

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

CIRCULAR

Dated Shillong, the 14th July, 2017

No. ERTS (T)70/2017/4 - This Circular is issued for general information of all the Drawing and Disbursing Officers who are required to deduct Tax at Source under the repealed Meghalaya Value Added Tax Act, 2003 and the Central/Meghalaya Goods and Services Tax Act, (CGST/MGST) 2017 regarding the following provisions of the CGST/MGST Acts with regard to deduction of tax at source.

- (i) Tax is to be deducted under the provisions of the Central/Meghalaya Goods and Services Tax Act, 2017 for all goods or services or both supplied **on or after 1.7.2017** notwithstanding that the contract for such supply may have been entered into prior to the said date.
- (ii) Tax is to be deducted at source under the provisions of the Meghalaya Value Added Tax Act, 2003 if the goods have been supplied and the Invoice or the Bill thereof has been raised **before the appointed date i.e. 1.7.2017**.

*Sd/-
P. W. Ingty
Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.*

Memo No. ERTS (T) 70/2017/4 -A,

Dated Shillong, the 14th July, 2017

Copy to:-

1. P.S. to Chief Minister for favour of information of the Chief Minister.
2. P.S. to Minister i/c Taxation for favour of information of the Minister.
3. P.S. to the Chief Secretary for favour of information of the Chief Secretary.
4. P.S. to the Addl. Chief Secretary i/c ERTS Department for favour of information of the Addl. Chief Secretary.
5. Principal Accountant General (Audit), Meghalaya, Shillong.
6. Accountant General (A&E), Meghalaya, Shillong.
7. The Secretary to the Govt. of Meghalaya, Excise, Registration, Taxation & Stamps Department.
8. The Secretary to the Govt. of Meghalaya, Finance Department.
9. The Commissioner of Taxes, Meghalaya, Shillong for information and necessary action.
10. All Deputy Commissioners/ Sub Divisional Officers.
11. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.
12. The Superintendent of Taxes I / II / III / IV / V / VI / VII / VIII / Jowai / Khliehriat / Nongstoin / Nongpoh / Tura Circle-I & II / Williamnagar / Enforcement Branch, Shillong / Tura / Byrnihat Taxation Checkgate for information and necessary action.
13. All Administrative Departments for favour of information and necessary action.
14. All Head of Departments for favour of information and necessary action.

By Orders, etc

B. Singh
**Under Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department**
JK