

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

**NOTIFICATION**

No.83/2020 – State Tax

Dated Shillong, the 10<sup>th</sup> November, 2020.

**No. ERTS (T) 65/2017/Pt II/202** - In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of Meghalaya, ERTS Department, No. 74/2020-State Tax, dated the 15<sup>th</sup> October, 2020 and notification of the Government of Meghalaya ERTS Department, No.75/2020-State Tax, dated the 15<sup>th</sup> October, 2020, except as respects things done or omitted to be done before such supersession, the Government, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2021.

*Sd/-*

*S. A. Synrem*

*Commissioner & Secretary to the Government of Meghalaya*  
*Excise, Registration, Taxation & Stamps Department*

**Memo No. ERTS (T) 65/2017/Pt II/202-A**

Dated Shillong, the 10<sup>th</sup> November, 2020.

**Copy forwarded to the:**

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



*Under Secretary to the Government of Meghalaya*  
*Excise, Registration, Taxation & Stamps Department*