

GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION AND STAMPS DEPARTMENT

NOTIFICATION

No. 39/2018 - State Tax

Dated Shillong, the 4th September, 2018.

No. ERTS (T) 65/2017/Pt I/185 - 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 hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Meghalaya Goods and Services Tax (Eighth Amendment) Rules, 2018.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their notification by Taxation Department.
- In the Meghalaya Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 22, in sub-rule (4), the following proviso shall be inserted, namely:-

"Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST-REG 20."

3. In the said rules, in rule 36, in sub-rule (2), the following proviso shall be inserted, namely:-

"Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.".

- 4. In the said rules, in rule 55, in sub-rule (5), after the words "completely knocked down condition", the words "or in batches or lots" shall be inserted.
- In the said rules, in rule 89, in sub-rule (4), for clause (E), the following clause shall be substituted, namely:-
 - "(E) "Adjusted Total Turnover" means the sum total of the value of-

the turnover in a State, as defined under clause (112) of section 2, excluding the turnover of services, and

tic turnover of zero-rated supply of services determined in terms of

lause (D) above and non-zero-rated supply of services,

he value of exempt supplies other than zero-rated supplies; and

the turnover of supplies in respect of which refund is claimed under subrule (4A) or sub-rule (4B) or both, if any,

during the relevant period.".

- In the said rules, with effect from the 23rd October, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-
 - "(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

RECEIPT (b)

(a) received supplies on which the benefit of the Government of Meghalaya, Taxation Department vide notification no. ERTS(T)65/2017/ Pt.1/38, dt. 31.10.2017, published in the Gazette of Meghalaya Extraordinary Part-IIA No. 87 dated 31.01.2018 or notification no.

ERTS(T)65/2017/ 101, dt. 9.11.2017 published in the Gazette of Meghalaya Extraordinary Part-IIA No. 216 dated 17.11.2017 has been availed; or

In the said rules, in rule 138A, in sub-rule (1), after the proviso the following proviso shall be inserted, namely:-

"Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01."

 In the said rules, for FORM GST REG-20, the following FORM shall be substituted, namely:-

"FORM GST REG-20 [See rule 22(4)]

Reference No. -

Date -

То

Name Address GSTIN/UIN

Show Cause Notice No.

Date-

Order for dropping the proceedings for cancellation of registration

<<text>>

or

The above referred show cause notice was issued for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Meghalaya Goods Services Tax Act, 2017. As you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped.

Signature
< Name of the Officer>

Designation Jurisdiction

Place:

Date:

In the said rules, for FORM OST ITC-04, the following FORM shall be substituted, namely:-

"FORM GST ITC-04 [See rule 45(3)]

Details of goods/capital goods sent to job worker and received back

- GSTIN -
- 2. (a) Legal name -
 - (b) Trade name, if any -
- 3. Period:

Quarter -

Year -

 Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

GSTIN / State in	Challan No.		Description of goods	UQC	Quantity		Type of goods (Inputs/capital		Rate o	f tax (%)	
case of unregistered job worker		unio	or goods			varac	goods)	Central tax	State/ UT tax	Integrated .tax	Cess
1	2	3	4.	5	Ĝ	7	8	9	10	11	12

5. Details of inputs/capital goods received back from job worker or sent out from business place of job work

(A) Details of inputs/ capital goods received back from job worker to whom such goods

were sent for job work; and losses and wastes:

GSTIN /	Challan	Date of	Description	UQC	Quantity	Original	Original	Nature	Losses	& wastes
State of job worker if unregistered	No_ issued by job worker under which goods	challan issued by job worker under which goods	of goods			challan No. under which goods have been	challan date under which goods have been	of job work done by job worker	UQC	Quantity
	have been received back	have been received back				sent for job work	sent for job work			
1	2*	3*	4	.5	6	7*	8*	9	10	11

