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## PART-IV

### GOVERNMENT OF MEGHALAYA LAW (B) DEPARTMENT ORDERS BY THE GOVERNOR

#### NOTIFICATION

The 29th September, 2015.

**No.LL(B).53/2002/601.**—The Meghalaya Value Added Tax (Amendment) Act, 2015 (Act No. 8 of 2015) is hereby published for general information.

#### MEGHALAYA ACT NO. 8 OF 2015.

*(As passed by the Meghalaya Legislative Assembly)*

*Received the assent of the Governor on 29th September, 2015.*

*Published in the Gazette of Meghalaya Extra-Ordinary issue dated 29th September, 2015.*

L. M. SANGMA

Special Secretary to the Govt. of Meghalaya  
Law Department

**THE MEGHALAYA VALUE ADDED TAX (AMENDMENT) ACT, 2015**

An  
Act,

further to amend the Meghalaya Value Added Tax Act, 2003.

Be it enacted by the Legislature of the State of Meghalaya on the Sixty-sixth Years of the Republic of India as follows:-

**Short title and  
commencement**

1. (1) This Act may be called the Meghalaya Value Added Tax (Amendment) Act, 2015

(2) It shall come into force at once.

**Amendment of  
Section 106 of the  
Act, 2003**

2. In Section 106 of the Meghalaya Value Added Tax Act, 2003, after the proviso to the existing sub-section (2), a new sub-section (2A) and a proviso shall be inserted, namely, -

“(2A) Every person or dealer or supplier responsible for paying sale price or consideration or any amount purporting to be full or in part payment of sale price or consideration in respect of any sale for supply of coal and limestone to cement plants and other manufacturing industries, both private and public limited, shall at the time of credit to the account of or payment to the payee of such amount in cash, by cheque, by adjustment or in any other manner whatsoever, deduct tax at source therefrom in the prescribed manner at the rate specified in the Scheduled to the Act:

Provided that no deduction shall be made under this sub-section where the amount paid or credited by such person in any financial year does not exceed the prescribed amount or where the dealer produces a certificate as prescribed from the Commissioner that he has no liability to pay tax or that he has paid tax payable by or due from him”.

**L. M. SANGMA,**

Special Secretary to the Govt. of Meghalaya,  
Law Department.