सत्यमेव जयते

THE

COLLECTION

OF

MEGHALAYA ACTS

AND

ORDINANCES

FOR THE YEAR 2005

The 6th January, 2006

No. LL(B). 45/2001/42- The Meghalaya Tax (On Luxuries) Act, 2005 (Act No. 1 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 1 OF 2005.

As passed by the Meghalaya Legislative Assembly.

Received the assent of the Governor on the 4th January, 2005

Published in the Gazette of Meghalaya Extra-Ordinary issued dated 8th January, 2005.

THE MEGHALAYA TAX (ON LUXURIES) ACT, 2005

An

Act

To provided of tax on luxuries. Whereas, it is expedient to provide for the imposition of tax on luxuries and for matters connected therewith.

Be it enacted by the Legislature of the State of Meghalaya in the Fifty-fifth Year of the Republic of India as follows:

Short title, extent and commencement **1** (1) This Act may be called the Meghalaya Tax (On Luxuries) Act, 2004

(2) It extends to the whole of Meghalaya.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

Definitions **2** In this Act, unless there is anything repugnant in the subject or context-

(a) "Act" means the Meghalaya Tax (On Luxuries) Act, 2004,

(b) "Licence Stockist" means a stockist to whom a licence has been granted under sub-section (4) of Section 6;

(c) "Luxuries" means the commodities, specified in the Schedule, for enjoyment over and above the necessary of life;

(d) "Notification" means notification published in the Official Gazette;

(e) "Prescribed" means prescribed by Rules made under this Act;

(f) "Prescribed Authority" means the Commissioner of Taxes appointed under sub-section (1) of Section 8 of the Meghalaya Sales Tax Act (Assam Act XVII of 1947 as adapted by Meghalaya);

(g) "Schedule" means the Schedule appended to this Act;

(h) "State Government" means the Government of the State of Meghalaya;

(i) "Stock of luxuries" means the quantity of luxuries received by a stockist;

(j) "Stockist" means a person who has in customary course of business, in his possession of, or control over, a stock of luxuries, whether manufactured, made or possessed by him in Meghalaya or brought by him into Meghalaya either on his own account or on account of others, from any place outside Meghalaya;

(k) "Tax" means the tax payable under this Act;

(l) "Turnover of stock of luxuries" in relation to a stockist in respect of any period as prescribed or part thereof, means the aggregate of the value of stock of luxuries;

(m) "Value of Stock of Luxuries" means-

i) In respect of any Stockist a manufacturer of any of the luxuries, the value of such luxuries calculated at the ex-factory price at the time of receipt of entry thereof in his stock and the amount of excise duty and of transport and insurance charges if any paid or payable by him;

ii) In respect of any stockist being an important of any of the luxuries, the value of such luxuries calculated at the price thereof as per consignor's bill, invoice or consignment note or other document of like nature and shall include-

(ia) excise duty and central sales tax, if any, paid or payable on such luxuries by the manufacture or importer thereof as the case may be; and

(ib) transport charges and insurance charges if any for carrying such luxuries to any premises, godown, 'warehouse or any other place for delivery to a wholesaler, dealer, retailer, distributor or any other person, and

(n) "Year" means the year commencing on the first day of April and ending on the 31st day of March.

Taxing Authority **3** (1) The State Government shall appoint the Prescribed Authority and such other persons as appointed under sub-section (1) of Section 8 of the Meghalaya Sales Tax Act, (Assam Act XVII of 1947 as adapted by Meghalaya) to assist the Prescribed Authority for carrying out the purpose of this Act with area or areas as specified under the said Act over which such persons have been exercising jurisdiction.

(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred and such duties as may required by or under this Act.

(3) The Prescribed Authority and the persons appointed under sub-section (1) shall be deemed to the public servants within the meaning of Section 21 of Indian Penal Code.

(4) Subject to such conditions and restrictions as may be prescribed, the Prescribed Authority may, by order in writing, delegate any of its powers and duties under this Act.

(5) No suit, prosecution or other proceedings shall lie against the Prescribed Authorities or the persons appointed under sub-section (1) for anything which is in good faith done or intended to be done under this Act or the Rules made there under.

Incidence of Tax **4** Every stockist shall be liable to pay on his turnover of stock of luxuries of such rate, not exceeding twenty percentum, as the State Government may, by notification fix in this behalf and different rates may be fixed for different class or classes of luxuries.

Levy of Tax **5** The tax payable by a stockist under this Act shall be levied on his turnover of stock of luxuries during any period as prescribed.

Licence **6** (1) No Stockist shall, while being liable to pay luxuries tax under Section 4, hold any stock of luxuries in any premises, godown, warehouse or any other place in Meghalaya unless he obtains, on application, a licence in the prescribed form.

(2) If a stockist fails to obtain a licence under sub-section:-

(1) Within the period of one month of the commencement of this Act, or within a period of seven days from the date of his liability under Section 4, whichever is later, the Prescribed Authority may, after giving him reasonable opportunity of being heard, impose, by way of penalty a sum being not less than five thousand rupees and not more than ten thousand rupees for each month of delay in obtaining the licence and direct the stockist by a notice to pay the amount of such penalty into a Government Treasury within the date specified in the notice:

Provided that no penalty under this sub-section shall be imposed in respect of the same fact for which a prosecution has been instituted and no prosecution would lie vice-versa.

(3) Every stockist required to obtain a licence under sub-section (1) shall make an application in this behalf in the prescribed manner to the prescribed Authority.

(4) If the Prescribed Authority is satisfied that the application for licence is in order, it shall subject to such conditions and restrictions and in such manner as may be prescribed, grant the applicant a licence in the prescribed form.

(5) Where a stockist makes an application for licence under sub-section (3) within the period referred to in sub-section (2) such stockist shall be deemed to have completed with the provisions of sub-section (1) of this application.

(6) Where a licence has been granted to a stockist under sub-section (4) the Prescribed Authority may, if in its opinion it is necessary or expedient so to do for the proper realisation of recovery of the tax under this Act, at any time while such licence is in force, by an order in writing and for reasons to be recorded therein, require the stockist to furnish within such period and in such manner as may be prescribed, a security for the payment of the tax payable by him under this Act;

Provided that no order shall be passed under this sub-section without giving the stockist an opportunity of being heard.

(7) The Prescribed Authority may, on application or otherwise, from time to time, amend the licence of a stockist.

(8) Where the liability of stockist to whom a licence has been granted under sub-section (4) to pay the tax under this Act has ceased, such licence may, on application by him, be cancelled by the Prescribed Authority in the manner as may be prescribed.

(9) A licence granted to a stockist under sub-section (4) may be cancelled by the Prescribed Authority after due notice to such stockist if it is satisfied that he has failed to pay the tax, penalty or interest payable under this Act or to furnish the security under sub-section (6);

Provided that the licence so cancelled may be restored if the stockist to whom the licence was granted pays the arrears tax, penalty and interest and furnished a receipt challan therefore;

Returns and Payment of tax.

7 (1) Every licensed stockist shall furnish returns of turnover of stock of luxuries to the Prescribed Authority, in such manner, for such period or periods and by such date or date or dates as may be prescribed.

(2) Before any licensed stockist furnishes the returns under sub-section (1) he shall in the prescribed manner, pay into a Government Treasury the full amount of tax due from him under this Act according to such returns and shall furnish along with each such returns a receipt from such Treasury, showing the payment of such amount.

