

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

NOTIFICATION

No. 19/2021 -State Tax

Dated Shillong, the 1st June, 2021

No. ERTS (T) 65/2017/Pt II/347 - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No. 76/2018- State Tax, dated the 31st December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 48, dated the 29th January, 2019, namely: —

In the said notification,-

(i) in the eighth proviso, with effect from the 20th day of May, 2021, for the Table, the following Table shall be substituted, namely: —

“Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021, April, 2021 and May, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021	Sixty days from the due date of furnishing return
		April, 2021	Forty-five days from the due date of furnishing return
		May, 2021	Thirty days from the due date of furnishing return
3	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	January-March, 2021	Sixty days from the due date of furnishing return.”;

(ii) after the eighth proviso, the following provisos shall be inserted, namely: —

“Provided also that for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months /quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of five hundred rupees:

Provided also that where the total amount of central tax payable in the said return is nil, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021:

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely: —

Table

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons whose total amount of central tax payable in the said return is nil	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees”.

*Sd/-
(S. A. Synrem)*

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

Memo No. ERTS (T) 65/2017/Pt II/347–A

Dated Shillong, the 1st June, 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. 76/2018– State Tax, dated the 31st December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 48, dated the 29th January, 2019 and was last amended *vide* notification number 09/2021 – State Tax, dated the 1st May, 2021,