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PART-IV

GOVERNMENT OF MEGHALAYA
LAW (B) DEPARTMENT

NOTIFICATION

The 16th September, 2026.

No.LL(B).28/2017/Pt./425.– The Meghalaya Goods and Services Tax (Amendment) Act, 2026 (Act No. 15 of 2026) is hereby published for general information.

MEGHALAYA ACT NO. 15 OF 2026

(As passed by the Meghalaya Legislative Assembly)
Received the assent of the Governor on the 16th September, 2026
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THE MEGHALAYA GOODS AND SERVICES TAX (AMENDMENT) ACT, 2026

An

Act

ffurther to amend the Meghalaya Goods and Services Tax Act, 2017 (Meghalaya Act No 10 of 2017)

Be it enacted by the Legislature of the State of Meghalaya in the Seventy Seventh year of the Republic of India as follows:-

Short title and commencement.

1. (1) This Act may be called the Meghalaya Goods and Services Tax (Amendment) Act, 2026

(2) It shall come into force on such date as the State Government may, by notification in the official Gazette appoint.

Amendment of Section 15.

2. SIn the pnncipal Act, clause (b) of sub-section (3) of Section 15 shall be substituted by the following clause, namely:-

"(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34."

Amendment of Schedule 34.

3. In Section 34 of the principal Act, in sub-section (1). after the words "both supplied are found to be deficient", the words, brackets, letter and figures "or where a discount referred to in clause (b) of sub-section (3) of section 15 is given" shall be inserted

Amendment of Schedule 54.

4. In Section 54 of the principal Act.-

(a) in sub-section (6), after the words "export of goods or services or both", the words, brackets and figures "or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3)" shall be inserted.

(b) in sub-section (14). after the words, brackets and figures "sub-section (5) or sub-section (6)", the words "other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted

Amendment of Schedule 101A.

5 In Section 101A of the principal Act. after sub-section (1), the following sub-section shall be inserted, namely -

(1A) Notwithstanding anything contained in sub-section (1), till the National Appellate Authority is constituted under that sub-section, the Government, may on the recommendations of the Council, by notification, empower any existing Authority constituted under any law for the time being in force to hear appeals made under section 101B and in such case.-

(a) the provisions of sub-sections (2) to (13) shall not apply, and

(b) any reference to the National Appellate Authority under this Chapter shall be construed as a reference to such Authority

Explanation -For the purposes of this sub-section, the expression "existing Authority" shall include a Tribunal'

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PART-IV

GOVERNMENT OF MEGHALAYA
LAW (B) DEPARTMENT

NOTIFICATION

The 17th September, 2026.

No.LL(B).138/2010/110.– The Mahatma Gandhi University (Amendment) Act, 2026 (Act No. 17 of 2026) is hereby published for general information.

MEGHALAYA ACT NO. 17 OF 2026

(As passed by the Meghalaya Legislative Assembly)
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MAHATMA GANDHI UNIVERSITY (AMENDMENT) ACT, 2026

An

Act

to further amend the Mahatma Gandhi University Act, 2010

Be it enacted by the legislature of the State of Meghalaya in the Seventy-Seventh Year of the Republic of India as follows:-

Short title and commencement.

1. (1) This Act may be called the Mahatma Gandhi University (Amendment) Act, 2026.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of title.

2. In the long and short title of the Mahatma Gandhi University Act, 2010 (Meghalaya Act No. 6 of 2011) (hereinafter referred to as the principal Act), for the words "Mahatma Gandhi University Act, 2010" the words "Mahatma Gandhi University, Meghalaya, 2010" shall be substituted.

Amendment of Section 12.

3. In sub-section (1) of Section 12 of the principal Act, the following shall be substituted, namely:-

"(1) The Governor of Meghalaya shall be the Visitor of the University and the existing Visitor of the University so notified by the Sponsor shall cease to hold office of Visitor immediately".

Amendment of Section 13.

4. In sub-section (2) of Section 13 of the principal Act, between words "may be extended" and "with a prior approval of the Visitor" the words, "for a period of five years at a time" shall be inserted.

Amendment of Section 20.

5 In sub-section (1) of Section 20 of the principal Act, for clause (iv), the following shall be substituted, namely:-

"(iv) three representatives of the State Government, one of whom should be an educationist of repute:

Provided that the quorum for the Board of Governors shall include at least one representative of the State Government and his vote shall be mandatory for the resolution to pass or be approved."

Amendment of Section 21.

6 In sub-section (1) of Section 21 of the principal Act, for clause (e), the following shall be substituted, namely:-

"(e) two representatives to be nominated by the State Government:

Provided that the quorum for the Board of Management shall include at least one representative of the State Government."

D. LYNGDOH
Joint Secretary to the Govt. of Meghalaya,
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PART-IV

GOVERNMENT OF MEGHALAYA
LAW (B) DEPARTMENT

NOTIFICATION

The 17th September, 2026.

No.LL(B).28/2005/289. - The Martin Luther Christian University (Amendment) Act, 2026 (Act No. 18 of 2026) is hereby published for general information.

MEGHALAYA ACT NO. 18 OF 2026

(As passed by the Meghalaya Legislative Assembly)
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MARTIN LUTHER CHRISTIAN UNIVERSITY (AMENDMENT) ACT, 2026

An

Act

to further amend the Martin Luther Christian University Act, 2005.

Be it enacted by the Legislature of the State of Meghalaya in the Seventy-seventh Year of the Republic of India as follows:-

Short title and commencement.

1. (1) This Act may be called Martin Luther Christian University (Amendment) Act, 2026.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of Section 1.