Interest

8 (1) If the amount of tax payable under Section 5 in respect of any periods not paid by the Stockist referred to in Section 7 by the date prescribed under that Section, such stockist shall pay a simple interest at the rate of two perecntum for each English Calendar month of default from the first day of such month next following the date as prescribed to the last day of the month prior to the month in which such tax is fully paid or unto the month prior to the month of assessment under Section 9 in respect of such period, whichever is earlier, often so much of the amount of tax payable by him according to the return, where return is furnished, or according to such assessment where return is not furnished, as remains unpaid at the end of each such month of default.

(2) Where a stockist fails to make payment of any tax payable after assessment made under sub-section (1) of this Section by the date specified in the notice issued under Section 9 for payment thereof, he shall pay a simple interest at the

rate of two percentum for each English Calendar month of default from the first day of such month next following the date specified in such notice to the last day of the month prior to the month of full payment of such tax, or up to the month prior to the month of commencement of proceedings under sub-section (10) of Section 9, whichever is earlier, upon so much of the amount of tax due from him according to such notice as remain unpaid at the end of each such month of default.

(3) Where as a result of an order under Section 14, the amount of tax on which interest was payable this Section is modified, the interest shall be payable on the modified amount.

(4) A stockist liable to pay interest under sub-section (1) or sub-section (2) shall pay into a Government Treasury the amount of such interest in such manner and by such date or dates as may be prescribed.

(5) Notwithstanding anything contained in sub-section (1) or sub-section (2), no interest shall be payable in such cases or under such circumstances, and subject to such conditions, if any, as may be prescribed.

(6) The State Government shall in the prescribed manner, pay a simple interest at the rate of two percentum for each English Calendar month of delay in making refund of luxury tax paid in excess which arises out of an order passed under Section 4, from the first day of such manner next following the expiry of three months from the date of passing of such order to the last day of the month prior to the month in which the refund is made upon the amount of tax refundable to him according to such order.

(7) In calculating the interest payable under this Section, the amount of tax in respect of which such interest is to be calculated shall be rounded off to the nearest multiple of one hundred and for this purpose, where such amount contains as part of one hundred rupees. If such part is fifty rupees or more, it shall be increased to one hundred rupees and if such part is less than fifty rupees, it shall be ignored.

Assessment of tax, imposition of penalty and determination of interest.

9 (1) If no return is furnished a licence stockist in respect of any period by the prescribed date, or if the Prescribed Authority is not satisfied that the return furnished is correct and complete, the Prescribed Authority shall proceed in such manner as may be prescribed to assess to the best of its judgement the amount of tax from the licensed stockist in respect of a year comprising all such periods and in making such assessment, shall give the licensed stockist a reasonable opportunity of being heard and in the case of failure by a licensed stockist to submit in respect of any period a return accompanied by a receipt from a Government Treasury as required under Section 7 by the prescribed date, the Prescribed Authority may, if he is satisfied that the default was made without reasonable cause for such period, direct that the licensed shall pay, by way of penalty, in addition to the amount of tax so assessed in respect of such period, a sum not exceeding that amount.;

Provided that no penalty under this sub-section shall be directed to be paid in respect of the fact for which a prosecution under clause (c) of sub-section (1) of Section 17 has been instituted and no prosecution would be vice versa.

(2) If, upon information, the Prescribed Authority is satisfied that any stockist who has been liable to pay under Section 4 has failed to obtain licence, or has not been granted licence, the Prescribed Authority shall proceed in such manner as may be prescribed to assess to the best of its judgement the amount of tax due from such stockist in respect of any period or part thereof during which such stockist has either failed to obtain licence, or has been granted licence, after giving him a reasonable opportunity of being heard.

(3) No assessment under sub-section (1) shall be made after the expiry of two years, and no assessment under sub-section (2) shall be made after expiry of six years, from the end of the year in respect of which or part of which the assessment is made.

(4) In computing the period limited by sub-section (3) for making any assessment under sub-section (1) or sub-section (2), the period during which the Prescribed Authority is restrained from commencing or continuing any proceeding for such assessment by an order of any Court shall be excluded.

(5) Where the Prescribed Authority is satisfied that a stockist is liable to pay interest under Section 8, it shall, in such manner as may be prescribed, determine the amount of interest payable by such stockist and if, on such determina-

tion, any additional amount is found to be payable by the stockist or any excess amount is found to be refundable to the stockist, the Prescribed Authority shall issue a notice, in the prescribed manner, to such stockist directing him to pay such additional amount or informing him of the amount of excess payment, as the case may be.

(6) No determination under sub-section (5) of the interest payable under sub-section (1) of Section 8 shall be made after the expiry of one year from the date of assessment of tax under sub-section (1) in respect of period for which such determination is made.

(7) Where there is an apparent mistake in the determination of interest under sub-section (5), the Prescribed Authority may; on its own motion or upon application made by a stockist, within six months from the date of determination rectify the amount of interest payable by such stockist and issue a fresh notice in the prescribed manner.

(8) The amount of tax due from a stockist upon assessment made under sub-section (1) or sub-section (2), as the case may be, shall together with any penalty directed to be paid under sub-section (1), be paid by the stockist into a Government Treasury by such date as may be specified in a notice by the Prescribed Authority for this purpose and the due date to be so specified shall not ordinarily be less than thirty days from the date of service of such notice.

(9) The amount of interest that may become due from a stockist upon determination under sub-section (5) shall be paid by the stockist into a Government Treasury by such date as may be specified in the notice issued under the sub-section by the Prescribed Authority and the date to be so specified shall not ordinarily be less than thirty days from the date of service of such notice.

(10) Any amount of tax, penalty or interest which remain unpaid after the date specified in the notice under sub-section (8) or sub-section (9) shall be recoverable as an arrear of land revenue, as if it were payable to the Collector.

Refund **10** The prescribed Authority shall, in the prescribed manner, refund to a stockist any amount of tax, penalty or interest paid by such stockist in excess of the amount due from him under this Act, either by cash payment or by deduction from or adjustment in the amount of tax, penalty or interest due in respect of any other period.

Accounts

11 Every stockist shall maintain and keep true and up-to-date account of the quantity and value of luxuries held in stock by him and vended, supplied or distributed by him during the period as prescribed and also keep documents in support of other charges, duties and tax paid or payable by him, and if the Prescribed Authority considers that such account is not sufficiently clear or intelligible to enable him to make a proper check of the return referred to in section 7, he may require such stockist to keep such accounts as he may direct.

Production and inspection of accounts and search of premises.

12 (1) The Prescribed Authority may, subject to such conditions as may be prescribed, require any person-

(a) To produce any accounts, registers of documents before it and explain them;

(b) To furnish any information in relation to manufacture, import, use or sale and stock of luxuries and relating to any other matter, as may be deemed necessary for the purposes of this Act.

(2) All accounts, registers and documents and luxuries kept in any place of business of a stock shall, at all reasonable times, be open to inspection by the Prescribed Authority.

(3) If the Prescribed Authority, or any person appointed under sub-section (1) of Section 3 to assist it, has reason to suspect that any stockist is attempting to evade payment of tax, he may enter into and search any place of business and for reasons to be recorded in writing, seize such accounts, registers or documents of the stockist as may be necessary, for determination of hability to pay tax by such stockist or for assessment of such tax or for determination of interest or for any other purposes as may be required by or under this Act,

(4) The Prescribed Authority, or any person appointed under sub-section (1) of Section 3 shall grant a receipt for any accounts, registers or documents seized by him and shall retain any of such accounts, registers or documents only for period as may be necessary for examination thereof or for prosecution or for any other purpose of this Act:

Provided that no accounts, registers or documents seized by the Prescribed Authority, shall be retained for any period exceeding one year from the date of seizure unless such Authority records, in writing, reasons therefore, but where seizure is made by any person appointed under sub

-section (1) of section 3 to assist the Prescribed Authority, such person shall not retain any of the accounts, registers or documents seized by him under sub-section (3) for any period exceeding one year from the date of seizure unless he records, in writing, the reasons for further retention and obtains sanction of the Commissioner in writing in this behalf.

