

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

**Notification**

*Dated Shillong, the 29<sup>th</sup> Jun, 2017.*

No. ERTS(T) 65/2017/9 - 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) (hereinafter referred to as the said Act), 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 exempts intra-State supplies of goods or services or both received by a deductor under section 51 of the said Act, from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the said Act, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Act.

2. This notification shall come into force with effect from the 1<sup>st</sup> 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) 65/2017/9-A**

**Dated Shillong, the 29<sup>th</sup> 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.,

*Bangub*

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