2. In Section 1 of the Martin Luther Christian University Act, 2005 (Act No. 11 of 2005) (herein after referred to as the principal Act), in the marginal heading between the words "short title" and "and commencement", the words, "extend" shall be inserted and also a new sub-section (1A) shall be added as follows:-

"(1 A) It shall extend to the whole of the State of Meghalaya".

Amendment of Section 2.

3. In sub-section (1) of Section 2 of the principal Act, between clauses (xi) and (xii), a new clause (xi a) shall be inserted, namely:-

"(xi a) "Dean Academics" means Dean Academics of the University"

Amendment of Section 4.

4. In sub-section (3) of Section 4 of the principal Act, for the word "Mawphlang", the Word "Umphyrnai" shall be substituted.

Amendment of Section 7.

5. In Section 7 of the principal Act, in clause (b), the word "distance" shall be omitted and wherever the word "distance" or "distance education" occur in the principal Act, it shall be deemed to have been omitted and in same clause after the word "technologies" the words "for short term courses only" shall be added.

Amendment of Section 8.

6. In sub-section 1 of Section 8 of the principal Act, in clauses (iii) and (v), the words, "affiliated colleges" shall be omitted and wherever the words "affiliated colleges" occur shall be deemed to have been omitted.

Insertion of New Section 12 A.

7. After Section 12 of the principal Act, the following new Section 12A shall be added namely:-

"To comply with direction of Government. "12A. Notwithstanding anything contained in this Act, the University shall comply with all directions of the Government of Meghalaya issued from time to time."

Amendment of Section 20.

8. In sub-section (1) of Section 20 of the principal Act,

(i) for clauses (d) and (e), the following new clause (d) shall be substituted, namely:-

"(d) Three representative of the State Government one of whom should be an educationist of repute."

(ii) after clause (f) the following new *proviso* shall be inserted, namely:-

"Provided that the quorum for the Board of Governors shall include at least one representative of the State Government and his vote shall be mandatory for resolution to pass or be approved."

Amendment of Section 21.

9. In sub-section (1) of Section 21 of the principal Act,

(i) for clause (e) for the words "one representative" the words "two representative to be nominated by the State Government." shall be substituted.

(ii) after clause (f), the following new *proviso* shall be added namely:-

"Provided that the quorum for the Board of Management shall include at least one representative of the State Government."

Amendment of Section 22.

10. In sub-section (1) of Section 22 of the principal Act, the following shall be substituted, namely:-

"(1) The Academic Council shall consist of:

(a) The Vice Chancellor - Chairman

(b) The Dean, Academics - Secretary

(c) Registrar - Member

(d) Finance Officer - Member

(e) Such other members as may be prescribed in the Statutes"

Amendment of Section 23.

11. In sub-section (1) of Section 23 of the principal Act, the following shall be substituted, namely:-

"(1) The Finance Committee shall consist of:

(a) The Vice Chancellor - Chairman

(b) Finance Officer - Secretary

(c) Registrar - Member

(d) Such other members as may be prescribed in the Statutes"

Amendment of Section 29.

12. In Section 29 of the principal Act, in clauses (k) and (l), the words, "affiliate colleges" appearing therein shall be omitted.

Amendment of Section 30.

13. In sub-section (1) Section 30, of the principal Act, between "The" and "rule", the word, "first" shall be inserted.

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Joint Secretary to the Govt. of Meghalaya,
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PART-IV

GOVERNMENT OF MEGHALAYA
LAW (B) DEPARTMENT

NOTIFICATION

The 17th September, 2026.

No.LL(B).47/2010/143. – The Maharashtra Institute of Technology University of Meghalaya (Amendment) Act, 2026 (Act No. 19 of 2026) is hereby published for general information.

MEGHALAYA ACT NO. 19 OF 2026

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MAHARASHTRA INSTITUTE OF TECHNOLOGY UNIVERSITY (AMENDMENT) ACT, 2026

An

Act

to further amend the Maharashtra Institute of Technology University of Meghalaya Act, 2010.

Be it enacted by the legislature of the State of Meghalaya in the Seventy-Seventh Year of the Republic of India as follows:-

Short title and commencement.

1. (1) This Act may be called the Maharashtra Institute of Technology University of Meghalaya (Amendment) Act, 2026.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of Section 2.

2. In Section 2 of the Maharashtra Institute of Technology University of Meghalaya Act, 2010 (Meghalaya Act No. 6 of 2011) (hereinafter referred to as the principal Act), for clause (zc), the following shall be substituted, namely :-

"(zc) 'Visitor' means the Governor of Meghalaya".

Amendment of Section 11.

3. In sub-section (1) of Section 11 of the principal Act, the following shall be substituted, namely:-

"(1) The Governor of Meghalaya shall be the Visitor of the University."

Amendment of Section 12.

4. In sub-section (1) of Section 12 of the principal Act, in the proviso, after the words, "eligible for re-appointment", the words "for a period of five years at a time with prior approval of the Visitor for such re-appointment".

Amendment of Section 20.

5. In sub-section (1) of Section 20 of the principal Act, for clause (c), the following shall be substituted, namely:-

"(c) three representatives of the State Government, one of whom should be an educationist of repute:

Provided that the quorum for the Board of Governors shall include at least one representative of the State Government and his vote shall be mandatory for the resolution to pass or be approved."

Amendment of Section 21.

6. In sub-section (1) of Section 21 of the principal Act, for clause (f), the following shall be substituted, namely:-

"(f) two representatives to be nominated by the State Government: Provided that the quorum for the Board of Management shall include at least one representative of the State Government."

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Law (B) Department.

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