

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

**No. 01/2025 -State Tax**

**Dated Shillong, the 10<sup>th</sup> January, 2025**

**No. ERTS (T) 3/2025/14** - In exercise of the powers conferred by the first proviso to sub-section (1) of section 37 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government Excise, Registration, Taxation and Stamps Department, No. 83/2020 –State Tax, dated the 10<sup>th</sup> November, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 209, dated the 20<sup>th</sup> November, 2020 namely:-

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act for the tax period December, 2024, shall be extended till the thirteenth day of January, 2025 and for the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period October to December, 2024, shall be extended till the fifteenth day of January, 2025.”

**Sd/-**  
**(Pravin Bakshi, IAS)**  
**Commissioner & Secretary to the Government of Meghalaya**  
**Excise, Registration, Taxation & Stamps Department**

**Memo No. ERTS(T) 3/2025/14-A**

**Dated Shillong, the 10<sup>th</sup> January, 2025**

**Copy to:-**

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
7. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
8. Accountant General (A & E), Meghalaya, Shillong-793001.
9. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
10. The Secretary to the Govt. of Meghalaya, ERTS Department.
11. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
12. The Joint Commissioner of Taxes, Meghalaya, Shillong for favour of information.
- ✓ 13. All Administrative Departments.

14. 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 20 spare copies.
15. Assembly Secretariat.
16. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

*Joint Secretary to the Govt. of Meghalaya*  
*Excise, Registration, Taxation & Stamps Department*

Note: The principal notification No. 83/2020 –State Tax, dated the 10<sup>th</sup> November, 2020 was published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 209, dated the 20<sup>th</sup> November, 2020.