

**MEGHALAYA ACT 19 OF 1972**

THE MEGHALAYA (SALES OF PETROLEUM AND PETROLEUM PRODUCTS,  
INCLUDING MOTOR SPIRIT AND LUBRICANTS) (AMENDMENT) ACT, 1972

(As passed by the Assembly)

**(Received the assent of the President on the 7<sup>th</sup> October, 1972)**

[Published in the *Gazette of Meghalaya*, Extraordinary, dated 12<sup>th</sup> October  
, 1972]

**An**

**Act**

**further to amend the Assam (Sales of Petroleum and Petroleum Products, including Motor  
Spirit and Lubricants) Taxation Act, 1955  
(Assam Act IX of 1956), in its application to the State of Meghalaya**

Be it enacted by the Legislature of Meghalaya in the Twenty-third  
Year of the Republic of India as follows:-

*Short title,  
and  
commence-  
ment.*

1. (1) This Act may be called the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1972.

(2) It shall be deemed to have come into force on 13<sup>th</sup> December, 1971.

*Insertion of new  
section 3A in Assam  
Act IX of 1956*

2. After Section 3 of the Assam (Sales of Petroleum and Petroleum Products, including, Motor Spirit and Lubricants) Taxation Act, 1955, the following shall be inserted as section 3A, namely:-

*“Surcharge on  
sales*

3.A. (1) Subject to the provisions of this section, every dealer shall be liable to pay, in addition to tax under section 3 and any other dues payable under any law for the time being in force, a surcharge, hereinafter referred to as Sales Surcharge, on his sales of taxable goods.

(2) The rate of Sales Surcharge on any sale shall be one per centum of the amount of tax payable under this Act in respect of the said sale:

Provided that this Surcharge shall not apply in respect of goods declared to be of special importance under section 14 of the Central Sales Tax Act, 1956, if the ceiling rates as prescribed under section 15 (A) of the aforesaid Act has been reached:

*Central Act 74 of  
1956*

Provided further that the amount of Sales Surcharge payable by a dealer for any return period as prescribed under sub-section (1) of section 16 shall be rounded off to the nearest rupee.

- (3) The Sales Surcharge shall be payable as if it were a tax under section 3, and the provisions of this Act including the rules thereunder but not including the proviso to sub-section (1) of section 4 and sub-section (2) of section 37 A of this Act shall accordingly apply; and the authorities for the time being empowered to collect and enforce payment of the said tax under section 3 shall, unless otherwise provided for by or under this Act, within their respective jurisdiction for the purpose of the said tax accordingly collect and enforce payment of Sales Surcharge ;

Provided that the State Government may, for facilitating implementation, by notification, direct that in any case or class or cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

- (4) Notwithstanding anything contained in sub-section (3), the State Government may make rules generally for securing the payment of the Sales Surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering or accounts of the Sales Surcharge.”

**MEGHALAYA ACT 3 OF 1973**

THE MEGHALAYA (SALES OF PETROLEUM AND PETROLEUM PRODUCTS,  
INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION (SECOND  
AMENDMENT) ACT, 1972

(As passed by the Assembly)

(Received the assent of the Governor on the 8<sup>th</sup> January 1973)

[Published in the *Gazette of Meghalaya*, Extra-ordinary, dated the 10<sup>th</sup> January, 1973.]

An

Act

**further to amend the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 (Assam Act IX of 1956), in its application to Meghalaya.**

Be it enacted by the Legislature of Meghalaya in the Twenty-third Year of the Republic of India as follows:-

*Short title, extent  
and Commencement.*

1. (1) This Act may be called the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Second Amendment) Act, 1972.

(2) It shall have the like extent as the principal Act in Meghalaya.

(3) It shall come into force at once.

*Amendment of  
Section 2  
of Assam  
Act IX  
of 1956*

2. After sub-section (12) of section 2 of the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 (hereinafter referred to as the principal Act) the following shall be and shall be deemed always to have been inserted as sub-section (13), namely:-

“(13) For the purposes of sections 15 A and 15 B any sum due under this Act, include any tax assessed, any penalty imposed or any sum charged or levied under this Act and any arrear thereof.”

