

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

**NOTIFICATION**

**No. 6/2023 -State Tax**

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

**No. ERTS (T) 65/2017/Pt III/420 -** In exercise of the powers conferred by section 148 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 notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28<sup>th</sup> day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

- (i) the registered persons shall furnish the said return on or before the 30<sup>th</sup> day of June 2023;
- (ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

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

**Memo No. ERTS (T) 65/2017/Pt III/420-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***