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

No. 15/2025 -State Tax

Dated Shillong the 17th September 2025

No. ERTS (T) 3/2025/423 - In exercise of the powers conferred by the first proviso to sub-section (1) of section 44 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government on the recommendations of the Council, in respect of filing of annual return for the financial year 2024-25 onwards, hereby exempts the registered person whose aggregate turnover in any financial year is up to two crore rupees, from filing annual return that said financial year.

Sd/-(Sibhi Chakravarthy Sadhu, IAS) Secretary to the Government of Meghalaya Excise, Registration, Taxation & Stamps Department

Memo No. ERTS (T) 3/2025/423-A

Dated Shillong, the 17th September, 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.
- 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 I, 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.
- The Commissioner & Secretary/Secretary to the Govt. of Meghalaya, ERTS Department.
- 10. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
- 11. The Additional Commissioner of Taxes, Meghalaya, Shillong for favour of information.
- 12. All Administrative Departments.
- 13. 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.
- 14. Assembly Secretariat.
- 15. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

Officer on Special Duty to the Govt. of Meghalaya Excise, Registration, Taxation & Stamps Department