

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

Notification

Dated Shillong, the 25th Sept, 2017.

No. ERTS(T) 65/2017/96 - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya on the recommendations of the Council hereby makes the following amendments in the notification No. ERTS(T)65/2017/13, dated 29.6.2017, namely:-

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “, who has not paid central tax at the rate of 6%,” shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm”.

Sd/-

P. W. Ingty

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

Memo No. ERTS(T) 65/2017/96-A

Dated Shillong, the 25th Sept, 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 100 spare copies.
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.,

As signed

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

Memo No. E.P. 124/145/1979-80

Dated Shillong, the 25th Sept, 1979

Copy to:-

1. P. E. to Chief Minister for favour of information to the Chief Minister.
2. P. E. to Minister of Taxation for favour of information of the Minister.
3. P. E. to Chief Secretary for favour of information of the Chief Secretary.
4. P. E. to the Additional Chief Secretary, P. W. Department for favour of information of the Additional Chief Secretary.
5. The Secretary to the Govt. of India, Public Relations, Secy. to the C.M. Council, New Delhi-110001.
6. The Secretary to the Govt. of Meghalaya, Finance Department, P. W. Department.
7. The Commissioner of Taxes, Meghalaya, Shillong, for favour of information and necessary return.
8. All Deputy Commissioners/Sub-Deputy Commissioners.
9. All Administrative Departments.
10. All Heads of Department.