

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

Notification

No. 5/2018

Dated Shillong, the 24th Jan, 2018

No. ERTS(T) 79/2017/Pt/46 - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

Sd/-

P. W. Ingty

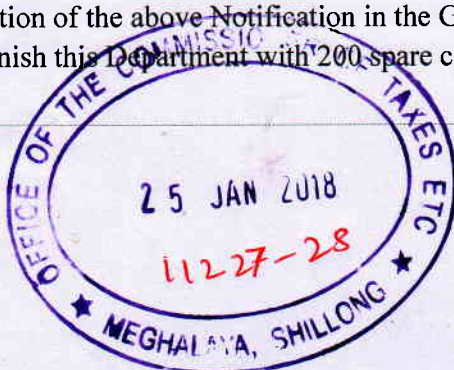
*Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.*

Memo No. ERTS(T) 79/2017/Pt/46-A

Dated Shillong, the 24th Jan, 2018

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 200 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 Under Secretary to the Govt. of Meghalaya, Printing & Stationery Department
17. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

By order etc.,

Asymul

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