

the supplier thereof, the amount towards the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section (2) of section 16, shall pay an amount equal to the input tax credit availed in respect of such supply along with interest payable thereon under section 50, while furnishing the return in FORM GSTR-3B for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

Provided that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16:

Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.":

- (2) Where the said registered person subsequently makes the payment of the amount towards the value of such supply along with tax payable thereon to the supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1).";
 - (b) sub-rule (3) shall be omitted;
5. In rule 38 of the said rules, -
- (a) in clause (a), in sub-clause (ii), the word, letters and figure, "in FORM GSTR-2" shall be omitted;
 - (b) in clause (c), for the words, letters and figure, "and shall be furnished in FORM GSTR-2", the words, letters and figure, "and the balance amount of input tax credit shall be reversed in FORM GSTR-3B" shall be substituted;
 - (c) clause (d) shall be omitted;
6. In rule 42 of the said rules, in sub-rule (1), in clause (g), the words, letters and figure, "at the invoice level in FORM GSTR-2 and" shall be omitted;
7. In rule 43 of the said rules, in sub-rule (1), the words, letters and figure, "FORM GSTR-2 and" at both the places where they occur, shall be omitted;
8. In rule 60 of the said rules, in sub-rule (7), for the words "auto-drafted", the words "auto-generated" shall be substituted;
9. Rules 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79 of the said rules shall be omitted;
10. In rule 83 of the said rules, in sub-rule (8), in clause (a), the words "and inward" shall be omitted;
11. In rule 85 of the said rules, in sub-rule (2), -
- (a) in clause (b), for the words "said person;", the words "said person; or" shall be substituted;
 - (b) clause (c) shall be omitted;
12. In rule 89, of the said rules, in sub-rule (1), -
- (a) after the words "claiming refund of ", the words, brackets and figures "any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or " shall be inserted;
 - (b) the first proviso shall be omitted;
 - (c) in the second proviso, for the words "Provided further that", the words "Provided that" shall be substituted;

- (d) in the third proviso, for the words "Provided also that", the words "Provided further that" shall be substituted;
13. In rule 96 of the said rules, in sub-rule (3), for the words, letters and figures, "FORM GSTR-3 or FORM GSTR-3B, as the case may be", the letters and figure, "FORM GSTR-3B" shall be substituted;
 14. FORM GSTR-1 A, FORM GSTR-2 and FORM GSTR-3 of the said rules shall be omitted;
 15. In FORM GST PCT-05 of the said rules, in Part-A, in the table, against Sr. No. 1, under the heading "List of Activities", the words, "and inward", shall be omitted.

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