

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

**Notification**

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

No. ERTS(T) 65/2017/192 - In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance(Department of Revenue), No.11/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), vide number G.S.R. 690 (E), dated the 28<sup>th</sup> June, 2017, namely :-

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction ,erection, commissioning ,installation ,completion, fitting out repair, maintenance, renovation, or alteration of –  (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;  (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or(iii) an art or cultural establishment; or  (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017	6	

(vii) Construction services other than (i),(ii),(iii),(iv),(v) and (vi) above	9	-".
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*Sd/-*  
**P. W. Ingty**  
**Additional Chief Secretary to the Government of Meghalaya**  
**Excise, Registration, Taxation & Stamps Department.**

**Memo No.ERTS (T)65/2017/192-A**

**Dated Shillong, the 9<sup>th</sup> November 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 Government of India and ex-officio Secretary to the GST Council New Delhi.
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. 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 50 spare copies.
13. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
14. Accountant General (A & E), Meghalaya, Shillong.
15. Assembly Secretariat
16. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

By order etc.,

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