Search and seizure **13** (1) If the Prescribed Authority, or any person appointed under sub-section (1) of Section 3 to assist him has reasons to believe that a person is holding a stock of any of the luxuries manufactured by him in Meghalaya or brought by him into Meghalaya from any place outside Meghalaya in any premises and that he is attempting to evade payment of tax, such Authority, or the person appointed under sub-section (1) of Section 3 to assist it may, subject to such conditions and restrictions as may be prescribed enter into such premises and conduct search therein and seize such luxuries to secure payment of tax that may become payable on assessment under Section 9.

(2) While making seizure the Prescribed Authority or the person who seizes luxuries, shall grant a receipt thereof in the prescribed manner;

Provided that when the Prescribed Authority, or the person appointed under sub-section (1) of Section 3 to assist it, thinks it necessary not to seize such luxuries for the time being, he shall seal in the prescribed manner any room, godown or warehouse on any container found within such premises.

(3) Until the amount of tax that may be assessed under sub-section (2) of Section 9 is paid together with penalty, if any, what may be directed to be paid under sub-section (2) of Section 6 the luxuries so seized shall be retained;

Provided that where a stockist furnished a security or bank guarantee to secure payment of the tax pending determination of such tax under sub-section (2) of Section 9. The luxuries so seized shall be retained.

(4) If a stockist fails to pay the amount of tax as may become payable under Section 5 or due from him under section 9 and penalty payable under sub-section (2) of Section 6 if any within such period as may be prescribed the luxuries so seized shall subject to such condition and restrictions and in such manner as may be prescribed be sold in open auction or otherwise by the Prescribed Authority, and the sale proceeds thereof shall be remitted to a Government Treasury after deducting there from the incidental expenses if any:

(5) The amount of tax due from a stockist after assessment under section 9 together with penalty, if any that may be directed to be paid under sub-section (2) of Section 6 shall be recovered out of the sale proceeds of the luxuries sold under sub-section (4) and the balance amount of the sale proceeds if any shall be refunded to such stockist in the prescribed manner on application made by him within the period as prescribed.

Appeal, Revision, and Review.

14 (1) Any stockist may in the prescribed manner appeal to such Authority as may be prescribed hereinafter referred to as the Appellate Authority, against any order of assessment determination of interest, or imposition of penalty under Section 9 within such time as may be prescribed.

Provided that no appeal shall be entertained by the Appellate Authority unless it is satisfied that such amount of tax, interest or penalty, as the case may be, as the appellate may admit to be due from him has been paid.

(2) Subject to such rules of procedure as may be prescribed and for reasons to be recorded in writing, the Appellate Authority of any appeal under sub-section (1) may be order-

(a) Confirm, set aside or annual the assessment; or
(b) Reduce or enhance the amount of tax, or
(c) Modify any order pertaining to interest or penalty.

(3) Subject to such rules as may be prescribed and for reasons to be recorded in writing-

(a) The Prescribed Authority may, on its own motion, revise any assessment made or order passed by a person appointed under sub-section (1) of Section 3 to assist it;
(b) The Prescribed Authority may, upon application, revise any order, other than an order referred to in clause (c) and an order against which an appeal lies under sub-section (1) passed by a person appointed under sub-section (1) of Section 3 to assist it.
(c) The Board may, upon application, revise a final appellate or revisional order from an order of assessment of tax, determination of interest or imposition of penalty, under Section 9.

(4) Subject to such rules as may be prescribed and for reason to be recorded in writing-

(a) Any order of assessment or other order passed under this Act or the rules made there under by the Prescribed Authority or any person appointed under sub-section (1) of Section 3 to assist it, may be reviewed by it or the person passing such order, upon application or of its or his own motion, and

(b) The Board may review any order passed by it, either on its own motion or on application.

(5) Before any order is passed under this section, any person who is likely to be affected thereby adversely shall be given a reasonable opportunity of being heard.

Bar to certain proceedings

15 No assessment made and no order passed under this Act or the Rule made there under by the Prescribed Authority, or any person appointed under sub-section (1) of Section 3 to assist it and no order passed under this Act or the rules made there under shall be called in question in any civil court, and save as otherwise in section 14, no appeal or application for revision or review shall lie against any such assessment or order.

Power to take Evidence

16 The Board, the Prescribed Authority or any person appointed under sub-section (1) of Section 3 to assist the Prescribed Authority shall, for the purpose of this Act, have the power as are vested in a court under the Court of Civil Procedure, 1908, (Central Act 5 of 1908) when trying a suit, in respect of the following matters, namely:-

(a) Enforcing the attendance of any person and examining him on oath or affirmation;

(b) Compelling the production of documents; and

(c) Issuing commissions for the examination of witness; and any proceeding under this Act before the Board, the Prescribed Authority or any person appointed under sub-section (1) of Section 3 to assist the Commissioner shall be deemed to be a judicial proceeding within the meaning of Section 193 and Section 228 and for the purpose of Section 196 of the Indian Penal Code (Central Act 45 of 1860).

Offences, penalties and prosecution.

17 (1) Whoever-

(a) Fails to furnish the security demanded under sub-section (6) of Section 6;

(b) Fails to pay the full amount of tax payable for any period in accordance with the provisions of Section 7;

(c) Fails without reasonable cause to furnish return under Section 7;

(d) Submit false return;

(e) Fails to make payment of interest payable under sub-section (1) of Section 8;

(f) Fails to comply with provision of Section 11; or

(g) Refuses to comply with any requirements under sub-section (1) of Section 12; shall be punishable with simple imprisonment which may extend to six months or with fine or with both and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of continuance of the offence.

(2) Whoever holds a stock of luxuries in contravention of the provisions of sub-section (1) of Section 6 shall be punishable with imprisonment which may extend to one year or with minimum fine of fine thousand rupees or with both and when offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of continuance of the offence.

(3) Whoever obstructs the Prescribed Authority or any person appointed under sub-section (1) of Section 3 to assist it making inspection, search or seizure under Section 12 or Section 13, shall be punishable with imprisonment of either description for a term which may extend to three months or with fine which may extend to five hundred rupees or with both.

(4) Whoever abets any of the offences referred to in sub-section (2) or sub-section (3) shall, if the act abetted is committed in consequence of the abetment, be punished with the punishment provided for the offence.

(5) In any prosecution for an offence under this Act which require a culpable mental state on the part of the accused, the court shall presume the existence of such culpable mental until the contrary is proved.

Explanation:- For the purpose of the sub-section. “Culpable mental state” shall include intention, motive, knowledge of a fact and belief in, or reason to believe, a fact.

(6) No court shall ‘take cognizance of any offence under sub-section (1) sub-section (2), sub-section (3) or sub-section (4) or the rules made under this Act except with the previous sanction of the Prescribed Authority and no court inferior to the court of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try such offence.

(7) The offence punishable under sub-section (1), sub-section

(2) or sub-section (4) shall be cognizable and bailable and the offence punishable under sub-section (3) shall be cognizable and non-bailable.

Liability to prosecution.

