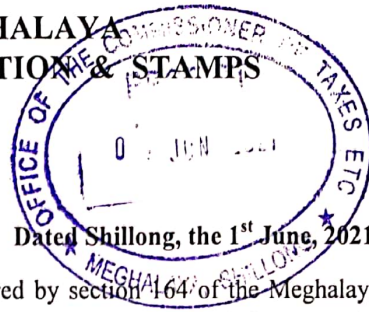


**GOVERNMENT OF MEGHALAYA**  
**EXCISE : REGISTRATION, TAXATION & STAMPS**  
**DEPARTMENT**

**NOTIFICATION**

No. 07/2021-State Tax

Dated Shillong, the 1<sup>st</sup> June, 2021.



No. ERTS(T) 2/2020/381 - 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. (1) These rules may be called the Meghalaya Goods and Services Tax (Second Amendment) Rules, 2021.

(2) These rules shall come into force on the date of issue by the State Government.

2. In the Meghalaya Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27<sup>th</sup> day of April, 2021 to the 31<sup>st</sup> day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”

Sd/-

(S. A. Synrem)

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

Memo No. ERTS (T) 2/2020/381-A

Dated Shillong, the 1<sup>st</sup> June, 2021.

Copy forwarded to:

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. P. S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
6. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
7. Accountant General (A & E), Meghalaya, Shillong-793001.
8. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
9. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
10. All Administrative Departments.
11. All Heads of Department.
12. 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.
13. Assembly Secretariat.
14. 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 issued vide Notification No. ERTS (T) 79/2017/468, dated 29<sup>th</sup> December, 2017 and published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 295, dated the 29<sup>th</sup> December 2017 and last amended vide notification No. 01/2021-State Tax, dated the 1<sup>st</sup> January, 2021 and published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 5, dated the 21<sup>st</sup> January, 2021.