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No. 11

Shillong, Monday, February 3, 2025

14th Magha, 1946 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION AND STAMPS DEPARTMENT

NOTIFICATIONS

The 10th January, 2025.

No.ERTS (T) 3/2025/14. - In exercise of the powers conferred by the first *proviso* to sub-section (1) of section 37 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government Excise, Registration, Taxation and Stamps Department, No. 83/2020 - State Tax, dated the 10th November, 2020, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 209, dated the 20th November, 2020 namely:-

In the said notification, after the *proviso*, the following *proviso* shall be inserted, namely:-

"Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act for the tax period December, 2024, shall be extended till the thirteenth day of January, 2025 and for the registered persons who are required to furnish return under *proviso* of the said sub-section, for the tax period October to December, 2024, shall be extended till the fifteenth day of January, 2025."

PRAVIN BAKSHI,

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

The 10th January, 2025.

No.ERTS (T) 3/2025/15. - 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 (10 of 2017), the Government, on the recommendations of the Council, hereby extends the time limit for furnishing the return in FORM GSTR-3B electronically, through the common portal, by the registered persons, as specified under-

(i) sub-section (1) of section 39, for the month of December 2024, till twenty-second day of January, 2025:

(ii) *proviso* to sub-section (1) of section 39, for the quarter of October, 2024 to December, 2024, for the class of registered persons mentioned in column (2) of the Table given below, till the date mentioned in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Class of registered persons	Due Date
(1)	(2)	(3)
1.	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	Twenty-fourth day of January, 2025
2.	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	Twenty-sixth day of January, 2025

PRAVIN BAKSHI,

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

The 10th January, 2025.

No.ERTS (T) 3/2025/16. - 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 (10 of 2017), the Government, on the recommendations of the Council, hereby extends the time limit for furnishing the return by a non-resident taxable person, in FORM GSTR-5, under sub-section (5) of section 39 of the said Act *read* with rule 63 of the Meghalaya Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 15th day of January, 2025.

PRAVIN BAKSHI,

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

The 10th January, 2025.

No.ERTS (T) 3/2025/17. - 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 (10 of 2017), the Government, on the recommendations of the Council, hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of section 39 of the said Act *read* with rule 65 of the Meghalaya Goods and Services Tax Rules, 2017, for the month of December, 2024 till the 15th day of January, 2025.

PRAVIN BAKSHI,

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

The 10th January, 2025.

No.ERTS (T) 3/2025/18. - 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 (10 of 2017), the Government, on the recommendations of the Council, hereby extends the time limit for furnishing the return by a registered person, required to deduct tax at source under the provisions of section 51 of the said Act, in FORM GSTR-7 under sub-section (3) of section 39 of the said Act *read* with rule 66 of the Meghalaya Goods and Services Tax Rules, 2017, for the month of December, 2024, till the 12th day of January, 2025.

PRAVIN BAKSHI,

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

The 10th January, 2025.

No.ERTS (T) 3/2025/19. - In exercise of the powers conferred by first *proviso* to sub-section (4) of section 52 *read* with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby extends the time limit for furnishing the statement, containing the details of outward supplies of goods or services or both, effected through an e-commerce operator, in FORM GSTR-8, under sub-section (4) of section 52 of the said Act *read* with rule 67 of the Meghalaya Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 12th day of January, 2025.

PRAVIN BAKSHI,

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



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No. 12

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PART-IIA

GOVERNMENT OF MEGHALAYA
COMMERCE & INDUSTRIES DEPARTMENT

NOTIFICATION

The 30th January, 2025.

No.IND.47/2024/69.- Whereas, Mawmluh Cherra Cements Limited (NCCL), originally Assam Cements Limited, was incorporated on May 20, 1955 and renamed Mawmluh Cherra Cements Limited (MCCL) in 1974 post-State bifurcation and the commercial production of the Plant began on November 15, 1966, with expansions through the installation of additional kilns in 1979 and 1985. The Wet Process Plant was decommissioned in August 2014 due to high operational costs, power consumption and environmental challenges.

Whereas, a 600 TPD Dry Process Plant was commissioned in September, 2016, at a total cost of ₹ 142.97 crore. However, operational challenges and low-capacity utilization (25%) rendered the unit financially unviable. The plant has been non-operational since **March, 2020**.

Whereas, the MCCL Cement Plant has been non-operational since March, 2020, following the National Lockdown due to the COVID-19 pandemic.

Whereas, since then various discussions have been held by the Government with various stakeholders and it has been finally decided that the MCCL's revival is not feasible due to environmental, financial and operational constraints.

Now, the Governor of Meghalaya is pleased to notify the following closure scheme *viz.*, **One-Time Special Industrial Closure Scheme for Mawmluh Cherra Cements Limited (MCCL) Unit, 2025**, to ensure a fair compensation to employees and stakeholders with an aim to mitigate the hardships caused by the plant's closure as follows -

1. One-Time Special Industrial Closure Scheme for the Employees:

- (i) Payment of 48 months' salary (basic + DA) to be computed as below:
 - (a) 2 (two) months per year for each completed year of service and computed for a maximum of 48 months, irrespective of years of service, **OR**
 - (b) Monthly salary (Basic + DA) for remaining years of service, subject to a maximum of 48 months.
- (ii) Gratuity as per the Payment of Gratuity Act, 1972.
- (iii) Leave encashment for earned leave up to 300 days.

- (iv) Settlement of all outstanding dues (salaries, overtime, arrears, loans, etc.)
- (v) Compliance with applicable pay revisions as below:
- (a) **For Officers:** As per the norms of the 5th Pay Revision of the State Government.
- (b) **For Wage Board Employees:** As per the latest Memorandum of Settlement dated 21st June, 2023, under the Industrial Dispute Act, 1947 regarding Revision of Wages etc. of the Workmen working in Cement Factories, Mines/ Quarries of Cement Manufacturers' and as adopted by MCCL.

The One Time Special Industrial Closure Package for the MCCL permanent employees including the outstanding to settle the liabilities of the Home Guards amounts to ₹ **83,71,39,896.00/- (Rupees eighty three crore seventy one lakh thirty nine thousand eight hundred ninety six) only.**

2. **One time Special Industrial Closure Package to settle the liabilities of the Suppliers and Contractors:** Settlement of dues amounting to ₹ **7,73,08,345/- (Rupees seven crore seventy-three lakh eight thousand three hundred and forty five) only.**
3. **One Time Special Industrial Closure Package to settle the outstanding payments to Ex-Employees:** Number of employees being 90 (ninety) dues totaling ₹ **6,81,44,408/- (Rupees six crore eighty one lakh forty four thousand four hundred and eight) only.**

The total financial outlay under these heads (1 to 3 above) would be ₹ **98,25,92,649/- (Rupees ninety eight crore twenty five lakh ninety two thousand six hundred and forty nine) only.**

4. **Cut-off date and Implementation Schedule of the Scheme:-**

- (i) **Cut-off Date:** The cut-off date for the implementation of the Scheme shall be 31st December, 2024 and accordingly all calculations and liabilities are base as per this cut-off date.
- (ii) **Payment Schedule:** All the payments would be disbursed in **three installments over three financial years, starting with financial year 2024-2025 in the ratio of 40:30:30** as specified in sub para (1), (2), (3) and (4) of Para 2 above and under this scheme.

5. **Provisions to amend the scheme:-**

This closure scheme shall be amended, if so required, with the approval of the Competent Authority, for smooth closure and winding up of the Mawmluh Cherra Cements Limited Unit.

SANJAY GOYAL,
Commissioner and Secretary to the Govt. of Meghalaya,
Commerce & Industries Department.