*Insertion of new sections 15. A and 15.B in Assam Act IX of 1956.*

3. After section 15 of the principal Act, the following shall be and shall be deemed always to have been, inserted as sections 15 A and 15 B, namely :-

“15 A. Where the dealer is a firm, the firm and all its partners shall be jointly and severally liable for any sum due under this Act from the firm and such sum may be recovered from all or any of them.

15 B. (1) Where the firm who is a dealer is dissolved or when its business is discontinued, the firm and all its partners shall be jointly and severally liable for the payment of any sum due under this Act from the firm for any period prior to the dissolution or discontinuance of its business when such sum has been found to be due in the course of any proceeding before the date of the dissolution of the firm or discontinuance of its business, and any such sum may be recovered from all or any of them at any time even after the dissolution of the firm or discontinuance of its business.

(2) For the purpose of this Act, notwithstanding anything contained in sub-section (1) no firm shall be deemed to have been dissolved or to have discontinued its business until all or any of the persons who were partners of the firm at the time of dissolution or discontinuance of business have served on the Commissioner a notice intimating with full particulars the fact of its dissolution or discontinuance of its business and all such partners shall be jointly and severally liable for the payment of any sum due under this Act from the firm up to the date of such notice and such sum may be recovered from all or any of them at any time even after the notice has been served on the authority concerned.”



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## PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

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NOTIFICATION

The 26<sup>th</sup> March, 2021.

**No.LL(B).30/2012/11.** – The Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit) Taxation (Amendment) Act, 2021 (Act No. 8 of 2021) is hereby published for general information.

**MEGHALAYA ACT NO. 8 OF 2021.**

*(As passed by the Meghalaya Legislative Assembly)*

*Received the assent of the Governor on the 23<sup>rd</sup> March, 2021.*

*Published in the Gazette of Meghalaya Extra-Ordinary issue dated 26<sup>th</sup> March, 2021.*

**THE MEGHALAYA (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING MOTOR SPIRIT) TAXATION (AMENDMENT) ACT, 2021**

**An**

**Act**

further to amend the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit) Taxation Act (Assam Act No. IX of 1956 as adapted and amended by Meghalaya).

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

- Short title, extent and commencement.**
1. (1) This Act may be called the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit) Taxation (Amendment) Act, 2021.
  - (2) It shall extend to the whole of Meghalaya.
  - (3) It shall come into force with effect from 1<sup>st</sup> April, 2021.
- Amendment of Section 3.**
2. In the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit) Taxation Act (Assam Act No. IX of 1956 as adapted and amended by Meghalaya) hererinafter referred to as the principal Act, for the existing sub-section (1) of Section 3 the following shall be substituted,-  
  
"(1) There shall be levied and collected from every dealer a tax on sales of the following goods at rates to be prescribed by the State Government by notification from time to time:-
    - (i) Motor Spirit (except diesel oil and internal combustion oil other than petrol).
    - (ii) Diesel oil and other combustion oil other than petrol.
    - (iii) Crude oil
    - (iv) Petroleum coke.
    - (v) Petroleum gas and natural gas.
    - (vi) Aviation turbine fuel."
- Omission and substitution of Section 3A**
3. The existing Section 3A as inserted by clause (ii) of para 3 of the Meghalaya Taxation Laws (Amendment) Act, 1998 (Meghalaya Act No.4 of 1998) shall be omitted and further Section 3A as inserted by para 2 of the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1973 (Meghalaya Act 22 of 1973) shall be substituted by new Section 3 A in the principal Act as follows,-
- "Pollution Surcharge on sales**
- "3A.** (1) Subject to the provisions of this section, every dealer shall be liable to pay, in addition to tax under Section 3 and any other dues payable under any law for the time being in force, a surcharge, hereinafter referred to as "Pollution Surcharge" on his sales of taxable goods.
- (2) The rate of Pollution Surcharge shall be as prescribed by the State Government by way of a notification:

