

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS
DEPARTMENT
NOTIFICATION
No. 12/2021 -State Tax

Dated Shillong, the 1st May, 2021

No. ERTS (T)- 65/2017/Pt II/290 - In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department No. 83/2020 – State Tax, dated the 10th November, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 209, dated the 20th November, 2020, namely:—

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

“Provided further 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 April, 2021, shall be extended till the twenty-sixth day of the month succeeding the said tax period.”.

Sd/-
(S. A. Synrem)
Commissioner & Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department

Memo No. ERTS (T) 65/2017/Pt II/290–A

Dated Shillong, the 1st May, 2021.

Copy forwarded 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. P. S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
6. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
7. Accountant General (A & E), Meghalaya, Shillong-793001.
8. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/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.,

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

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