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

NOTIFICATION

No. 54/2018 – State Tax

Dated Shillong, the 9th October, 2018.

No. ERTS(T) 65/2017/Pt II/12 - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the **Meghalaya Goods and Services Tax (Twelfth Amendment) Rules, 2018.**

(2) They shall come into force on the date of their notification.

2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –

(a) received supplies on which the supplier has availed the benefit of the Government of Meghalaya, ERTS Department Notification No. ERTS (T) 65/2017/101, dated the 09th November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 216, dated the 17th November, 2017.

The refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

3. In the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

(a) received supplies on which the benefit of the Government of Meghalaya, ERTS Department Notification No. ERTS (T) 65/2017/Pt I/38 dated the 31st October, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 87, dated the 31st January, 2018 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. ERTS (T) 65/2017/101, dated the 09th November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 216, dated the 17th November, 2017.

Sd/-

H. Marwein

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



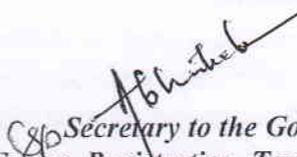
Memo No. ERTS(T) 65/2017/Pt II/12-A

Dated Shillong, the 9th October, 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. 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. NIC, Shillong for uploading in the **Meghalaya Website.**

By order etc.,


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

Note :- The principal rules were published in the Gazette of Meghalaya, Extraordinary, Part II A, (i) vide notification No.ERTS (T) 79/2017/468, dated the 29th December,2017, published vide number 295, dated the 29th December, 2017 and last amended vide notification No. (53/2018) - State Tax, dated the 09th October, 2018.