

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

Notification
No. 3/2018

Dated Shillong, the 25th Jan, 2018

No. ERTS(T) 65/2017/Pt/216- In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, in the Excise, Registration, Taxation & Stamps Department vide Notification No. ERTS(T)65/2017/13, dated the 29th June, 2017, notified in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 100, dated the 5th July, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Meghalaya Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Meghalaya Goods and Services Tax Act, 2017.";

in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

Sd/-
P. W. Ingty
Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.

Memo No. ERTS (T) 65/2017/Pt/216-A

Dated Shillong, the 25th Jan, 2018

Copy to:-

1. P. S. to Chief Minister for favour of information of the Chief Minister
2. P. S. to Minister i/c Taxation for favour of information of the Minister.
3. P. S. to Chief Secretary for favour of information of the Chief Secretary.
4. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001



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 Deputy Commissioners
9. The Sub Divisional Officers.
10. All Administrative Departments.
11. All Heads of Department.
12. 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 200 spare copies.
13. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
14. Accountant General (A & E), Meghalaya, Shillong-793001
15. Assembly Secretariat.
16. The Under Secretary to the Govt. of Meghalaya, Printing & Stationery Department
17. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

By order etc.,

B Singh

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

Note: - The principal notification was published by the Government of Meghalaya, in the Excise, Registration, Taxation & Stamps Department vide Notification No. ERTS(T)65/2017/13, dated the 29th June, 2017, notified in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 100, dated the 5th July, 2017 and was last amended by notification No. ERTS(T)65/2017/Pt.1/94, dated the 15th November, 2017, notified in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 209, dated the 17th November, 2017.