

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

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**NOTIFICATION**

Dated Shillong, the 1<sup>st</sup> September, 2023

No. ERTS (T) 81/2014/Pt/54 - In accordance with Section 2 of the Meghalaya (Sales of Petroleum and Petroleum Product etc) Taxation (Amendment) Ordinance, 2023, (Meghalaya Ordinance no 5 of 2023), notified vide no ERTS(T) 35/2023/16 dated 1.9.2023 the Government of Meghalaya is pleased to prescribe the amount of security deposit payable and the manner thereof, by a Retail Sale Outlet at the commencement of the tax period as under:-

1. The amount of security deposit payable shall be the monthly average of the immediate last 12 (twelve) months of tax assessed or admitted tax paid whichever is higher and to be determined by the jurisdictional Superintendent of Taxes.
2. The amount of security deposit payable shall be deposited and a copy of the Treasury Challan or GRAS receipt evidencing payment of the security deposit shall be furnished to the jurisdictional Superintendent of Taxes by the 7<sup>th</sup> (seventh) day of the month of the relevant tax period.
3. The Standard Operating Procedure for issuance of Declaration Form under Section 8(4) of the Central Sales Tax Act, 1956 and the No Objection Certificate for lifting of MS and HSD published vide letter No. ERTS(T) 81/2014/Pt/39 dated 26.10.2021 stand modified to the extent of the new tax period.
4. In case the security deposit paid for a tax period exceeds the tax payable as per return filed for the same tax period, the excess may be adjusted against the security deposit payable for the subsequent tax period(s).

This notification shall come into effect immediately and until further Orders.

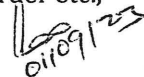
Sd/-  
(Sibhi Chakravarthy Sadhu, IAS)  
Secretary to the Government of Meghalaya  
Excise, Registration, Taxation and Stamps Department

**Memo No. ERTS (T) 81/2014/Pt/54-A Dated Shillong, the 1<sup>st</sup> September, 2023**

**Copy forwarded to:-**

1. P.S to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
2. P.S to the Deputy Chief Minister, for information of the Deputy Chief Minister.
3. P.S to the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P.S to the Minister i/c Taxation Department for information of the Minister.
5. P.S to the Chief Secretary for information of the Chief Secretary.
6. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department.
7. The Commissioner & Secretary to the Govt. of Meghalaya, ERTS Department.
8. The Commissioner & Secretary to the Govt. of Meghalaya, Law Department.
9. The Commissioner of Taxes, Meghalaya Shillong.
10. Principal Accountant General (Audit) Meghalaya (Attention: FINAT Section), Shillong, 793001.
11. Accountant General (A&E), Meghalaya, Shillong.
12. Deputy Commissioners, East Khasi Hills District, Shillong, West Khasi Hills District, Nongstoin, South West Khasi Hills District, Mawkyrwat, Eastern West Khasi Hills District, Mairang, Ri Bhoi District, Nongpoh, West Jaintia Hills District, Jowai, East Jaintia Hills District, Khliehriat, East Garo Hills District, Williamnagar, North Garo Hills District, Resubelpara, South Garo Hills District, Baghmara, West Garo Hills District, Tura, South West Garo Hills District, Ampati.
13. Director of Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
14. Additional Commissioner of Taxes, Meghalaya Shillong.
- ✓ 15. NIC, Shillong for uploading in the Meghalaya Website.

By Order etc.,



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