

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

**No.11/2025 -State Tax**

**Dated Shillong, the 27<sup>th</sup> March, 2025**

**No. ERTS (T) 3/2025/91** - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, on the recommendations of the Council, 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 (Second Amendment) Rules, 2025.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Meghalaya Goods and Services Tax Rules, 2017, -
  - (a) In rule 164, -
    - (i) In sub-rule (4), after the words “after payment of the full amount of tax”, the words “related to period mentioned in the said sub-section and” shall be inserted.
    - (ii) After sub-rule (4), the following Explanation shall be inserted, namely: -

“*Explanation*, - No refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Meghalaya Goods and Services Tax (Second Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section.”.
  - (b) in rule 164, in sub-rule 7, after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that where the notice or statement or order mentioned in sub-section (1) of Section 128A of the Act includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper.

2:45pm.

*Explanation, -* For the removal of doubt, it is clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the 1<sup>st</sup> July, 2017 to the 31<sup>st</sup> March, 2020 or part thereof, for the purpose of sub-clause (3) of section 128A,”

**Sd/-**  
**(S. C. Sadhu, IAS)**  
**Secretary to the Government of Meghalaya**  
**Excise, Registration, Taxation & Stamps Department**


**Memo No. ERTS (T) 3/2025/91-A**

**Dated Shillong, the 27<sup>th</sup> March, 2025**

**Copy 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. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
7. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
8. Accountant General (A & E), Meghalaya, Shillong-793001.
9. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
10. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
11. The Joint Commissioner of Taxes, Meghalaya, Shillong for favour of information.
12. All Administrative Departments.
13. 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.
14. Assembly Secretariat.
15. ☒ NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*



**Officer on Special Duty to the Govt. of Meghalaya**  
**Excise, Registration, Taxation & Stamps Department**

Note: The principal notification issued vide No. ERTS (T) 79/2017/468 - State Tax, dated the 29<sup>th</sup> December, 2017 was published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 295, dated the 29<sup>th</sup> December, 2017 and was last amended vide notification No. 07/2025 dated the 23<sup>rd</sup> January, 2025.