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PART-IV
GOVERNMENT OF MEGHALAYA
LAW (B) DEPARTMENT

NOTIFICATION

The 18th July, 2018.

No.LL(B).92/2008/26.—The Meghalaya Passengers and Goods Taxation (Amendment) Ordinance, 2018 (Ordinance No. 2 of 2018) is hereby published for general information.

MEGHALAYA ORDINANCE NO. 2 OF 2018.

Promulgated by the Governor on the 27th June, 2018.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 18th July, 2018.

**THE MEGHALAYA PASSENGERS AND GOODS TAXATION
(AMENDMENT) ORDINANCE, 2018**

An

Ordinance

further to amend the Meghalaya Passengers and Goods Taxation Act, 1962 (Assam Act 16 of 1962) as adapted by Meghalaya;

Whereas, the Legislative Assembly of Meghalaya is not in session and I am satisfied that circumstances exist which render it necessary for me to take immediate action;

Now, therefore, in exercise of the power conferred by clause (1) of Article 213 of the Constitution of India, I Shri Ganga Prasad, Governor of Meghalaya am pleased to promulgate in the Sixty-ninth Year of the Republic of India the following Ordinance, namely, -

Short title and commencement.

1. This Ordinance may be called the Meghalaya Passenger and Goods Taxation (Amendment) Ordinance, 2018.

(2) It shall come into force with immediate effect.

Insertion of new clause (a) to sub-section (9) of Section 2 of the Meghalaya Passengers and Goods Taxation Act (as adapted from Assam Act No. 16 of 1962).

2. In the Meghalaya Passenger and Goods Taxation Act (hereinafter referred to as the Principal Act) after the existing sub-section (9) of Section- 2, a new clause (a) shall be inserted, namely, -

“(a) “Person” for the purpose of deduction of tax at source includes a company, a firm, a Limited Liability Partnership, an Association of Persons or a body of individuals whether incorporate or not, any corporation established by or under any Central Act, State Act or Provincial Act or a Government Company as defined in clause (45) of Section 2 of the Companies Act, 2013, a local authority, a Society as defined under the Societies; Registration Act, 1860, a public or private section unit, a Central Government or State Government Department.”

Insertion of Section 4A.

3. In the Principal Act, after Section 4, a new Section 4A shall be inserted as under:-

“4A- Special provision relating to deduction of tax at source.

Notwithstanding anything contained in any other provisions of the Act -

- (1) Every person (excluding a Hindu undivided family) responsible for making any payment or discharging any liability on account of any amount payable as consideration for the hiring of any motor vehicle shall at the time of credit to the account for payment to the payee of such amount in case, by cheque, by adjustment or in any other manner whatsoever, deduct tax there from in the prescribed manner at the rate to be specified in the notification.
- (2) Any tax deducted under sub-section (1) shall be paid to the account of the State Government in such manner and within such time as may be specified in the notification.
- (3) The person making any deduction of tax under sub-section (1) and paying it to the account of the State Government shall issue a certificate of tax deduction to the payee in such manner, in such form and within such time as may be prescribed.
- (4) The person making any deduction of tax under sub-section (1) shall submit a return of tax deducted at source in such manner, in such form and within such time as may be prescribed.
- (5) Any tax deducted under sub-section (1) and paid to the account of the State Government, shall on production of the certificate of tax deduction

section (3) of Section 3 is and has always been on the consumption of electricity by the person generating it for own consumption; and

Whereas as a matter of abundant caution, it has also become necessary and necessary to validate all actions taken in terms of clause (c) of sub-section (1) of Section 3 of the principal Act;

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;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 218 of the Constitution, the Governor is pleased to promulgate in the Sixty ninth year of the Republic of India, the following Ordinance :-

Short title and commencement.

1. This Ordinance may be called the Meghalaya Electricity Duty (Amendment & Validation) Ordinance, 2018.

(2) It shall come into force at once.

Amendment of Section 3

2. In the Meghalaya Electricity Duty Act (as adapted from Assam Electricity Act, No. XXX, of 1964) Act, the existing Clause (c) of sub-section (1), of Section (3), the following shall be deemed to have been substituted with effect from the 21st Day of January, 1972, namely:-

“(c) Consumed by any person or any organization generating energy”.

Validation

3. Notwithstanding anything contained in any judgment, decree or order of any court or other authority to the contrary, electricity duty levied or collected as the electricity duty under the Meghalaya Electricity Duty Act, (adapted in Assam Electricity Act, No. XXX of 1964) as amended from time to time, and all actions taken, things done, rules made, notifications issued or purported to have been taken, done, made or issued under the said Act shall, for all purposes, be deemed to be and to have always been

validly levied, collected, taken, done, made or issued under the provisions of this Act, as if this Act were enforced at all material times and accordingly,-

(a) no suit or other proceeding shall be maintained or continued in, or before any Court, tribunal or other authority for the refund of any amount received or realized by way of such electricity duty;

(b) no Court, tribunal or other authority shall enforce any decree or order directing the refund of any amount received or realized by way of such electricity duty;

(c) any proceeding, act or thing which could have been validly taken, continued or done for the levy or collection of such electricity duty at any time under the provisions of the said Act but which not had been taken, continued or done, may be taken, continued or done.

Dated Raj Bhavan,
Shillong, the 18th December, 2018.



TATHAGATA ROY,
Governor of Meghalaya.

Dated Shillong, the 18th December, 2018.

A. K. SANGMA,
Joint Secretary
to the Government of Meghalaya
Law Department.