



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

**NOTIFICATION**

**No. 36/2020 – State Tax**

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

No. ERTS (T) 2/2020/177 - In exercise of the powers conferred by Section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 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 Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Meghalaya No. 29/2020 – State Tax, dated the 23<sup>rd</sup> March, 2020, namely:—

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

“Provided also that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the State of Meghalaya, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 14<sup>th</sup> day of July, 2020.”.

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

Memo No. ERTS (T) 2/2020/177 -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.,*



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

Note: The principal notification number 29/2020 – State Tax, dated the 23<sup>rd</sup> March, 2020.

