

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

**Notification**

*Dated Shillong, the 28<sup>th</sup> March, 2018.*

**No. ERTS(T) 79/2017/559** - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the Act), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter April to June, 2018 till the 31<sup>st</sup> day of July, 2018.

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of April to June, 2018 shall be, subsequently, notified in the Official Gazette.

*Sd/-*

*P. W. Ingty*

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

**Memo No. ERTS(T) 79/2017/559-A**

**Dated Shillong, the 28<sup>th</sup> March, 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
14. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

*Bejpal*

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