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**PART-IV**  
**GOVERNMENT OF MEGHALAYA**  
**LAW (B) DEPARTMENT**

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**NOTIFICATION**

The 30th March, 2022.

**No.LL(B).21/2020/44.**—The Meghalaya Settlement of Arrears (under the State Taxation Acts) (Amendment) Act, 2022 (Act No. 5 of 2022) is hereby published for general information.

**MEGHALAYA ACT NO. 5 OF 2022**

*(As passed by the Meghalaya Legislative Assembly)*

*Received the assent of the Governor on the 28th March, 2022.*

*Published in the Gazette of Meghalaya Extra-Ordinary issue dated 30th March, 2022.*

**THE MEGHALAYA SETTLEMENT OF ARREARS (UNDER THE STATE TAXATION ACTS) (AMENDMENT) ACT, 2022**

**An**

**Act**

further to amend the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020  
(Meghalaya Act No. 16 of 2020)

Be it enacted by the Legislature of the State of Meghalaya on the Seventy-third year of the Republic of India as follows:-

**Short title and commencement.**

1. (1) This Act may be called The Meghalaya Settlement of Arrears (under State Taxation Acts) (Amendment) Act, 2022.
- (2) It shall extend to the whole of the State of Meghalaya.
- (3) It shall come into force from such date as the State Government may, by notification, appoint.

**Amendment of Section 5.**

2. (1) After the existing sub-section (2) of Section 5 of the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020, hereinafter called the Principal Act, the following new provisos shall be inserted, namely:-

“Provided that all applications received during the validity of the Principal Act, wherein,-

- (i) the tax payer could not make full payment of the net payable dues by the due date in the Tax Settlement Notice but such dues have been paid before the date as may be notified by the Government; or
- (ii) the tax payer could make payment of the net payable dues by the due date, fixed in the Tax Settlement Notice and the balance of such payment shall be made within such further time as may be notified by the Government; or
- (iii) the tax payer could not make any payment of the net payable dues by the due date, fixed in the Tax Settlement Notice and payment of the net payable dues shall be made within such further time as may be notified by the Government;

such payment shall be deemed to have been paid under the provision of sub-section (1) of Section 9 of the Principal Act:

Provided further that all applications received during the validity of the principal Act and proceedings were initiated thereunder but not completed, shall not be invalidated”.

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