

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

NOTIFICATION

No. 11/2023 -State Tax (Rate)

Dated: Shillong, the 29th September, 2023.

No. ERTS (T)65/2017/Pt-III/Vol.I/597, In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 amendments in the notification of the Government Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 88, dated the 5th July, 2017, namely: -

In the said notification,

(i) in Schedule IV-

(a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim; <i>Explanation:</i> "specified actionable claim" as defined in section 2(102A) of the MGST Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;"

(b) S. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:

"(v) The words and expressions used and not defined in this notification, but defined in the Meghalaya Goods and Service Tax Act, 2017 (Act 10 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts."

2. This notification shall come into force on the 1st day of October, 2023.

sdL

**(Shri. Sibhi Chakravarthy Sadhu, IAS)
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.**

Memo No. ERTS(T)65/2017/Pt-III/Vol.I/597-A,

Dated: Shillong, the 29th September, 2023.

Copy to:-

1. The P. S. to Speaker of the Meghalaya Legislative Assembly.
2. The 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 Additional Chief Secretary for favour of information of the Additional Chief Secretary.
6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
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 Additional 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.,



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

Note: - The principal notification No. ERTS (T) 65/2017/1, dated the 29th June, 2017 {No. 14/2017- State Tax (Rate)}, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 88, dated the 5th July, 2017 and was last amended by notification No. 09/2023 Central Tax (Rate) dated the 26th July, 2023 published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 187, dated 9th August, 2023.