



The Meghalaya Passengers and Goods Taxation (Amendment) Act, 2008

Act 8 of 2008

Amendment appended: 11 of 2018, 7 of 2020

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The Gazette of Meghalaya

EXTRAORDINARY

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PART IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

The 2nd December, 2008.

No.LL(B).92/2008/4.—The Meghalaya Passengers and Goods Taxation (Amendment) Act, 2008 (Act No. 8 of 2008) is hereby published for general information.

MEGHALAYA ACT NO. 8 OF 2008

(As passed by the Meghalaya Legislative Assembly)

Received the assent of the Governor on 1st December, 2008.

Published in the Gazette of Meghalaya Extra Ordinary issue dated 2nd December, 2008.

THE MEGHALAYA PASSENGERS AND GOODS TAXATION (AMENDMENT) ACT, 2008.

An

Act

further to amend the Meghalaya Passengers and Goods Taxation Act (Assam Act 16 of 1962 as adapted by Meghalaya).

Be it enacted by the Legislature of Meghalaya in the Fifty-ninth Years of the Republic of India as follows :-

Short title and commencement. 1. (1) This Act may be called the Meghalaya Passengers and Goods Taxation Act, 2008.

(2) It shall come into force at once.

Amendment of Section 3 of Act 16 of 1962. 2. In the Meghalaya Passengers and Goods Taxation Act, 1962 (Assam Act 16 of 1962 as adapted by Meghalaya), in Section 3, in sub-section (1), for the words "at the rate of ten naya paise per rupee value of the fare" occurring between the words "vehicle" and "subject" the words "at the rate of fifteen paise per rupee value of the fare", shall be substituted.

L. M. SANGMA,

Additional Secretary to the Govt. of Meghalaya,
Law (B) Department



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PART-IV
GOVERNMENT OF MEGHALAYA
LAW (B) DEPARTMENT

NOTIFICATION

The 9th October, 2018.

No.LL(B)92/2008/39.—The Meghalaya Passengers and Goods Taxation (Amendment) Act, 2018 (Act No. 11 of 2018) is hereby published for general information.

MEGHALAYA ACT NO. 11 OF 2018.

(As passed by the Meghalaya Legislative Assembly)

Received the assent of the Governor on 7th October, 2018.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 9th October, 2018.

**THE MEGHALAYA PASSENGERS AND GOODS TAXATION
(AMENDMENT) ACT, 2018**

An

Act

further to amend the Meghalaya Passengers and Goods Taxation Act, 1962, (Assam Act No. XVI of 1962 as adapted and amended by Meghalaya).

Be it enacted by the Legislature of the State of Meghalaya on the Sixty-ninth Year of the Republic of India as follows:-

Short title and commencement. 1. (1) This Act may be called the Meghalaya Passengers and Goods Taxation (Amendment) Act, 2018.

(2) It shall extend to the whole State of Meghalaya.

(3) It shall come into force with immediate effect.

Insertion of new Clause (a) in sub-section (9) of Section 2 of the Meghalaya Passengers and Goods Taxation Act. 2. In the Meghalaya Passengers and Goods Taxation Act (herein referred to as the Principal Act) (Assam Act No. XVI of 1962 as adapted and amended by Meghalaya) after the existing sub-section (9) of Section 2, a new Clause (a) shall be inserted, namely, -

(a) "Person" for the purpose of deduction of tax at source includes, -

(i) A company, a firm, a Limited Liability Partnership, an Association of Persons or a body of individuals whether incorporated or not;

(ii) Any Corporation, Government undertaking, Government Authority, established by or under any Central Act, State Act or Provincial Act or a Government Company as defined in Clause (45) of Section 2 of the Companies Act 2013;

(iii) A Municipality as defined in Clause (e) of Article 243P of the Constitution;

- (iv) A Cantonment Board as defined in Section 3 of the Cantonments Act, 2006;
- (v) A District Council constituted under the Sixth Schedule to the Constitution;
- (vi) A Society as defined under the Societies Registration Act 1860; and
- (vii) public or private sector unit, a Central Government or State Government Department.

Insertion of Section 4A.

3. In the Principal Act after Section 4, a new Section 4A shall be inserted as under:-

**“Section 4A-
Special
provision
relating
to deduction of
tax at source**

Notwithstanding anything contained in any other provisions of the Act –

- (1) Every person (excluding a Hindu undivided family) responsible for making any payment or discharging any liability on account of any amount payable as consideration for the hiring of any motor vehicle shall at the time of credit to the account for payment to the payee of such amount in cash, by cheque, by adjustment or in any other manner whatsoever, deduct tax there from in the prescribed manner at the rate to be specified in the Notification.
- (2) Any tax deducted under sub section (1) shall be paid to the account of the State Government in such manner and within such time as may be specified in the Notification.
- (3) The person making any deduction of tax under sub section (1) and paying it to the account of the State Government, shall issue a certificate of tax deduction to the payee, in such manner, in such form and within such time as may be prescribed.
- (4) The person making any deduction of tax under sub-section (1) shall submit a return of tax deducted at source in such manner, in such form and within such time as may be prescribed.

