GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

No. 09/2025 -State Tax

Dated Shillong, the 11th February, 2025

No. ERTS (T) 3/2025/81 - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), read with sub-rule (1) of rule 1 of the Meghalaya Goods and Services Tax (Amendment) Rules, 2024 (herein after referred to as rules), issued *vide* notification No. 12/2024-State Tax, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 151, dated the 27th August, 2024, the Government hereby appoints the following dates as mentioned in column (3) of the table below, on which the provisions of rules specified in column (2) of the said table, shall come into force, namely: -

Table

| S. No. | Rules | Date |
|--------|----------------------------------------|----------------------------|
| (1) | (2) | (3) |
| 1 | Rules 2,24,27 and 32 | 11th day of February, 2025 |
| 2 | Rules 8, 37 and clause (ii) of rule 38 | 1st day of April, 2025 |

Sd/(S. C. Sadhu, IAS)
Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department

Memo No. ERTS(T) 3/2025/81-A

Dated Shillong, the 11th February, 2025

Copy 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. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
- 4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
- 5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
- The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
- 7. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
- 8. Accountant General (A & E), Meghalaya, Shillong-793001.
- 9. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
- 10. The Secretary to the Govt. of Meghalaya, ERTS Department.
- 11. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.

- 12. The Joint Commissioner of Taxes, Meghalaya, Shillong for favour of information.
- 13. All Administrative Departments.
- 14. 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.
- 15. Assembly Secretariat.

16. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

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