



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

NOTIFICATION

No. 48/2018 - State Tax

Dated Shillong, the 10th September, 2018

No. ERTS(T) 65/2017/Pt I/238 - 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. (1) These rules may be called the Meghalaya Goods and Services Tax (Ninth Amendment) Rules, 2018.

(2) They shall come into force on the date of their notification by the Taxation Department.

2. In the Meghalaya Goods and Services Tax Rules, 2017,

(i) in rule 117,

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.”;

(b) in sub-rule (4), in clause (b), in sub-clause (iii), the following proviso shall be inserted, namely:-

“Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30th April, 2019.”;

(ii) in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 125” shall be inserted.

Sd/-

H. Marwein

*Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.*

Memo No. ERTS (T) 65/2017/Pt I/238-A **Dated Shillong, the 10th 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.
3. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
4. 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.
6. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
7. All Administrative Departments.
8. All Heads of Department.
9. 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.
10. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-

793001

5296-98

11. Accountant General (A & E), Meghalaya, Shillong-793001
12. Assembly Secretariat.
13. The Joint Commissioner of Taxes, Meghalaya, Shillong.
14. 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.,

By
**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 - State Tax, dated the 29th December, 2017, published vide number 295, dated the 29th December, 2017 and last amended vide notification No. ERTS(T)65/2017/Pt.1/185-State Tax, dated the 4th September, 2018.