18 i) Where an offence under this Act has been committed by a stockist every person at the time the offence was committed, was in charge of the business of the stockist and was responsible to the stockist for the conduct of the business of the stockist as well the stockist, shall be deemed to be guilty of the offence and shall be proceeded against and punished accordingly;

Provided that noting contained in this sub-section shall render any such person liable to any punishment provided under this Act, if he proves that the offence was committed without his knowledge or that exercised all due diligence to prevent the commission of the offence;

ii) Notwithstanding anything contained in sub-section (1), where an offence under this Act, has been committed by a stockist, being a company within the meaning of the Companies Act, 1956 and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer, as the case may be, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Compounding of offences

19 (1) Subject to such conditions as may be prescribed, any person alleged to have committed an offence referred to in clause (f) or clause (g) of sub-section (1) or sub-section (2), of Section 17 may, either before or after the commencement of any proceedings in respect of such offence, at his option, compound such offence by paying to Prescribed Authority such sum, not exceeding twenty thousand rupees, as may be determined by the Prescribed Authority.

(2) On full payment of such sum as may be determined by the Commissioner under sub-section (1);

(a) No proceeding shall be commenced against the person as aforesaid; or

(b) If any proceedings have already been commenced against such person, such proceedings shall not be proceeded with;

(c) If such person undertakes to comply with the requirements of the provisions contained in sub-section (1) of Section 6, Section 11 or sub-section (1) of Section 12, as the case may be, within such period as the Prescribed Authority may direct.

Power to make Rules **20** (1) The State Government may, by notification, make Rules for carrying out the provisions of this Act.

(2) In particular, and without prejudice to the generally of the foregoing power, such Rules may provide for all or any of the following matters, namely:-

(a) The procedure for and other matters (including provisions of payment of fees) incidental to, the disposal of appeal, revision and review under Section 14;

(b) Any other matter which may be, or is required to be, prescribed under this Act.

(3) In making any Rule, the State Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees and when the offence is a continuing one, with a daily fine not exceeding twenty five rupees during the continuance of the offence.

Power to **21** If any difficulty arises in giving effect to any of the provision of this Act, the State Government may, by order, do anything which appears to it to be necessary or expedient of the purposes of removing the difficulty:

Provided that no such order shall be made after expiry of a period of two years from the date of commencement of this Act.

SCHEDULE

[See Clause (c) and (g) of Section 2]

1. Cigarettes and Cigars.

Shri L. M. Sangma
Deputy Secretary
Government of Meghalaya.
Law Department, Shillong.

The 14th Match, 2005

No. LL(B). 53/2002/314- The Meghalaya Value Added Tax Act 2003 (Act No.2 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 2 OF 2005.

Assented by the President of India on 25th February 2005. Published in the Gazette of Meghalaya *Extra-Ordinary* issued dated 4th Match, 2005.

THE MEGHALAYA VALUE ADDED TAX ACT, 2003

AN

ACT

To provided for and consolidate the Laws relating to lavy of Value Added Tax on Sales or Purchase of goods in the State of Meghalaya:

Be it enacted by the Legislature of the State of Meghalaya in the Fifty-fourth Year of the Republic of India as follows:

1. Short title extent and commencement:-
   - i) This Act may be called the Meghalaya Value Added Tax Act, 2003
   - ii) It extends to the whole of Meghalaya.
   - iii) It shall come into force on such date as the State Government may by notification in the Official Gazette appoint and different dates may be appointed for different provisions.
2. Definitions:- In this Act, unless the context otherwise requires:
   - i) "Act" means the Meghalaya Value Added Tax Act 2003
   - ii) "Appellate Authority" means the Authority authorized by the State Government under Section 27.
   - iii) "Appellate Tribunal" means the Tribunal authorized by the State Government under section 29:
   - iv) "Appointed Day" means the day on which the Act comes into force.
   - v) "Assistant Commissioner" means Assistant Commissioner of Taxes appointed under sub-section (1) of Section 25 or deemed to have been appointed under Section 116:
   - vi) "Assesses" means any person by whom tax or any other sum of money is payable under this Act and includes every person in respect of whom any proceedings under this Act have been taken for the assessment of tax payable by him.
   - vii) "Assessing Authority" means any person not below the rank of Superintendent of Taxes authorised by the Government, or by any authority empowered by the Government to make any assessment under this Act.

viii) "Board" means Meghalaya Board of Revenue constituted under the Meghalaya Board of Revenue Act or under any statutory modification or re-enactment thereof:

ix) "Business" includes

i) Any trade, commerce or manufacture or execution of work contract or any adventure or concern in the nature of trade, commerce, manufacturer whether or not such trade, commerce, manufacture or execution of works contract or adventure or concern is carried on with the motive to make gain or profit and whether or not any gain or profit accuses from such trade commerce, manufacture, execution of works contractor adventure or concern and:

ii) Any transaction in connection with or incidental or ancillary to such trade commerce, manufacture, execution or work contract, adventure or concerns:

x) "Business Premises" means any place where a dealer or a transport purchases, sells, transport, books or delivers goods and include such place where the stores, processes produces or manufacture goods or keeps books of accounts, any vehicles or vessel or any other carrier where in the goods are stored as used for transporting the goods:

xi) "Commissioner" means Commissioner of Taxes appointed under sub-section (1) of Section 25 or deemed to have been appointed under Section 116:

xii) "Capital Goods" means plant machinery and equipment used in the process of manufacturing excluding civil structures as may be prescribed:

xiii) "Casual Trader" means a person who whether as principal, agent or in any capacity, has occasional transactions involving buying, selling, supplying or distributing goods in the State. Whether for cash or for deferred payment or for commission, remuneration or other valuable consideration:

xiv) "Declared Goods" means the good declared to be of special importance in inter State trade or commerce under section 14 of the Central Sales Tax Act 1956 (Central Act 74 of 1956)

xv) "Deputy Commissioner" means Deputy Commissioner of Taxes appointed under sub-section (1) of Section 25 or deemed to have been appointed under Section 116:

xvi) "Dealer" means any person who carries on (Whether regularly or otherwise) for cash for commission or for remuneration or for deferred payment or for other valuable consideration within the State of Meghalaya, the business of:

(a) Transferring property in goods otherwise than in pursuance of any contract. Or

(b) Transferring property in goods (whether as goods or in some other form) involved in the execution of any works contract. Or

(c) Delivering goods on hire purchase or any system of payment in instalment. Or

(d) Transferring the right to use goods for any purpose (whether or not for any specified period): or supplying by way of as part of any service or in any manner of goods being food or any other article for human consumption or any drink (whether or not intoxicating): or

(e) Being an association (whether incorporated or not) or body of persons supplying to its members any goods, and Dealer also includes:

(1) A local authority, a body corporate, a company, any co-operative society or other society or a club, a firm, a Hindu undivided family or other association of persons which carries on such business:

(2) A commission agent, a broker, a factor, a deleredere agent, an auctioneer, a mercantile agent by whatever name called who carries on business within the State.

