



The Gazette of Meghalaya

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 180

Shillong, Thursday, October 15, 2020

23rd Asvina, 1942 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 30th September, 2020.

No. ERTS (T) 65/2017/Pt. II/95. - In exercise of the powers conferred by sub-rule (4) of rule 48 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government, ERTS Department No.13/2020 - State Tax, dated the 21st March, 2020 and published in the Gazette of Meghalaya, Extraordinary Part II A, *vide* number 95, dated 4th May, 2020 namely:-

In the said notification, in the first paragraph, -

- (i) for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;
- (ii) after the words "goods or services or both to a registered person", the words "or for exports" shall be inserted.

S. A. SYNREM,

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



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NOTIFICATION

The 30th September, 2020.

No. ERTS (T) 65/2017/Pt. II/96. - In exercise of the powers conferred by sixth proviso to rule 46 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in notification of the Government, ERTS Department No.14/2020 - State Tax, dated the 21st March, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 96, dated the 4th May, 2020, namely:-

In the said notification, -

- (i) in the first paragraph, for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;
- (ii) in the second paragraph, for the figures, letters and words "1st day of October", the figures, letters and words "1st day of December" shall be substituted.

S. A. SYNREM,

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



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EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

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) 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.
- 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."
- 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."
- 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."

S. A. SYNREM,

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