

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

Notification

Dated Shillong, the 23rd Mar, 2018.

No. ERTS(T)79/2017/546 - In exercise of the powers conferred by section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the Act) read with sub-rule (5) of rule 61 of the Meghalaya Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** for the month as specified in column (2) of the Table below shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No	Month	Last date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	April, 2018	20 th May, 2018
2.	May, 2018	20 th June, 2018
3.	June, 2018	20 th July, 2018

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B: Every registered person furnishing the return in **FORM GSTR-3B** shall, subject to the provisions of section 49 of the Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

sd/-
P. W. Ingty

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

Memo No. ERTS(T) 79/2017/546-A

Dated Shillong, the 23rd Mar, 2018

Copy to:-

1. P. S. to Chief Minister for favour of information of the Chief Minister
2. P. S. to Chief Secretary for favour of information of the Chief Secretary.
3. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
4. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
- ✓ 5. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
6. All Administrative Departments.

7. 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.
8. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
9. Accountant General (A & E), Meghalaya, Shillong-793001
10. Assembly Secretariat.
11. The Joint Commissioner of Taxes, Meghalaya, Shillong.
12. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
13. The Assistant Commissioner of Taxes, Meghalaya, Shillong

By order etc.,



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