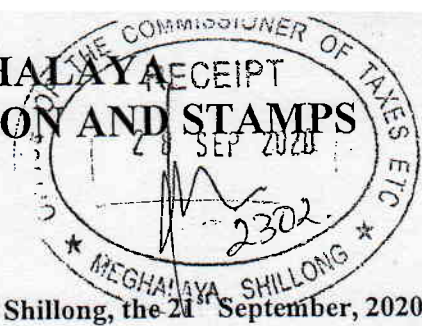


GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION AND STAMPS
DEPARTMENT
NOTIFICATION

No. 67/2020 – State Tax



Dated Shillong, the 21st September, 2020

No. ERTS(T)2/2020/371 - 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, ERTS Department No. ERTS (T) 65/2017/Pt/159, dated the 29th December, 2017, namely :-

In the said notification: -

(ii) after the second proviso, the following proviso shall be inserted, namely: -

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2020 by the due date but furnishes the said return between the period from 22th day of September, 2020 to 31st day of October, 2020.”

Sd/-

S. A. Synrem

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

Memo No. ERTS(T)2/2020/371 - A

Dated Shillong, the 21st September, 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 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. ERTS (T) 65/2017/Pt/159, dated the 29th December, and was last amended vide notification number 77/2018 – State Tax, dated the 31st December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 49, dated the 29th January, 2019.