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PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 10th September, 2025.

No.LB.90/LA/2025/3. - The Meghalaya Goods and Services Tax (Amendment) Bill, 2025 introduced in the Meghalaya Legislative Assembly on the 10th September, 2025, together with the Statement of Objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

CABINET MEMORANDUM

(To be circulated under Rule 17 of the Rules of Executive Business).

Subject:- Proposal to amend the Meghalaya Goods and Services Tax Act, 2017, by way of a Bill.

1. The Central Government acting on the recommendation of the Goods and Services Tax Council, had amended the Central Goods and Services Tax Act, 2017 *vide* the Finance Act (No.7), 2025, and the same was published in the Gazette of India, Extraordinary *vide* No.7 dated 29. 03. 2025 (copy enclosed as **Annexure - 1**).
2. The said amendments shall come into force on such date the Central Government simultaneously with the State Governments, may appoint by notification.
3. Therefore, all the states and Union Territories with legislature are required to amend their respective State or Union Territory Goods and Services Tax Act to enable simultaneous notification for uniform implementation of the amended provisions.
4. Hence it is proposed to amend the Meghalaya Goods and Services Tax Act, 2017 by way of a Bill.
5. The draft of the Meghalaya Goods and Services Tax (Second Amendment) Bill, 2025 is enclosed as **Annexure - 2**.
6. Law Department has been consulted and their views are reproduced below.

"The draft Meghalaya GST (Second Amendment) Ordinance, 2025 has been examined and it is observed that in clause (61) of section 2 and sub-sections (1) of and (2) of section 20 of the proposed amendment reference to the provisions of Integrated GST Act, 2017 has been made. Apart from the above, the draft placed at Flag 'A' appears to be in order" - dated 02. 06. 2025.

"This Department has no further views/comments on the draft Meghalaya GST (Second Amendment) Ordinance, 2025. However, your department is requested to refer to the vetted draft of our earlier endorsement Dated 02. 06. 2025" - dated 22. 07. 2025.

This has the approval of the **Competent Authority**.

7. Finance Department has been consulted and their views are reproduced below.

"We have no objection to the proposal".

This has the approval of the **Competent Authority**.

8. Government is requested to accord approval to the proposed Amendment at para 4 above.

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

STATEMENT OF OBJECTS AND REASONS

Whereas the Central Government acting on the recommendation of the Goods and Services Tax Council, had amended the Central Goods and Services Tax Act, 2017 *vide* the Finance Act (No.7) of 2025, all the States and Union Territories with legislature are required to amend their respective State or Union Territory Goods and Services Tax Act to enable simultaneous and uniform implementation of the amended provisions and the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), requires to be amended based on the recommendations of the GST Council to enable among other things, the following:

- (a) Penalty for failure to comply with track and trace mechanism
- (b) Track and trace mechanism for certain goods
- (c) No refund of tax collected.

Hence this Bill.

A. T. MONDAL,
Minister-in-charge,
Power, C&RD, Taxation,
Meghalaya, Shillong.

ANDREW SIMONS,
Commissioner & Secretary,
Meghalaya Legislative Assembly.

FINANCIAL MEMORANDUM

The provisions of this Bill when enacted and enforced will be administered by the staff of the Taxation Department and no additional expenditure will be necessary for the purpose.