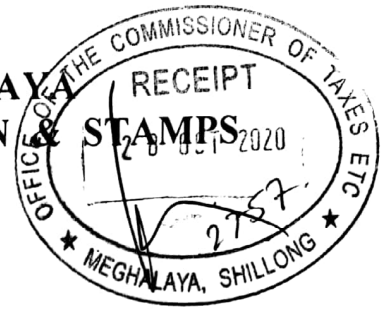


GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION, TAXATION & STAMPS
DEPARTMENT

NOTIFICATION

No.76/2020 – State Tax



Dated Shillong, the 15th October, 2020.

No. ERTS (T) 65/2017/Pt II/145 - In exercise of the powers conferred by Section 168 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 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 of Meghalaya, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

Provided that, for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.** – Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of Section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

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

Memo No. ERTS (T) 65/2017/Pt II/145-A

Dated Shillong, the 15th October, 2020.

Copy forwarded to the:

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. Leader of Opposition of the Meghalaya Legislative Assembly.
4. P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
6. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
7. Accountant General (A & E), Meghalaya, Shillong-793001.
8. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
- ✓ 9. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.

10. All Administrative Departments.
11. All Heads of Department.
12. 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.
13. Assembly Secretariat.
14. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



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