

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

**NOTIFICATION**

No. 71/2020- State Tax

Dated Shillong, the 30<sup>th</sup> September, 2020.

No. ERTS (T) 65/2017/Pt II/96 - In exercise of the powers conferred by sixth proviso to rule 46 of the Meghalaya Good and Services Tax Rules, 2017, the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in notification of the Government, ERTS Department No. 14/2020 – State Tax, dated the 21<sup>st</sup> March, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 96, dated the 4<sup>th</sup> May, 2020, namely:-

In the said notification,-

- (i) in the first paragraph, for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- (ii) in the second paragraph, for the figures, letters and words “1<sup>st</sup> day of October”, the figures, letters and words “1<sup>st</sup> day of December” shall be substituted.

*Sd/-*

*S. A. Synrem*

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

Memo No. ERTS (T) 65/2017/Pt II/96-A

Dated Shillong, the 30<sup>th</sup> September, 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 & E), 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 No. 14/2020 – State Tax, dated the 21<sup>st</sup> March, 2020 was published in the Gazette of Meghalaya, Extraordinary Part II A, vide number 96, dated 4<sup>th</sup> May, 2020.