Notification

Dated Shillong, the 1st Nov, 2017.

No. ERTS(T) 65/2017/Pt/30 - In exercise of the powers conferred by the second proviso to sub-section (1) of Section 37, first proviso to sub-section (2) of Section 38 and sub-section (6) of Section 39 read with Section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No.10 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details or return, as the case may be, under sub-section (1) of Section 37, sub-section (2) of Section 38 and sub-section (1) of Section 39 of the said Act, as specified in column (2) of the Table below for the month of July, 2017, for such class of taxable persons or registered persons, as the case may be, as specified in the corresponding entry in column (3) of the said Table till the time period as specified in the corresponding entry in column (4) of the said Table, namely:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Details/return</th>
<th>Class of taxable/registered persons</th>
<th>Time period for furnishing of details/return</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>GSTR-1</td>
<td>Having turnover of more than one hundred crore rupees</td>
<td>Upto 3rd October, 2017</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Having turnover of up to one hundred crore rupees</td>
<td>Upto 10th October, 2017</td>
</tr>
<tr>
<td>2.</td>
<td>GSTR-2</td>
<td>All</td>
<td>Upto 31st October, 2017</td>
</tr>
<tr>
<td>3.</td>
<td>GSTR-3</td>
<td>All</td>
<td>Upto 10th November, 2017</td>
</tr>
</tbody>
</table>

Explanation.- For the purposes of this notification, the expression “turnover” has the same meaning as assigned to it in clause (112) of section 2 of the aforesaid Act.

(2) The extension of the time limit, for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the aforesaid Act, for the month of August, 2017 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/30-A
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.

Dated Shillong, the 1st Nov, 2017
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
15. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

By order etc.,

[Dated]

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