(3) An agent of a non resident dealer or a local branch of a company or an association of person, whether incorporated or not, situated outside the State carry on such business within the State: and

(4) A department, or undertaking or enterprise of the Government of any State or Union Territory or of the Government of India.

xvii) "Goods" means all kinds of movable property other than newspaper, actionable claims, stock shares, or securities and includes livestock, all materials, articles, commodities involved in the execution of any works contract, case or hire purchase or those to be used in fitting out, improvement or repair of movable property.

xviii) "Government" means the State Government.

xix) "Input Tax" means tax payable by the purchasing dealer to the seller.

xx) "Manufacture" with all its grammatical variation cognate expression means producing, making extracting, altering, ornamenting, finishing, assembling or otherwise processing, treating or adapting any good but does not include any such process or mode of manufacture as may be prescribe:

xxi) "Non-resident Dealer" means a dealer who effects purchases or sales of any goods in Meghalaya but who has a no fixed of business or residence in Meghalaya:

xxii) "Official Gazette" means the Meghalaya Gazette:

xxiii) "Output Tax" in relation to any person means the tax charged in chargeable in respect of sale or supply of goods made by the person:

xxiv) "Persons" includes an individual, a joint family, a company, a firm, an association of persons of a body of individuals, whether incorporated or not: the Central Government of the State Government or the Government of any other State or Union Territory in India and a local authority:

xxv) "Prescribed" means prescribed by the rules made under this Act.

xxvi) "Purchase" means any transfer of property in goods to the person making the purchase for cash or deferred payment or other valuable consideration but does not include a transfer by way of mortgage, hypothecation, charge or pledge.

xxvii) "Purchase Price" means the amount of valuable consideration paid or payable by a person for the purchase of any goods less any sum allowed as cash discount, commission or commercial rebates granted at the time of delivery of such goods but including cost of freight or cost of delivery or the cost of installation, insurance charges or any sum charged for anything done by the seller in respect of the goods at the time of, or before delivery thereof, other than interest if separately charged.

xxviii) "Registered Dealer" means a dealer registered under this Act.

xxix) "Reverse Tax" means that portion of input tax of the goods for which credit has been availed but such goods are used subsequently for any purpose other than resale or manufacture of taxable goods or execution of work contract or used as containers or packing materials within the State.

xxx) "Resale" means a resale of purchased goods:

- i) In the same form in which they were purchased: or
- ii) Without using them in the manufacture of any goods: or
- iii) Without doing anything to them, which amount to, or results in a manufacture:

xxxi) "Rules" means the rule framed under this Act:

xxxii) "Sale" with all its grammatical variations and cognate expression means every transfer of the property in goods, other than by way of mortgage, hypothecation, charge or pledge by one person to another in the course of trade or business for cash, deferred payment or other valuable consideration and includes:-

(a) Transfer otherwise than in pursuance of a contact of property in goods for cash, deferred payment or other valuable consideration:

(b) Transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract:

(c) Delivery of goods on hire purchase or any other system of payment by instalments:

(d) A transfer of the right to use any goods for any purpose, whether or not for specified period, for cash, deferred payment or any other valuable considerations:

(e) A transfer of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or any other valuable consideration:

(f) A supply, by way of or as part of any service or in any other manner whatsoever of goods being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service is for cash, deferred payment or other valuable consideration:

(g) A transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment other valuable consideration, and transfer, delivery or supply of any good shall be deemed to be sale of those goods by the person making the transfer, delivery or supply and purchase of those goods by the person to whom such transfer, delivery or supply is made, but does not include a mortgage, hypothecation, charge or pledge.

Explanation-

(a) A sale or purchase of goods shall not be deemed to have taken place inside the State if the goods are sold:

i) In the course of inter-State trade or commerce; or

ii) Outside the State of Meghalaya; or

iii) In the curse of import or export of goods;

(b) Where there is a single contract of sale or purchase of goods situated of more places than one the provisions of this Exploration shall apply as if there were separate contract in respect of the goods at each of such places;

xxxiii) “Sale Price” means the amount of valuable consideration paid or payable to a dealer for the sale or supply of goods, less any sum allowed as cash discount according to ordinary trade practice, but including any amount charged for anything done by the dealer with or in respect of the goods at the time of or before delivery thereof other than;

i) The cost or freight or delivery where such cost is separately charged; or

ii) The amount representing the costed labour in the execution of any works contract, where such cost of labour shall be determined on the basis of specification detailed to that effect in the deed of contract or in the absence of such specification on the basis of dealer's accounts produced to the Commissioner's satisfaction or in the case the Commissioner is not satisfied with either of the aforesaid, in the manner as may be prescribed; or

iii) Amount of tax paid or payable by the purchaser provided that where the amount of tax is not separately indicated in the tax invoice, the amount of tax shall be calculated by multiplying the sale price inclusive of "Tax fraction" which shall be calculated in accordance with formula.

$$\frac{R}{r2 + 10}$$

Where 'r' is the percentage rate of tax applicable to the sale.

xxxiv) "State" means the State Meghalaya;

xxxv) "Tax" means tax payable under this Act;

xxxvi) "Tax Invoice" means a document listing the goods sold with the price, quantity, value and VAT due issued by a taxable person to another taxable person;

xxxvii) "Tax Point" means the date on which a taxable is required to account for the tax on the sale made by him;

xxxviii) "Taxable Goods" means goods taxable under this Act;

xxxix) "Taxable Person" means a person who is registered or is liable to be registered for VAT and liable to pay tax under this Act;

xl) "Taxable Sale" means sale which is taxable under the provisions of this Act.

xli) "Transporter" means any person who for the purpose of or in connection with or incidental to or in the course or his business transports or causes to transport goods, or holds in custody for delivery to any person after transportation and includes railway, shipping company, and cargo terminal and courier service;

xlii) "Turnover of Purchases" means the aggregate of the amount of purchase price paid and payable by a dealer in respect of any purchase of goods made by him during a given period, after deducting the amount of:-

(a) Purchase price, if any, refunded to the dealer by the seller in respect of any goods purchased from the seller and returned to him within the prescribed period; and

(b) Deposit, if any, refunded in the prescribed period to the dealer by the seller in respect of any goods purchased by the dealer;

xliii) "Turnover of Sales" means the aggregate of the amount of sale price received and receivable by a dealer in respect of any sales of goods made during a given period after deducting the amount of:-

(a) Sale price, if any, refunded by the seller, to a purchaser in respect of any goods purchased and returned by the purchaser within the prescribed period; and
(b) Deposit, if any refunded in the prescribed manner by the seller to a purchaser in respect of any goods sold by the dealer;
(c) And includes, where the Registration Certificate is cancelled, the amounts in respect of sale made before the date of the cancellation on order received or receivable after such date;

xliv) "Value Added Tax" means a tax on sales or purchases levied under this Act;

xlv) "Works Contract" means and includes any agreement for carrying out for cash or for deferred payment or for any other valuable consideration the building construction, manufacture, processing, fabrication, erection, installation, laying, fitting out, improvement, modification, repair or commissioning of any movable or immovable property;

xlvi) "Year" means financial year; and

xlvii) "Zero rating" means zero rate of tax is to be imposed on the commodities against which rebate should be given for input taxes paid.

CHAPTER II
INCIDENCE AND LEVY OF TAX

Incidence Tax 3.

(1) Liability:- Subject to other provisions of this Act, every dealer:-
(a) Whose turnover during the year immediately preceding the commencement of this Act;
  i) Exceeded the taxable quantum; or who was
  ii) Liable to pay tax under any of the laws repealed by this Act or Central Sales Tax Act, 1956
(b) To whom clause (a) does not apply and

i) Whose turnover calculated from the commencement of any year first exceeds within such year the taxable quantum; or

ii) Who has become liable to pay tax under the Central Sales Tax Act, 1956; or

iii) Who is registered as a dealer under the Central Sales Tax Act, 1956 or under this Act at any time after the commencement of this Act; shall be liable to pay tax in accordance with the provisions of this Act.

(2) Date of liability:- The dealer shall be liable to pay tax on all sales effected by him and

(a) In case of clause (a) of sub-section (i) with effect from the date of commencement of this Act.

(b) In case of sub-clause (i) of clause (b) of sub-section (1) with effect from the date immediately following the day on which he becomes so liable or date or resignation under this Act, whichever is earlier

(3) Continuation of liability:- Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until the expiry of three consecutive years during which his turnover has remained below the taxable quantum and on the expiry of such period his liability to pay tax shall cease.

