

**GOVERNMENT OF MEGHALAYA  
OFFICE OF THE COMMISSIONER OF TAXES, ETC.,  
MEGHALAYA, SHILLONG.**

**Notification No. 57/2019-State Tax**

*Dated Shillong, the 20<sup>th</sup> December, 2019.*

**No. CTAS-18/2017/Pt 1/2068** In exercise of the powers conferred by section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) read with sub-rule (5) of rule 61 of the Meghalaya Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of Meghalaya, No.44/2019 – State Tax, dated the 09<sup>th</sup> October, 2019, published in the Gazette of Meghalaya, Extraordinary, Part IIA, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09<sup>th</sup> October, 2019, namely:–

In the said notification, in the first paragraph, the following proviso shall be substituted, namely: –

“Provided that the return in **FORM GSTR-3B** of the said rules for the month of December, 2019 for registered persons whose principal place of business is in the State of Meghalaya, shall be furnished electronically through the common portal, on or before the 31<sup>st</sup> December, 2019.”

2. This notification shall be deemed to come into force with effect from the 21<sup>st</sup> Day of December, 2019.

*Commissioner State Tax, Meghalaya*

**Memo No. CTAS-18/2017/Pt 1/2068-A**  
Copy to:-

*Dated Shillong, the 20<sup>th</sup> December, 2019*

1. The Goods and Services Tax Council Secretariat, New Delhi, for favour of kind information. This is in accordance with the recommendation of the 38<sup>th</sup> GST Council Meeting held in New Delhi on 18.12.2019.
2. The CEO, Goods and Services Tax Network, New Delhi, for favour of information and necessary action.
3. The Commissioner Central Goods and Services Tax, Meghalaya, Shillong for favour of information.
4. The Deputy Secretary to the Government of Meghalaya Excise, Registration, Taxation & Stamps Department for favour of information.
5. The Director, Information & Public Relations, Government of Meghalaya for favour of wide publicity through the print and electronic media.
6. The Director, Printing & Stationery, Government of Meghalaya, for favour of publication in the next issue of the Meghalaya Gazette.

*Commissioner State Tax, Meghalaya*

Note: The principal notification No. 44/2019 – State Tax, dated the 09th October, 2019.