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PART-IV
GOVERNMENT OF MEGHALAYA
LAW (B) DEPARTMENT

NOTIFICATION

The 9th October, 2018.

No.LL(B)92/2008/39.—The Meghalaya Passengers and Goods Taxation (Amendment) Act, 2018 (Act No. 11 of 2018) is hereby published for general information.

MEGHALAYA ACT NO. 11 OF 2018.

(As passed by the Meghalaya Legislative Assembly)

Received the assent of the Governor on 7th October, 2018.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 9th October, 2018.

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

An

Act

further to amend the Meghalaya Passengers and Goods Taxation Act, 1962, (Assam Act No. XVI of 1962 as adapted and amended by Meghalaya).

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

Short title and commencement. 1. (1) This Act may be called the Meghalaya Passengers and Goods Taxation (Amendment) Act, 2018.

(2) It shall extend to the whole State of Meghalaya.

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

Insertion of new Clause (a) in sub-section (9) of Section 2 of the Meghalaya Passengers and Goods Taxation Act. 2. In the Meghalaya Passengers and Goods Taxation Act (herein referred to as the Principal Act) (Assam Act No. XVI of 1962 as adapted and amended by Meghalaya) 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, -

(i) A company, a firm, a Limited Liability Partnership, an Association of Persons or a body of individuals whether incorporated or not;

(ii) Any Corporation, Government undertaking, Government Authority, 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;

(iii) A Municipality as defined in Clause (e) of Article 243P of the Constitution;

- (iv) A Cantonment Board as defined in Section 3 of the Cantonments Act, 2006;
- (v) A District Council constituted under the Sixth Schedule to the Constitution;
- (vi) A Society as defined under the Societies Registration Act 1860; and
- (vii) public or private sector 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:-

**“Section 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 cash, 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 subsection (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”

Repeal and saving.

4. (1) The Meghalaya Passengers and Goods Taxation Ordinance, 2018 (Meghalaya Ordinance No.2 of 2018) is hereby repeal.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the provisions of this Act.

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