

12/12/19

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

NOTIFICATION

No. 68/2019 – State Tax

Dated Shillong the 13th December, 2019.

No. ERTS(T) 4/2019/Pt/34 - 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 (Eighth Amendment) Rules, 2019.

(2) They shall come into force on the date of their issue by the Government.

2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely:-

“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).”.

Sd/-

Shri. D. D. Sangma

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

Memo.No. ERTS (T) 4/2019/Pt/34 - A

Dated Shillong the 13th December, 2019.

Copy forwarded 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. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
4. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.



Contd.../-

5. Accountant General (A & E), Meghalaya, Shillong-793001
6. The Secretary to the Govt. of Meghalaya, Finance Department.
7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
8. All Administrative Departments.
9. All Heads of Department.
10. 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.
11. Assembly Secretariat.
12. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

Bangor

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

Note: The principal rules were published vide Notification No. ERTS (T) 79/2017/468, dated 29-12-2017 and published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 295, dated the 29-12-2017, and last amended vide notification No. 56/2019 – State Tax, dated the 14th November, 2019.