

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

NOTIFICATION

No.78/2020 – State Tax

Dated Shillong, the 15th October, 2020.

No. ERTS (T) 65/2017/Pt II/147 - In exercise of the powers conferred by the first proviso to rule 46 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government, ERTS Department, No. CTAS – 65/2017/12, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 99, dated the 5th July, 2017, namely:–

In the said notification, with effect from the 01st day of April, 2021, for the Table, the following shall be substituted, namely, -

“Table

Serial Number (1)	Aggregate Turnover in the preceding Financial Year (2)	Number of Digits of Harmonised System of Nomenclature Code (HSN Code) (3)
1.	Up to rupees five crores	4
2.	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”

Sd/-
S. A. Synrem
Commissioner & Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department

Memo No. ERTS (T) 65/2017/Pt II/147-A

Dated Shillong, the 15th October, 2020.

Copy forwarded to the:

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. Leader of Opposition of the Meghalaya Legislative Assembly.
4. P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
6. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
7. Accountant General (A & F), Meghalaya, Shillong-793001.
8. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/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.,



***Under Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department***

Note: The principal notification issued vide No. CTAS – 65/2017/12, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 99, dated the 5th July 2017.