

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

**NOTIFICATION**

**No. 1/2023 -State Tax (Rate)**

**Dated Shillong, the 28<sup>th</sup> February, 2023.**

**No. ERTS (T) 65/2017/Pt III/393** - In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government, Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/12, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 99, dated the 5<sup>th</sup> July, 2017, namely:—

In the said notification, in paragraph 3, in the *Explanation*, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall come into force with effect from the 01<sup>st</sup> March, 2023.

**Sd/-  
(Sanjay Goyal)  
Commissioner & Secretary to the Government of Meghalaya  
Excise, Registration, Taxation & Stamps Department.**

**Memo No. ERTS (T) 65/2017/Pt III/393—A**                      **Dated Shillong, the 28<sup>th</sup> February, 2023.**

**Copy forwarded 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. P. S. to Chief Secretary for favour of information of the Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
5. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001.
7. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department
8. The Secretary to the Govt. of Meghalaya, ERTS Department.
9. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.

10. All Administrative Departments.
11. All Heads of Department.
12. 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.
13. Assembly Secretariat.
- ✓ 14. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

*[Signature]*  
28/02/23

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

Note: The principal notification No. ERTS (T) 65/2017/12, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 99, dated the 5<sup>th</sup> July, 2017 and last amended vide notification No. 15/2022 - State Tax (Rate), dated the 30<sup>th</sup> December, 2022 and published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 21, dated the 12<sup>th</sup> January, 2023.