

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

**CIRCULAR**

No. ERTS(T) 65/2017/Pt 1/91

*Dated Shillong, the 9<sup>th</sup> Nov, 2017.*

**THE MEGHALAYA GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES)  
ORDER, 2017**

**Order No. 01/2017-State Tax**

Whereas, certain difficulties have arisen in giving effect to the provisions of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Government of Meghalaya, on recommendations of the Council, hereby makes the following Order, namely:-

1. This Order may be called the Meghalaya Goods and Services Tax (Removal of Difficulties) Order, 2017.

2. For the removal of difficulties,-

(i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein.

(ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

*Sd/-*

*P. W. Ingty*

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

Memo No. ERTS(T) 65/2017/Pt 1/91-A

*Dated Shillong, the 9<sup>th</sup> Nov, 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. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
6. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
8. All Deputy Commissioners/Sub Divisional Officers.
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.

J.B.D

12. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
13. Accountant General (A & E), Meghalaya, Shillong-793001
14. Assembly Secretariat.
15. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

***By order etc.,***

*Asyud*

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

