

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

**NOTIFICATION**

No. 76/2018-State Tax

*Dated Shillong, the 31<sup>st</sup> December, 2018.*

**No. ERTS(T) 65/2017/Pt/446 -** G.S.R (E),— 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 , and in supersession of the notification of the Government of Meghalaya No. ERTS(T)65/2017/Pt/24, dated 1.11.2017 published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 218 dated the 21<sup>st</sup> November, 2017, notification No. ERTS(T)65/2017/Pt/40, dated the 31<sup>st</sup> October, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 88, dated the 31<sup>st</sup> January, 2018 and notification No. ERTS(T)65/2017/Pt/63, dated 15<sup>th</sup> November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 234, dated the 22<sup>nd</sup> November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of July, 2017 onwards 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 State 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 for the month of July, 2017 onwards 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:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22<sup>nd</sup> December, 2018 to 31<sup>st</sup> March, 2019.

*Sd/-*

*H. Marwein*

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

Memo No. ERTS(T) 65/2017/Pt/446-A

Dated Shillong, the 31<sup>st</sup> December, 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. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
5. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001
7. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
9. All Administrative Departments.
10. All Heads of Department.
11. 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 50 spare copies.
12. Assembly Secretariat.
13. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

*B. Singh*

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