

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

Notification

Dated Shillong, the 29th Jun, 2017.

No. ERTS (T) 65/2017/24 — In exercise of the powers conferred by sub-section (1) of section 68 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), (herein referred to as “the Act”) the Government of Meghalaya hereby specifies the following documents to be carried by a person in charge of a conveyance carrying any consignment of goods taxable under the Act, while the goods are in movement or in transit storage, till such time an e-waybill system is developed and approved by the Goods and Services Tax Council.

Form No. under the Meghalaya Value Added Tax Act & Rules	Remarks
17	-
18	-
35	No security to be furnished
36	Tax Invoice under GST to accompany the consignment or Invoice reference Number
37	Tax Invoice under GST to accompany the consignment or Invoice reference Number
38	No security to be furnished
40	Tax Invoice under GST to accompany the consignment or Invoice reference Number

The tax payers under the Act who were registered dealers under the repealed Meghalaya Value Added Tax (MVAT) Act may apply for the Form 37 & 40 online and for transport of goods for own use the special permission may be applied for offline or online and will be issued by the prescribed authority under the MVAT Act. For the other tax payers under the Act, the forms will be available on submission of manual application to the concerned State Tax officer.

This Notification shall come into effect from the 1st day of July, 2017.

*Sd/-
P. W. Ingty
Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.*

Memo No. ERTS(T) 65/2017/24-A

Dated Shillong, the 29th Jun, 2017

Copy to:-

1. P. S. to Chief Minister for favour of information of the Chief Minister
2. P. S. to Minister i/c Taxation for favour of information of the Minister.
3. P. S. to Chief Secretary for favour of information of the Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi.
5. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
6. All Administrative Departments.
7. All Heads of Department.
8. All Deputy Commissioners/Sub Divisional Officers.
9. Financial Advisers/Finance and Accounts Officers, office of the Commissioner of Taxes/Shillong.

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 500 spare copies.
11. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section). Shillong-793001.
12. Accountant General (A & E), Meghalaya, Shillong-793001
13. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
- ✓ 14. The Commissioner of Taxes, Meghalaya, Shillong for favour and necessary action.
15. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.
16. All Superintendent of Taxes.
17. Assembly Secretariat.

By order etc..

B. Singh

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