

GOVERNMENT OF MEGHALAYA

EXCISE: REGISTRATION: TAXATION & STAMPS DEPARTMENT.

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Shillong, the 19th September, 2005.

No. ERTS(T)98/2005/6- Whereas representations have been received from the trade organization and others relating to genuine difficulties encountered by the trade and business community in the State in complying with the time limit for submission of periodical returns and payment of taxes for the quarter ending 30.6.2005 as prescribed under Section 35 of the Meghalaya Value Added Tax Act, 2003 (Act. 2 of 2005) read with Rule 30 of the Rules framed thereunder, rendering it difficult thereby to give consequential effect to the aforesaid provision of the Act.

And whereas, the State government is satisfied that circumstances exist which render it necessary to remove such difficulties arising in giving effect to the provisions of the Act;

Now, therefore, in exercise of powers, conferred by Section 114 of the Meghalaya Value Added Tax Act, 2003 (Act 2 of 2005), the Governor of Meghalaya is hereby pleased to extend the period for filing of returns and payment of taxes for the quarter ending 30.6.2005 under Section 35 of the said Act read with Rule 30 of the Rules framed thereunder, upto 21st of September,2005.

Provided that such extension of time shall not in any way affect the original time limit of twenty one days as provided under Section 35 of the said Act, read with Rule 30 of the Rules framed thereunder, in respect of submission of returns and payment of taxes for the subsequent quarters.

No interest or penalty as defined under Section 36(1)(f) and 36 (3) of the Act shall be levied if the dealer files his returns and pays the Taxes for the period ending 30.6.2005 within the extended period.

This notification shall be deemed to come into force on the 21st day of July, 2005.

(B.K. Dev Verma)
Principal Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

Memo No.ERTS(T)98/2005/6-A Dated Shillong, the 19th September , 2005.

Copy forwarded to :-

1. P.S. to Chief Minister, Meghalaya, Shillong.
2. P.S. to Dy. Chief Minister, Meghalaya, Shillong.
3. P.S. to Minister I/C Taxation, Meghalaya, Shillong.
4. P.S. to Chief Secretary, to the Government of Meghalaya.
5. Commnr. Of Taxes, Meghalaya, Shillong w/r to his letter No.CTAS.10/2002/175/1916, dated 12/092005.
6. Hony. General Secretary, Frontier Chamber of Commerce, G.S. road, Shillong – 793002, Meghalaya.

By Order etc,
Under Secretary to the government of Meghalaya,
Excise, Registration, Taxation & Stamps
Department.