

## EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

### Notification

No. ERTS(T) 79/2017/473/

Dated Shillong the, 29<sup>th</sup> Dec,2017

No. ERTS(T) / In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Meghalaya Goods and Services Tax (Fifth Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Meghalaya Goods and Services Tax Rules, 2017,

(i) in rule 3, in sub-rule (4), for the words “sixty days”, the words “ninety days” shall be substituted;

(ii) in rule 17, with effect from the 22<sup>nd</sup> June, 2017, in sub-rule (2), after the words, “said form”, the words “or after receiving a recommendation from the Ministry of External Affairs, Government of India” shall be inserted;

(iii) in rule 40, with effect from the 1<sup>st</sup> day of July, 2017, in sub-rule (1), for clause (b), the following shall be substituted, namely:-

“(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.”;

(iv) in rule 61, with effect from the 1<sup>st</sup> day of July, 2017, in sub-rule (5), for the words “specify that”, the words “specify the manner and conditions subject to which the” shall be substituted;

(v) in rule 87,-

(a) in sub-rule (2), the following shall be inserted, namely:-

“Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board’s payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.”;

(b) in sub-rule (3), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.”;

(vi) for rule 103, with effect from the 1<sup>st</sup> day of July, 2017, the following rule shall be substituted, namely:-

“103. The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.”;

(vii) in “FORM GST REG-01” under the heading „Instructions for submission of Application for Registration“, after Serial No. 15, the following Serial No. shall be inserted, namely:-

“16. Government departments applying for registration as suppliers may not furnish Bank Account details.”;

(viii) With effect from the 22<sup>nd</sup> June, 2017, for “FORM GST REG-13”, the following FORM shall be substituted, namely:-

**“FORM GST REG-13**

*[See Rule 17]*

**Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others**

**State /UT –**

**District –**

**PART A**

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

**PART B**

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
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2.	Country		
2A.	Ministry of External Affairs, Government of India" Recommendation (if applicable)	Letter No.	Date
3.	Notification details	Notification No.	Date
4.	Address of the entity in State		
	Building No./Flat No.	Floor No.	
	Name of the Premises/Building	Road/Street	
	City/Town/Village	District	
	Block/Taluka		
	Latitude	Longitude	

	State		PIN Code			
	Contact Information					
	Email Address		Telephone number			
	Fax Number		Mobile Number			
7.	Details of Authorized Signatory, if applicable					
	Particulars	First Name	Middle Name	Last name		
	Name					
	Photo					
	Name of Father					
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>		
	Mobile Number		Email address			
	Telephone No.					
	Designation /Status		Director Identification Number (if any)			
	PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)			
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)			
	Residential Address					
	Building No/Flat No		Floor No			
	Name of the Premises/Building		Road/Street			
	Town/City/Village		District			
	Block/Taluka					
	State		PIN Code			
8	Bank Account Details (add more if required)					
	Account Number		Type of Account			
	IFSC		Bank Name			
	Branch Address					

9.	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</i></p> <p>Or</p> <p><i>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</i></p>
11.	<p>Verification</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>

Place: (Signature)

Date:

Name of Authorized Person:

Or

(Signature)

Place:

Name of Proper Officer:

Date:

Designation:

Jurisdiction:

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**Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.**

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the “Authorised Signatory details” in the application.
- PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.”;

(ix) With effect from the 1<sup>st</sup> day of July, 2017, in FORM GST TRAN-1 in Serial No. 7,-

(i) in item (a), for the word, figures and brackets “and 140 (6)”, the figures, brackets and word “, 140 (6) and 140 (7) shall be substituted;

(ii) in item (b), -

- (a) after the word, figures and brackets, "section 140 (5)", the words, figures and brackets "and section 140(7)" shall be inserted;
- (b) for column heading 1, the column heading "registration number of the supplier or input service distributor" shall be substituted;
- (c) in the heading of column 8, after the words "Eligible duties and taxes", the brackets and words "(central taxes)" shall be inserted.

*Sd/-*

*P. W. Ingty*

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

**Memo No. ERTS(T) 79/2017/473-A**

**Dated Shillong, the 29<sup>th</sup> Dec. 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
9. The Sub Divisional Officers.
10. All Administrative Departments.
11. All Heads of Department.
12. 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 400 spare copies.
13. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
14. Accountant General (A & E), Meghalaya, Shillong-793001
15. Assembly Secretariat.
16. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

*By order etc.,*

*Bengal*

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