GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

Notification

Dated Shillong, the 29th Jun, 2017.

No. ERTS(T) 65/2017/23 - In exercise of the powers conferred by sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby fixes the rate of interest per annum for the purposes of the sections as specified in column (2) of the Table below as mentioned in the corresponding entry in column (3) of the said Table.

Table

<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Section</th>
<th>Rate of interest (in per cent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1.</td>
<td>Sub-section (1) of section 50</td>
<td>18</td>
</tr>
<tr>
<td>2.</td>
<td>sub-section (3) of section 50</td>
<td>24</td>
</tr>
<tr>
<td>3.</td>
<td>sub-section (12) of section 54</td>
<td>6</td>
</tr>
<tr>
<td>4.</td>
<td>section 56</td>
<td>6</td>
</tr>
<tr>
<td>5.</td>
<td>proviso to section 56</td>
<td>9</td>
</tr>
</tbody>
</table>

2. This notification shall come into force from the 1st day of July, 2017.

SD/-

P. W. Ingty

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

Memo No. ERTS(T) 65/2017/23-A

Dated Shillong, the 29th Jun, 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. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi.
5. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
6. All Administrative Departments.
7. All Heads of Department.
8. All Deputy Commissioners/Sub Divisional Officers.
10. 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 500 spare copies.
11. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
12. Accountant General (A & E), Meghalaya, Shillong-793001
13. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
14. The Commissioner of Taxes, Meghalaya, Shillong for favour and necessary action.
15. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.
16. All Superintendent of Taxes.
17. Assembly Secretariat.

By order etc.,

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