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PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

NOTIFICATION

The 27th September, 2022.

No.LL(B).31/91/49. – The Meghalaya Professions, Trades, Callings and Employments Taxations (Amendment) Act, 2022 (Act No. 15 of 2022) is hereby published for general information.

MEGHALAYA ACT NO. 15 OF 2022.

(As passed by the Meghalaya Legislative Assembly)

Received the assent of the Governor on the 23rd September, 2022.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 27th September, 2022.

**THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION
(AMENDMENT) ACT, 2022**

An

Act

Further to amend the Meghalaya Professions, Trades, Callings and Employments Taxation Act
(Assam Act VI of 1947 as adapted by Meghalaya)

Be it enacted by the Legislature of the State of Meghalaya in the 73rd year of the Republic of India as follows:-

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| Short title and commencement. | 1. (1) This Bill may be called the Meghalaya Professions, Trades, Callings and Employments Taxation (Amendment) Act, 2022.

(2) It shall come into force at once. |
| Insertion of new Section 3A. | 2. In the Meghalaya Professions, Trades, Callings and Employments Taxation Act (Assam Act VI of 1947 as adapted and amended by Meghalaya) hereinafter referred to as the Principal Act, after the existing Section 3, a new Section 3A shall be inserted namely:-

"3A. Registration and Enrolment. -

(1) Every employer (not being an officer of a Government Entity) liable to pay tax under section 3 shall obtain a certificate of registration from the Assessing authority in the manner as may be prescribed .

(2) Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrolment from the Assessing authority in the manner as may be prescribed .

(3) Notwithstanding anything contained in this section, where a person is a citizen of India and is in employment of any diplomatic or consular office or trade commission of any foreign country situated in any part of Meghalaya, such person, if liable to pay tax, shall obtain a certificate of enrolment as provided in sub-section (2) and pay the tax himself.

(4) (a) Every employer required to obtain a certificate of registration shall, within ninety days of his becoming liable to pay tax, apply for a certificate of registration to the Assessing authority in the prescribed form, and the Assessing authority shall grant him such certificate, if the application is in order;

(b) Every person referred to in sub-section (2) or sub-section (3) under this Act, shall apply for a certificate of enrolment to the Assessing authority in the prescribed form along with a receipted copy as proof of payment of tax.

(c) The Assessing authority , within thirty days of the receipt of the application referred in clause (a) and clause (b), shall grant the person a certificate of Registration/ Enrolment in the manner as may be prescribed" |
| Amendment of Section 4. | 3. For the existing Section 4 of the Principal Act the following shall be substituted, namely:- |

- "4. Rates of tax. - The tax shall be levied at the rates as may be notified by the State Government from time to time".
- Amendment of Section 6.** 4. In Section 6 of the Principal Act after clause (a), the following new clauses shall be inserted, namely.-
"(aa) Additional Commissioner of Taxes.
(ab) Joint Commissioner of Taxes".
- Amendment of Section 12.** 5. In Section 12 of the Principal Act, after sub-section (4), the following new sub-section shall be inserted, namely. -
"(5) If any person who is registered under Section 3A fails to pay the tax on or before the last day of the following month of the quarter next, interest at 12% (twelve per centum) per annum shall be payable for the duration of the default:
Provided that no interest under this sub-section shall be payable if the tax paid by the due date is not less than 90% (ninety per centum) of the tax payable."
- Amendment of Section 15.** 6. In **sub-section (3)** of Section 15 of the Principal Act, for the words "shall, on conviction before a magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment which may extend to 6(six) months or with fine not exceeding five hundred rupees or with both" the words "shall after due opportunity of being heard, in addition to any tax and interest payable, be punishable with fine amounting to four times the tax sought to be evaded" shall be substituted.
- Amendment of Schedule.** 7. The Schedule appended to the Principal Act shall be omitted.
- Repeal and Saving.** 8. (1) The Meghalaya Professions, Trades, Callings and Employments Tax (Amendment) Ordinance (Ordinance No. 7 of 2022) 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.

S. K. SANGMA,
Deputy Secretary to the Government of Meghalaya,
Law (B) Department.