

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

**NOTIFICATION**  
**No. 74/2019- State Tax**

*Dated : Shillong, the 26<sup>th</sup> December, 2019.*

**No. ERTS(T) 4/2019/Pt/59** - In exercise of the powers conferred by section 128 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 further amendment in the notification of the Government No. 4/2018- State Tax, dated the 24<sup>th</sup> January, 2018 issued vide No. ERTS (T) 79/2017/Pt/45, dated 24<sup>th</sup> January, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 104, dated the 6<sup>th</sup> February, 2018, namely:-

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

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19<sup>th</sup> December, 2019 to 10<sup>th</sup> January, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 19<sup>th</sup> day of December, 2019.

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

**Memo No. ERTS(T) ) 4/2019/Pt/59 -A**

**Dated : Shillong, the 26th December, 2019.**

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. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional 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: CASS Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001
7. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
9. All Administrative Departments.
10. All Heads of Department.

**Contd.../-**

11. 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 50 spare copies.
12. Assembly Secretariat.
13. 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 No. 4/2018– State Tax, dated the 24<sup>th</sup> January, 2018 issued vide No. ERTS (T) 79/2017/Pt/45, dated 24<sup>th</sup> January, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 104, dated the 6<sup>th</sup> February, 2018 and was subsequently amended by No. 75/2018-State Tax issued vide No. ERTS (T) 65/2017/Pt/445, dated the 31<sup>st</sup> December, 2018, published in the Gazette of Meghalaya, Extraordinary Part II A, vide number 47, dated the 29<sup>th</sup> January, 2019.