

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS

DEPARTMENT

NOTIFICATION
No. 10/2021 -State Tax



Dated Shillong, the 1st May, 2021

No. ERTS (T) 65/2017/Pt II/288 - In exercise of the powers conferred by section 148 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 amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No. 21/2019- State Tax, dated the 23rd April, 2019, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 181, dated the 2nd May, 2019, namely:-

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

“Provided further that the said persons shall furnish the return in **FORM GSTR-4** of the Meghalaya Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2021, upto the 31st day of May, 2021.”.

2. This notification shall be deemed to have come into force with effect from the 30th day of April, 2021.

Sd/-
(S. A. Synrem)

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

Memo No. ERTS (T) 65/2017/Pt II/288-A

Dated Shillong, the 1st May, 2021.

Copy forwarded to:

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. P. S. to the 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

Note: The principal notification No. 21/2019- State Tax, dated the 23rd April, 2019, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 181, dated the 2nd May, 2019 and was last amended by notification No. 64/2020-State Tax, dated the 31st August, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 176, dated the 1st October, 2020.