

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

**NOTIFICATION**

**No. 19/2022-State Tax**

**Dated Shillong, the 28<sup>th</sup> September, 2022**

**No. ERTS (T) 65/2017/Pt III/298** - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

**1. Short title and commencement.** -(1) These rules may be called the Meghalaya Goods and Services Tax (Second Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 1<sup>st</sup> day of October, 2022.

**2.** In the Meghalaya Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), in rule 21, after clause (g), the following clauses shall be inserted, namely:-

“(h) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;

(i) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.”;

**3.** In rule 36 of the said rules,—

(a) in sub-rule (2), the words, letters and figure, “, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person” shall be omitted;

(b) in sub-rule (4), in clause (b), after the words, “the details of”, the words, “input tax credit in respect of” shall be inserted;

**4.** In rule 37 of the said rules,—

(a) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:-

“(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis,

9. rules 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79 of the said rules shall be omitted;
10. In rule 83 of the said rules, in sub-rule (8), in clause (a), the words "and inward" shall be omitted;
11. In rule 85 of the said rules, in sub-rule (2), –
- (a) in clause (b), for the words "said person;", the words "said person; or" shall be substituted;
  - (b) clause (c) shall be omitted;
12. In rule 89, of the said rules, in sub-rule (1), –
- (a) after the words " claiming refund of", the words, brackets and figures "any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or" shall be inserted;
  - (b) the first proviso shall be omitted;
  - (c) in the second proviso, for the words "Provided further that", the words "Provided that" shall be substituted;
  - (d) in the third proviso, for the words "Provided also that", the words "Provided further that" shall be substituted;
13. In rule 96 of the said rules, in sub-rule (3), for the words, letters and figures, "FORM GSTR-3 or FORM GSTR-3B, as the case may be", the letters and figure, "FORM GSTR-3B" shall be substituted;
14. FORM GSTR-1A, FORM GSTR-2 and FORM GSTR-3 of the said rules shall be omitted;
15. In FORM GST PCT-05 of the said rules, in Part-A, in the table, against Sr. No.1, under the heading "List of Activities", the words, "and inward", shall be omitted.

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

**Memo No. ERTS (T) 65/2017/Pt III/298–A**  
**Copy forwarded to:**

**Dated Shillong, the 28<sup>th</sup> September, 2022.**

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.