

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

NOTIFICATION

No. 9/2023 -State Tax

Dated Shillong, the 31st March, 2023

No. ERTS (T) 65/2017/Pt III/423 - In exercise of the powers conferred by section 168A of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act) and in partial modification of the notifications of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No. 35/2020-State Tax, dated the 27th April, 2020 and No. 14/2021-State Tax, dated the 1st May, 2021 and No. 13/2022-Central Tax, dated the 5th July, 2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub- section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

Sd/-

(Sanjay Goyal)

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

Memo No. ERTS (T) 65/2017/Pt III/423—A
Copy forwarded to:

Dated Shillong, the 31st March, 2023.

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. P. S. to Chief Secretary for favour of information of the Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
5. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001.
7. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Secretary to the Govt. of Meghalaya, ERTS Department.
9. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.

10. All Administrative Departments.
11. All Heads of Department.
12. 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.
13. Assembly Secretariat.
14. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



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