payment_ Instruction | 0..1 | Payment Instruction | Optional | String (Max length:50) | | A group of business terms providing information about the payment. |
| 53 | Credit_ Transfer | 0..1 | | Optional | String (Max length:50) | | A group of business terms to specify credit transfer payments. |
| 54 | Direct_Debit | 0..1 | | Optional | String (Max length:50) | | A group of business terms to specify a direct debit. |
| 55 | Credit Days | 0..1 | Due date of Credit | Optional | Numeric (Min length:1 Max length:3) | 30-11-2019 | The date when the payment is due. Format "DD-MM-YYYY". |
| **56** | **Delivery_ Information** | **1..1** | | **Mandatory** | | | A group of business terms providing information about where and when the goods and services invoiced are delivered. |

| 57 | Dispatch From Details | 1..1 | DISPATCH from details | Mandatory | Refer  A 1.1 | | |
|----|----|----|----|----|----|----|----|
| 58 | ECOM_GSTIN | 0..1 | e-Commerce GSTIN | Optional | String (Max length:15) | | Mention of E-commerce operator is supply is made through him |
| 59 | ECOM_POS | 0..1 | State code | Optional | String (Max length:2) | 29 | Mention GSTIN of E-commerce operator if supply is made through E-Commerce Operator. |
| **60** | **Invoice Item Details** | **1..n** | | **Mandatory** | | | |
| 61 | List {items} | | Items | Mandatory | Refer  A 1.2 | | A group of business terms providing information about the goods and services invoiced. |
| **62** | **Document Total** | **1..1** | | **Mandatory** | | | |
| 63 | Total Details | 1..1 | Bill Total Details | Mandatory | Refer  A 1.3 | | Descriptive note may be provided |
| 64 | Tax_Total | 1..1 | Total Tax Amount | Mandatory | Decimal (10,2) | | When tax currency code is provided, two instances of the tax total must be present, but only one with tax subtotal. |
| 65 | Sum_of_ Invoice_ line_net_ amount | 0..1 | Item level net amount | optional | Decimal (10,2) | | Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals. |
| 66 | Sum_of_ allowances_ on_ document_ level | 0..1 | total discount | optional | Decimal (10,2) | | Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals. |
| 67 | Sum_of_ charges_on_ document_ level | 0..1 | total other charges | optional | Decimal (10,2) | | Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals. |
| 68 | Pre Tax Details | | Break up of the  tax rate at invoice level | Optional | Refer  A 1.3 | | The total amount of the Invoice without GST. Must be rounded to maximum 2 decimals. |
| 69 | Paid_amount | 1..1 | Paid amount | Mandatory | Decimal (10,2) | | The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals. |
| 70 | Amount_due_ for_ payment | 1..1 | Payment Due | Mandatory | Decimal (10,2) | | The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals. |
| **71** | **Extra Information** | **0..1** | | **Optional** | | | |
| 72 | Tax_Scheme | 1..1 | GST, Excise, Custom, VAT etc. | Mandatory | String (Max length:4) | GST, CUST, VAT etc. | Mandatory element. Use "GST" |
| 73 | Remarks | 0..1 | Remarks/ Note | Optional | String (Max length:100) | New batch Items submitted | A textual note that gives unstructured information that is relevant to the Invoice as a whole. Such as the reason for any correction or assignment |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | | | note in case the invoice has been factored. |
| 74 | **Additional_ Supporting_ Documents** | **0..n** | | **optional** | | | |
| 75 | Additional_ Supporting_ Documents_ url | 0..1 | Supporting document URLs | optional | String (Max length:100) | | A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report). |
| 76 | Additional_ Supporting_ Documents | 0..1 | Supporting document in base 64 format. | optional | String (Max length:1000) | | A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report). |
| 77 | Invoice_ Allowances_or _Charges | 0..1 | Total Value of allowances and charges at invoice level | optional | Decimal (10,2) | | A group of business terms providing information about allowances or charges applicable at invoice level as sometime discount or charges may be applicable on invoice level not on line item level. |
| **78** | **Eway Bill Details** | **0..1** | | **Optional** | | | |
| 79 | Transporter ID | 1..1 | Transporter Id | Optional | Alphanumeric with 15 characters | 29AADFV7589C1ZO | GSTIN :: 29AMRPV8729L1Z1 |
| 80 | Trans Mode | 1..1 | Mode of transportation | Road / Rail / Air / Ship | Drop Down - Fixed | | 1/2/3/4 |
| 81 | Trans Distance | 1..1 | Distance of transportation | | Decimal (10,2) | | 20 |
| 82 | Transporter Name | 0..1 | Transporter Name | | String (Max length:100) | | SPURTHI R |
| 83 | Trans Doc No | 0..1 | Transporter Doc No | | | | TA120; Mandatory if the mode of transport is other than by Road |

