

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

**NOTIFICATION**

**No. 49/2023 -State Tax**

**Dated: Shillong, the 29<sup>th</sup> September, 2023.**

**No. ERTS (T)65/2017/Pt-III/Vol.I/600 -** In exercise of the powers conferred under sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government, on the recommendations of the Council, notifies the following supplies under the said sub-section, namely:—

- (i) supply of online money gaming;
- (ii) supply of online gaming, other than online money gaming; and
- (iii) supply of actionable claims in casinos.

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

*Sd/-*  
**(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/600 – A,**

**Dated: Shillong, the 29<sup>th</sup> 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.**