

By

**GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT
MEGHALAYA, SHILLONG.**

NOTIFICATION

No. 17/2018-State Tax (Rate)

Dated Shillong, the 26th July, 2018

No. ERTS (T) 65/2017/434 - 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 in the Excise, Registration, Taxation & Stamps Department, No. ERTS(T) No. 65/2017/11, dated 29-06-2017, published in the Gazette of Meghalaya Extraordinary Part-IIA No. 98 dated 5.7.2017, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

"Explanation. - For the purposes of this item, the term 'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities."

2- This notification shall come into force with effect from 27th of July, 2018.

Sd/-

(H. Marwein)

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

Memo No. ERTS (T) 65/2017/434-A

Dated Shillong, the 26th July, 2018.

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. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
6. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
7. All Administrative Departments.
8. All Heads of Department.
9. 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.
10. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
11. Accountant General (A & E), Meghalaya, Shillong-793001
12. Assembly Secretariat.
13. The Joint Commissioner of Taxes, Meghalaya, Shillong.
14. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
15. The Assistant Commissioner of Taxes, Meghalaya, Shillong
16. The Commissioner of Taxes, Shillong for uploading in the Meghalaya Website

RECEIPT

09 AUG 2018

3553

By order etc.,

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

The principal notification No. ERTS(T) No. 65/2017/11, dated 29-06-2017, published in the Gazette of Meghalaya Extraordinary Part-IIA No. 98 dated 5.7.2017 and was last amended by notification ERTS(T)65/2017/ Pt/214, Dated 25.1.2018 and published in the Gazette of Meghalaya Extraordinary Part-IIA No. 111 dated 07.02.2018.