













discharged through the electronic credit ledger by a registered person or a class of registered persons, as may be prescribed".

- Amendment of Section 50.** 13. (1) In Section 50 of the principal Act, -
- (a) in sub-section (1), after the existing proviso, the following proviso shall be inserted:
- "Provided further that the State Government shall have and shall be deemed to have the power to amend the notification issued under this sub-section with retrospective effect"
- (b) for sub-section (3), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1<sup>st</sup> day of July, 2017, namely:-
- "(3) Where the input tax credit has been wrongly availed and utilized, the registered person shall pay interest on such input tax credit wrongly availed and utilized, at such rate not exceeding twenty-four per cent, as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.
- Provided that for the purposes of this sub-section, the State Government shall have and shall be deemed to have the power to amend the notification issued under this sub-section with retrospective effect".
- Amendment of Section 52.** 14. In section 52 of the principal Act, in sub-section (6), in the proviso, for the words "due date for furnishing of statement for the month of September", the words "thirtieth day of November" shall be substituted.
- Amendment of Section 54.** 15. In section 54 of the principal Act, -
- (a) in sub-section (1), in the proviso, for the words and figures "the return furnished under Section 39 in such", the words "such form and" shall be substituted;
- (b) in sub-section (2), for the words "six months", the words "two years" shall be substituted;
- (c) in sub-section (10), the words, brackets and figure "under sub-section (3)" shall be omitted;
- (d) after sub-section (14), in clause (2) of the Explanation, after sub-clause (b), the following sub-clause shall be inserted, namely:—
- "(ba) in case of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit where a refund of tax paid is available in respect of such supplies themselves, or as the case may be, the inputs or input

services used in such supplies, the due date for furnishing of return under section 39 in respect of such supplies;"

(d) In sub-section (12), the following proviso shall be inserted:

"Provided that for the purposes of sub-section (12), the State Government shall have and shall be deemed to have the power to amend the notification issued under the said sub-section with retrospective effect"

- Amendment of Section 56.** 16. In section 56,- re-numbered as sub-section (1) of Section 56
- (i) the existing provision shall be numbered as sub-section (1) and
  - (ii) after sub-section (1), a new sub-section (2) shall be added as following,-
- "(2) For the purposes of sub-section (1), the State Government shall have and shall be deemed to have the power to amend the notification issued under sub-section(1) with retrospective effect".

- Amendment of Section 146.** 17. In section 146, -
- (i) the existing provision shall be numbered as sub-section (1); and
  - (ii) after sub-section (1), a new sub-section (2) shall be added as follows, -
- "(2) For the purposes of sub-section (1), the State Government shall have and shall be deemed to have the power to amend the notification issued under sub-section (1) with retrospective effect".

- Repeal and Saving.** 18. (1) The Meghalaya Goods and Services Tax (Amendment) Ordinance 2022 (Ordinance No. 8 of 2022) is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the provisions of this Act.

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