

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION AND STAMPS
DEPARTMENT

NOTIFICATION

No. 58/2020 - State Tax



Dated Shillong, the 1st July, 2020.

No. ERTS(T)2/2020/292 - 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 Meghalaya Goods and Services Tax Rules, 2017, namely: -

- (1) These rules may be called the Meghalaya Goods and Services Tax (Eighth Amendment) Rules, 2020.
- (2) They shall come into force from 1st July, 2020.
- In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for the rule 67A, the following rule shall be substituted, namely:-

“67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1**, as the case may be.”

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

Memo No. ERTS(T)2/2020/292 - A
Copy forwarded to :-

Dated Shillong, the 1st July, 2020.

- P. S. to Minister in-charge Taxation for favour of information of the Minister.
- P. S. to Chief Secretary for favour of information of the Chief Secretary.
- The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
- Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
- Accountant General (A & E), Meghalaya, Shillong-793001.
- The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.

Contd.../-

7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
8. All Administrative Departments.
9. All Heads of Department.
10. 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 20 spare copies.
11. Assembly Secretariat.
12. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



***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 No. 295 dated 29th December, 2017 and issued vide notification No. ERTS (T) 79/2017/468, dated 29th December, 2017 and last amended vide notification No. 50/2020 - State Tax, dated the 24.06.2020.