



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 213

Shillong, Friday, September 15, 2023

24th Bhadra, 1945 (S. E.)

PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 15th September, 2023.

No.LB.102/LA/2023/2. - The Captain Williamson Sangma Technical University (Amendment) Bill, 2023 introduced in the Meghalaya Legislative Assembly on the 15th September, 2023, 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.

**CAPTAIN WILLIAMSON SANGMA TECHNICAL UNIVERSITY (AMENDMENT)
BILL, 2023**

A

BILL

to amend the “Captain Williamson Sangma Technical University Act, 2011 (Act No. 17 of 2011).

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

Short title and Commencement.	<p>1. (1) This Act may be called the Captain Williamson Sangma State University (Amendment) Act, 2023.</p> <p>(2) It shall come into force on such date as the State Government may by notification appoint.</p>
Amendment of the Preamble	<p>2. In the Captain Williamson Sangma Technical University Act, 2011 (hereinafter referred to as the Principal Act), in between the words “technology” and “including technical” the words “humanities, general sciences, commerce, performing arts, professional courses” shall be inserted.</p>
Amendment of Section 1	<p>3. In the Principal Act, in Section 1, in sub-section (1) for the word “Technical” the word “State” shall be substituted.</p>
Amendment of Section 2	<p>4. In the Principal Act, in Section 2, in clause (ii) and clause (xxxiii) for the word “Technical” the word “State” shall be substituted.</p>
Amendment of Section 5	<p>5. In the Principal Act, the existing Section 5 shall be omitted.</p>
Amendment of Section 7	<p>6. In the Principal Act, in Section 7, in clause (a) in between the words “technical” and “and related areas” the words “humanities, general sciences, commerce, performing arts, professional courses” shall be inserted.</p>
Amendment of Section 13	<p>1. In the Principal Act, the existing Section 13 shall be omitted.</p>
Amendment of Section 14	<p>2. In the Principal Act, the existing Section 14 shall be substituted as follows, namely.-</p>
“The Chancellor of the University and his Powers.	<p>14. (1) The Governor of Meghalaya shall be the Chancellor of the University.</p> <p>(2) The Chancellor shall be the head of the University.</p> <p>(3) The Chancellor shall preside at the convocation of the</p>

University for conferring degrees, diplomas, designations and certificates.

(4) The Chancellor shall preside at the meeting of the Board of Governors.

(5) The Chancellor shall have the powers to call for any paper or information relating to the affairs of the University.

(6) On the basis of the information received the Chancellor if he/she is satisfied that any order, proceeding or decision taken by the authority of the University is not in conformity with the Act, Regulations or Rules, he/she may issue such directions as he/she may deem fit in the interest of the University which will be binding to all concerned.

(7) The Chancellor shall have the powers to appoint and remove the Vice-Chancellor as approved by the Board of Governors and any other powers as may be conferred on him/her by this Act and Statute made hereunder.”

STATEMENT OF OBJECTS AND REASONS

The **Captain Williamson Sangma State University (Amendment) Act, 2023** proposes to amend the **Captain Williamson Sangma Technical University Act No. 17 of 2011 No.LL(B)75/2011/23, dated 17th October, 2011"**. The objective of this Act is to have State University catering to both Higher and Technical Education offering higher education in the fields of Humanities, General Sciences, Engineering, Physical Sciences, Life Sciences, Commerce, Performing Arts, Professional Courses, Technology and related areas. It will also provide scope for research, advancement and dissemination of knowledge therein.

Hence the Bill.

RAKKAM A. SANGMA,
Minister (in-charge Education).

ANDREW SIMONS,
Commissioner & Secretary,
Meghalaya Legislative Assembly.



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MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 15th September, 2023.

No.LB.108/LA/2023/2. - The Legislative Assembly of Meghalaya (Member's Pension) (Amendment) Bill, 2023 introduced in the Meghalaya Legislative Assembly on the 15th September, 2023, 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 LEGISLATIVE ASSEMBLY OF MEGHALAYA (MEMBER'S PENSION)
(AMENDMENT) BILL, 2023**

A

BILL

Further to amend the Legislative Assembly of Meghalaya (Member's Pension) Act, 1977, (Meghalaya Act No. 6 of 1977).

