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

No. 38/2019 - State Tax .

Dated Shillong, the 31st August, 2019.

No. ERTS (T) 4/2019/353 - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereinafter referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the registered persons required to furnish the details of challans in **FORM ITC-04** under sub-rule (3) of rule 45 of the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), read with Section 143 of the said Act, as the class of registered persons who shall follow the special procedure such that the said persons shall not be required to furnish **FORM ITC-04** under sub-rule (3) of the rule 45 of the said rules for the period July, 2017 to March, 2019:

Provided that the said persons shall furnish the details of all the challans in respect of goods dispatched to a job worker in the period July, 2017 to March, 2019 but not received from a job worker or not supplied from the place of business of the job worker as on the 31st March, 2019, in serial number 4 of **FORM ITC-04** for the quarter April-June, 2019.

Sd/-
S. A. Synrem
Commissioner & Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department

Memo No. ERTS(T) 4/2019/353-A

Dated Shillong the 31st August, 2019.

Copy forwarded 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. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
5. Accountant General (A & E), Meghalaya, Shillong-793001
6. The Secretary to the Govt. of Meghalaya, Finance Department.
7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
8. All Administrative Departments.
9. All Heads of Department.
10. 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.
11. Assembly Secretariat.
12. NIC, Shillong for uploading in the Meghalaya Website.

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By order etc.,

Handwritten signature
Deputy Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department

