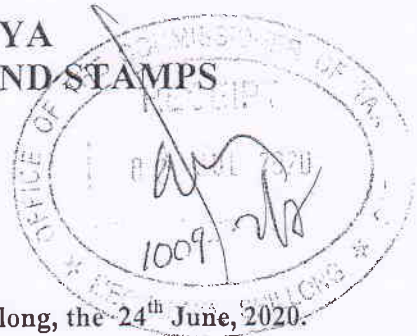


**GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION AND STAMPS  
DEPARTMENT**

**NOTIFICATION**

No. 53/2020 – State Tax



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

No. ERTS(T)2/2020/266 - In exercise of the powers conferred by Section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government No. 4/2018 – State Tax issued vide No. ERTS(T) 79/2017/PT/45, dated the 24<sup>th</sup> January, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 104, dated the 6<sup>th</sup> February, 2018, namely:–

In the said notification, after the existing proviso, the following proviso shall be inserted, namely: –

“Provided also that the amount of late fee payable under Section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:–

“Table

Sl. No. (1)	Month/ Quarter (2)	Dates (3)
1.	March, 2020	10 <sup>th</sup> day of July, 2020
2.	April, 2020	24 <sup>th</sup> day of July, 2020
3.	May, 2020	28 <sup>th</sup> day of July, 2020
4.	June, 2020	05 <sup>th</sup> day of August, 2020
5.	January to March, 2020	17 <sup>th</sup> day of July, 2020
6.	April to June, 2020	03 <sup>rd</sup> day of August, 2020.”

SABO

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



Memo No. ERTS (T) 2/2020/266 - 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. 4/2018 – State Tax issued vide No. ERTS(T) 79/2017/PT/45, dated the 24<sup>th</sup> January, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 104, dated the 6<sup>th</sup> February, 2018 and was last amended by notification No. 33/2020- State Tax, dated the 3<sup>rd</sup> April, 2020.