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

- | | |
|--------------------------------------|--|
| Short title and Commencement. | <ol style="list-style-type: none">1. (1) This Act may be called the Legislative Assembly of Meghalaya (Member's Pension) (Amendment) Act, 2023.(2) It shall come into force at once. |
| Amendment of Section 3. | <ol style="list-style-type: none">2. After the second proviso to sub-section (1) of section 3 of the Legislative Assembly of Meghalaya (Member's Pension) Act, 1977, (Meghalaya Act, No. 6 of 1977) the following proviso shall be inserted namely, -

"Provided further that in the event of early holding of elections where any person has served as such member for a period falling short of 2 (two) years 6 (six) months there shall be paid a pension of 50% (fifty percent) per mensem from the date succeeding the date on which he ceased to be a member".3. In the first proviso to section 3A of the Legislative Assembly of Meghalaya (Member's Pension) Act 1977, for the existing words "if such persons has completed two years and six months" appearing therein shall be deleted. |

STATEMENT OF OBJECTS AND REASONS

The Meghalaya Legislative Assembly has proposed to reduce the qualifying years of 2 years and 6 months as contained in proviso to section 3 (1) of the Meghalaya Legislative Assembly (Member's Pension) Act, 1977. The existing provision in section 3 of the said Act puts a cap of 2 years and 6 months for an MLA to be eligible to receive Pension. In view of this law, Members who have served as an MLA less than this period were not eligible to receive Pension.

There are few persons who were members of Meghalaya Legislative Assembly who have fallen short of 2 years and 6 months as required in section proviso to section 3 (1) of the said act and thus ineligible to receive pension. To enable these persons to be eligible to receive pension, the instant amendment is being placed. Therefore, the proposal to amend section 3 of the Meghalaya Legislative Assembly (Member's Pension) Act, 1977.

Hence, this Bill.

PRESTONE TYNSONG,

Deputy Chief Minister,

In-charge Parliamentary Affairs Department.

ANDREW SIMONS,

Commissioner & Secretary,

Meghalaya Legislative Assembly.

FINANCIAL MEMORANDUM

Additional expenditures will be involved from the consolidated fund of the State while implementing this amendment provision.



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MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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NOTIFICATION

The 15th September, 2023.

No.LB.110/LA/2023/2. - The National Law University of Meghalaya (Amendment) Bill, 2023 introduced in the Meghalaya Legislative Assembly on the 15th September, 2023, 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 NATIONAL LAW UNIVERSITY OF MEGHALAYA (AMENDMENT) BILL, 2023**A****BILL**

further to amend the National Law University of Meghalaya Act, 2022 (Act No. 10 of 2022).

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

- Short title and Commencement.** 1. (1) This Act may be called the National Law University of Meghalaya (Amendment) Act, 2023.
- (2) It shall come into force at once.
- Amendment of Section 15.** 2. In Section 15 of the National Law University of Meghalaya Act, 2022 (hereinafter referred to as the principal Act), -
- (1) for the existing sub-section (1), the following shall be substituted namely;-
- “(1) There shall be a Finance Committee constituted by the Executive Council consisting of the following namely;-
- (i) Senior Government Official not below the rank of Joint Secretary to be nominated by the Government of Meghalaya - Chairperson
- (ii) Finance and Accounts Officer of the University - Member
- (iii) 2 (two) persons one of whom to be nominated by the General Council and the other by the Government of Meghalaya Member.”
- (2) for the existing sub-section (2), the following shall be substituted, namely;-
- “(2) The members of the Finance Committee other than the Finance and Accounts Officer of the University shall hold office so long as they continue as members of the Finance Committee.”
- (3) for the existing sub-section (5), the following shall be substituted, namely;-
- “(5) The Senior Government Official not below the rank of Joint Secretary nominated by the Government of Meghalaya shall preside over the meetings of the Finance Committee. In his absence the Registrar of the Law University shall preside the meetings but not participate or be part to any decision of the Committee. In case of difference of opinion among the members, the opinion of the majority of the members present shall prevail.”
- Amendment of Section 28.** 3. In Section 28 of the principal Act, wherever the words “Governing Council” appears, shall be substituted by the words “General Council.”

