

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

Notification

No. ERTS(T) 79/2017/477/

Dated Shillong the, 29th Dec,2017

No. ERTS(T) / In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 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 (Ninth Amendment) Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

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

(i) in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A)Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

(ii) after rule 46, the following rule shall be inserted, namely:-

“**46A. Invoice-cum-bill of supply.-** Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” may be issued for all such supplies.”;

(iii) in rule 54, in sub-rule (2),

(a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;

(b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted;

(iv) in rule 62, in sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.”;

(v) in **FORM GST CMP-02**, for the words, figures and brackets “See rule 3(2)”, the words, figures, brackets and letter “See rule 3(3) and 3(3A)” shall be substituted;

(vi) in **FORM GSTR-1**, for Table 6, the following shall be substituted, namely:-

“6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports									
6B. Supplies made to SEZ unit or SEZ Developer									
6C. Deemed exports									
									”.

(vii) in **FORM GSTR-1A**, for Table 4, the following shall be substituted, namely:-

“4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details			Integrated Tax			Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8

(viii) in **FORM GSTR-4**, after instruction no.9, the following shall be inserted, namely:-

“10. For the tax periods July, 2017 to September, 2017 and October, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

Sd/-

P. W. Ingty

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

Memo No. ERTS(T) 79/2017/477-A

Dated Shillong, the 29th Dec, 2017

Copy to:-

1. P. S. to Chief Minister for favour of information of the Chief Minister
2. P. S. to Minister i/c Taxation for favour of information of the Minister.
3. P. S. to Chief Secretary for favour of information of the Chief Secretary.
4. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
6. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
8. All Deputy Commissioners
9. The Sub Divisional Officers.
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 400 spare copies.
13. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
14. Accountant General (A & E), Meghalaya, Shillong-793001
15. Assembly Secretariat.
16. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

By order etc.,

B. Singh

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