

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

**NOTIFICATION**

**No. 32/2020 – State Tax (Rate)**

**Dated Shillong, the 3<sup>rd</sup> April, 2020.**

No. ERTS (T) 2/2020/174 - In exercise of the powers conferred by Section 128 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 the notification of the Government of Meghalaya No. 76/2018– State Tax, dated the 31<sup>st</sup> December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 48 , dated the 29<sup>th</sup> January, 2019, namely:–

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

“Provided also that the amount of late fee payable under Section 47 shall stand waived for the tax period 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 fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:--

**Table**

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 24 <sup>th</sup> 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	February, 2020 and March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 29 <sup>th</sup> day of June, 2020
		April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
		March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 3 <sup>rd</sup> day of July, 2020

	April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 6 <sup>th</sup> day of July, 2020.”.
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2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of March, 2020.

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

Memo No. ERTS (T) 2/2020/174 -A

Dated Shillong, the 3<sup>rd</sup> April, 2020.

Copy forwarded to :-

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.,

*V. Lundy*  
**Joint Secretary to the Government of Meghalaya**  
**Excise, Registration, Taxation & Stamps Department**



Note: This notification No. 76/2018-Central Tax, dated 31<sup>st</sup> December, 2018 was published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number. 48, dated the 29<sup>th</sup> January, 2019.