



GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION AND STAMPS
DEPARTMENT

NOTIFICATION

No. 54/2020 – State Tax

Dated Shillong, the 24th June, 2020.

No. ERTS(T)2/2020/267 - In exercise of the powers conferred by Section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), read with sub-rule (5) of rule 61 of the Meghalaya Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government No. 29/2020 – State Tax, dated the 23rd March, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, wide number 104, dated the 4th May, 2020, namely:–

In the said notification, in the first paragraph, after the fifth proviso, the following proviso shall be inserted, namely: –

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the State of Meghalaya, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 3rd day of October, 2020.”.

Sd/-

S. A. Synrem

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

Memo No. ERTS (T) 2/2020/267 - A
Copy forwarded to :-

Dated Shillong, the 24th 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. 29/2020 – State Tax, dated the 23rd March, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 104, dated the 4th May, 2020 and was last amended vide notification number 36/2020 – State Tax, dated the 3rd April, 2020.