(5) Any tax deducted under sub-section (1) and paid to the account of the State Government, shall on production of the certificate of tax deduction under sub-section (3) by the payee, be deemed to be the tax paid by the payee for the relevant period and shall be given credit in his assessment in accordance with Rule 16 or shall be given credit in accordance with the lump sum tax payable under proviso to Section 4 if the owner of the motor vehicle had opted for the same.

(6) No penalty shall be imposed or no recovery proceedings against the owner of the motor vehicle shall be initiated in respect of tax deducted under subsection (1)".

Insertion of new clause (g) to sub-section (1) of Section 22.

In the Principal Act, after clause (f) of sub-section (1) of Section 22, a new Clause (g) shall be inserted as under:-

“(g) fails to deduct tax at source as provided under Section 4A”

Repeal and saving.

4. (1) The Meghalaya Passengers and Goods Taxation Ordinance, 2018 (Meghalaya Ordinance No.2 of 2018) is hereby repeal.

(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.

W. KHYLLEP,
Secretary to the Govt. of Meghalaya,
Law Department.



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Shillong, Wednesday, April 1, 2020

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PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

NOTIFICATION

The 1st April, 2020.

No.LL(B)92/2008/59.—The Meghalaya Passengers and Goods Taxation (Amendment) Act, 2020 (Act No. 7 of 2020) is hereby published for general information.

MEGHALAYA ACT NO. 7 OF 2020.

(As passed by the Meghalaya Legislative Assembly)

Received the assent of the Governor on the 31st March, 2020.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 1st April, 2020.

THE MEGHALAYA PASSENGERS AND GOODS TAXATION (AMENDMENT) ACT, 2020

An
ACT

further to amend the Meghalaya Passengers and Goods Taxation Act, (Assam Act No. 16 of 1962 as adapted and amended by Meghalaya).

Be it enacted by the Legislature of the State of Meghalaya on the Seventy First Year of the Republic of India.

Short title and commencement.

1. (1) This Act may be called the Meghalaya Passengers and Goods Taxation (Amendment) Act, 2020.

(2) It shall extend to the whole State of Meghalaya.

(3) It shall come into force on such date as the State Government may by notification in the official Gazette, appoint.

Amendment of Section 9.

2. In the Meghalaya Passengers and Goods Taxation Act, 1972 (hereinafter referred to as the Principal Act), for the existing Section 9, the following shall be substituted;

Interest for non - payment of tax

“9. If the prescribed Authority is satisfied that any owner is liable to pay tax under the provisions of the Act in respect of any period but has failed to pay the tax, the said Authority may, after giving the owner a reasonable opportunity of being heard, assess the amount of tax and interest payable under Section 9A and a fixed sum if any, due from the owner.”

- Insertion of new Section 9A.**
3. In the Principal Act, after Section 9, a new Section 9A shall be inserted as under:-
- Interest on late payment of tax** "9A (1) If any owner of taxable vehicle does not pay the full amount of tax payable by him under this Act by the fifteenth day on which it falls due, simple interest at the rate of eighteen per centum per annum shall be payable by him on the amount by which the tax paid if any, by the aforesaid due date falls short of the tax payable.
- (2) The interest payable under sub section (1) by the owner of a taxable vehicle who has opted for payment of the tax under proviso to Section 4 shall be determined by the Authority empowered to collect the tax as notified by the Government.
- (3) The interest payable under sub section (1) by the owner of a taxable vehicle who has not opted for payment of the tax under proviso to Section 4 shall be determined by the Taxing Authority under the Act.
- (4) No interest is payable on tax deducted at source under sub-section (1) of Section 4A."
- Amendment of Section 22**
4. In the Principal Act, in Section 22 for the existing clause (f) the following shall be substituted, -
- (f) Contravenes any other provision of this Act or the Rules made thereunder shall be liable, on conviction to a fine of not less than twenty five thousand rupees which may extend to one lakh rupees and when the offence is a continuing one, on subsequent conviction, to a fine not less than five hundred rupees which may extent to one thousand rupees for each day of the continuance of the offence in addition to the tax and interest payable."
- Substitution of Sub-section (1) of Section 23.**
5. In the Principal Act, in Section 23, the existing sub-section (1) shall be substituted by the following, namely,-
- "(1) The prescribed authority may, at anytime accept from any person who has committed an offence falling under clause (b), (c), (d), (e) & (f) of Section 22, by way of composition offence, a fixed sum of money of ten thousand rupees in addition to the tax and interest payable."

D. LYNGDOH,
Deputy Secretary to the Govt. of Meghalaya,
Law Department.