## GOVERNMENT OF MEGHALAYA E COMP EXCISE, REGISTRATION, TAXATION AND STAM

DEPARTMENT

## **NOTIFICATION**

No. 47/2020 - State Tax

Dated Shillong, the 9th June, 2020

No. ERTS (T) 2/2020/229 - In exercise of the powers conferred by section 168A of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government No.35/2020- State Tax issued vide No. ERTS (T) 2/2020/190, dated the 27<sup>th</sup> April, 2020, namely:-

In the said notification, in the first paragraph, in clause (ii), for the proviso, the following proviso shall be substituted, namely: -

"Provided that where an e-way bill has been generated under rule 138 of the Meghalaya Goods and Services Tax Rules, 2017 on or before the 24<sup>th</sup> day of March, 2020 and whose validity has expired on or after the 20<sup>th</sup> March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30<sup>st</sup> day of June, 2020."

2. This notification shall come into force with effect from the 31st day of May, 2020.

Sd/-

S. A. Synrem

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

Memo No. ERTS (T) 2/2020/229-A

Dated Shillong, the 9th June, 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.,

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

Note: The principal notification No.35/2020- State Tax issued vide No. ERTS (T) 2/2020/190, dated the 27<sup>th</sup> April, 2020 and was last amended by notification No. 40/2020 – State Tax issued vide No. ERTS (T) 2/2020/212, dated the 5th May, 2020.

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