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PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

NOTIFICATION

The 4th February, 2022.

No.LL.(B)21/2020/40. – The Meghalaya Settlement of Arrears (Under the State Taxation Acts) (Amendment) Ordinance, 2022 (Ordinance No. 3 of 2022) is hereby published for general information.

MEGHALAYA ORDINANCE NO. 3 OF 2022

Promulgated by the Governor on the 1st February, 2022

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 4th February, 2022.

THE MEGHALAYA SETTLEMENT OF ARREARS (UNDER THE STATE TAXATION ACTS) (AMENDMENT) ORDINANCE, 2022

An

ORDINANCE


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

Whereas, the Legislature of the State of Meghalaya is not in Session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action to give effect to the provisions of the said Ordinance;

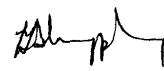
Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Meghalaya is pleased to promulgate in the Seventy-third Year of the Republic of India, the following Ordinance, namely,-

- Short title extend and Commencement**
1. (1) This Ordinance may be called "The Meghalaya Settlement of Arrears (under State Taxation Acts) (Amendment) Ordinance, 2022".
- (2) It extends 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. 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 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 not 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, fix 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 Act:
- Provided further that all applications received during the validity of the Act and proceedings were initiated thereunder but not completed, shall not be invalidated".

Dated Raj Bhavan,
The 1st February, 2022.


SATYA PAL MALIK,
Governor of Meghalaya.

Dated Shillong,
The 4th February, 2022.


L. L. SHANGPLIANG,
Joint Secretary to the Govt. of Meghalaya,
Law (B) Department.