

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

NOTIFICATION

No. 3/2023 -State Tax

Dated Shillong, the 31st March, 2023

No. ERTS (T)65/2017/Pt III/417 - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereinafter referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby notifies that the registered person, whose registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act on or before the 31st day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act as the class of registered persons who shall follow the following special procedure in respect of revocation of cancellation of such registration, namely:—

- (a) the registered person may apply for revocation of cancellation of such registration upto the 30th day of June, 2023;
- (b) the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns;
- (c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

Explanation: For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the said Act includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration under section 107 of the said Act has been rejected on the ground of failure to adhere to the time limit specified under sub-section (1) of section 30 of the said Act.

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

**Memo No. ERTS (T) 65/2017/Pt III/417-A
Copy forwarded to:**

Dated Shillong, the 31st 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***