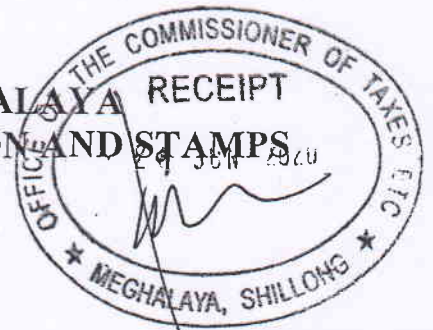


GOVERNMENT OF MEGHALAYA
RECEIPT
EXCISE, REGISTRATION, TAXATION AND STAMPS
DEPARTMENT

NOTIFICATION

No. 48/2020 – State Tax



Dated Shillong, the 19th June, 2020.

No. ERTS (T) 2/2020/235 - In exercise of the powers conferred by section 164 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 rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Meghalaya Goods and Services Tax (Sixth Amendment) Rules, 2020.

(2) They shall come into force on 27th day of May, 2020.

2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) in rule 26 in sub-rule (1), for the second proviso, following provisos shall be substituted, namely:-

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under Section 39 in FORM GSTR-3B verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under Section 37 in FORM GSTR-1 verified through electronic verification code (EVC).”.

Sd/-

S. A. Synrem

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

Memo No. ERTS (T) 2/2020/235 -A

Dated Shillong, the 19th 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 rules were published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 295, dated 29-12-2017 issued vide notification No. ERTS (T) 79/2017/468, dated the 29-12-2017 and last amended vide notification No. 38/2020 – State Tax issued vide notification No. ERTS (T) 2/2020/210, dated the 5th May, 2020.