(B) Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been	Date of challan issued by job worker under which goods have been	Description of goods	UQC	Quantity	Original challen No. under which goods have been sent for	Original challan date under which goods have been sent for	Nature of job work done by job worker	Losses	& wastes Quantity
--	--	--	----------------------	-----	----------	---	--	--	--------	-------------------

	back	received back				job work	job work				
1	2*	3*	4	5	6	7*	8*	9	10	11	

(C) Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

GSTIN / State of job	Invoice No in	Invoice date in	Description of goods	UQC	Quantity	Original challan	Original challan	Nature of job	Losses	& wastes
worker if unregistered	supplied from premises of job worker issued by the Principal	case supplied from premises of job worker issued by,the Principal				no under which goods have been sent for job work	date under which goods have been sent for job work	work done by job worker	UQC	Quantity
	2	3	4	5	6	7*	8*	9	10	11

Instructions:

- 1. Multiple entry of items for single challan may be filled.
- 2. Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.
- 3. Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

6. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

	Signature
Place	Name of Authorised Signatory
Date	Designation
/Status.	Designation

10 In the said rules, after FORM GSTR-8, the following FORMS shall be inserted, namely:-

The second second		DRM GSTR-9 See rule 80)	西拉州	The same of the sa	是一种的
		nnual Return	100	No. of Land	
		Basic Demils			KERNEWS
Financial Year				TO PERMIT	
OSTIN	Carlo Com		A	- THEST	
Legal Name	Y (6 1) =	10		Charles II	SALVAN

	Details of Outward a	- HE - TANKEN	12012-02		in 🗇 in all table	es)
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	D. Children States of Control of Control	2	3	4	5	6
4	Details of advances, inward and outwo	rd supplies on which	LIAX II PAX		ared in return	tited durin
A	Supplies made to un-registered, persons (B2C)					
В	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports		The same of the same of			
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
н	Sub-total (A.to G above)					
ı	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	S 1				
i	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
£,	Supplies / tax reduced through Amendments (-)				g.	
м	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above		,			
5	Details of Ourward Jupplies on which to	ax is not payable as	doctared in	return dile	terrior and it	nano al year
A	Zero rated supply (Export) without payment of tax					
в	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					- MARKETT
D	Exempted		21 (2 TX)	ANALYSIA I	W GREENWAY	
E	Nil Rated					
F	Non-GST supply			200 mgs		and the second
G	Sub-total (A to F above)		THE CO.	Alticol media	and the state of the state of the	Hou!Welling
н	Credit Notes issued in respect of transactions specified in A to F above (-)					
1	Debit Notes issued in respect of transactions specified in A to F above (+)					
)	Supplies declared through Amendments (+)					
K.	Supplies reduced through Amendments (-)					
L.	Sub-Total (H to K above)				-	
м	Turnover on which tax is not to be paid (G + L above)					
NO.	Total Turnover (including advances) (4N + 5M - 4G above)	1				

