GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

Dated Shillong, the 30th June, 2026

No. ERTS (T) 3/2025/482 In exercise of the powers conferred by sub-section (1) read with sub-section (3) of section 112 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017) and in supersession of the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department notification No. ERTS (T) 3/2025/467, dated 17th September, 2025 published in the Meghalaya gazette vide No. 30, dated 25th February, 2026, except as respects things done or omitted to be done before such supersession, the Government, on the recommendations of the Council, hereby notifies the 31st day of July, 2026, as the date upto which appeal or application, as the case may be, may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against, -

i) Is communicated to the person preferring the appeal before the 1st day of May, 2026 and all appeals in respect of order communicated on or after 1st May, 2026 may be filed before the Appellate Tribunal as provided in sub-section (1) of section 112 within three months from the date on which such order is communicated.

ii) Is passed before the 1st day of February, 2026, and all application in respect of orders passed on or after 1st February, 2026 may be filed before the Appellate Tribunal as provided in sub-section (3) of section 112 within six months from the date on which the said order has been passed.

Sd/-
(Sibhi Chakravarthy Sadhu, IAS)
Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.

Memo No. ERTS(T) 3/2025/482-A **Dated Shillong, the 30th June, 2026**

Copy 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. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

7. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.

8. Accountant General (A & E), Meghalaya, Shillong-793001.

9. The Commissioner & Secretary/Secretary to the Govt. of Meghalaya, ERTS Department.

10. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.

11. The Additional Commissioner of Taxes, Meghalaya, Shillong for favour of information.

12. All Administrative Departments.

13. 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.

14. Assembly Secretariat.

15. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

Officer on Special Duty to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department