DR. M. AMPAREEN LYNGDOH,
Minister I/c. Law.

ANDREW SIMONS,
Commissioner & Secretary,
Meghalaya Legislative Assembly.



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GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 15th September, 2023.

No.LB.111/LA/2023/2. - The Meghalaya Lokayukta (Amendment) Bill, 2023 introduced in the Meghalaya Legislative Assembly on the 15th September, 2023, 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 LOKAYUKTA (AMENDMENT) BILL, 2023**A****BILL**

to amend the Meghalaya Lokayukta Act, 2014 (Meghalaya Act No. 4 of 2014).

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

**Short title and
Commencement.**

1. (1) This Act may be called the Meghalaya Lokayukta (Amendment) Act, 2023.
- (2) It shall come into force from the date of issue of Notification in the Official Gazette.

**Amendment of
Section 11 of the
Lokayukta Act,
2014.**

2. In the Meghalaya Lokayukta Act (hereinafter referred to as the Principal Act) (Act No. 4 of 2014) in sub-section (2) of Section 11 of the Principal Act, the word "section 88" shall be substituted with the word and figure "section 33".

STATEMENT OF OBJECT AND REASONS

The Meghalaya Lokayukta (Amendment) Bill, 2023 is proposed to amend the Meghalaya Lokayukta Act, 2014 by substituting the word “section 88” with the word “section 33” of the aforesaid Act.

Hence, this Bill.

CONRAD K. SANGMA,
Chief Minister

ANDREW SIMONS,
Commissioner and Secretary,
Meghalaya Legislative Assembly.

FINANCIAL MEMORANDUM

No additional expenditure from the State ex-chequer will be incurred for enforcing the proposed Meghalaya Lokayukta (Amendment) Bill, 2023.



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GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 15th September, 2023.

No.LB.112/LA/2023/2. - The Rajitlal University (Repealing) Bill, 2023 introduced in the Meghalaya Legislative Assembly on the 15th September, 2023, 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 RAJITLAL UNIVERSITY (REPEALING) BILL, 2023**A****BILL**

to repeal the Rajitlal University Act, 2011 (Act No. 1 of 2020).

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

- | | |
|--|--|
| Short title, extent
and
Commencement. | 1. (1) This Act may be called the Rajitlal University (Repealing) Act, 2023.
(2) It shall come into force at once. |
| Repeal and
Saving. | 2. (1) The Rajitlal University (Repealing) Ordinance, 2023 (Ordinance No. 3 of 2023) is hereby repealed.
(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been taken or done under the provisions of this Act. |

STATEMENT OF OBJECT AND REASONS

The Rajitlal University Act, 2011 (Act No. 1 of 2020) was passed by the Meghalaya Legislative Assembly in the year 2011 and received the Governor's assent on 31st January, 2020. Sub-section (2) of the Rajitlal University Act, 2011 says that "the sponsor shall make an application containing the proposal to establish the University to the State Government".

However, even after three years of the Act being published in Gazette of Meghalaya, the sponsors of the University has so far not shown any interest to approach the State Government with an application to establish the University; as such it is clear indication that the sponsors are not at all serious about establishing the University in the State. Under such circumstances it is felt that if Rajitlal University Act, 2011 is allowed to remain in existence, there is every possibility that fraudsters may use the Act to lure innocent students to sale fake degrees to them which may bring bad name to the State of Meghalaya. Now, consequent upon which the Rajitlal University (Repealing) Ordinance, 2023 (Ordinance No. 3 of 2023) has been promulgated by the Hon'ble Governor on the 25th August, 2023 it is considered necessary to regularize the Rajitlal University (Repealing) Ordinance, 2023 (Ordinance No. 3 of 2023) by way of an Act.

Hence, the Bill.

RAKKAM A. SANGMA,
Minister I/c. Education Department.

