



**GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION & STAMPS  
DEPARTMENT**

**NOTIFICATION**

**No. 7/2023 -State Tax**

**Dated Shillong, the 31<sup>st</sup> March, 2023**

**No. ERTS (T) 65/2017/Pt III/421** - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act for the financial year 2022-23 onwards, which is in excess of amount as specified in Column (3) of the Table below, for the classes of registered persons mentioned in the corresponding entry in Column (2) of the Table below, who fails to furnish the return by the due date, namely:—

**Table**

Serial Number	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons having an aggregate turnover of up to five crore rupees in the relevant financial year.	Twenty-five rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State or Union territory.
2.	Registered persons having an aggregate turnover of more than five crores rupees and up to twenty crore rupees in the relevant financial year.	Fifty rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State or Union territory.

Provided that for the registered persons who fail to furnish the return under section 44 of the said Act by the due date for any of the financial years 2017-18, 2018-19, 2019-20, 2020-21 or 2021-22, but furnish the said return between the period from the 1<sup>st</sup> day of April, 2023 to the 30<sup>th</sup> day of June, 2023, the total amount of late fee under section 47 of the said Act payable in respect of the said return, shall stand waived which is in excess of ten thousand rupees.

*Sd/-*  
**(Sanjay Goyal)**  
**Commissioner & Secretary to the Government of Meghalaya**  
**Excise, Registration, Taxation & Stamps Department.**



**Memo No. ERTS (T) 65/2017/Pt III/421-A**

**Dated Shillong, the 31<sup>st</sup> March, 2023.**

**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 Chief Secretary for favour of information of the Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
5. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001.
7. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Secretary to the Govt. of Meghalaya, 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.,*

**Deputy Secretary to the Govt. of Meghalaya  
Excise, Registration, Taxation & Stamps Department**