

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

**NOTIFICATION**

**No. 13/2020-State Tax**

*Dated Shillong, the 21<sup>st</sup> March, 2020.*

**No. ERTS(T) 2/2020/138** - In exercise of the powers conferred by sub-rule (4) of rule 48 of the Meghalaya Goods and Services Tax Act, 2017 (hereinafter referred as said rules), the Government of Meghalaya on the recommendations of the Council, and in supersession of the notification of the Government No. 70/2019 – State Tax issued vide No. ERTS (T) 4/2019/Pt/36, dated the 13th December, 2019, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 16, dated the 28th January, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, 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.

2. This notification shall come into force from the 1<sup>st</sup> October, 2020.

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

**Memo No. ERTS (T) 2/2020/138 -A**  
**Copy forwarded to :-**

**Dated Shillong, the 21<sup>st</sup> March, 2020.**

1. P. S. to Minister in-charge Taxation for favour of information of the 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.
5. Accountant General (A & E), Meghalaya, Shillong-793001.
6. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS 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 30 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*