

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

No. 66/2020 - State Tax



Dated Shillong, the 21<sup>st</sup> September, 2020

No. ERTS(T)2/2020/370 - In exercise of the powers conferred by section 168A 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 further amendment in the notification of the Government of Meghalaya, ERTS Department No. 35/2020-State Tax, dated the 27<sup>th</sup> April, 2020, namely:-

In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20<sup>th</sup> day of March, 2020 to the 30<sup>th</sup> day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31<sup>st</sup> day of October, 2020.”.

Sd/-

S. A. Synrem

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

Memo No. ERTS(T)2/2020/370 - A  
Copy forwarded to :-

Dated Shillong, the 21<sup>st</sup> September, 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 20 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, dated the 3<sup>rd</sup> April, 2020 and was last amended by notification No. 65/2020 - State Tax, dated the 1<sup>st</sup> September, 2020.