



**GOVERNMENT OF MEGHALAYA**  
**EXCISE, REGISTRATION, TAXATION & STAMPS**  
**DEPARTMENT**  
**NOTIFICATION**  
**No. 38/2020 – State Tax**

Dated Shillong the 5<sup>th</sup> May, 2020.

No. ERTS(T)2/2020/210 - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Meghalaya Goods and Services Tax (Fifth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall come into force on the date of issue by the Government.

2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 21<sup>st</sup> April, 2020, in rule 26 in sub-rule (1), after the proviso, following proviso shall be inserted, namely: -

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21<sup>st</sup> day of April, 2020 to the 30<sup>th</sup> day of June, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).”.

3. In the said rules, after rule 67, with effect from a date to be notified later, the following rule shall be inserted, namely: -

“67A. **Manner of furnishing of return by short messaging service facility** - Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

*Explanation.* - For the purpose of this rule, a Nil return shall mean a return under section 39 for tax period that has nil or no entry in all the Tables in **FORM GSTR-3B**.”.

*Sd/-*  
*S. A. Synrem*  
*Commissioner & Secretary to the Government of Meghalaya*  
*Excise, Registration, Taxation & Stamps Department*

Contd.../-

Copy to the :-

1. P.S. to Minister in-charge Taxation for favour of information of the Minister.
2. P.S. to Chief Secretary for favour of information of the Chief Secretary.
3. The Secretary to the Govt. Of India and Ex-Officio Secretary to the GST Council New Delhi-110001.
4. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong - 793001.
5. Accountant General (A&E), Meghalaya, Shillong 793001.
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 Administrative Departments.
9. All Head of Department.
10. The Director, Printing & 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 30 spare copies.
11. Assembly Secretariat.
12. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



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

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Note: The principal rules were published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 295, dated 29-12-2020 and issued vide Notification No. ERTS (T) 79/2017/468, dated 29-12-2017 and last amended vide notification No. 30/2020 - State Tax, dated the 3<sup>rd</sup> April, 2020 and issued vide No. ERTS (T) 2/2020/172, dated 3-4-2020.

SBD.