| 84 | Trans Doc Date | 0..1 | Transporter Doc Date | | String (DD/MM/YYYY) | 21-07-2019 | 20/9/2017 |
|---|---|---|---|---|---|---|---|
| 85 | Vehicle No | 1..1 | Vehicle No | Optional | String (Max length:20) | | KA12KA1234 or KA12K1234 or KA123456 or KAR1234 |
| **86** | **Signature Details** | **0..1** | | **Mandatory** | | | |
| 87 | DSC | 1..1 | Digital Signature of the Document | | | DSC KEY Hash | an optional field since it is signed by the GSTN Portal also and data travels through secured platform |
| | **A 1.0 Ship To Details** | **0..1** | | | | | |
| **Sl. No.** | **Parameter Name** | | **Description** | | **Field Specifications** | **Sample Value** | |
| 1 | Shipping To_Name | 1..1 | Shipping To_Legal_Name | Mandatory | String (Max length:60) | Adarsha | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 1 | Shipping To_Name | 1..1 | Shipping To_Trade_Name | Mandatory | String (Max length:60) | Adarsha | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 2 | Shipping To_GSTIN | 1..1 | Shipping To_GSTIN | Mandatory | String (Max length:100) | 36AABCT2223L1ZF | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 3 | Shipping To_Address1 | 1..1 | Shipping To_Address 1 | Mandatory | String (Max length:50) | Address | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 4 | Shipping To_Address 2 | 0..1 | Shipping To_Address 2 | Optional | String (Max length:50) | Address | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 5 | Shipping To_Place | 0..1 | Shipping To_Place | Optional | String (Max length:50) | Bangalore | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 6 | Shipping To_Pincode | 1..1 | Shipping To_Pincode | Mandatory | String (Max length:6) | 560001 | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 7 | Shipping To_State | 1..1 | Shipping To_State | Mandatory | String (Max length:100) | Karnataka | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 8 | Subsupply Type | | Supply Type | Mandatory | String (Max length:2) | Supply/ export/ Jobwork | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |

| 9 | Transaction Mode | | Transacion Mode | Mandatory | String (Max length:2) | Regular/Bil To/Ship To | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
|---|---|---|---|---|---|---|---|
| | | | **A 1.1    Dispatch From Details** | | | | |
| **Sl. No.** | **Parameter Name** | | **Description** | | **Field Specifications** | **Sample Value** | |
| 1 | Company_ Name | 1..1 | Company_ Name | Mandatory | String (Max length:60) | ICAI | Details of person and address where from goods are dispatched. |
| 2 | Address 1 | 1..1 | Address 1 | Mandatory | String (Max length:100) | Vasanth Nagar | Details of person and address where from goods are dispatched. |
| 3 | Address 2 | 0..1 | Address 2 | Optional | String (Max length:100) | Millers Road | Details of person and address where from goods are dispatched. |
| 4 | City | 1..1 | Place | Optional | String (Max length:100) | Bangalore | Details of person and address where from goods are dispatched. |
| 5 | State | 1..1 | State | Mandatory | String (Max length:2) | Karnataka | Details of person and address where from goods are dispatched. |
| 6 | PIN code | 1..1 | PIN code | Mandatory | String (Max length:6) | 560087 | Details of person and address where from goods are dispatched. |
| | **A 1.2  Item Details** | **1..n** | | | | | |
| **Sl. No.** | **Parameter Name** | | **Description** | | **Field Specifications** | **Sample Value** | |
| 1 | SL. NO. | 1..1 | Serial Number | Mandatory | int | 1,2,3 | |
| 2 | Item Description | 0..1 | Item description | optional | String (Max length:300) | Mobile | The identification scheme identifier of the Item classification identifier |
| 3 | IS Service | 0..1 | IS Service | Optional | Character | Y/N | Specify whether supply is that of Services or not |
| 4 | HSN code | 0..1 | HSN code | Optional | String (Max length:8) | 1122 | A code for classifying the item by its type or nature. |
| 5 | Batch | 0..1 | ... | Optional | Refer  A 1.3.1 | galaxy | Batch number details are important to be mentioned for certain  set of manufacturers |
| 6 | Barcode | 0..1 | Item Barcode | Optional | String (length:30) | b123 | Barcoding if to be provided need to be specified |
| 7 | Quantity | 1..1 | Quantity | Mandatory | Decimal (13,3) | 10 | The quantity of items (goods or services) that is charged in the Invoice line. |
| 8 | Free Qty | 0..1 | free quantity | Optional | Decimal (13,3) | 1 | Detail of any FOC item |

