

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

**Circular**

*Dated Shillong, the 26<sup>th</sup> Oct, 2017*

**No. ERTS (T) 70/2017/23** - 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for general information of all the Drawing and Disbursing Officers who are required to deduct Tax at Source under the repealed Meghalaya Value Added Tax Act, 2003, the Central/Meghalaya/Integrated Goods and Services Tax Act, (CGST/MGST/IGST) 2017 regarding the following provisions of the CGST/MGST Acts.

- (i) (a) Till such time the provision of Section 51 of the CGST/MGST Acts and clause (x) of Section 20 of the IGST Act is notified, **no tax is to be deducted** under the provisions of the Central/Meghalaya/Integrated Goods and Services Tax Act, 2017 for all Goods or Services or both supplied and the bill or invoice thereof has been raised **on or after 1.7.2017**.
- (b) The Goods and Services Tax Network (GSTN) for registration of Drawing and Disbursing Officers (DDO) as Tax Deductors under GST is now open. All concerned DDOs are advised to complete the registration process at the earliest before actual deduction of the tax is notified by the Central and State Governments which will be communicated in due time.
- (b) The supplier of the Goods and Services or both who received payment(s) without deduction of tax at source of the CGST/MGST/IGST is to furnish a declaration in the format enclosed as Annexure-A if the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees.
- (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) 70/2017/23 -A,**

*Dated Shillong, the 26<sup>th</sup> Oct, 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 concerned for information and necessary action.

**Format for declaration by Supplier of Goods or Services or both who received payment(s)  
without deduction at source of the CGST/MGST.**

1. Name of Office/Department procuring the supply:-
2. Address of the office/department:-
3. Name of the Drawing and Disbursing Officer authorised to make the payment:-
4. Designation of the Officer at Sl. No. 3 above:-
5. Name and address of the supplier:-
6. GSTIN:-
7. No. and date of the contract/agreement/purchase order:-
8. Value of the contract/agreement/purchase order:-
9. No. & date of Tax Invoice/RA Bill:-
10. Value of Tax Invoice/RA Bill:-
11. Nature of supply of goods or services or both:-

(Please specify whether works contract service/composite supply/mixed supply)

12. Designation of goods or services:-
13. GST rate of tax applicable on the supply of the goods or services:-

(Please specify item wise)

14. Date of receipt of payment:-

15. Declaration:-

I Shri/Smt \_\_\_\_\_ being the person duly authorised to receive the payment for the supply of the goods or services mentioned above do hereby declare that I shall furnish the details of the transaction covered by this declaration in my GST return in GSTR-1 for the concerned tax period. I understand that failure to do so shall invite the penalty proceedings as provided under the CGST/MGST Acts.

Dated \_\_\_\_\_

The \_\_\_\_\_ 2017.

**(Name of the Signatory)**

**Status of the signatory**

(Please specify whether proprietor/director/partner/manager/authorised signatory etc.)

This declaration is to be forwarded by the concerned office/department to the office of the Commissioner of Taxes, Meghalaya, Shillong, Administrative Building 3<sup>rd</sup> Floor, Lower Lachumiere, Shillong-793001 within 15 days from the date of payment to the supplier.