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GOVERNMENT OF MEGHALAYA
EXCISE: REGISTRATION, TAXATION & STAMPS
DEPARTMENT

NOTIFICATION

No. 31/2020 – State Tax (Rate)

Dated Shillong, the 3rd April, 2020.

No. ERTS (T) 2/2020/ 173 - In exercise of the powers conferred by sub-section (1) of Section 50 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), read with Section 148 of the said Act, the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendment in notification of the Government of Meghalaya No. ERTS (T) 65/2017/23, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 110, dated the 5th July, 2017, namely:–

In the said notification, in the first paragraph, the following provisos shall be inserted, namely: –

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:–

Table

S. No. (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)	Condition (5)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter	February, 2020, March 2020, April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	Nil	February, 2020, March, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of June, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020

3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
			March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020.”.

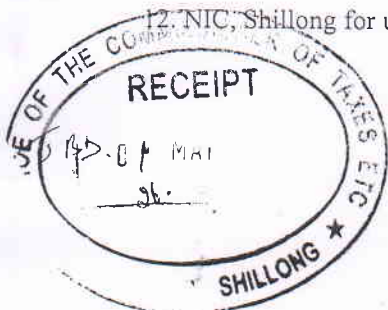
2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

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

Memo No. ERTS (T) 2/2020/173 -A
Copy forwarded to :-

Dated Shillong, the 3rd April, 2020.

1. P. S. to Minister in-charge Taxation for favour of information of the 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/ERTS 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 30 spare copies.
11. Assembly Secretariat.
12. NIC, Shillong for uploading in the Meghalaya Website.



By order etc.,

Shankar
Joint Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department

Note: The principal notification No. ERTS (T) 65/2017/23, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 110, dated the 5th July, 2017.