

**I/D.No.LL (B).92/2008/33**  
**Dated Shillong, the 6<sup>th</sup> August, 2018.**

**E.R.T.S. Department – I/D.,**

Enclosed, please find herewith 200 copies of the Meghalaya Passengers and Goods Taxation (Amendment) Ordinance, 2018 (Ordinance No.2 of 2018) for information and necessary action.



**( W. Khyllep )**

Secretary to the Govt. of Meghalaya,  
Law Department.

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**Memo No.LL (B).92/2008/33 -A**

**Dated Shillong, the 6<sup>th</sup> August, 2018.**

Copy to: -

1. Cabinet Affairs Department.

✓ 2. The Data Entry Operator, Law (A) Department for uploading the notification in the Law Department web site.

**By order etc.,**



Secretary to the Govt. of Meghalaya,  
Law Department.

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No. 282

Shillong, Wednesday, July 18, 2018,

27th Asadha-1940 (S. E.)

**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

under sub-section (3) by the payee be deemed to be the tax paid by the payee for the relevant period and shall be given credit in his assessment in accordance with Rule 16 or shall be given credit in accordance with the lump sum tax payable under proviso to Section 4 if the owner of the motor vehicle had opted for the same.

- (6) No penalty shall be imposed or no recovery proceedings against the owner of the motor vehicle shall be initiated in respect of tax deducted under sub-section (1).”

**Insertion of new clause (g) to sub-section (1) of Section 22.**

In the Principal Act, after Clause (f) of sub-section (1) of Section 22, a new Clause (g) shall be inserted as under:-

“(g) fails to deduct tax at source as provided under Section 4A.”

Dated Raj Bhavan,  
Shillong, the 27th June, 2018.



**(GANGA PRASAD)**  
Governor of Meghalaya.

**W. KHYLLEP,**  
Secretary to the Govt. of Meghalaya,  
Law Department.