

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

No. 3/2021 -State Tax (Rate)

**Dated Shillong, the 2<sup>nd</sup> June, 2021**

**No. ERTS (T) 65/2017/Pt II/344** - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.06/2019- State Tax (Rate), dated the 29<sup>th</sup> March, 2019 and published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 171, dated 17<sup>th</sup> April, 2019—

In the said notification, in the first paragraph,-

- (a) for the words “in whose case the liability to”, the words “, who shall” shall be substituted;
- (b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” shall be substituted.

2. This notification shall come into force with effect from the 2<sup>nd</sup> day of June, 2021.

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

**Memo No. ERTS (T) 65/2017/Pt II/344-A**

**Dated Shillong, the 2<sup>nd</sup> June, 2021.**

**Copy forwarded to:**

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. P. S. to the 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.06/2019- State Tax (Rate), dated the 29<sup>th</sup> March, 2019 and published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 171, dated 17<sup>th</sup> April, 2019