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

**NOTIFICATION**

**No. 15/2018-State Tax (Rate)**

Dated Shillong, the 26<sup>th</sup> July, 2018

**No. ERTS (T) 65/2017/432** - 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 further amendments in the notification of the Government of Meghalaya in the Excise, Registration, Taxation & Stamps Department, No. ERTS (T)65/2017/13, dated 29.06.2017, published in the Gazette of Meghalaya Extraordinary Part-IIA No. 100 dated 5.7.2017, namely:-

In the said notification, -

(f) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory;"

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

'(g) "renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property'.

2. This notification shall come into force with effect from 27<sup>th</sup> of July, 2018.

Sd/-

(H. Marwein)

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

**Memo No. ERTS (T) 65/2017/432-A**

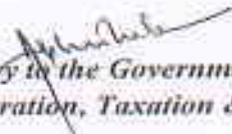
Dated Shillong, the 26<sup>th</sup> July, 2018.

1. P. S. to Chief Minister for favour of information of the Chief Minister
2. P. S. to Chief Secretary for favour of information of the Chief Secretary.
3. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
5. The Secretary to the Govt. of Meghalaya, Excise, Registration, Taxation & Stamps Department/ERTS Department.
6. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
7. All Administrative Departments
8. All Heads of Department



9. 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.
10. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
11. Accountant General (A & E), Meghalaya, Shillong-793001
12. Assembly Secretariat.
13. The Joint Commissioner of Taxes, Meghalaya, Shillong.
14. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
15. The Assistant Commissioner of Taxes, Meghalaya, Shillong
16. NIC, Shillong for uploading in the Meghalaya Website

*By order etc.,*

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

Note: -The principal notification No. ERTS (T) 65/2017/13, dated 29.06.2017 was published in the Gazette of Meghalaya Extraordinary Part-IIA No. 100 dated 5.7.2017 and was last amended by notification No. ERTS (T)65/2017/ Pt/216, Dated 25.1.2018 and published in the Gazette of Meghalaya Extraordinary Part-IIA No. 113 dated 07.02.2018