| 9 | UQC | 0..1 | uom | Optional | String (Max length:8) | Box | The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure. |
|---|---|---|---|---|---|---|---|
| 10 | Rate | 1..1 | Item Rate per quantity | Mandatory | Decimal (10,2) | 500.5 | The number of item units to which the price applies. |
| 11 | Gross Amount | 1..1 | gross amount | Optional | Decimal (10,2) | 5000 | The price of an item, exclusive of GST, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price can not be negative. |
| 12 | Discount Amount | 0..1 | discount amount | Optional | Decimal (10,2) | | The total discount subtracted from the Item gross price to calculate the Item net price. |
| 13 | Pre Tax Amount | 0..1 | Pretax | Optional | Decimal (10,2) | 50 | This is the Value after the Tax. Ideally this would be taxable value in most cases, when ever there is a change in the assesseable value then pretax amount should be used for. |
| 14 | Assesseable Value | 1..1 | net amount | Mandatory | Decimal (13,2) | 5000 | The unit price, exclusive of GST, before subtracting Item price discount, can not be negative |
| 15 | GST Rate | 1..1 | Rate | Mandatory | Decimal (3,2) | 5 | The GST rate, represented as percentage that applies to the invoiced item. |
| 16 | Iamt | 0..1 | IGST Amount as per item | Mandatory | Decimal (11,2) | | A group of business terms providing information about GST breakdown by different categories, rates and exemption reasons |
| 17 | Camt | 0..1 | CGST Amount as per item | Mandatory | Decimal (11,2) | 650.00 | |

| 18 | Samt | 0..1 | SGST Amount as per item | Mandatory | Decimal (11,2) | 650.00 | |
| 19 | Csamt | 0..1 | CESS Amount as per item | Optional | Decimal (11,2) | 65.00 | |
| 20 | State Cess Amt | 0..1 | State cess amount as per item | Optional | Decimal (11,2) | 65.00 | |
| 21 | Other Charges | 0..1 | Other if any | Optional | Decimal (11,2) | | A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole. |
| 22 | Invoice_line_ net_amount | 0..1 | Invoice line Net Amount | Optional | Decimal (11,2) | | The total amount of the Invoice line. The amount is "net" without GST, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals. |
| 23 | Order__Line_ Reference | 0..1 | Reference to purchase order | optional | String (50) | | Reference of purchase order. |
| 24 | Item Total | 1..1 | net amount | Optional | Decimal (13,2) | 5000 | A group of business terms providing the monetary totals for the Invoice. |
| 25 | Origin_ Country | 0..1 | Origin country of item | optional | String (Max length:2) | | This is to specify item origin country like mobile phone sold in India could be manufactured in China. |
| 26 | Serial No. Details | 0..1 | ... | Optional | Refer_A 1.3.2 | | |
| | **A 1.3  Total Details** | **1..1** | | **Mandatory** | | | |
| **Sl. No.** | **Parameter Name** | | **Description** | | **Field Specifications** | **Sample Value** | |
| 1 | IGST Value | 0..1 | IGST Amount as per invoice | Optional | Decimal (11,2) | | Appropriate taxes based on the provisions of the GST Act and Rules will be applicable. For example either of CGST& SGST or IGST will be mandatory. As there is no way to show conditional mandatory, optional has been mentioned against all taxes. |
| 2 | CGST Value | 0..1 | CGST Amount as per invoice | Optional | Decimal (11,2) | | Taxable value as per the provisions of the GST Act to be specified |
| 3 | SGST Value | 0..1 | SGST Amount as per invoice | Optional | Decimal (11,2) | | Taxable value as per the provisions of the GST  Act to be specified |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 4 | CESS Value | 0..1 | cess Amount as per invoice | Optional | Decimal (11,2) | | Taxable value as per the provisions of the GST Act to be specified |
| 5 | State Cess Value | 0..1 | State cess Amount as per invoice | Optional | Decimal (11,2) | | Taxable value as per the provisions of the GST Act to be specified |
| 6 | Rate | 0..1 | Tax Rate | Optional | Decimal (11,2) | | Tax Rate |
| 7 | Freight | 0..1 | Charges | Optional | Decimal (11,2) | | |
| 8 | Insurance | 0..1 | Charges | Optional | Decimal (11,2) | | |
| 9 | Packaging and Forwarding | 0..1 | Charges | Optional | Decimal (11,2) | | |
| 10 | Other Charges | 0..1 | Pretax/post charges | Optional | Decimal (11,2) | | A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole. |
| 11 | Round off | 0..1 | roundoff value | Optional | Decimal (11,2) | | The amount to be added to the invoice total to round off to the amount to be paid. Must be rounded off to maximum 2 decimals. |
| 12 | Total Invoice Value | 1..1 | Total amount | Mandatory | Decimal (11,2) | | The total amount of the Invoice with GST. Must be rounded off to maximum 2 decimals. |
| | | | | | | | |
| | | | | | | | |
| | **A 1.3.1 Batch Details** | **1..1** | | | | | |
| **Sl. No.** | **Parameter Name** | | **Description** | | **Field Specifications** | **Sample Value** | |
| 1 | Batch Name | 1..1 | Batch number/name | Mandatory | String (Max length:20) | | Batch number details are important and to be mentioned for certain set of manufacturers |
| 2 | Batch Expiry Date | 0..1 | Expiry Date | optional | String (DD/MM/YYYY) | | Expiry Date of the Batch |
| 3 | Warranty Date | 0..1 | Warranty Date | Optional | String (DD/MM/YYYY) | | Warranty Date of the ITEM |
| | | | | | | | |
| | **A 1.3.2 Serial Number Details** | **0..1** | | | | | |
| **Sl. No.** | **Parameter Name** | | **Description** | | **Field Specifications** | **Sample Value** | |
| 1 | Serial Number | 1..1 | Serial Number in case of each item having unique number | Optional | String (Max length:15) | | 0 |

