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

NOTIFICATION

No. 33/2020 – State Tax

Dated Shillong, the 3rd April, 2020.

No. ERTS (T) 2/2020/175 - In exercise of the powers conferred by Section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Meghalaya No. 4/2018– State Tax, dated the 24th January, 2018, published in the Gazette of Meghalaya Extraordinary, Part II A, vide number 104, dated the 6th February, 2018, namely:–

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

“Provided also that the amount of late fee payable under Section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date, but furnishes the said details in **FORM GSTR-1**, on or before the 30th day of June, 2020.”.

Sd/-

S. A. Synrem

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

Memo No. ERTS (T) 2/2020/175 -A

Dated Shillong, the 3rd 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.

SBD.

12. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



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

Note: The principal notification No. 4/2018- State Tax, dated the 24th January, 2018, was published in the Gazette of Meghalaya Extraordinary, Part II A, vide number 104, dated the 6th February, 2018 and was last amended by notification No. 4/2020- State Tax, dated the 10th January, 2020, published in the Gazette of Meghalaya Extraordinary, Part II A, vide number 34, dated the 10th February, 2018.

