

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

No. 50/2023 -State Tax

**Dated: Shillong, the 29th September,
2023.**

No.ERTS(T)65/2017/Pt-III/Vol.I/601 - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereinafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government Excise, Registration, Taxation and Stamps Department No. ERTS (T) 65/2017/Pt/65, dated 15th November, 2017 (No. 66/2017-State Tax) published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 236, dated the 22nd November, 2017, namely: —

In the said notification, with effect from the 1st October, 2023, after the words and figures “composition levy under section 10 of the said Act”, the words and figures “, other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act,” shall be inserted.

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/601 -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/Pt/65, dated 15th November, 2017 (No. 66/2017-State Tax) published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 236, dated the 22nd November, 2017.