| Sl. No. | Parameter Name | | Description | | Field Specifications | Sample Value | |
|---|---|---|---|---|---|---|---|
| 2 | Other Detail 1 | 0..1 | other detail of serial number | Optional | String (Max length:10) | | 0 |
| 3 | Other Detail 2 | 0..1 | other detail of serial number | Optional | String (Max length:10) | | 0 |
| | | | | | | | |
| | **A 1.3.3 Pre Tax Details** | | | | | | |
| **Sl. No.** | **Parameter Name** | | **Description** | | **Field Specifications** | **Sample Value** | |
| 1 | Pretax Particulars | | Pretax ledger/ particulars | Optional | String (Max length:100) | | 0 |
| 2 | Tax On | | Pretax on gross amount or any other | Optional | Decimal (11,2) | | 0 |
| 3 | Amount | | Amount | Optional | Decimal (11,2) | | 0 |

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**S. A. SYNREM,**
Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.

## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 10th January, 2020.

**No.ERTS(T) 2/2020/61. -** In exercise of the powers conferred by section 128 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 further amendment in the notification of the Government No.4/2018 – State Tax issued *vide* No.ERTS (T) 79/2017/Pt/45, dated 24th January, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 104, dated the 6th February, 2018, namely:–

In the said notification, in the third proviso for the figures, letters and word "10th January, 2020", the figures, letters and word "17th January, 2020" shall be substituted.


**S. A. SYNREM,**
Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.

## PART-I

**GOVERNMENT OF MEGHALAYA**

**EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**

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### NOTIFICATION

The 4th February, 2020.

**No.ERTS(T)18/2009/93. -** In pursuance of letter No.CM/PER/Vice-Chairman/2020/4, dated 3rd February, 2020 and in the interest of public service, the Governor of Meghalaya is pleased to denotify Shri Pawan Sharma as the Vice-Chairman of the Meghalaya Commission on Resource Mobilisation with immediate effect.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,

Excise, Registration, Taxation and Stamps Department.

# PART-IV

### GOVERNMENT OF MEGHALAYA

#### LAW (B) DEPARTMENT

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#### NOTIFICATION

The 10th February, 2020.

**No.LL(B).76/2011/Part/22.** – The Rajitlal University (Amendment) Act, 2012 (Act No. 2 of 2020) is hereby published for general information.

#### MEGHALAYA ACT NO. 2 OF 2020.

*(As passed by the Meghalaya Legislative Assembly)*

*Received the assent of the Governor on the 6th February, 2020.*

*Published in the Gazette of Meghalaya Extra-Ordinary issue dated 10th February, 2020.*

## RAJITLAL UNIVERSITY (AMENDMENT) ACT, 2012

### An

### Act

to amend the Rajitlal University Bill, 2011 hereinafter referred to as Principal Bill.

Be it enacted by the Legislature of the State of Meghalaya in the Sixty-third Year of the Republic of India as follows:

| | |
|---|---|
| **Short title extent and commencement.** | 1. (1) This Act may be called "Rajitlal University (Amendment) Act, 2012". |
| | (2) It shall come into force on such date like principal Act. |
| **Amendment of Section 13(1) of the principal Act.** | 2. The existing sub-section (1) of Section 13 shall be substituted as follows,- |
| | "13. (1) The Visitor of the University shall be the Governor of Meghalaya." |


**D. LYNGDOH,**
Deputy Secretary to the Govt. of Meghalaya,
Law Department.