



# The Gazette of Meghalaya

## EXTRAORDINARY

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No. 147

Shillong, Tuesday, May 30, 2023

9<sup>th</sup> Jyaistha, 1945 (S. E.)

## PART-IIA

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

#### NOTIFICATION

The 9<sup>th</sup> May, 2023.

**No.ERTS (T) 65/2017/Pt.III/430.** - In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of Government, Excise, Registration, Taxation and Stamps Department, No.ERTS(T) 65/2017/11, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* No. 98, dated the 5<sup>th</sup> July, namely:-

In the said notification, in the Table, against serial number 9, in item (iii), in sub-item (b), in the entries under column (5), in condition (2), after the second proviso, the following provisos shall be inserted, namely:-

"Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31<sup>st</sup> May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later."

**SANJAY GOYAL,**

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



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**PART-IIA**

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

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**NOTIFICATION**

The 10<sup>th</sup> May, 2023.

**No.ERTS(T) 65/2017/Pt.III/431.** - In exercise of the powers conferred by sub-rule (4) of rule 48 of the Meghalaya Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of Government, Excise, Registration, Taxation and Stamps Department, No.13/2020 - State Tax, dated the 21<sup>st</sup> March, 2020, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 95, dated 4<sup>th</sup> May, 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of August, 2023, for the words "ten crore rupees", the words "five crore rupees" shall be substituted.

**SANJAY GOYAL,**

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