ANDREW SIMONS,
Commissioner and Secretary,
Meghalaya Legislative Assembly.

FINANCIAL MEMORANDUM

No expenditure from Consolidated Fund of the State nor any expenditure from other authorities.



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MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 15th September, 2023.

No.LB.113/LA/2023/2. – The Meghalaya Medical Council (Amendment) Bill, 2023 introduced in the Meghalaya Legislative Assembly on the 15th September, 2023 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 MEDICAL COUNCIL (AMENDMENT) BILL, 2023**A****Bill**

further to amend the Meghalaya Medical Council Act, 1987.

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

- | | |
|--------------------------------------|---|
| Short title and commencement. | 1. (1) This Bill may be called the Meghalaya Medical Council (Amendment) Bill, 2023.

(2) It shall come into force at once. |
| Amendment of Section 2. | 2. (1) In the Meghalaya Medical Council Act, 1987, hereinafter referred to as the principal Act, in clause (a) of Section 2, "Council" shall mean "the Meghalaya Medical Council" constituted under this Act.

(2) In Clause (d) of Section 2 of the Act, the words "Medical Council of India" shall be substituted by the words "National Medical Commission". |
| Amendment of Section 3. | 3. (1) In sub-section (1) of Section 3 of the Act, the words "State Medical Council of Meghalaya" shall be substituted by the words "Meghalaya Medical Council".

(2) In Clause (d) of Section 3 of the said Act, the words "Medical Council of India" shall be substituted by the words "National Medical Commission". |
| Amendment of Section 10. | 4. In Section 10 of the Act, the word "Register" shall be substituted by the words "Registrar". |
| Amendment of Section 12. | 5. In Section 12 of the Act, the word "Registrar" shall be substituted by the word "Register". |
| Amendment of Section 14. | 6. In Section 14 of the Act, the words "Medical Council of India" will be Substituted by the words "National Medical Commission". |
| Amendment of Section 21. | 7. In Section 21 of the Act, the words "Medical Council of India" will be Substituted by the words "National Medical Commission". |
| Amendment of Section 23. | 8. In Section 23 of the Act, the words "Medical Council of India" wherever appearing shall be substituted by the words "National Medical Commission". |

- Amendment of Section 26.** 9. In Section 26 of the Act, the words "Medical Council of India" shall be substituted by the words "National Medical Commission".
- Repeal and Saving.** 10. (1) The Meghalaya Medical Council (Amendment) Ordinance, 2023 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.

STATEMENT OF OBJECT AND REASONS

1. The Government of India repealed the Indian Medical Council Act, 1956 with effect from September 25, 2020 and replaced the Medical Council of India with the National Medical Commission as a regulatory body to regulate medical education and medical professionals with the objective of bringing reforms in medical education.
2. In view of the replacement of the Medical Council of India with the National Medical Commission there is a need to indicate "National Medical Council of India" in place of "Medical Council of India" wherever appearing in the Meghalaya Medical Council Act, 1987.
3. There is also a need to correct few misprints in the Meghalaya Medical Council Act, 1987.
4. Now that the Meghalaya Legislative Assembly is in Session, the above said Bill is required to be replaced by the Meghalaya Medical Council (Amendment) Bill, 2023.
5. Hence the Bill

DR. M. AMPAREEN LYNGDOH,
Minister I/c.
Health and Family Welfare Department.

ANDREW SIMONS,
Commissioner & Secretary,
Meghalaya Legislative Assembly.



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GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 15th September, 2023.

No.LB.114/LA/2023/2. - The Meghalaya Goods and Services Tax (Amendment) Bill, 2023 introduced in the Meghalaya Legislative Assembly on the 15th September, 2023, 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, 2023**A****BILL**

Further to amend the Meghalaya Goods and Services Tax Act, 2017.

Therefore, be it enacted by the Legislature of the State of Meghalaya in the Seventy Fourth 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, 2023.

- (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of Section 2.

