

**GOVERNMENT OF MEGHALAYA**

**EXCISE: REGISTRATION: TAXATION & STAMPS DEPARTMENT.**

**ORDERS BY THE GOVERNOR**

**NOTIFICATION**

Dated Shillong, the 19th September, 2005.

No. ERTS(T)98/2005/7- Whereas representation have been received from the trade organization and others relating to genuine difficulties encountered by the trade and business community in the State in complying with the time limit for furnishing the statement of stock on transition and for filing the application for registration as prescribed under Section 19 and 31 of the Meghalaya Value Added Tax Act, 2003 (Act. 2 of 2005) read with Rule 17 and 18 of the Rule framed thereunder, rendering it difficult thereby to give consequential effect to the aforesaid provision of the Act.

And whereas, the State government is satisfied that circumstances exist which render it necessary to remove such difficulties arising in giving effect to the provisions of the Act.

Now, therefore, in exercise of powers, conferred by Section 114 of the Meghalaya Value Added Tax Act, 2003 (Act 2 of 2005), the Governor of Meghalaya is hereby pleased to extend the period for filing the statement of stock under Section 19 of the said Act and for filing application for registration under Section 31 of the Act by the dealers, upto 30th Sept, 2005.

Provided that such extension of time shall not in any way affect the original time limit of thirty days as provided under Section 31 of the said Act, in respect of the subsequent registration made after the expiry of the aforesaid extended period.

No penalty shall be levied if the dealer files the application for registration and/or statement of claims for Input Tax Credit within the extended period.

This notification shall be deemed to come into force on the 31st day of May, 2005.

(B.K. Dev Verma)

Principal Secretary to the Government of Meghalaya,  
Excise: Registration: Taxation & Stamps Department.

Memo No.ERTS(T)98/2005/7-A Dated Shillong, the 19th September , 2005.

Copy forwarded to :-

1. P.S. to Chief Minister, Meghalaya, Shillong.
2. P.S. to Dy. Chief Minister, Meghalaya, Shillong.
3. P.S. to Minister I/C Taxation, Meghalaya, Shillong.
4. P.S. to Chief Secretary, to the Government of Meghalaya.
5. Commnr. Of Taxes, Meghalaya, Shillong w/r to his letter No.CTAS.10/2002/175/1916, dated 12/092005.
6. Hony. General Secretary, Frontier Chamber of Commerce, G.S. road, Shillong – 793002, Meghalaya.

By Order etc,

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