

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

NOTIFICATION

No. 21/2021 -State Tax

Dated Shillong, the 1st June, 2021

No. ERTS (T) 65/2017/Pt II/349 - 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. ERTS (T) 65/2017/Pt/159, dated the 29th December, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 22, dated the 2nd January, 2018, namely: —

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

“Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

- (i) which is in excess of two hundred and fifty rupees where the total amount of State tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).”.

Sd/-

(S. A. Synrem)

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

Memo No. ERTS (T) 65/2017/Pt II/349-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. ERTS (T) 65/2017/Pt/159 , dated the 29th December, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 22, dated the 2nd January, 2018 and was last amended *vide* notification number 93/2020 – Central Tax, dated the 22nd December, 2020.