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

NOTIFICATION

Dated Shillong, the 29th April, 2020

No. ERTS (T) 37/2020/7- WHEREAS it appears to the Government of Meghalaya that because of the global Covid-19 pandemic that has affected the world, the country and the state of Meghalaya, a situation has arisen that dealers registered under the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit) Taxation Act, 1972, (Assam Sales of Petroleum etc Taxation Act, 1956, as adapted and amended by Meghalaya), are facing difficulty in furnishing the return and payment of the tax and surcharge, for the quarter ending 31st March, 2020, on or before the date specified under Rule 16 of the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit) Taxation Rules, 1972 (Assam Sales of Petroleum etc Taxation Rules, 1956, as adapted and amended by Meghalaya); and

WHEREAS, proviso to Rule 16 of the said Rules, provides that the Government may, for reasons to be recorded in writing, by notification extend the date specified for furnishing the return for any quarterly tax period; and

NOW THEREFORE, the Governor of Meghalaya, in exercise of the powers conferred by proviso to Rule 16 of the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit) Taxation Rules, 1972, is hereby pleased to specify that every registered dealer under the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit) Taxation Act, 1972, shall furnish the return under sub section (1) of Section 10 of the said Act by the date specified under:-

For the quarter ending 31st March, 2020 – on or before 15th May, 2020.

This Notification shall come into effect immediately.

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



NOTIFICATION

Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit) Taxation (Amendment) Rules, 2020

No. ERTS (T) 37/2020/6 - In exercise of the powers conferred under Section 44 (1) of the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit) Taxation Act, (Assam Act IX of 1956 as adapted and amended by Meghalaya), the Governor of Meghalaya is pleased to make the following Rules further to amend the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit) Taxation Rules, 1956, namely -

Short title and commencement

1. (1) These rules may be called the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit) Taxation (Amendment) Rules, 2020.
- (2) It shall come into force at once.

Insertion of proviso to Rule 16

2. In the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit) Taxation Rules, 1956, after the existing rule 16, the following proviso shall be inserted:-

“Provided that the Government may, for reasons to be recorded in writing, by Notification, extend the date specified for furnishing the return for any quarterly tax period.”

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

Copy to:-

1. The P.S. to the Chief Minister for information of the Chief Minister.
2. The P.S. to the Minister in-charge, Taxation Department.
3. The P.S. to the Chief Secretary for information of the Chief Secretary.
4. The Additional Chief Secretary to the Govt. of Meghalaya, Finance Department.
5. The Commissioner & Secretary to the Govt. of Meghalaya, ERTS Department.
6. The Joint Secretary to the Govt. of Meghalaya, ERTS Department.
7. The Commissioner of Taxes, Meghalaya, Shillong.
8. All Deputy Commissioners/Sub Divisional Officers.
9. ~~The~~ Additional Commissioner of Taxes, Meghalaya, Shillong for information and necessary action.
10. The Cabinet Affairs Department.
11. The Law (B) Department.
12. The Director, Printing and Stationery, Meghalaya, Shillong for publication in the next issue of the Gazette of Meghalaya and to furnish this Department with 50 copies.
13. The Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
14. The Accountant General (A & E), Meghalaya, Shillong-793001.
15. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

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