2. In section 2 of the Meghalaya Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—

(a) after clause (80), the following clauses shall be inserted, namely:—

‘(80A) “online gaming” means offering of a game on the internet or an electronic network and includes online money gaming;

(80B) “online money gaming” means online gaming in which players pay or deposit money or money’s worth, including virtual digital assets, in the expectation of winning money or money’s worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;’;

(b) after clause (102), the following clause shall be inserted, namely:—

‘(102A) “specified actionable claim” means the actionable claim involved in or by way of—

(i) betting;

(ii) casinos;

(iii) gambling;

(iv) horse racing;

(v) lottery; or

(vi) online money gaming;’;

(c) in clause (105), the following proviso shall be inserted at the end, namely:—

“Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money’s worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;”;

(d) after clause (117), the following clause shall be inserted, namely:—

‘(117A) “virtual digital asset” shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-Tax Act, 1961;’.

Amendment of Section 10.

3. In section 10 of the principal Act,—

(a) in sub-section (2), in clause (d), the words “goods or” shall be omitted;

(b) in sub-section (2A), in clause (c), the words “goods or” shall be omitted.

Amendment of Section 16.

4. In section 16 of the principal Act, in sub-section (2),—

(i) in the second proviso, for the words “added to his output tax liability, along with interest thereon”, the words and figures “paid by him along with interest payable under section 50” shall be substituted;

(ii) in the third proviso, after the words “made by him”, the words “to the supplier” shall be inserted.

Amendment of Section 17.

5. In section 17 of the principal Act,—

(a) in sub-section (3), in the *Explanation*, for the words and figure “except those specified in paragraph 5 of the said Schedule”, the following shall be substituted, namely:—

“except,—

(i) the value of activities or transactions specified in paragraph 5 of the said Schedule; and

(ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.”;

(b) in sub-section (5), after clause (f), the following clause shall be inserted, namely:—

“(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;”.

- Amendment of Section 23.** 6. In section 23 of the principal Act, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—
- “(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.”.
- Amendment of Section 24.** 7. In section 24 of the principal Act,—
- (a) in clause (xi), the word “and” occurring at the end, shall be omitted;
- (b) after clause (xi), the following clause shall be inserted, namely:—
- “(xia) every person supplying online money gaming from a place outside India to a person in India; and”.
- Amendment of Section 30.** 8. In section 30 of the principal Act, in sub-section (1),—
- (a) for the words “the prescribed manner within thirty days from the date of service of the cancellation order:”, the words “such manner, within such time and subject to such conditions and restrictions, as may be prescribed.” shall be substituted;
- (b) the proviso shall be omitted.
- Amendment of Section 37.** 9. In section 37 of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:—
- “(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:
- Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details.”
- Amendment of Section 39.** 10. In section 39 of the Principal Act, after sub-section (10), the following sub-section shall be inserted, namely:—
- “(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:
- Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.”.

Amendment of Section 44.

11. In section 44 of the principal Act shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

“(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.”.

Amendment of Section 52.

12. In section 52 of the principal Act, after sub-section (14), the following sub-section shall be inserted, namely:—

“(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.”.

Amendment of Section 54.

13. In section 54 of the principal Act, in sub-section (6), the words “excluding the amount of input tax credit provisionally accepted,” shall be omitted.

Amendment of Section 56.

14. In section 56 of the principal Act, for the words “from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax”, the words “for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as maybe prescribed” shall be substituted.

Amendment of Section 62.

15. In section 62 of the principal Act, in sub-section (2),—

(a) for the words “thirty days”, the words “sixty days” shall be substituted;

(b) the following proviso shall be inserted, namely:—

“Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.”.

