

17/11/17

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

Notification

Dated Shillong, the 15th Nov, 2017.

No. ERTS(T) 65/2017/Pt/56 - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 st December, 2017
2	October - December, 2017	15 th February, 2018
3	January - March, 2018	30 th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

Sd/-

P. W. Ingty

*Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.*

Memo No. ERTS(T) 65/2017/Pt/56-A

Dated Shillong, the 15th Nov, 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/Sub Divisional Officers.
9. All Administrative Departments.
10. All Heads of Department.
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. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
13. Accountant General (A & E), Meghalaya, Shillong-793001

COMMISSIONER
7979-80

14. Assembly Secretariat.

15. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

By order etc.,

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

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