

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

**NOTIFICATION**

**No. 05/2025 -State Tax (Rate)**

**Dated Shillong, the 16<sup>th</sup> January, 2025**

**No. ERTS (T) 3/2025/57** - In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, 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 Excise, Registration, Taxation and Stamps Department, No. ERTS(T) 65/2017/11, dated 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 98, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification,-

(i) in paragraph 4 relating to *Explanation*, with effect from the 1<sup>st</sup> day of April, 2025,-

(a) clause (xxxv) shall be omitted;

(b) for clause (xxxvi), the following clause shall be substituted, namely:-

“(xxxvi) “Specified premises”, for a financial year, means, -

(a) a premises from where the supplier has provided in the preceding financial year, ‘hotel accommodation’ service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or

(b) a premises for which a registered person supplying ‘hotel accommodation’ service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or

(c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;”;

(ii) after Annexure VI, the following Annexures shall be inserted, namely: —

**OPT-IN DECLARATION FOR REGISTERED PERSON**

*(See para 4(xxxvi))*

**Declaration by a registered person supplying hotel accommodation service before the jurisdictional GST authority declaring the premises to be a ‘specified premises’.**

Reference No.-

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at .....(address)..... shall be a ‘specified premises’ for the Financial Year .....(yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a ‘specified premises’ by filing a declaration in the format specified at Annexure IX.

Legal Name: -

GSTIN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

**Note:**

1. The above declaration, declaring the premises as a ‘specified premises’ for a Financial Year, shall be filed by a registered person on or after 1<sup>st</sup> of January of the preceding Financial Year but not later than 31<sup>st</sup> of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.



**OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION**

*(See para 4(xxxvi))*

**Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a 'specified premises'.**

Reference No.:-

Date: -

1. I/We ..... (name of Person) have applied for registration *vide* ARN No. .... and do hereby declare that the premises at .....(address)..... shall be a 'specified premises' from the effective date of registration till the end of the Financial Year.
2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises asnot a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note: The above declaration shall have to be filed separately for each premises.

**OPT-OUT DECLARATION**

*(See para 4(xxxvi))*

**Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a 'specified premises'.**

Reference No.-

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at .....(address)..... shall not be a 'specified premises' for the Financial Year .....(yyyy-yy).....

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a 'specified premises' by filing a declaration in the format specified at Annexure VII.

Legal Name: -

GSTIN/ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as not a 'specified premises', for a Financial Year, shall be filed on or after 1<sup>st</sup> of January of the preceding Financial Year but not later than 31<sup>st</sup> of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises."

*Sd/-*

*(S. C. Sadhu, IAS)*

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



**Copy to:-**

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
7. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
8. Accountant General (A & E), Meghalaya, Shillong-793001.
9. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
10. The Secretary to the Govt. of Meghalaya, ERTS Department.
- ✓ 11. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
12. The Joint Commissioner of Taxes, Meghalaya, Shillong for favour of information.
13. All Administrative Departments.
14. 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 20 spare copies.
15. Assembly Secretariat.
16. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

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

Note: -The principal notification No.ERTS(T) 65/2017/11, dated 29<sup>th</sup> June,2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 98, dated the 5<sup>th</sup> July, 2017 and last amended vide notification number 07/2024-State Tax (Rate), dated 08<sup>th</sup> October, 2024.