TABLE	Details of ITC as	declared in returns t				7
	Description	Туре	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	T	2	3	4	5	6
6	to the or the microstre would	on adjustments	nii albaydu	line and ma	an Shakwaa	11900
٨	Total amount of input tax credit avail GSTR-3B (sum total of Table 4A of)	ed through FORM				
	Inward supplies (other than imports	Inputs	<auto></auto>	<auto></auto>		<auto></auto>
	and inward supplies liable to reverse	Capital Goods				
В	charge but includes services received from SEZs)	Input Services				-
		- HOMESUITE CONTROL OF THE PARTY OF THE PART				
	Inward supplies received from unregistered persons liable to reverse	Inputs				
С	charge (other than B above) on	Capital Goods				
	which tax is paid & ITC availed	Input Services				
	Inward supplies received from	Inputs				
D	registered persons liable to reverse charge (other than B above) on	Capital Goods				
	which tax is paid and ITC availed	Input Services				
	Import of goods (including supplies	Inputs	MANUFACTURE OF THE PARTY OF THE	CONTRACTOR OF THE PARTY OF THE		
Е	from SEZs)	Capital Goods	STATE OF THE PARTY OF			
	Import of services (excluding inward s			-		
F	SEZs)					
G	Input Tax credit received from ISD	Name of the last	STILL ST			
н	Amount of ITC reclaimed (other than I	B above) under the				
_	provisions of the Act					
1	Sub-total (B to H above)	经期间的 一个一定的		91		
J	Difference (I - A above)	ME db For				
	Transition Credit through TRAN-I (inc any)	luding revisions if				
K L	Transition Credit through TRAN-II	En la serie			- 0 =	
M	Any other ITC availed but not specified	dahaya		-		
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					
_	Details of ITC Reversed and Inclumble	anno se la coma	The second second	AND DESCRIPTIONS	0.50.0000000000000000000000000000000000	OF STREET
7	As per Rule 37	FIGS AS (Declared) III	returns the	a course are	e-commercial year	
A	As per Rule 39	11 11 11 1				
В	As per Rule 42	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
С	As per Rule 43					
D	As per section 17(5)					
Е	Reversal of TRAN-I credit					
F	Reversal of TRAN-II credit					
G						
H	Other reversals (pl. specify)					
I.	Total ITC Reversed (A to H above)	AND DESCRIPTIONS OF THE PERSON AND PARTY.				
J	Net ITC Available for Utilization (60 -	CALL THE TANK	THE REST OF THE PARTY OF	WHITE WATER THE	and the same of th	NEW YORK WHITE
	UTC on most CETTE OA (TEAL 2.9 5 al	Other ITC related in	form wor.	THE PARTY OF		
A	ITC as per GSTR-2A (Table 3 & 5 ther	the state of the s	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
В	ITC as per sum total of 6(B) and 6(H) a		<auto></auto>			
С	ITC on inward supplies (other than imp supplies liable to reverse charge but inc received from SEZs) received during 20 during April to September, 2018	ludes services				
D	Difference [A-(B+Č)]	BURGE BAR				
	ITC available but not availed (out of D)					
	ITC available but ineligible (out of D)					
	IGST paid on import of goods (includin SEZ)	g supplies from				
O I		(as per 6(E)	to the same of the			

-1	to I)	ble but not	availed on impo	rt of goods (Equal-		ů.		
к		to be lapsed	d in current finan	icial year	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
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	Penalty	X				No. of Lot		
DAILY STORY	Other	HC U AND			70		No.	
$\mathbf{p}_{\mathbf{t}}\mathbf{N}$	Particulars	of the tran	sactions for the	previous FY declared	in returns	of April to	September o	Corrent EY
THE PARTY		or up:	to date of filing o	of annual return of pro-	evious FV	whicheve	r is carlier	
		Description	on	Taxable Value	Central Tax	State Tax /	Integrated Tax	Cess
					5.50	UT		
						Tax		
_	Consulting / a	100 Maria	ENERGY CONTRACT	√2	3	4	5	6
10	Supplies / t Amendmen	ax deciared to (+) (not c	of debit notes)					
_	Supplies / to	BUILDING AND STORY	Charles of the Control of the Contro					
11	Amendmen	ts (+) (net o	f credit notes)					
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12	previous fin	ancial year		1895				
	ITC availed	for the pre	vious	3079267				
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t VI	State/UT To Cess Interest Details	Central	Part State Tax /	iculars of Demands a	nd Refund		Penalty	Late Fee / Others
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	i	7 0			0.0			v .
F	Total taxes paid in respect of E							
	above							
G	Total demands pending out of E above							
	Informatio	n on supplies	received from	composition taxpo sent on approve	yers, deeme d busis	d supply u	nder section 1-	i3 and goods
ADEC MATERIAL		Details		Taxable Value	Central Tax	Sinte Tax / UT Tax	Integrated Tax	Cess
_		61		2	3	4	5.	6
A	Supplies re	ceived from	Composition		200		LANGE OF STREET	建筑
В	Deemed su	pply-under S	ection, 143					
c	Goods sent	on approval	(Tajarba) (For					
		1111111	IISN	Wise Summary of	outward sup	olies		
HSN Code	UQC	Total Quantity	Tuxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
t	2	3	- 4	5	- 6	7	- 8	9
	AT THE REAL PROPERTY.					-		
HSN	LIQC	Total	Taxable	Wise Summary of Rate of Tax	Central	State	Integrated	
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B	State Tax		C.S.CVE	1 1 1 1 1 1				

