

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

**NOTIFICATION**

**No. 68/2019 – State Tax**

**Dated Shillong the 13<sup>th</sup> December, 2019.**

**No. ERTS(T) 4/2019/Pt/34** - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Meghalaya Goods and Services Tax (Eighth Amendment) Rules, 2019.

(2) They shall come into force on the date of their issue by the Government.

2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely:-

“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).”.

*Sd/-*

*Shri. D. D. Sangma*

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

**Memo.No. ERTS (T) 4/2019/Pt/34 - A**

**Dated Shillong the 13<sup>th</sup> December, 2019.**

Copy forwarded to :-

1. P. S. to Chief Minister for favour of information of the Chief Minister.
2. P. S. to Chief Secretary for favour of information of the Chief Secretary.
3. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
4. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.

*Contd.../-*

5. Accountant General (A & E), Meghalaya, Shillong-793001
6. The Secretary to the Govt. of Meghalaya, Finance Department.
7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
8. All Administrative Departments.
9. All Heads of Department.
10. 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 50 spare copies.
11. Assembly Secretariat.
12. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

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

Note: The principal rules were published vide Notification No. ERTS (T) 79/2017/468, dated 29-12-2017 and published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 295, dated the 29-12-2017, and last amended vide notification No. 56/2019 – State Tax, dated the 14th November, 2019.

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

**NOTIFICATION**

**No. 69/2019 – State Tax**

**Dated Shillong the 13<sup>th</sup> December, 2019.**

**No. ERTS(T) 4/2019/Pt/35** - In exercise of the powers conferred by section 146 of the Meghalaya Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule(4) of rule 48 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya, on the recommendations of the Council, hereby, notifies the following as the Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice in terms of sub-rule(4) of rule 48 of the aforesaid rules, namely:-

- (i) www.einvoice1.gst.gov.in;
- (ii) www.einvoice2.gst.gov.in;
- (iii)www.einvoice3.gst.gov.in;
- (iv)www.einvoice4.gst.gov.in;
- (v) www.einvoice5.gst.gov.in;
- (vi)www.einvoice6.gst.gov.in;
- (vii) www.einvoice7.gst.gov.in;
- (viii) www.einvoice8.gst.gov.in;
- (ix)www.einvoice9.gst.gov.in;
- (x) www.einvoice10.gst.gov.in.

Explanation.-For the purposes of this notification, the above mentioned websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2020.

*Sd/-*  
*Shri. D. D. Sangma*  
*Joint Secretary to the Government of Meghalaya*  
*Excise, Registration, Taxation & Stamps Department*

**Memo.No. ERTS (T) 4/2019/Pt/35 - A**

**Dated Shillong the 13<sup>th</sup> December, 2019.**

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1. P. S. to Chief Minister for favour of information of the Chief Minister.
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4. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.

*Contd.../-*

5. Accountant General (A & E), Meghalaya, Shillong-793001.
6. The Secretary to the Govt. of Meghalaya, Finance Department.
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8. All Administrative Departments.
9. All Heads of Department.
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*By order etc.,*

*Deputy Secretary to the Government of Meghalaya  
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**GOVERNMENT OF MEGHALAYA**  
**EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**

**NOTIFICATION**

**No. 70/2019 – State Tax**

**Dated Shillong the 13<sup>th</sup> December, 2019.**

**No. ERTS(T) 4/2019/Pt/36** - In exercise of the powers conferred by sub-rule (4) to rule 48 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

This notification shall come into force from the 1st day of April, 2020.

*Sd/-*  
**Shri. D. D. Sangma**  
**Joint Secretary to the Government of Meghalaya**  
**Excise, Registration, Taxation & Stamps Department**

**Memo.No. ERTS (T) 4/2019/Pt/36 - A**

**Dated Shillong the 13<sup>th</sup> December, 2019.**

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*By order etc.,*

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

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

**NOTIFICATION**

**No. 71/2019 – State Tax**

**Dated Shillong the 13<sup>th</sup> December, 2019.**

**No. ERTS(T) 4/2019/Pt/37-** In exercise of the powers conferred by rule 5 of the Meghalaya Goods and Services Tax (Fourth Amendment) Rules, 2019, made vide notification No. 31/2019 – State Tax issued vide No. ERTS(T) 4/2019/279, dated the 28<sup>th</sup> June, 2019, the Government, on the recommendations of the Council, hereby appoints the 1st day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

*Sd/-*  
**Shri. D. D. Sangma**  
**Joint Secretary to the Government of Meghalaya**  
**Excise, Registration, Taxation & Stamps Department**

**Memo.No. ERTS (T) 4/2019/Pt/37 - A**

**Dated Shillong the 13<sup>th</sup> December, 2019.**

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

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

**NOTIFICATION**

**No. 72/2019 – State Tax**

**Dated Shillong the 13<sup>th</sup> December, 2019.**

**No. ERTS(T) 4/2019/Pt/38** - In exercise of the powers conferred by the sixth proviso to rule 46 of the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government of Meghalaya, on the recommendations of the Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR)code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

This notification shall come into force from the 1st day of April, 2020.

*Sd/-*  
**Shri. D. D. Sangma**  
*Joint Secretary to the Government of Meghalaya*  
*Excise, Registration, Taxation & Stamps Department*

**Memo.No. ERTS (T) 4/2019/Pt/38 - A**

**Dated Shillong the 13<sup>th</sup> December, 2019.**

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