

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

**NOTIFICATION**

No. 2/2023 -State Tax

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

No. ERTS (T) 65/2017/Pt III/416 - 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 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. ERTS (T) 65/2017/Pt/159, dated the 29<sup>th</sup> December, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 22, dated the 2<sup>nd</sup>

January, 2018, namely:—

In the said notification, after the sixth proviso, the following proviso shall be inserted, namely:

“Provided also that the amount of 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 central tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date 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.”.

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

Memo No. ERTS (T) 65/2017/Pt III/416-A  
Copy forwarded to:

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

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***

Note: The principal notification No. ERTS (T) 65/2017/Pt/159, dated the 29<sup>th</sup> December, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 22, dated the 2<sup>nd</sup> January, 2018 and was last amended, vide notification number 12/2022 – State Tax, dated the 5<sup>th</sup> July, 2022.