

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

Circular

Dated Shillong, the 22nd Aug, 2017

No. ERTS (T) 70/2017/10 - This circular is issued for general information of all the Drawing and Disbursing Officers who are required to deduct Tax at Source under the repealed Meghalaya Value Added Tax Act, 2003 and the Central/Meghalaya Goods and Services Tax Act, (CGST/MGST) 2017 regarding the following provisions of the CGST/MGST Acts.

- (i) (a) Till such time the provision of Section 51 of the CGST/MGST Acts is notified, no tax is to be deducted under the provisions of the Central/Meghalaya Goods and Services Tax Act, 2017 for all Goods or Services or both supplied and the bill or invoice thereof has been raised **on or after 1.7.2017**.
- (b) The supplier of the Goods and Services or both who received payment (s) without deduction at source of the CGST/MGST is to furnish a declaration in the format enclosed as Annexure-A.
- (ii) Tax is to be deducted at source under the provisions of the Meghalaya Value Added Tax Act, 2003 if the Goods have been supplied and the Invoice or the Bill thereof has been raised **before the appointed date i.e. 1.7.2017**.

Sd/-

P. W. Ingty

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

Memo No. ERTS (T) 70/2017/10 -A,

Dated Shillong, the 22nd Aug, 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 the Chief Secretary for favour of information of the Chief Secretary.
4. P.S. to the Addl Chief Secretary i/c ERTS Department for favour of information of the Addl. Chief Secretary.
5. Principal Accountant General (Audit), Meghalaya, Shillong.
6. Accountant General (A&E), Meghalaya, Shillong.
7. The Secretary to the Govt. of Meghalaya, Excise, Registration, Taxation & Stamps Department.
8. The Secretary to the Govt. of Meghalaya, Finance Department.
9. The Commissioner of Taxes, Meghalaya, Shillong for information and necessary action.
10. All Deputy Commissioners/ Sub Divisional Officers.
11. ~~The~~ Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.
12. The Superintendent of Taxes concerned for information and necessary action.
13. All Administrative Departments for favour of information and necessary action.
14. All Head of Departments for favour of information and necessary action.

By orders, etc



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



Format for declaration by Supplier of Goods or Service or both who received payment(s) without deduction at source of the CGST/MGST.

1. Name of Office/ Department procuring the supply :-
2. Address of the office/department :-
3. Name of the Drawing and Disbursing Officer authorised to make the payment :-
4. Designation of the Officer at Sl. No. 4 above:-
5. Name and address of the supplier :-
6. GSTIN:-
7. No. and date of the contract/agreement/purchase order:-
8. Value of the contract/agreement/purchase order:-
9. No. & date of Tax Invoice/RA Bill :-
10. Value of Tax Invoice/RA Bill:-
11. Nature of supply of goods or services or both:-
(Please specify whether works contract service/composite supply/mixed supply)
12. Description of goods or service:-
13. GST rate of tax applicable on the supply of the goods or service:-
(Please specify item wise)
14. Date of receipt of payment :-
15. Declaration:-

I Shri/Smt _____ being the person duly authorised to receive the payment for the supply of the goods or services mentioned above do hereby declare that I shall furnish the details of the transaction covered by this declaration in my GST return in GSTR-1 for the concerned tax period. I understand that failure to do so shall invite the penalty proceedings as provided under the CGST/MGST Acts.

Dated _____
The _____ 2017.

(Name of the Signatory)
Status of the signatory

(Please specify whether proprietor/ director/ partner/ manager/ authorised signatory etc.)

This declaration is to be forwarded by the concerned office/department to the office of the Commissioner of Taxes, Meghalaya, Shillong, Administrative Building 3rd Floor, Lower Lachumiere, Shillong-793001 within 15 days from the date of payment to the supplier.