

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

**NOTIFICATION**

No.01/2021 – State Tax

Dated Shillong, the 1<sup>st</sup> January, 2021.

**No. ERTS (T) 65/2017/Pt II/247** - In exercise of the powers conferred by section 164 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 rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely: -

**1. Short title and commencement.** - (1) These rules may be called the Meghalaya Goods and Services Tax (Amendment) Rules, 2021.

(2) These rules shall come into force on the date of issue by the Government.

**2.** In the Meghalaya Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), in rule 59, after sub-rule (5), the following sub-rule shall be inserted namely:-

“(6) Notwithstanding anything contained in this rule, -

(a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;

(b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;

(c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

*Sd/-*

*S. A. Synrem*

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

**Memo No. ERTS (T) 65/2017/Pt II/247 –A**

Dated Shillong, the 1<sup>st</sup> January, 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. 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***

**Note:** The principal rules were issued vide Notification No. ERTS (T) 79/2017/468, dated 29-12-2017 and published in the Gazette of Meghalaya, vide No. 295, dated 20-12-2017 and last amended vide notification No. 94/2020-State Tax, dated the 22<sup>nd</sup> December, 2020.