



The Gazette of Meghalaya
EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 175

Shillong, Friday, October 28, 2022

6th Kartika, 1944 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 20th October, 2022.

No.ERTS(T) 65/2017/Pt.III/310. - In exercise of the powers conferred by clause (ii) of Section 17 of the Meghalaya Goods and Services Tax (Amendment) Ordinance, 2022, the Government of Meghalaya on the recommendation of the Council, hereby makes the following further amendment in the notification No.ERTS(T) 65/2017/20, dated 29th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part-II No. 107 dated 5th July, 2017:

In the said notification, in paragraph 1 for the words "furnishing of returns and computation and settlement of integrated tax", the following shall be substituted, namely:-

"furnishing of returns and computation and settlement of integrated tax and save as otherwise provided in the notification No.69/2019, dated 13th December, 2019 published *vide* No.ERTS (T) 4/2019/Pt/35, dated 13th December, 2019, all functions provided under the Meghalaya Goods and Services Tax Rules, 2017.

This notification shall be deemed to have come into effect from 22nd June, 2017.

S. A. SYNREM,

Commissioner & Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 20th October, 2022.

No.ERTS(T) 65/2017/Pt.III/311. - In exercise of the powers conferred by proviso to clause (b) of Section 13 of the Meghalaya Goods and Services Tax (Amendment) Ordinance, 2022, the Government of Meghalaya on the recommendation of the Council, hereby makes the following further amendments in the notification No.ERTS(T) 65/2017/23, dated 29th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part-II No. 110 dated 5th July, 2017 shall be deemed to have come into effect from 1st July, 2017.

In the said notification, in the table, against Sl. No. 2, in column (3), for the figures "24", the figure "18" shall be substituted.

This notification shall be deemed to have come into effect from 1st July, 2017.

S. A. SYNREM,

Commissioner & Secretary to the Govt. of Meghalaya,
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NOTIFICATION

The 20th October, 2022.

No.ERTS(T) 65/2017/Pt.III/312. - In exercise of the powers conferred by sub-section (2) of Section 7 of the Meghalaya Goods and Services Tax, 2017, (Act 10 of 2017) the Government of Meghalaya on the recommendation of the Council, hereby notifies that the notification No.ERTS(T) 4/2019/424, dated 30th September, 2017 shall be deemed to have come into effect from 1st July, 2017;

Provided that no refund shall be made of all such State Tax which has been collected, but which would not have been so collected, had this notification been in force at all material times.

S. A. SYNREM,

Commissioner & Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 20th October, 2022.

No.ERTS (T) 65/2017/Pt.III/313. - In exercise of the powers conferred by sub-section (1) of Section 9 of the Meghalaya Goods and Services Tax, 2017, (Act 10 of 2017) the Government of Meghalaya on the recommendation of the Council, hereby notifies as under -

"Notwithstanding anything contained in the notification No.ERTS(T)65/2017/1, dated 29th June, 2017, no State Tax shall be levied or collected in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive)";

Provided that no refund shall be made of all such State Tax which has been collected, but which would not have been so collected, had this notification been in force at all material times.

S. A. SYNREM,

Commissioner & Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.