

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

NOTIFICATION

No. 12/2020-State Tax

Dated Shillong, the 21st March, 2020.

No. ERTS(T)2/2020/137 - In exercise of the powers conferred by Section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government notification No. 21/2019- State Tax issued vide No. ERTS (T) 4/2019/229, dated the 23rd April, 2019, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 181, dated the 2nd May, 2019, namely:–

In the said notification, in paragraph 2, the following proviso shall be inserted, namely: –

“Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR-1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20.”

Sd/-

S. A. Synrem

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

Memo No. ERTS (T) 2/2020/137 -A

Dated Shillong, the 21st March, 2020.

Copy forwarded to :-

1. P. S. to Minister in-charge Taxation for favour of information of the 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 21/2019- State Tax issued vide No.ERTS (T) 4/2019/229, dated the 23rd April, 2019, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 181, dated the 2nd May, 2019.