- Substitution of Section 109.** 16. For section 109 of the principal Act, the following section shall be substituted, namely:—
- “109. (1) Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act, 2017, shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act”.
- Deletion of Section 110.** 17. Section 110 of the principal Act shall be deleted
- Deletion of Section 114.** 18. Section 114 of the principal Act shall be deleted
- Substitution in Section 117.** 19. In section 117 of the principal Act,—
- (a) in sub-section (1), for the words “State Bench or Area Benches”, the words “State Bench” shall be substituted;
- (b) in sub-section (5), in clauses (a) and (b), for the words “State Bench or Area Benches”, the words “State Bench” shall be substituted.
- Substitution in Section 118.** 20. In section 118 of the principal Act, in sub-section (1), in clause (a), for the words “National Bench or Regional Bench”, the words “Principal Bench” shall be substituted.
- Substitution in Section 119.** 21. In section 119 of the principal Act,—
- (a) for the words “National or Regional Benches”, the words “Principal Bench” shall be substituted;
- (b) for the words “State Bench or Area Benches”, the words “State Bench” shall be substituted.
- Amendment of Section 122.** 22. In section 122 of the principal Act, after sub-section (1A), the following sub-section shall be inserted, namely:—
- “(1B) Any electronic commerce operator who—
- (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;
- (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or
- (iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act, shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.”.
- Amendment of Section 132.** 23. In section 132 of the principal Act, in sub-section (1),—

(a) clauses (g), (j) and (k) shall be omitted;

(b) in clause (l), for the words, brackets and letters “clauses (a) to (k)”, the words, brackets and letters “clauses (a) to (f) and clauses (h) and (i)” shall be substituted;

(c) in clause (iii), for the words “any other offence”, the words, brackets and letter “an offence specified in clause (b),” shall be substituted;

(d) in clause (iv), the words, brackets and letters “or clause (g) or clause (j)” shall be omitted.

Amendment of Section 138.

24. In section 138 of the principal Act,—

(a) in sub-section (1), in the first proviso,—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;”;

(ii) clause (b) shall be omitted;

(iii) for clause (c), the following clause shall be substituted, namely:—

“(c) a person who has been accused of committing an offence under clause

(b) of sub-section (1) of section 132;”;

(iv) clause (e) shall be omitted;

(b) in sub-section (2), for the words “ten thousand rupees or fifty per cent of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent, of the tax, whichever is higher”, the words “twenty-five per cent of the tax involved and the maximum amount not being more than one hundred per cent, of the tax involved” shall be substituted.

**Insertion of new Section 158A
Consent based sharing of information furnished by taxable person.**

25. After section 158 of the principal Act, the following section shall be inserted, namely:—

“158A. (1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—

(a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;

(b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;

(c) such other details as may be prescribed.

(2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of—

(a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and

(b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient, in such form and manner as may be prescribed.

(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return”.

Amendment of Schedule III.

26. In the principal Act, in Schedule III, in paragraph 6, for the words “lottery, betting and gambling” the words “specified actionable claims” shall be substituted.

Retrospective exemption to certain activities and transactions in Schedule III to the Meghalaya Goods and Services Tax Act.

27. (1) In the principal Act, in Schedule III, paragraphs 7 and 8 and the *Explanation 2* thereof (as inserted *vide* section 30 of Meghalaya Act No. 10 of 2019) shall be deemed to have been inserted therein with effect from the 1st day of July, 2017.

(2) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

Transitory Provisions.

28. The amendments made under this Act shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.

STATEMENT OF OBJECTS AND REASONS

The Central Government has amended the Central Goods and Services Tax Act, 2017 *vide* Finance Act, 2023 which was published in the Gazette of India dated 31st March, 2023 correspondingly, the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), requires to be amended based on the recommendations of the GST Council to enable amongst other things, the following:-

- (a) Define the terms “Online gaming”, “Online Money Gaming”, “Specified Actionable Claim” and “Virtual Digital Assets”.
- (b) A Composition taxpayer to supply goods through an e-commerce operator.
- (c) To prescribe the time period, conditions and restrictions for application for revocation of *suo moto* cancelled registration which currently is 30 days.
- (d) To block claim of credit on supply of goods and services or both for use in Corporate Social Responsibility.
- (e) To bar the submission of various returns beyond 3 years by different categories of registered persons.
- (f) to enable the setting up of the Principal Bench and State Benches of the GST Appellate Tribunal, to prescribe qualification criteria for the members etc.

Considering that the absence of the GST Appellate Tribunal had resulted in large number of Court cases, etc...etc.

Hence the Bill.

A. T. MONDAL,
Minister-in-charge
Taxation Department.

ANDREW SIMONS,
Commissioner and 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.