



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 152

Shillong, Wednesday, August 28, 2024

6th Bhadra, 1946 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 10th July, 2024.

No. ERTS (T) 65/2017/Pt III/Vol I/816- In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Meghalaya Goods and Services Tax Rules, 2017 (10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby rescinds the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department, No 27/2022- State Tax, dated the 26th December, 2022, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 22, dated the 12th January, 2023, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force from the date of its issue by the Government.

T. K. MARAK

**Joint Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department**



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 153

Shillong, Wednesday, August 28, 2024

6th Bhadra, 1946 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 10th July, 2024.

No.ERTS (T) 65/2017/Pt III/Vol I/817 - In exercise of the powers conferred by the first *proviso* to section 44 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crores rupees, from filing annual return for the said financial year.

T. K. MARAK

**Joint Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.**



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 154

Shillong, Wednesday, August 28, 2024

6th Bhadra, 1946 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 10th July, 2024.

No. ERTS (T) 65/2017/Pt III/Vol I/818 - In exercise of the powers conferred by sub-section (1) of section 52 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department No. 52/2018-State Tax, dated the 20th September, 2018 published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 361, dated the 3rd October, 2018, namely:-

In the said notification, for the words "half per cent.", the figure and word "0.25 per cent." shall be substituted.

2. This notification shall come into force from the date of its issue by the Government.

T. K. MARAK

**Joint Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.**



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 162

Shillong, Wednesday, August 28, 2024

6th Bhadra, 1946 (S. E.)

PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 28th August, 2024.

No.LB.104/LA/2024/2. – The Meghalaya Community Participation and Public Services Social Audit (Amendment) Bill, 2024, introduced in the Meghalaya Legislative Assembly on the 28th August, 2024, together with the statement of Objects and Reasons is published under Rules 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

**MEGHALAYA COMMUNITY PARTICIPATION AND PUBLIC SERVICES SOCIAL AUDIT
(AMENDMENT) BILL, 2024**

**A
BILL**

to amend the Meghalaya Community Participation and Public Services Social Audit Act, 2017 (Act no. 7 of 2017).

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.**

1. (1) This Act may be called the Meghalaya Community Participation and Public Services Social Audit (Amendment) Act, 2024.

(2) It shall come into force from the date of its Notification in the official Gazette.

Amendment of Section 4

In the existing Section 4, a second *proviso* shall be added which is as follows:

"Provided further that Social Audit shall be conducted for any Schemes and Projects not included in this Schedule, as may be notified by Programme Implementation & Evaluation Department from time to time".

Amendment of Section 6


In section 6 of the Meghalaya Community Participation and Public Services Social Audit Act, 2017, hereinafter referred to as the principal Act, in sub-section (2), in clause (a), after word sector the following shall be inserted name.

"In the absence of a Chairperson, the Chief Secretary shall function as *ex-officio* Chairperson of the State Social Audit Council."

STATEMENT OF OBJECTS AND REASONS

It is proposed to amend the Meghalaya Community Participation and Public Services Social Audit Act, 2017 (Act No. 7 of 2017). The objective of this amendment is to include the Chief Secretary as member of the State Audit Council. In the absence of the Chairperson, the Chief Secretary shall be the ex-officio Chairperson of the State Social Audit Council. A new *proviso* has also been added in Section 4 that, in addition to the list of such programmes, schemes and projects implemented by different Government Departments, Agencies or Organizations, Social Audit shall also be conducted for Schemes and Projects as notified by the State Government from time to time.

Hence the Bill.



(Shri Conrad K. Sangma)
Chief Minister i/c
Programme Implementation & Evaluation Department



(Shri Andrew Simons)
Commissioner & Secretary,
Meghalaya Legislative Assembly

FINANCIAL MEMORANDUM

The Bill will not involve any expenditure from the Consolidated Fund of the State of Meghalaya.

Memorandum Regarding Delegated Legislative may be incorporated.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 163

Shillong, Wednesday, August 28, 2024

6th Bhadra, 1946 (S. E.)

PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 28th August, 2024.

No.LB.105/LA/2024/2. – The Captain Williamson Sangma State University (Amendment) Bill, 2024, introduced in the Meghalaya Legislative Assembly on the 28th August, 2024, together with the statement of Objects and Reasons is published under Rules 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

**CAPTAIN WILLIAMSON SANGMA STATE UNIVERSITY
(AMENDMENT) BILL, 2024**

**A
BILL**

to further amend the CAPTAIN WILLIAMSON SANGMA TECHNICAL UNIVERSITY
ACT (2011), Act 17 of 2011

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

- | | | |
|--|----|--|
| Short title & Commencement. | 1. | (1) This Act may be called "Captain Williamson Sangma State University (Amendment) Act, 2024.

(2) It shall come into force from the date of publication in the Office Gazette. |
| Amendment of Section 2. | 2. | In the Principal Act, in Section 2, Clause (xi), Clause (xix), Clause (xxi) and Clause (xxv) shall be omitted. |
| Amendment of Section 4. | 3. | Existing sub section (3) of Section (4) of the Principal Act shall be substituted as follows, namely :-

"(3)The headquarter of the University shall be at Tura, Balalgre, Meghalaya and it may have Regional Centre(s) and Study Centre(s) within the State of Meghalaya provided approval from UGC is obtained." |
| Amendment of Section 6. | 4. | In the Principal Act, in Section 6, the words "off-campus centres, off-shore campuses" shall be omitted. |
| Amendment of Section 7. | 5. | (1) In the Principal Act, in sub section (b) of Section 7, the words "off-campus centres, off-shore campuses" and "in India and abroad" shall be omitted.

(2) In the Principal Act, in sub section (c) of Section 7, the words "& abroad" and "and abroad," shall be omitted.

(3) In the Principal Act, in sub section (1) of Section 7, the words "/DEC other technical" shall be omitted.

(4) In the Principal Act, in sub section (m) of Section 7, the words "in India and abroad" shall be omitted.

(5) In the Principal Act, in sub section (p) of Section 7, the words "or Sponsor" shall be omitted. |
| Amendment of Section 8. | 6. | (1) In the Principal Act, in sub section (a) of Section 8, the words "Off-campus Centres and off-shore campuses" shall be omitted.

(2) In the Principal Act, in sub section (g) of Section 8, the words "Off-campus Centres and off-shore campuses located in India and abroad" shall be omitted.

(3) In the Principal Act, in sub section (h) of Section 8, the words "or a Off-campus centre or a Off-shore campus" shall be omitted. |

-
- (4) In the Principal Act, in sub section (i) of Section 8, the words "and other campuses in India and abroad" shall be omitted.
- (5) In the Principal Act, in sub section (o) of Section 8, the words "Off-campus Centre, Off-shore campus," shall be omitted.
- (6) In the Principal Act, in sub section (p) of Section 8, the words "Off-campus center, Off-shore campus" shall be omitted.
- (7) In the Principal Act, in sub section (w) of Section 8, the words "rules and" shall be omitted.
- Amendment of Section 11.** 7. In the Principal Act, in sub section (1) of Section 11, the words "Off-campus centres, Off-shore campus anywhere in India or abroad" shall be omitted.
- Amendment of Section 15.** 8. In the Principal Act, in sub section (7) of Section 15, the words "both, the Visitor and" shall be omitted
- Amendment of Section 17.** 9. In the Principal Act, in sub section (4) of Section 17, the words "the Vice-Chancellor" shall be omitted.
- Amendment of Section 21.** 10. (1) In the Principal Act, in S.No. (d) of sub section (6) of Section 21, the words "rules and" shall be omitted.
- (2) In the Principal Act, in S.No. (e) of sub section (6) of Section 21, the word "Rules" shall be omitted.
- (3) In the Principal Act, in S.No. (f) of sub section (6) of Section 21, the word "Rules " shall be substituted with word "Regulations".
- (4) In the Principal Act, in S.No. (o) of sub section (6) of Section 21, between the words "modify" and "the", the following words shall be inserted:
", in accordance with the provisions of the Act,"

