

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

**NOTIFICATION**  
**No.07/2020 – State Tax**

**Dated Shillong, the 3<sup>rd</sup> February, 2020.**

**No. ERTS (T) 2/2020/69** - In exercise of the powers conferred by section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), read with sub-rule (5) of rule 61 of the Meghalaya Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government No. 44/2019 - State Tax, issued vide No. ERTS (T) 4/2019/449, dated the 09<sup>th</sup> October, 2019 namely:–

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

Provided further that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year shall be furnished electronically through the common portal, on or before the 24<sup>th</sup> February, 2020, 24<sup>th</sup> March, 2020 and 24<sup>th</sup> April, 2020, respectively.”

*Sd/-*  
*S. A. Synrem*  
*Commissioner & Secretary to the Government of Meghalaya*  
*Excise, Registration, Taxation and Stamps Department*

**Memo No. ERTS (T) 2/2020/69 - A**

**Dated Shillong, the 3<sup>rd</sup> February, 2020.**

Copy forwarded to :-

1. P. S. to Chief Minister for favour of information of the Chief Minister.
2. P. S. to Chief Secretary for favour of information of the Chief Secretary.
3. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
4. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
5. Accountant General (A & E), Meghalaya, Shillong-793001.

6. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
8. All Administrative Departments.
9. All Heads of Department.
10. 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 30 spare copies.
11. Assembly Secretariat.
12. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

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

Note: The principal notification number No. 44/2019 - State Tax, issued vide No. ERTS (T) 4/2019/449, dated the 09<sup>th</sup> October, 2019 and was last amended by notification number 57/2019 – State Tax issued vide No. CTAS – 18/2017/Pt 1/2068, dated 20-12-2019.