Provided that any dealer whose liability to pay tax under this Act, ceases, may apply for the cancellation of his certificate of registration, and on such cancellation, his liability shall cease.

(4) Re-commencement of liability:- Every dealer whose liability to pay tax under this Act, has ceased under sub-section (3) or whose certificate or registration has been cancelled, shall, if his turnover calculated from the commencement of any year including the year, in which the registration has been cancelled, again exceeds the taxable quantum on any day within such year, be liable to pay such tax with effect from the date immediately following the day on which his turnover again exceeds the taxable quantum, on all sales effected by him after that day.

(5) Taxable quantum:- For the purpose of this Act, "Taxable Quantum" means in relation to any dealer who:-

(a) Manufacturers or imports for sale any goods into Meghalaya on his own behalf or on behalf of his principal:- Nil

(b) Is engaged in any other business other than clause (a) above. Rs. 1 (one) lakh.

Explanation:- For the purpose of computation of tax quantum, the turnover of sales effected by a sale dealer shall be taken into account irrespective of whether such sales are taxable under this Act or not.

(6) A dealer who deals exclusively in one or more classes of goods specified in the Schedule to be notified under this Act shall not liable to pay any tax under this Act.

For their purpose of calculating the gross turnover to determine the liability to pay under the Act.

(a) Except as otherwise expressly provided, the turnover of all sales or as the case may be, the turnover of all purchases shall be taken, whether such sales or purchases are taxable or not, and
(b) The turnover shall include all sales purchases made by a dealer on his own account and also on behalf of principal whether disclosed or not.

4. Tax payable by a dealer or a person:- Subject to the provision of this Act and to any rules or notification there shall be paid by every dealer or, as the case may be every person who is liable to pay under this Act, the tax or taxes leviable in accordance with the provisions of this Act.

5. Levy of Value Added Tax on goods specified in the Schedule appended to this Act:-

(1) Subject to the provision of this Act, and Rules, there shall be levied a tax on the turnover of sales of goods specified in the Scheduled to be notified in the Official Gazette at the rate set out against each of such goods in the Schedule to be notified.

(2) Taxable turnover of sales in relation to a dealer, liable to pay tax on sale of goods under sub-section (1) of section 3 shall be a part of the gross turnover of sales during any period which remains after deducting there from:

(a) Sales of goods declared as exempt from tax in schedule to be notified;
(b) Sales of goods which are shown to be satisfaction of the Commissioner to have taken place-
   i) In the course of inter-State trade or commerce, or
   ii) Outside Meghalaya, or
   iii) In the course of the import of the goods into or export of the goods out of the territory of India.

Explanation:- Section 3,4 and 5 of the Central Sales Tax Act, 1956 shall apply for determining whether or not a particular sale or purchase has taken place in the manner indicated in sub-clause (i), sub-clause (ii) or sub-clause (iii).

(c) In case of turnover of sales in relation to works contract, the charges towards labour services and other like charges and subject to such conditions as may be prescribed;

Provided that in the cases where the amount of charges towards labour, services and other like charges in such contract are not ascertainable from the terms and conditions of the contract, the amount of such charges shall be calculated at the prescribed percentage.

(d) Such other sales on such conditions and restrictions as may be prescribed.

6. Purchase tax payable on purchase of certain goods:- Subject to other provision of this Act, every dealer liable to pay tax under the Meghalaya Purchase Tax Act repealed by this Act, shall, with effect from the appointed day for the purpose of this section, be liable to pay under this Act on all purchase of goods specified in the Schedule to be notified on the last point of purchases within the State at the rate set out against each of such goods in such Schedule;

Provided that no tax shall be levied under this section if the gods purchased are used or consumed in the execution of work contract or in the manufacture of taxable goods which are in fact sold.

7. Levy of tax on containers and packing materials:- Where any goods are packed in any container or packing materials in which such goods are packed shall be deemed to have been sold or purchased along with the goods and the tax under section 5 or section 6 shall be levied on the sale or purchase of such container or packing material at the rate of tax, if any, applicable to the sale, or as the case may be, the purchase of the goods itself.;

Provided that no tax under section 5 or section 6 shall be levied where the container or packing material is sold or purchased along with the goods declared as exempted from tax under this Act.

8. Exemption: - (1) (a) The sale of goods in the Schedule to be notified in the Official Gazette shall be exempt from tax subject to conditions and exceptions set out therein.

(b)Supplies between Special Economic Zones;

(2) The following shall be zero rated sales for the purpose of this Act and shall be eligible for input tax credit;

(a) export from India;

(b) sales to Special Economic Zones;

(c) supplies from Domestic Tariff Area to Export Orientated Unit Electronic Hardware Technology Park/Software Technology Park Units for the purpose export only.

9. Output Tax:- (1) Output tax in relation to a registered dealer means the tax payable under this Act in respect on any sale of goods by that dealer in the course of his business.

(2)Subject to the provisions of section II, a dealer shall be liable to pay the output tax under this Act which shall be levied on the taxable turnover at the rates and subject to such conditions as may be prescribed from time to time.

10. Input tax: - Input tax in relation to a registered dealer means the tax charged under this Act by the selling dealer to such dealer on the sale to him of any goods for resale or use in manufacturing or processing of goods for sale.

11. Input tax credit:- (1) Subject to other provisions of this section, there shall be input tax credit of the amount of tax paid or payable by registered dealer in respect of his purchase of taxable goods for resale in Meghalaya or for use by him directly in the manufacture of taxable goods in Meghalaya and containers and other materials for the packing of such goods or inputs thereof in Meghalaya for sale in Meghalaya against the amount of tax or payable by him under this Act on the sales of taxable goods in Meghalaya.

Explanation:- No input tax credit shall be available to a registered dealer for tax paid or payable at the time of purchase of goods if such goods are not sold because of any theft, loss or destruction for any reason, including natural calamity, and if a dealer has already taken any input tax credit against purchase of such goods there shall be reverse tax credit at the end of the month in which such goods are stolen, lost or destroyed.

(2)A registered dealer who intends to claim input credit under sub-section (i) shall, for the purpose of determining the amount of input tax credit maintain accounts, evidence and such other records as may be prescribed in respect of the purchases and sales made by him in Meghalaya.

(3) Subject to other provisions of this sub-section, a registered dealer who has claimed input tax credit on his purchases and intends to sell goods in Meghalaya will get his input tax credit reversed on the date of transfer of such goods to such other dealer and shall issue a certificate, as may be prescribed in favour of such dealer certifying the amount of input tax credit against purchase of such goods or purchases f input thereof, as the case may be, in Meghalaya and the agent shall be entitled to get the credit of the same.

(4) No input tax credit under this section shall be allowed to a registered dealer against his purchases unless the amount of tax has been separately charged and shown in the tax invoice issued to him by a registered dealer from whom purchases of such goods have been made.

(5) No input tax credit under this Section shall be allowed to a registered dealer in respect of tax paid under Section-6

6) Subject to sub-section (7) an input tax credit cannot be claimed by the registered dealer unless the registered dealer has an original tax invoice for the relevant supply of purchases.

(7) Where a registered dealer fails to produce the original tax invoice evidencing the input tax paid, the Commissioner may, subject to such restrictions and conditions as may be prescribed. Allow an input tax credit for the period in which the credit arises if the Commissioner is satisfied.

(a) That the failure produce tax invoice is not due to any fault of the dealer, and

(b) That the amount of input tax claimed by the registered dealer is correct.

