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PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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NOTIFICATION

The 20th May, 2020.

No.LB.66/LA/2020/4. - The Meghalaya Goods and Services Tax (Amendment) Bill, 2020, introduced in the Meghalaya Legislative Assembly on the 20th May, 2020, together with the statement of objects and reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

THE MEGHALAYA GOODS AND SERVICES TAX (AMENDMENT) BILL, 2020

A
BILL

Further to amend the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017)

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

- Short title and commencement** 1. (1) This Act may be called the Meghalaya Goods and Services Tax (Amendment) Act, 2020.
- (2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.
- Amendment of Section 2** 2. In Section 2 of the Meghalaya Goods and Services Tax Act, 2017 (herein after refer to as principal Act), in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:-
- "(c) Dadra and Nagar Haveli and Daman and Diu;
- (d) Ladakh;"
- Amendment of Section 10** 3. In Section 10 of the principal Act, in sub-section (2), in clauses (b), (c) and (d) after the words "of goods", the words "or services" shall be inserted.
- Amendment of Section 16** 4. In Section 16 of the principal Act, in sub-section (4), the words "invoice relating to such" shall be omitted.
- Amendment of Section 29** 5. In Section 29 of the principal Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:-
- "(c) The taxable person is no longer liable to be registered under Section 22 or Section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of Section 25".
- Amendment of Section 30** 6. In Section 30 of the principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:-
- "Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—
- (a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;
- (b) by the Commissioner, for a further period not exceeding

thirty days, beyond the period specified in clause (a)".

- Amendment of Section 31** 7. In Section 31 of the principal Act, in sub-section (2), for the existing proviso, the following proviso shall be substituted, namely:—
- "Provided that the Government may, on the recommendations of the Council, by notification,—
- (a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;
- (b) subject to the condition mentioned therein, specify the categories of services in respect of which—
- (i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or
- (ii) tax invoice may not be issued."
- Amendment of Section 51** 8. In Section 51 of the principal Act,—
- (a) for sub-section (3), the following sub-section shall be substituted, namely:—
- "(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.;"
- (b) sub-section (4) shall be omitted.
- Amendment of Section 122** 9. In Section 122 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—
- "(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on".
- Amendment of Section 132** 10. In Section 132 of the principal Act, in sub-section (1),—
- (i) for the words "Whoever commits any of the following offences", the words "Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences" shall be substituted;
- (ii) for clause (c), the following clause shall be substituted, namely:—
- "(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill";

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| Amendment of Section 140 | (iii) in clause (e), the words, "fraudulently avails input tax credit" shall be omitted. |
| | 11. In Section 140 of the principal Act, with effect from the 1st day of July, 2017,— |
| | (a) in sub-section (1), after the words "existing law", the words "within such time and" shall be inserted and shall be deemed to have been inserted and the words "not later than ninety days after the said day" shall be omitted and shall be deemed to have been omitted; |
| | (b) in sub-section (2), after the words "appointed day", the words "within such time and" shall be inserted and shall be deemed to have been inserted; |
| | (c) in sub-section (3), for the words "goods held in stock on the appointed day subject to", the words "goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to" shall be substituted and shall be deemed to have been substituted; |
| (d) in sub-section (5), for the words "existing law", the words "existing law, within such time and in such manner as may be prescribed" shall be substituted and shall be deemed to have been substituted; | |
| (e) in sub-section (6), for the words "goods held in stock on the appointed day subject to", the words "goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to" shall be substituted and shall be deemed to have been substituted; | |
| Insertion of new Section 168A in Act 10 of 2017 | 12. After Section 168 of the principal Act, the following Section shall be inserted, namely :- |
| | <p>168A (1) Notwithstanding anything contained in the principal Act, the Government may, on the recommendation of the Council, by notification, extend the time limit specified in, or prescribed for, or notified under, this Act in respect of actions which cannot be completed or complied with due to <i>force majeure</i>.</p> <p>(2) The power to issue notification under sub-section (1) shall include to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.</p> <p><i>Explanation</i> - For the purposes of this Section, the expression "<i>force majeure</i>" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature</p> |

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| Amendment of Section 172 | or otherwise affecting the implementation of any of the provisions of this Act |
| | 13. In Section 172 of the principal Act, in sub-section (1), in the proviso, for the words "three years", the words "five years" shall be substituted. |
| Amendment to Schedule II | 14. In Schedule II to the principal Act, in paragraph 4, the words "whether or not for a consideration" at both the places where they occur, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017. |

STATEMENT OF OBJECTS AND REASONS

The Meghalaya Goods and Services Tax (Amendment) Ordinance, 2020 which was promulgated due to the prevailing circumstances because of the COVID-19 Pandemic to empower the Government to, among other things;

- (a) reflect the political reorganization of UTs
- (b) regularize the inclusion of certain services in Composition Provision.
- (c) To omit the present provision of late fee on account of late issuance of TDS certificate.
- (d) provide for extension of time limit in respect of actions which cannot be completed or complied with due to "*force majeure*" needs to be regularised by placing the Bill of the same for passing by the State Legislature;

Is required to be regularised by placing the same in the Legislative Assembly, hence the Bill.

JAMES K. SANGMA,
Minister-in-charge.

ANDREW SIMONS,
Commissioner & Secretary,
Meghalaya Legislative Assembly.

FINANCIAL MEMORANDUM

The provisions of this Bill when enacted and enforced will be administered by the staff of the Taxation Department and no additional expenditure will be necessary for the purpose.