- Amendment of Section 22.** 11. (1) In the Principal Act, in S.No. (a) of sub section (3) of Section 22, the words "and Off-shore campuses" shall be omitted.
- (2) In the Principal Act, in S.No. (c) of sub section (3) of Section 22, the word "Rules " shall be substituted with word "Statutes"
- (3) In the Principal Act, in S.No. (g) of sub section (3) of Section 22, the words "Off-Campus Centres and Off-shore campuses located in India and abroad" shall be omitted.
- (4) In the Principal Act, in S.No. (h) of sub section (3) of Section 22, the words "Off-campus Centres, Off-shore campus" shall be omitted.
- (5) In the Principal Act, in S.No. (i) of sub section (3) of Section 22, the words "in India and abroad" shall be omitted.
- (6) In the Principal Act, in S.No.s (o) of sub section (3) of Section 22, the words "Off-campus Centres, Off-shore campuses" shall be omitted.
- (7) In the Principal Act, in S.No.s (p) of sub section (3) of Section 22, the words "Off-campus Centres, Off-shore campuses" shall be omitted.
- Amendment of Section 23.** 12. In the Principal Act, in sub section (2) of Section 23, the word "rules " shall be substituted with word "Statutes".
- Amendment of Section 24.** 13. In the Principal Act, in sub section (2) of Section 24, the word "Rules " shall be substituted with word "Regulations".
- Amendment of Section 28** 14. In the Principal Act, in Section 28, the sub section (2) shall be omitted.
- Amendment of Section 29.** 15. In the Principal Act, in Section 29, the sub section (3) shall be omitted.
- Amendment of Section 30, 31 and 32.** 16. (1) In the Principal Act, in Sections 30, 31 and 32 including the titles, the word "Rules" shall be substituted with "Regulations".
- (2) In the Principal Act, in Section 31, the sub section (2) shall be omitted.
- Amendment of Section 42.** 17. In the Principal Act, in S.No. (f) and (h) of sub section (2) of Section 42, the word "Rules" shall be substituted with "Statutes".

Amendment of Section 48.

18. (1) In the Principal Act, in sub section (1) of Section 48, the word "Society" shall be substituted with "University".
- (2) In the Principal Act, in sub section (3) of Section 48, the word "sponsor" shall be substituted with "University".

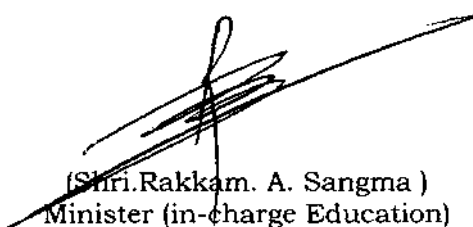
Amendment of Section 50.

19. In the Principal Act, in Section 50 including the title, the word "Rule" shall be substituted with "Regulation".

STATEMENT OF OBJECTS AND REASONS

The **Captain Williamson Sangma State University** (Amendment) Act, 2024 proposes to amend the **Captain Williamson Sangma State University Act, 2011 (Act No 17 of 2011)**. As the University Authorities have taken up the issue of including the University's name under Section 2(f) of the UGC Act, 1956 with the University Grants Commission, certain queries has been raised. In order to clear the ambiguity pointed by the University Grants Commission (UGC), it is necessary to amend the relevant Sections, subsections and/or clauses of the Principal Act.

Hence the Bill.



(Shri. Rakkam. A. Sangma)
Minister (in-charge Education)



(Dr. Andrew Simons)
Commissioner & Secretary, Meghalaya Legislative Assembly.

FINANCIAL MEMORANDUM



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 165

Shillong, Wednesday, August 28, 2024

6th Bhadra, 1946 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
HOME (POLITICAL) DEPARTMENT

NOTIFICATION

The 27th August, 2024.

