

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION AND STAMPS
DEPARTMENT

NOTIFICATION

No. 43/2018 – State Tax

Dated Shillong, the 10th September, 2018

No. ERTS(T) 65/2017/Pt I/234 - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), and in supercession of –

- (i) Notification No. ERTS(T) 65/2017/Pt/56 - State Tax dated 15th November, 2017 published in the Gazette of Meghalaya, Extraordinary, Part II-A, vide No. 227, dated the 22nd November, 2017;
- (ii) Notification No. ERTS(T) 79/2017/559 - State Tax dated 28th March, 2018; and
- (iii) Notification No. ERTS(T) 65/2017/Pt./303- State Tax dated 10th August, 2018 published in the Gazette of Meghalaya, Extraordinary, Part II-A, vide No. 325, dated the 23rd August, 2018,

except as respects things done or omitted to be done before such supersession, the Government of Meghalaya, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Meghalaya Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 st October, 2018
2	October - December, 2017	31 st October, 2018
3	January - March, 2018	31 st October, 2018
4	April – June, 2018	31 st October, 2018
5	July - September, 2018	31 st October, 2018
6	October - December, 2018	31 st January, 2019
7	January - March, 2019	30 th April, 2019

Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 by– (i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the 15th day of November, 2018:

Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. ERTS(T) 65/2017/Pt.I/133- State Tax dated 6th August, 2018 published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 324, dated the 23rd August, 2018, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018;

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

Sd/-

H. Marwein

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

Memo No. ERTS (T) 65/2017/Pt I/234-A Dated Shillong, the 10th September, 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, Finance 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.,

B. Singh

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