

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

Notification

No. ERTS(T) 79/2017/476/

Dated Shillong the, 29th Dec,2017

No. ERTS(T) / In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1 These rules may be called the Meghalaya Goods and Services Tax (Eighth Amendment) Rules, 2017.

2. In the Meghalaya Goods and Services Tax Rules, 2017, –

(i) in rule 24, in sub-rule (4), for the figures, letters and word, “30th September”, the figures, letters and word “31st October” shall be substituted;

(ii) in rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iii) in rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iv) in rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(v) in rule 120A, the marginal heading “Revision of declaration in FORM GST TRAN-1” shall be inserted;

(vi) in FORM GST REG-29, -

(a) for the heading, “APPLICATION FOR CANCELTION OF PROVISIONAL REGISTRATION”, the heading, “APPLICATION FOR CANCELTION OF REGISTRATION OF MIGRATED TAXPAYERS” shall be substituted;

(b) under sub-heading PART-A, against item (i), for the word and letters "Provisional ID", the letters "GSTIN" shall be substituted.

Sd/-
P. W. Ingty
Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.

Memo No. ERTS(T) 79/2017/476-A

Dated Shillong, the 29th Dec, 2017

Copy to:-

1. P. S. to Chief Minister for favour of information of the Chief Minister
2. P. S. to Minister i/c Taxation for favour of information of the Minister.
3. P. S. to Chief Secretary for favour of information of the Chief Secretary.
4. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
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 Deputy Commissioners
9. The Sub Divisional Officers.
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 400 spare copies.
13. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
14. Accountant General (A & E), Meghalaya, Shillong-793001
15. Assembly Secretariat.
16. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

By order etc.,

By order
Under Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department