(8) Subject to other sub-sections of this section, input tax credit referred to in sub-section (1) in relation to a period shall be determined as follows:- The input tax credit is the aggregate of input tax paid or payable by the dealer in relation to a period less.

i) Input tax paid or payable in respect of goods returned or rejected by him during such period.

ii) Input tax paid or payable in respect of goods taxable under this Act or inputs used for manufacturing of such goods, as the case may be disposed of otherwise than by way of sale.

(9) Notwithstanding anything contained in any sub-section of the section:

(a) The amount of input tax credit shall not include tax paid or payable in other States or Unions Territories on goods brought into Meghalaya from outside the State.

(b) No input tax credit shall be allowed against tax paid or payable on goods remaining unsold at the time of stoppage or closure of business and if a dealer has already taken any input tax credit against purchase of such stock of goods, there shall be reverse tax credit on the date of stoppage of closure of such business.

(c) No input tax credit on tax paid or payable in Meghalaya on purchase of goods or inputs used in manufacturing of goods in Meghalaya and subsequently sent to other States or Union Territories otherwise than by way of sale shall be available.

Provided that if a dealer has already taken input tax credit either in full or in part, there shall be a reverse credit against each such transfer in the manner as may be prescribed.

(d) No input tax credit shall be allowed against tax paid or payable on such purchase and under such terms and conditions as may be prescribed.

(e) For the purpose of determining the amount of input tax to be reverse under this section, any one of the methods as may be prescribed will be applied.

12. Reverse tax credit:- If goods are purchased intended for use specified in sub-section (1) of Section 11 and are subsequently used fully or partly for purpose other those specified

under the said sub-section, the input tax credit availed at the time of such purchase, calculated in such manner as may be prescribed, shall be reduced from the tax credit for the period which the said utilisation otherwise has taken place.

13. Net tax credit:- The net tax credit to which a registered dealer is entitled shall be determined by the following formula, namely:-

Net tax credit=A+B+C
Where

A= the amount of input tax credit the dealer is entitled to under sub-section (1) of section 11.

B= outstanding credit brought forward as determined under clause (1) of section 11 from the previous period or under sub-section (2) of section 19.

C= reverse tax credit as determined under section 12

14. Input tax credit exceeding tax liability:- (1) If a registered dealer's (other than an exporter) input tax credit determined under section 11 for a period exceed tax liability for that period, the excess may be set off against any outstanding tax under this Act.
(2)The excess input tax credit after adjustment under sub-section (1) of Section 11 may be carried forward as an input credit to the following period or periods.

15. Adjustment of input tax credit:- Where any purchaser, being a registered dealer, has been issued with a credit note or debit note in terms of sub-section (1) of section 20 or if he returns or rejects goods purchased as a consequence of which the input tax credit availed by him in any period in respect of which the purchase of goods relates becomes less or excess, he shall compensate such less credit or excess credit by adjusting the amount of tax credit allowed to him in respect of the tax period in which the credit note has been issued or goods are returned subject to conditions as may be prescribed.

16. Burden of proof:- In respect of any sale or purchase effected by a dealer, the burden of proving that he is liable to any tax under section 6, section 7 or that he is eligible to input tax credit under section 11 shall be on him.

17. Levy of presumptive tax on registered retailers:- All registered retailers whose gross turnover of sales does not exceed rupees five lakhs, subject to such conditions and restrictions as may be prescribed, shall pay in lieu of the tax as specified under section or section 6 a tax at such percentage of the entire taxable turnover of such sales and purchase as the Government may, by order, notify subject to the condition that no input tax credit shall be available to such dealers;

Provided that payment of tax under this section shall not apply to a registered retail dealer who imports goods from outside the State for the purpose of carrying out his business;

Provided further that a registered retail dealer may, by exercising option in the prescribed manner, elect to pay tax as specified under section 5 or section 6 of this Act in lieu of the provisions of this section.

18. Net tax payable by the dealer: - (1) For the purpose of calculating net tax payable by a registered dealer for a period, the input tax credit as determined under sub-section (1) of section 11 shall be allowed set off against the tax by the registered dealer in respect of all taxable sales other than sales, as may be prescribed, made during that period.

(2)Subject to provisions of section 11, the net tax payable by a registered dealer for a period is to be calculated according to the following formula namely;

Where 'A' is the aggregate of the tax payable by the registered dealer during the period and 'B' is the total input tax credit for the period.

(3) If the said opening stock of goods.

(a) has suffered tax under the Meghalaya Finance (Sales Tax) Act, and

(b) is intended to be used for the purposes specified in sub-section (1) of Section 11.

19. The amount of tax suffered under this Act mentioned in clause (a) on such opening stock, in such manner and subject to such condition and restriction and up to the extent as may be prescribed, shall be credited to the dealer and can be availed as outstanding credit brought forward in terms of section 13 in the first tax period after the commencement of this Act.

Provided that no tax credit under this section shall be allowed unless:-

(a) The dealer has in his possession, sale vouchers issued by a dealer registered under the Meghalaya Finance (Sales Tax) Act against the purchases of the said goods; and

(b) The amount of tax the goods have suffered at the first point is indicated separately on the said vouchers.

(4) No tax credit under sub-section (2) stock for which under sub-section (2) the Commissioner may, after providing the dealer an opportunity of being heard direct him to pay a penalty equal to twice the amount of tax credit so claimed.

(4) If the Commissioner is satisfied that a dealer:

(a) Has claimed tax credit for stock for which he is not entitled for claiming tax credit as per the provisions of sub-section (2) and sub-section (3); or
(b) Has claimed excess tax credit than allowed under sub-section (2) the Commissioner may, after providing the dealer an opportunity of being heard direct him to pay a penalty equal to twice the amount of tax credit so claimed.

20. (1) Credit and debit notes:- (1) Where a tax invoice has been issued and the amount shown as tax charged in the tax invoice exceeds the tax chargeable under this Act in respect of that sale, the registered dealer making the sale shall provide the purchaser with a credit note containing the requisite particulars as prescribed.

(2)Where tax invoice has been issued and the tax chargeable under this Act in respect of the sale exceeds amount of tax charged in that tax invoice, the registered dealer making the sale shall provide the purchaser with a debit note containing the requisite particular as prescribed.

(3) In case of goods returned or rejected by the purchaser, a credit note shall be issued by the selling dealer to the purchaser and a debit note will be issued by the purchaser to the selling dealer containing particulars of the transaction as prescribed.

CHAPTER III
LIABILITY IN SPECIAL CASES

21. Liability to pay in case of death- (1) Where a dealer, liable to pay tax under the Act, dies then:-

(a) If the business carried on by dealer is continued after his death by his legal representative or any other person, such legal representative or other person shall be liable to pay tax including any penalty, sum forfeited and interest due from such dealer under this Act or under any earlier law, in the like manner and to the same extent as the decreased dealer, and

(b) If the business carried on by the dealer is discontinued whether before or after his death, his legal representative shall be liable to pay out of the estate of the decreased, in the like manner and to the same extent as the decreased dealer would have been liable to pay if he had died, the tax including any penalty, sum forfeited and interest due from such dealer under this Act, or under any earlier law, whether such tax including any penalty, sum forfeited and interest has been assessed before his death but has remained unpaid, or is assessed after his death.

(2)Where a dealer, liable to pay tax under this Act, is a Hindu Undivided family and the joint family property is partitioned amongst the members or group of members, then each member or group of members shall jointly and severally liable to pay the tax including and penalty, sum forfeited and interest due from the dealer under this Act or under any earlier lay up to the time of the partition, whether such tax including and penalty sum forfeited and partition.