No.POL.86/81/212 -In exercise of powers conferred by Section 9 of the Meghalaya (Benami Transactions Prohibition) Act, 1980 (Meghalaya Act 24 of 1980), the Governor of Meghalaya is pleased to notify the Meghalaya (Benami Transactions Prohibition) Rules, 2024 which will come into force with effect from the date of notification in the Official Gazette of Meghalaya.

C. V .D. DIENGDOH,
Secretary to the Government of Meghalaya,
Home (Political) Department.

No. POL.86/81/211-In exercise of Powers conferred by section 9 of the Meghalaya (Benami Transactions Prohibition) Act, 1980, (Meghalaya Act 24 of 1980), the Governor of Meghalaya is pleased to make the following Rules, namely;

The Meghalaya (Benami Transactions Prohibition) Rules, 2024.

- 1. Short title, extent and commencement:-** (1) These Rules may be called The Meghalaya (Benami Transactions Prohibition) Rules, 2024.

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

(3) It shall come into force on such a date as the State Government may, by notification in the Official Gazette appoint.
- 2. Definition:-** In this Rules, unless the context otherwise requires;

(1) "Act" means the Meghalaya Benami Transactions Prohibition Act, 1980, as amended from time to time;

(2) "Authority" means the district authority constituted under Sub-section (1) of Section 4 of the Meghalaya (Benami Transactions Prohibition) Amendment Act, 2016;

(3) "Beneficial owner", means a person, whether his identity is known or not, for whose benefit the benami property is held by the benamidar;

(4) "Benami Transaction or Transaction in Benami" means the acquiring or holding of any property (movable or immovable), or carrying of any business trade or any transaction by a non-Tribal in the name or on behalf of a Tribal;

(5) "Benamidar" means a person or a fictitious person, as the case may be, in whose name the benami property is transferred or held and includes a person who lends his name;

(6) "Non-Tribal" means a person who is not Tribal;

(7) "Tribal" means a person belonging to any Scheduled Tribes pertaining Meghalaya and as specified in the Constitution (Scheduled Tribes) order, 1950 as amended from time to time;
- 3. Constitution of District Authority:-** The State Government may by notification in the official gazette constitute an Authority to be called "District Authority", under sub-section (1) of Section 4 of the Meghalaya (Benami Transactions Prohibition) Act, 1980 to receive and cause verification of a complaint or information of a transaction in benami.
- 4. Composition of the District Authority:-** The District Authority constituted under Sub-section (1) of Section 4 of the Meghalaya (Benami Transactions Prohibition) Act, 1980 shall comprise of 6 (six) members, of which at least 2 (two) members shall be nominated by the State Government, by Notification, of which

(1) One of members may be from amongst the eminent persons of the District having experience on matters of Public Administration and another member shall be from amongst the legal practitioners with not less than 10 (ten) years of practice experience in District Court.
- 5. The members of the District Authority shall include:-** (1) The Deputy Commissioner of the District who shall be the Chairperson of the District Authority;

(2) The Deputy Commissioner of Taxes or the Assistant Commissioner of Taxes or the Superintendent of Taxes of a District;

(3) The General Manager, District Commerce and Industries Centre;

- (4) 2 (two) non-official members to be nominated by the State Government, by Notification in the State gazette under rule 4 of these Rules;
- (5) The Additional Deputy Commissioner of the District, to be nominated by the Deputy Commissioner shall be the Member Secretary of the District Authority.

6. Registration of Documents:- (1) The officer appointed as District Registrar or as Sub Registrar under the Registration Act, 1908, or any other law for the time being in force, shall for the purpose of registration of any document or instrument, satisfy himself that the document or instrument being presented for registration before the registering officer does not in any manner violates the provision of the Act.

- (2) If the Registering Officer finds that a document or instrument presented for registration is purportedly in violation of the Act, such matter shall be referred to the Chairperson of the District Authority.
- (3) The Registering Officer shall register such document or instrument referred under Rule 6 (2) only on the approval of the Chairperson of the District Authority.

