



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 48

Shillong, Friday, March 4, 2022

13th Phalguna, 1943 (S. E.)

PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 4th March, 2022.

No.LB.37/LA/2022/4. - The Meghalaya Settlement of Arrears (Under the State Taxation Acts) (Amendment) Bill, 2022 introduced in the Meghalaya Legislative Assembly on the 4th March, 2022, 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 SETTLEMENT OF ARREARS (UNDER THE STATE TAXATION ACTS) (AMENDMENT) BILL, 2022

**A
BILL**

further to amend the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020
(Meghalaya Act No. 16 of 2020)

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

Short title and commencement.

1. (1) This Act may be called The Meghalaya Settlement of Arrears (under State Taxation Acts) (Amendment) Act, 2022.
- (2) It shall extend to the whole of the State of Meghalaya.
- (3) It shall come into force from such date as the State Government may, by notification, appoint.

Amendment of Section 5.

2. (1) After the existing sub-section (2) of Section 5 of the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020, hereinafter called the Principal Act, the following new provisos shall be inserted, namely:-

*Provided that all applications received during the validity of the Principal Act, wherein,-

- (i) the tax payer could not make full payment of the net payable dues by the due date in the Tax Settlement Notice but such dues have been paid before the date as may be notified by the Government; or
- (ii) the tax payer could make payment of the net payable dues by the due date, fixed in the Tax Settlement Notice and the balance of such payment shall be made within such further time as may be notified by the Government; or
- (iii) the tax payer could not make any payment of the net payable dues by the due date, fixed in the Tax Settlement Notice and payment of the net payable dues shall be made within such further time as may be notified by the Government;

such payment shall be deemed to have been paid under the provision of sub-section (1) of Section 9 of the Principal Act:

Provided further that all applications received during the validity of the principal Act and proceedings were initiated thereunder but not completed, shall not be invalidated".

STATEMENT OF OBJECTS AND REASONS

It is necessary to amend the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020, by further extension of the date of payment of the net payable dues under the scheme in order to provide relief to tax payers who opted for the Tax Amnesty Scheme but due to the huge negative impact of the first wave made worse by the second wave of Covid-19 pandemic and has affected all sectors of the economy, thereby restricting cash flow, and made it very difficult for such tax payers who opted for the scheme to make the payment by the specific date,

Hence this Bill.

JAMES P. 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.

JAMES P. K. SANGMA,
Minister-in-charge.