



The Gazette of Meghalaya
EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 59

Shillong, Friday, March 21, 2025

30th Phalguna, 1946 (S. E.)

PART-I

GOVERNMENT OF MEGHALAYA
DEPARTMENT OF PRISONS & CORRECTIONAL SERVICES

NOTIFICATION

The 20th March, 2025.

No.PDS.62/2011/263. - In exercise of the powers conferred under Chapter-XXXVI of the Meghalaya Prisons Manual, 2022 and in continuation to this Department's Notification **No.PDS. 62/2011/255, dated 20th June, 2024**, the Governor of Meghalaya is pleased to notify the following persons as **Non-Official Members in the Board of Visitors for the District Prison & Correctional Home, Nongpoh, Ri-Bhoi District** with effect from the date of its publication in the Official Gazette and till the expiry of the validity of the Board of Visitors notified *vide* Notification mentioned above.

1. Shri Thomas Mallai,
Bosco Integrated Development Society, Shillong
2. Smti. W. K. Blah,
Principal, ALPHA English Higher Secondary School, Nongpoh
3. Smti. J. J. Kylla,
Women Organisation, Ri-Bhoi, Nongpoh
4. Smti. Banisha Umbah,
Vice President, Ri-Bhoi Area Welfare Association

The Board of Visitors shall exercise its powers and duties as listed under Chapter-XXXVI of the Meghalaya Prisons Manual, 2022.

Commissioner & Secretary to the Government of Meghalaya,
Department of Prisons & Correctional Services.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 23rd January, 2025.

No.ERTS (T) 3/2025/75. - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely: —

- (1) These rules may be called the Meghalaya Goods and Services Tax (Amendment) Rules, 2025.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

In the Meghalaya Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely: -

"16A. Grant of temporary identification number.- Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12."

1. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures "FORMGSTREG-10", the words, letters and figures "or in the intimation furnished by the composition taxpayer in FORM GST CMP-02" shall be inserted.
2. In the said rules, with effect from a date to be notified, in rule 87, in the sub-rule (4), after the words "common portal", the words, figures and letters "as per rule 16A" shall be inserted.
3. In the said rules, with effect from a date to be notified, for FORM REG-12, the following form shall be substituted, namely:-

"FORMGSTREG-12
[See rule 16(1), 16A]

Reference Number-

Date:

To

(Name):

(Address):

Temporary Registration Number/Temporary Identification Number

Order of Grant of Temporary Registration/*Suo Moto* Registration/Temporary Identification Number

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PART A

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	
	Building No./Flat No.	
	Floor No.	
	Name of Premises/Building	
	Road/Street	
	Town/City/Locality/Village	
	Block/Taluka	
	District	
	State	
	PIN Code	

6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./Passport No./Driving License No./ Aadhaar No./Other)	
10.	Reasons for temporary registration	
11.	Effective date of registration/temporary ID	
12.	Registration No./Temporary ID	
13.	Details of Bank Accounts (s)[Optional]	
Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)		

Details of Bank Account 1

Account Number																				
Type of Account											IFSC									
Bank Name																				
Branch Address	To be auto-populated (Edit mode)																			

Note—Add more bank accounts.

(Upload of Seizure Memo/Detention Memo/Any other supporting documents)	
<<You are hereby directed to file application for proper registration within ninety days of the issue of this order>>	
Signature	
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/State Jurisdictional Authority.	

PART B

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are here by granted a temporary identification number as per the following details:

Details of person to whom temporary identification number has been granted	
1.	Name and Legal Name, if applicable
2.	Gender Male/Female/Other
3.	Father's Name
4.	Date of Birth DD/MM/YYYY
5.	Address of the Person
	Building No./Flat No.
	Floor No.
	Name of Premises/Building
	Road/Street
	Town/City/Locality/Village
	Block/Taluka
	District
State	
PIN Code	
6.	Permanent Account Number of the person, if available
7.	Mobile No.
8.	Email Address
9.	Other ID, if any (Voter ID No./Passport No./Driving License No./ Aadhaar No./Other)
10.	Effective date of temporary ID
11.	Temporary ID
12.	Details of Bank Accounts(s)[Optional]
Total number of Bank Accounts maintained by the applicant (Upto10Bank Accounts to be reported)	

Details of Bank Account

Account Number																		
Type of Account												IFSC						
Bank Name																		
Branch Address		To be auto-populated (Edit mode)																

Note—Add more bank accounts.

Signature	
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/State Jurisdictional Authority.”.	

S. C. SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

The 23rd January, 2025.

No.ERTS (T) 3/2025/76. - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017) (herein after referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020- 21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act up to the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

S. C. SADHU,

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