7. The Roles and Functions of the Authority Constituted under sub-section (2) of Section 4 of the Act. (1) On receipt of a complaint or information specifying of any Benami Transaction, the District Authority shall acknowledge the receipt of the information or complaint.

Provided that the District Authority shall acknowledge only such complaint or information submitted in writing by the complainant or informer, along with complete residential address, including email ID, mobile No and Photo copy of Electoral Photo Identity Card of the complainant, duly self-attested.

Provides further that the Complainant may also submit documentary proof in support of the complaint.

- (2) On receipt of the information or complaint, the District Authority shall inform the Registering Officer appointed under Registration Act, 1908 not to register such document or instrument, if it is presented for registration, pending verification by the District Authority.
- (3) The District Authority will refer such information or complaint to the Superintendent of Police of the District under the signature and seal of the Chairperson of the District Authority, with a direction to the Superintendent of Police of the District to appoint a police officer not below the rank of the Sub-Inspector of Police for initial verification of the registered case as per Sub-section 2 of Section 4 of the Act.

Provided that Police officer appointed by the Superintendent of Police under Rule 7(b) shall be designated as "the verifying officer".

- (4) The verifying officer shall submit his verification report, to the Superintendent of Police of the District, within a period of 30 (thirty) days, from the date of receipt of the order.
- (5) If the verifying Officer believes that more time is required for the verification of the case, he shall submit a representation, with justification, to the Chairperson of the District Authority, through the Superintendent of Police.
- (6) The Chairperson shall grant extension of time, as deemed fit by the District Authority, after which the verifying officer shall submit the report to the Chairperson of the District Authority.
- (7) The District Authority, on receipt of a report from the Superintendent of Police determine on the basis of the material evidence on record, whether a *prima facie* case is well established in relation with the case as per Sub-section 2 of Section 4 of the Act.

- (8) The Chairperson of the District Authority shall issue a Show-cause Notice to the person complained against, with a direction to submit the Show-cause reply within 30 (thirty) days from the date of receipt of the order and to also appear before the District Authority, on such date, time and place as may be specified in the show cause notice, for a personal hearing, either in person or by a legal representative duly appointed by the person against whom the District Authority has issued a show cause.
- (9) If on the basis of preliminary hearing, the committee found no *prima facie* case is established against the benamidar or and against the beneficial owner, the District Authority shall pass an appropriate order to that extent and dispose of the complaint or information accordingly. A copy of the order so passed by the District Authority shall also be informed to complainant or informer and also to the respondents or benamidar and to the beneficial owner.
- (10) If the District Authority found that a *prima facie* case is established against the benamidar, and or against the beneficial owner, it shall accordingly pass an appropriate order to that extent, with a direction for further investigation of the case by the Superintendent of Police as laid down in Sub-section 2 of Section 4 of the Act.

Provided that orders passed by the District Authority under the Act shall be signed by all the members of the District Authority.

8. **Report by the Chairperson of the District Authority:-** A quarterly report and the annual report shall be submitted by the Chairperson of the District Authority to the Government in prescribed form Annexure-I

[See Rule 8]

Annexure -I

Sl No	Particulars	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Cumulative report for the reporting year
1	No. of complaint received.					
2	No. of sitting held by the District Authority.					
3	No. of reports received from the Superintendent of Police.					
4	No. of registered cases referred to SP for initial verification.					
5	Reports disposed of by the authority on the basis of the preliminary investigation report.					
6	No. of cases referred to the Superintendent of Police for criminal investigation of the cases.					
7	No. of cases returned by the Superintendent of Police.					
8	No. of cases disposed of by the District Authority due to lack of evidence.					
9	No. of cases recommended by the authority to the SP, for submission of charge sheet to the competent Court.					
10	No. of charge sheeted cases submitted by SP to the competent Court for trial.					
11	No. of cases which trial has commenced.					
12	No. of cases which the Court has framed the charges.					
13	No. of cases dispose of by the Court.					
14	No. of cases dispose of by the Court with conviction.					
Total						

C. V. D. DIENGDOH,Secretary to the Govt. of Meghalaya,
Home (Political) Department.