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**PART-IV**  
**GOVERNMENT OF MEGHALAYA**  
**LAW (B) DEPARTMENT**

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**NOTIFICATION**

The 26<sup>th</sup> September, 2024.

**No.LL(B).28/2017/Part-I/38** -The Meghalaya Goods and Services Tax (Amendment) Act, 2024 (Act No. 12 of 2024) is hereby published for general information.

**S.K. SANGMA**

Deputy Secretary to the Govt. of Meghalaya, Law  
(B) Department.

**MEGHALAYA ACT NO. 12 OF 2024**

(As passed by the Meghalaya Legislative Assembly) Received the  
assent of the Governor on the 24<sup>th</sup> September, 2024  
Published in the Gazette of Meghalaya Extra-Ordinary issue dated 26<sup>th</sup> September, 2024

**THE MEGHALAYA GOODS AND SERVICES TAX (AMENDMENT) ACT, 2024**

**An**

**Act**

**further to amend the Meghalaya Goods and Services Tax Act, 2017**

**Be it enacted by the Legislature of the State of Meghalaya in the Seventy fifth year of the Republic of India as follows:-**

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| <b>Short title and Commencement</b>  | 1. | (1) This Bill may be called the Meghalaya Goods and Services Tax (Amendment) Bill, 2024.<br>(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.  |
| <b>Amendment of section</b>  | 2. | 2. In the Meghalaya Goods and Services Tax Act, 2017 (hereinafter referred to as the Meghalaya Goods and Services Tax Act), in Section 2 for clause (61), the following clause shall be substituted, namely:-<br>(61) "Input Service Distributor (ISD) means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of Section 9, for or on behalf of distinct persons referred to in Section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in Section 20;   |
| <b>Substitution of Section 20<br/>Manner of distribution of credit<br/>by Input Service Distributor.</b> | 3. | For Section 20 of the Meghalaya Goods and Services Tax Act, 2017 the following sections shall be substituted, namely:-<br><br>"20 (1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, shall be required to be registered as Input Service Distributor under clause (viii) of Section 24 and shall distribute the input tax credit in respect of such invoices.<br><br>(2) The Input Service Distributor shall distribute the credit of State tax or integrated tax charged on invoices received by him, including the credit of State or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner within such time and subject to such restrictions and conditions as may be prescribed.<br><br>(3) The credit of State tax shall be distributed as State tax or integrated tax and integrated tax as integrated tax or State tax, |

**Insertion of new Section  
122A  
Penalty for failure to  
register certain machines  
used in manufacture of  
goods as per special  
procedure.**

by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed."

After Section 122 of the Meghalaya Goods and Services Tax Act, the following section shall be inserted, namely:-" 122A.( 1) Notwithstanding anything contained in this Act, where any person who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under Section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.

(2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation:

Provided that such machine shall not be confiscated where-

- (a) the penalty so imposed is paid; and
- (b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty."

**S.K. SANGMA**

Deputy Secretary to the Govt. of Meghalaya, Law  
(B) Department.