

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

NOTIFICATION

No. 07/2025 -State Tax (Rate)

Dated Shillong, the 16th January, 2025

No. ERTS (T) 3/2025/59 - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, 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) 65/2017/13, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 100, dated the 5th July, 2017, namely:-

In the said notification, in the Table,-

(A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.

(B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

Sd/-

(S. C. Sadhu, IAS)

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

Memo No. ERTS(T) 3/2025/59-A

Dated Shillong, the 16th January, 2025

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) 65/2017/13, dated 29th June,2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 100, dated the 5th July, 2017 and was last amended vide notification no. 09/2024 -State Tax (Rate), dated the 08th October, 2024.