

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

No. 30/2018-State Tax (Rate)

Dated Shillong, the 31st December 2018.

No. ERTS (T) 65/2017/475 - In exercise of the powers conferred by sub-section (3) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Meghalaya, No. ERTS(T)65/2017/11 dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, No. 98, dated the 5th July, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“Explanation 2.-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above item shall be renumbered as *Explanation 1*.

3. This notification shall come into force on the 1st day of January, 2019.

Sd/-

H. Marwein

*Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.*

Memo No. ERTS(T) (T) 65/2017/475 - A

Dated Shillong, the 31st December, 2018.

Copy 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. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
5. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001
7. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
9. All Administrative Departments.
10. All Heads of Department.
11. 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.
12. Assembly Secretariat.
13. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

Bayel

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

Note: -The principal notification No. ERTS(T)65/2017/11, dated the 29th June, 2017 was published in the Gazette of Meghalaya, Extraordinary Part-IIA, No. 98, dated the 5th July, 2017 and was last amended by notification No. 17/2018-State Tax (Rate), issued vide Notification No. ERTS(T)65/2017/434, dated the 26th July, 2018 was published in the Gazette of Meghalaya, Extraordinary Part-IIA, No. 305 dated the 7th August, 2018.