

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

**Notification**

*Dated Shillong, the 25<sup>th</sup> Sept, 2017.*

**No. ERTS(T) 65/2017/102** - In exercise of the powers conferred by section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as "the said Act") the Commissioner, on the recommendations of the Council, hereby specifies the conditions in column (4) of the Table below, for furnishing the return in FORM GSTR-3B electronically through the common portal for the month of July, 2017, for such class of registered persons as mentioned in the corresponding entry in column (2) of the said Table, by the date specified in the corresponding entry in column (3) of the said Table, namely:-

**TABLE**

Sl. No.	Class of registered persons	Last date for furnishing of return in FORM GSTR-3B	Conditions
(1)	(2)	(3)	(4)
1.	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules but opting not to file FORM GST TRAN-1 on or before the 28 <sup>th</sup> August, 2017	25 <sup>th</sup> August, 2017	...
2.	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules and opting to file FORM GST TRAN-1 on or before the 28 <sup>th</sup> August, 2017	28 <sup>th</sup> August, 2017	(i) compute the "tax payable under the said Act" for the month of July, 2017 and deposit the same in cash as per the provisions of rule 87 of the said Rules on or before the 25 <sup>th</sup> August, 2017; (ii) file FORM GST TRAN-1 under sub-rule (1) of rule 117 of the said Rules before the filing of GSTR-3B; (iii) where the amount of tax payable under the said Act for the month of July, 2017, as detailed in the return furnished in FORM GSTR-3B, exceeds the amount of tax deposited in cash as per item (i), the

			registered person shall pay such excess amount in cash in accordance with the provisions of rule 87 of the said Rules on or before the 28 <sup>th</sup> August, 2017 along with the applicable interest calculated from the 26 <sup>th</sup> day of August, 2017 till the date of such deposit.
3.	Any other registered person	25 <sup>th</sup> August, 2017	...

**2. Payment of taxes for discharge of tax liability as per GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger.

*Explanation.-* For the purposes of this notification, the expression-

- (i) "Registered person" means the person required to file return under sub-section (1) of section 39 of the said Act;
- (ii) "tax payable under the said Act" means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR-3B and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made thereunder.

3. This notification shall come into force with effect from the date of publication 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) 65/2017/102-A**

**Dated Shillong, the 25<sup>th</sup> Sept, 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 100 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.,**

*B. Singh*

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

No.	Description of the work	Last date	Remarks
1	Registered persons liable to deposit in terms of section 117 of the said Act shall file the FORM GST TRAN-1 on or before the 25 <sup>th</sup> August, 2017.	25 <sup>th</sup> August, 2017	
2	Registered persons liable to deposit in terms of section 117 of the said Act shall file the FORM GST TRAN-1 on or before the 26 <sup>th</sup> August, 2017.	26 <sup>th</sup> August, 2017	(1) compute the tax payable under the said Act for the month of July, 2017 and deposit the same in cash or per the provisions of rule 47 of the said Rules on or before the 25 <sup>th</sup> August, 2017. (2) file the FORM GST TRAN-1 under sub-rule (1) of rule 117 of the said Rules before the filing of GSTR-3B. (3) where the amount of tax payable under the said Act for the month of July, 2017, as declared in the return furnished in FORM GST TRAN-1 exceeds the amount of tax deposited in cash as per item (1), the