



The Gazette of Meghalaya
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No. 117

Shillong, Monday, July 19, 2021

28th Asadha, 1943 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 30th June, 2021.

No.ERTS (T) 65/2017/Pt 1/320. - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, and in supersession of notification of the Government in Excise, Registration, Taxation and Stamps Department, No.89/2020 - State Tax, dated the 29th November, 2020, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 226, dated the 7th December, 2020, except as respects things done or omitted to be done before such supersession, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification No.14/2020 - State Tax, dated the 21st March, 2020, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 181, dated the 15th October, 2020, between the period from the 1st day of December, 2020 to the 30th day of September, 2021.

S. A. SYNREM,

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



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EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th July, 2021.

No.ERTS(S) 5/2019/136. — In exercise of the power conferred by sub-rule (1) of Rule 31 of the Meghalaya Stamps (Payment of Duty by means of E-Stamping) Rules, 2020 and in pursuance of clause (ii) of Para 1.1 of the Agreement dated 29th June, 2021 signed between the Authorized Representatives of the Government of Meghalaya and the Stock Holding Corporation of India Limited for implementation of the Computerized Stamp Duty Administration System in the State of Meghalaya with the objective of promoting Ease of Doing Business, the Government of Meghalaya is pleased to allow Stock Holding Corporation of India Limited to integrate with the web portal of National e-Governance Services Limited (NESL) for collection of stamp duty and issue of dematerialized Digital form of e-Stamp for the paperless execution of the non-registrable documents listed below.

The stamp duty chargeable shall be as per the appropriate articles of Schedule 1-A of the Indian Stamp Act, 1899 as applicable to the state of Meghalaya and in the absence of any proper article under Schedule 1-A, as per Schedule 1 of Indian stamp Act, 1899 as applicable by parties concerned for the following documents:

Article No.	Description of documents
1	ACKNOWLEDGEMENT
2	ADMINISTRATION BOND
4	AFFIDAVIT
5	AGREEMENT OR MEMORANDUM OF AN AGREEMENT
6	AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE OF MOVABLE GOODS ONLY
7	APPOINTMENT IN EXECUTION OF A POWER FOR MOVABLE PROPERTY ONLY
8	APPRAISEMENT ON VALUATION MADE OTHERWISE IN RESPECT OF MOVABLE PROPERTY ONLY

9	APPRENTICESHIP DEED
13	BILL OF EXCHANGE
15	BOND IN RESPECT OF MOVABLE PROPERTY ONLY
17	CANCELLATION OF ANY OR EXECUTED INSTRUMENT (IN NeSL WEB PORTAL ONLY)
22	COMPOSITION DEED
24	COPY OR EXTRACT OF THE DOCUMENTS EXECUTED (IN NeSL WEB PORTAL)
34	INDEMNITY BOND
35(a)(l)	LEASE OR MOVABLE PROPERTY OR LEASE FOR A TERM OF LESS THAN ONE YEAR FOR IMMOVABLE PROPERTY
37	LETTER OF CREDIT/BANK GUARANTEE
39	MORTGAGE DEED WITHOUT POSSESSION/HYPOTHETICATION DEED
40(b)	MORTGAGE DEED WITHOUT POSSESSION/HYPOTHETICATION DEED
42	NOTARIAL ACT
43	NOTE OF MEMORANDUM
48	POWER OF ATTORNEY WITHOUT POWER TO TRANSFER TITLE IN ANY IMMOVABLE PROPERTY AND WITHOUT PHYSICAL TRANSFER OF POSSESSION OF ANY
56	RESPONDENTIAL BOND
57	SECURITY BOND OR MORTGAGE DEED
59	SHARE WARRANTS
61	SURRENDER OF LEASE
62	TRANSFER
63	TRANSFER OF LEASE BY WAY OF ASSIGNMENT FOR THE LEASE OF WHICH REGISTRATION IS OPTIONAL UNDER SECTION -18 OF THE REGISTRATION ACT, 1908.

This notification shall come into effect immediately and until further orders.

S. A. SYNREM,

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