

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

**NOTIFICATION**

No. 77/2018-State Tax

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

No. ERTS(T) 65/2017/Pt/447- In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Meghalaya, No. ERTS(T)65/2017/Pt/159, dated 29<sup>th</sup> December, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 22, dated the 2<sup>nd</sup> January, 2018, namely:-

In the said notification, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further 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-4** for the quarters from 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/447-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.,*

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

Note:-The principal notification No. ERTS(T)65/2017/Pt/159, dated 29<sup>th</sup> December, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, vide No. 22, dated the 2<sup>nd</sup> January, 2018.