

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

NOTIFICATION

No. 45/2018 – State Tax

Dated Shillong, the 10th September, 2018

No. ERTS(T) 65/2017/Pt I/235 - In exercise of the powers conferred by section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) read with sub-rule (5) of rule 61 of the Meghalaya Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments—

(i) in notification No. ERTS(T) 65/2017/92 – State Tax dated the 21st September, 2017 published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 179, dated the 04th October, 2017; and

(ii) in notification No. ERTS(T) 65/2017/Pt/55 – State Tax dated the 15th November, 2017 published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 226, dated the 22nd November, 2017, namely:—

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:—

“Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. ERTS (T) 65/2017/Pt.1/133, State Tax dated the 06th 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.”.

Sd/-

H. Marwein

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

Memo No. ERTS (T) 65/2017/Pt I/235-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

Foot Note: 1. The principal notification No. ERTS(T) 65/2017/92 – State Tax dated the 21st September, 2017 was published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 179, dated the 04th October, 2017.

2. The principal notification No. ERTS(T) 65/2017/Pt/55 – State Tax dated the 15th November, 2017 was published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 226, dated the 22nd November, 2017.