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11/11/17

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

**Notification**

*Dated Shillong, the 15<sup>th</sup> Nov, 2017.*

**No. ERTS(T) 65/2017/Pt/58** - In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of notification No. ERTS(T)65/ 2017/Pt.1/42, dt. 31.10.2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017, September, 2017 and October, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Meghalaya Goods and Services Tax Rules, 2017, till the 15<sup>th</sup> day of December, 2017.

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

**Memo No. ERTS(T) 65/2017/Pt/58-A**

**Dated Shillong, the 15<sup>th</sup> 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
14. Assembly Secretariat.
15. 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**

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