

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

No. 72/2019 – State Tax

Dated Shillong the 13th 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 13th 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.
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.,

B Singh

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