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place Date Signature Name of Authorised Signatory Designation / Status

Instructions: -

1. Terms used:

a. GSTIN: Goods and Services Tax Identification Number

b. UQC: Unit Quantity Code

c. HSN: Harmonized System of Nomenclature Code

2. The details for the period between July 2017 to March 2018 are to be provided in this return.

3. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. The details filled in Part II is a consolidation of all the supplies declared by the taxpayer in the returns filed during the financial year. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be pald by the recipient (i.e,by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
41	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
5 <u>B</u>	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details

5D,5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details.
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F shall be declared here Table 9B of FORM GSTR-1 may be used for filling up these details.
51	Aggregate value of debit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-I may be used for filling up these details.
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

4. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No	Instructions
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6В	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs capital goods and input services, Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.
	This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below
6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6D	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6Н	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K _.	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.

6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39,42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H.
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-I.
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here, Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.
8E & 8F	Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not availed in any of the FORM GSTR-3B returns shall be declared here. The credit shall be classified as credit which was available and not availed or the credit was not availed as the same was ineligible. The sum total of both the rows should be equal to difference in 8D,
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
81-1	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

- 5. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details:
- 6 Part V consists of particulars of transactions for the previous financial year but declared in the returns of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
13	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details.

7. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D .	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of supplies received from composition taxpayers shall be declared here Table 5 of FORM GSTR-3B may be used for filling up these details.
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of subsection (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto \Box 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above \Box 1.50 Cr but upto \Box 5.00 Cr and at four digits' level for taxpayers having annual turnover above \Box 5.00 Cr. UQC details to be furnished only for supply of goods Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17.
19	Late fee will be payable if annual return is filed after the due date

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Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Date

Signature Name of Authorised Signatory Designation / Status

Instructions: -

- 1. The details for the period between July 2017 to March 2018 shall be provided in this return.
- 2. Part I consists of basic details of taxpayer. The instructions to fill Part I are as follows:

Table No. '	Instructions
5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

3. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follows:

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.
7A	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7В	Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details
7C	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details.
8A	Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details.
8B	Aggregate value of all goods imported during the financial year shall be declared here.

4. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10,11,12,13 and 14	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR-4.of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

5. Part V consists of details of other information. The instruction to fill Part V are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will

0 = 1 n	not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.
16B	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date.";

11. In the said rules, in FORM GST EWB-01, in the Notes, in serial number 7, in the Table, against Code 4 in the first column, for the letters and word "SKD or CKD" in the second column, the letters and words "SKD or CKD or supply in batches or lots" shall be substituted.

Sd/-

H. Marwein

Additional Chief Secretary to the Government of Meghalaya,

SExcise, Registration, Taxation & Stamps Department

Memo No. ERTS (T) 65/2017/Pt I/185-A

Dated Shillong, the 4th September, 2018.

1. P. S. to Chief Minister for favour of information of the Chief Minister

- 2. P. S. to Chief Secretary for favour of information of the Chief Secretary.
- P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
- The Secretary to the Govt, of India and ex-officio Secretary to the GST Council, New Delhi-110001
- 5. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
- The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
 - All Administrative Departments.
 - All Heads of Department.
 - 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 50 spare copies.
 - Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
 - Accountant General (A & E), Meghalaya, Shillong-793001
 - 12. Assembly Secretariat.
 - The Joint Commissioner of Taxes, Meghalaya, Shillong.
 - The Deputy Commissioner of Taxes, Meghalaya, Shillong.
 - 15. The Assistant Commissioner of Taxes, Meghalaya, Shillong
 - 16. NIC, Shillong for uploading in the Meghalaya Website

By order etc.

Bayne

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

Note:- The principal rules were published in the Gazette of Meghalaya, Extraordinary, Part II A, vide notification No. ERTS(T)79/2017/468, Dated 29 12.2017, published vide No. 295 dated 29.12.2017 and last amended vide notification no. ERTS(T)65/2017/Pt-1/123, dt. 06-07-2018, published vide number 277 dated the 10th July, 2018.