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

**NOTIFICATION**

No. 28/2018-State Tax (Rate)

*Dated Shillong, the 31st December 2018.*

No. ERTS(T) (T) 65/2017/473 - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, No. ERTS(T)65/2017/12, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, No. 99, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Nil";

(b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil";

(c) against serial number 34A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be inserted;

(d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely: -

"Heading 9992 or Heading 9963";

(e) serial number 67 and the entries relating thereto, shall be omitted;

(f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

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(1)	(2)	(3)	(4)	(5)
"74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments,	Nil	Nil";

	educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).		
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- (ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely: -  
“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”.

2. This notification shall come into force on the 1<sup>st</sup> day of January, 2019.

*Sd/-*

*H. Marwein*

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

Memo No. ERTS(T) 65/2017/473-A

Dated Shillong, the 31<sup>st</sup> December, 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. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001
7. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
9. All Administrative Departments.
10. All Heads of Department.
11. 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.
12. Assembly Secretariat.
13. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

*B. Singh*

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

Note: -The principal notification No. ERTS(T)65/2017/12, dated the 29<sup>th</sup> June, 2017 was published in the Gazette of Meghalaya, Extraordinary Part-IIA, No. 99, dated the 5<sup>th</sup> July, 2017 and was last amended by notification No. 23/2018 - State Tax (Rate), issued vide No. ERTS(T)65/2017/Pt.I/253, dated the 20<sup>th</sup> September, 2018, published in the Gazette of Meghalaya, Extraordinary Part-IIA, No. 362, dated the 3<sup>rd</sup> October, 2018.