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GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS
DEPARTMENT
NOTIFICATION
No. 39/2020 – State Tax

Dated Shillong the 5th May, 2020.

No. ERTS(T) 2/2020/211 - In exercise of the powers conferred by section 148 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 amendments in the notification of the Government of Meghalaya No.11/2020- State Tax, dated the 21st March, 2020, namely:-

In the said notification

- (i) in the first paragraph, the following proviso shall be inserted, namely: -

“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.”;

- (ii) for the paragraph 2, with effect from the 21st March, 2020, the following paragraph shall be substituted, namely: -

“2. **Registration.**- The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.”.

Sd/-

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

Memo No. ERTS (T) 2/2020/211 - A

Dated Shillong the 5th May, 2020.

Copy to the :-

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.

Contd.../-

9. All Head of Department.

10. The Director, Printing & 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.,



*Under Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department*

Note : The principal notification No. 11/2020-Central Tax and issued vide notification No. ERTS(T)2/2020/136, dated the 21st March, 2020.

SBD.

