

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

NOTIFICATION

No. 50/2020 – State Tax

Dated Shillong, the 24th June, 2020.



No. ERTS(T)2/2020/263 - 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, on the recommendations of the Council, 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 (Seventh Amendment) Rules, 2020.

(2) They shall come into force with effect from the 01st day of April, 2020.

2. In the Meghalaya Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

“Table

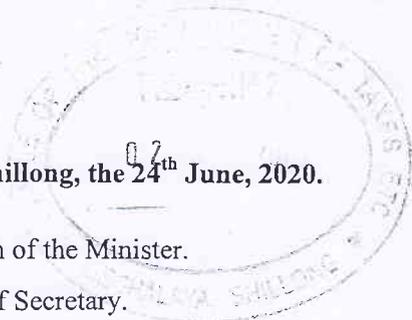
Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of Section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State
2.	Sub-sections (1) and (2) of Section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State
3.	Sub-sections (1) and (2) of Section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of Section 10	half per cent. of the turnover of taxable supplies of goods and services in the State
4.	Sub-section (2A) of Section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of Section 10	three per cent. of the turnover of taxable supplies of goods and services in the State.”

Sd/-

S. A. Synrem
Commissioner & Secretary to the Government of Meghalaya
(Excise, Registration, Taxation & Stamps Department)

Memo No. ERTS (T) 2/2020/263 - A
Copy forwarded to :-

Dated Shillong, the 24th June, 2020.



1. P. S. to Minister in-charge Taxation for favour of information of the 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.
5. Accountant General (A & E), Meghalaya, Shillong-793001.
6. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS 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 30 spare copies.
11. Assembly Secretariat.
12. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

*Under 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, vide No. 90 dated 5th July 2017 and issued vide notification No. ERTS (T) 79/2017/468, dated 29th December, 2017, and last amended vide notification No. 48/2020 - State Tax, dated the 19th June, 2020.