

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

NOTIFICATION
No. 05/2022-State Tax (Rate)

Dated Shillong, the 13th July, 2022

No. ERTS (T) 65/2017/Pt III/220 - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/13, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 100, dated the 05th July, 2017, namely: -

In the said notification, in the Table, -

(1) against serial number 1, in column (2), -

(a) the words, figures and symbols “who has not paid state tax at the rate of 6%,” shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely: -

“Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the MGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”;

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;