

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

**NOTIFICATION**

**No. 14/2020-State Tax**

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

**No. ERTS(T) 2/2020/139** - 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, and in supersession of the notification of the Government No. 72/2019 – State Tax issued vide No. ERTS (T) 4/2019/Pt/38, dated the 13<sup>th</sup> December, 2019, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 18, dated the 28<sup>th</sup> January, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic 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.

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

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

**Memo No. ERTS (T) 2/2020/139 -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***