GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

No. 28/2021 -State Tax

Dated Shillong, the 30th June, 2021

No. ERTS (T) 65/2017/Pt I/320 - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, and in supersession of notification of the Government in Excise, Registration, Taxation and Stamps Department, No. 89/2020 – State Tax, dated the 29th November, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 226, dated the 7th December, 2020, except as respects things done or omitted to be done before such supersession, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification No. 14/2020 – State Tax, dated the 21st March, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 181, dated the 15th October, 2020, between the period from the 1st day of December, 2020 to the 30th day of September, 2021.

Sd/-

(S. A. Synrem)

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

Memo No. ERTS (T) 65/2017/Pt I/320-A

Dated Shillong, the 30th June, 2021.

Copy forwarded 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. P. S. to the 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