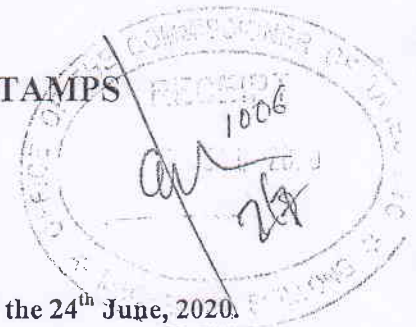


**GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION AND STAMPS  
DEPARTMENT**

**NOTIFICATION**

No. 52/2020 – State Tax



**Dated Shillong, the 24<sup>th</sup> June, 2020.**

**No. ERTS(T)2/2020/265** - In exercise of the powers conferred by Section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), read with Section 148 of the said Act, the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government No. 76/2018 – State Tax issued vide No. ERTS(T)65/2017/Pt/446, dated the 31<sup>st</sup> December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 48, dated the 29<sup>th</sup> January, 2019, namely :-

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely :-

“Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 24 <sup>th</sup> day of June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the State of Meghalaya	February, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
		March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 5 <sup>th</sup> day of July, 2020
		April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 9 <sup>th</sup> day of July, 2020
		May, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 15 <sup>th</sup> day of September, 2020
		June, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 25 <sup>th</sup> day of September, 2020

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		July, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 29 <sup>th</sup> day of September, 2020
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(ii) after the third proviso, the following provisos shall be inserted, namely:-

“Provided also that the total amount of late fee payable for a tax period, under Section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01<sup>st</sup> day of July, 2020 to 30<sup>th</sup> day of September, 2020:

Provided also that where the total amount of central tax payable in the said return is nil, the total amount of late fee payable for a tax period, under Section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01<sup>st</sup> day of July, 2020 to 30<sup>th</sup> day of September, 2020.”

Sd/-

S. A. Synrem

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

Memo No. ERTS (T) 2/2020/265 - A  
Copy forwarded to :-

Dated Shillong, the 24<sup>th</sup> June, 2020.

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. 76/2018- State Tax issued vide No. ERTS (T) 65/2017/PV/446, dated the 31<sup>st</sup> December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 48, dated the 29<sup>th</sup> January, 2019 and was last amended vide notification number 32/2020 - State Tax dated the 3<sup>rd</sup> April, 2020.