(3) Where a dealer liable to pay tax under this Act, is a firm, and the firm is dissolved, and then every person who a partner shall be jointly and severally liable to pay to the extent to which he is liable under section 23, the tax including any penalty, sum forfeited and interest due from the firm under this Act or under any earlier law, up to the time of dissolution, whether such tax including any penalty, sum forfeited and interest has been assessed before such dissolution but has remained unpaid or is assessed after dissolution.

(4) Where a dealer, liable to pay tax under this Act, transfers or otherwise disposes of his business in whole or in part or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof by any other person, the dealer and the person succeeding shall jointly and severally be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer under this Act or under any earlier law, up to the time's of such transfer, disposal or change, whether such tax including any penalties, sum forfeited and interest has been assessed before such transfer, disposal or change but has remain unpaid is assessed thereafter.

(5) Where the dealer, liable to pay tax under this Act:-

Is the guardian of a ward on whose behalf the business is carried out by the guardian or is trustee who carry on the business under a trust for the beneficiary, then, if the guardianship or the trust is terminated, the ward or, as the case may be, the beneficiary shall be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer up to the time of the termination of the guardianship or trust whether such tax including any penalty, sum forfeited and interest has been assessed before the termination of the guardianship or trust, but has remain unpaid, or is assessed thereafter.

(6) Where a dealer is liable to pay tax under this Act, is succeeded in the business by any person in the manner described in clause (a) of sub-section (1) or in sub-section (4) then such person shall be liable to pay tax on the sales or purchases of goods made by him on and after the date of succession add shall (unless he already holds a certificate of registration) within sixty days thereof apply for registration.

22. Certain agents liable to tax for sales on behalf of principal- (1) Where any persons sells or purchases any taxable goods on behalf of his principal then such person and his principal shall both be jointly and severally liable to pay taxes on the turnover of such sales of purchases.

(2) If the principal on whose behalf commission agents have sold or purchased any goods, shows to the satisfaction of the Commissioner that the tax has been paid by the commission agents on such goods under sub-section (1), the principal shall not be liable to pay the tax against in respect of the same transaction.

(3)Where a manager or agent of a non-resident dealer sells or purchases any goods on behalf of a non-resident dealer in State, then the non-resident dealer and the manager or agent residing in the State, shall be jointly and severally liable to pay tax on the turnover of such sales or purchases;

Provided that, if the non-resident dealer shows to the satisfaction of the Commissioner that the tax payable in respect of such sale or purchases has been paid by the manager or agent residing in the State, then the non-resident dealer shall not be liable to pay tax in respect of the same transaction.

23. Liability of partners:- (1) Notwithstanding anything contained in the Indian Partnership Act, 1932 or any contract to the contrary, where any firm is liable to pay tax under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payments and according any notice or order under this Act may be served on any person who was a partner during the relevant time whether or not the firm has been dissolved and all the provisions of this Act shall apply accordingly.

(2) Where any such partner retires from the firm, he shall be liable to pay the tax, penalty, sum forfeited and interest remaining unpaid at the time of his retirement and any such amount due up to the date of retirement though un-assessed at that date.

24. Amalgamation of companies:- (1) When two or more companies are to be amalgamated by the order of a Court or the Central Government and the order it to take effect from a date earlier to the date of the order and any two or more such companies have sold or purchased and goods to or from each other in the period commencing on the date from which the order is to take effect and ending on the date of the order, then such transaction of sale and purchase will be included in the turnover of sales or of purchases of the respective companies and will be assessed to tax accordingly.

(2) Notwithstanding anything contained in the said, for all the purposes of this Act, the said two or more companies will be treated as distinct companies and will be treated as such for all periods up to the date of the said order and the registration certificates of the said companies will be cancelled, where necessary, with effect from the date of the said order.

(3) Words and expressions used in this section, but not defined, will have the respective meanings to those in the Companies Act, 1956.

CHAPTER IV

TAXING APPELLATE AND REVISIONAL AUTHORITIES AND ENFORCEMENT BRANCH

25. Sales tax authorities - (1) For carrying out the purpose of this Act, the State Government may be notification appoint a person to be the Commissioner of Taxes, together with such other persons to assist him as it thinks fit and may specify the area or areas over which they shall exercise jurisdiction.

(2) Persons appointed under sub-section (1) shall exercise such powers as may conferred and perform such duties as may be required by or under this Act.

26. Delegation of Commissioner's powers - (1) Subject to such restriction and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act to any person appointed to assist him under sub-section (1) of section 25.

(2) Notwithstanding anything contained in sub-section (1), the Commissioner may transfer any case or matter from any person appointed under sub-section (1) to assist him to any other person so appointed whether such other person has jurisdiction over the area to which the case or matter relates or not, provided he is otherwise competent to deal with such case or matter in exercise or performance of the powers or duties referred to under this sub-section.

27. Appellate Authority: - The State Government may authorize an officer, not below the rank of an Assistant Commissioner of Taxes appointed under the sub-section (1) of Section 25 to exercise the powers and perform the functions of the Appellate Authority under section 65.
28. Revisional Authority - The Commissioner of Taxes appointed under sub-section (1) of Section 25 shall not exercise the powers and performs the functions of the Revisional Authority under section 66 and section 67.
29. Appellate Tribunal- The Meghalaya Board of Revenue shall functions as Appellate Tribunal.
30. Enforcement Branch - (1) With effect from the appointed day, the Enforcement Branch constituted under the Meghalaya Sales Tax Act shall be deemed to have been constituted under this Act for discharging the functions referred to in sub-section (3) of this

(2) The officers of the Enforcement Branch shall work under the direction of the Assistant Commissioner of Taxes subject to over all control of the Commissioner of Taxes.

(3) The Enforcement Branch on information or of its over motion or where the Commissioner so directs, carry out investigation or hold inquiry into any case of alleged or suspected evasion of tax as well as malpractice connected therewith and send a report in respect thereof to the Commissioner.

CHAPTER V

REGISTRATION OF DEALER AND DEMAND OF SECURITY ETC.

31. Compulsory registration of dealers - (1) Subject to the other provisions of this chapter, no dealer shall, while being liable to pay tax under section 3, carry on business as a dealer unless he has been registered and possesses a certificate of registration.

Provided that a dealer liable to pay tax under section 3 shall be allowed thirty days time from the date from which he is first liable to pay such tax to get himself registered.

(2) Every dealer required by sub-section (1) to be registered shall make application in this behalf in the prescribed manner to the prescribed authority and such application shall be accompanied by a declaration in the prescribed form duly filled up and signed by the dealer specifying therein the class or classes of goods dealt in or manufactured by him.

(3) If the said authority is satisfied that and application for registration is in order, he shall, in accordance with such manner, grant registration to the applicant and issue a certificate of registration in the prescribed form which shall specify the class or classes of goods dealt in or manufactured by him.

(4) Where the application for registration is made under this section, the prescribed authority shall grant him the certificate or registration from the date of filling such application.

Provided that the prescribed authority shall grant to such dealer the certificate of registration from the date of commencement of his liability to pay tax where the application for registration is made within thirty days of such date.

(5) For the purpose of identification of taxable person the prescribed authority shall issue a VAT registration identification number known as Tax Payer Identification Number (TIN).

(6) The prescribed authority may from time to time to amend any certificate of registration in accordance with information furnished under section 103 or otherwise received, and such amendment will be made with effect from the date of passing of such order and subject to such registrations and conditions as may be prescribed.

(7) When any dealer has been convicted or has paid composition money under Section 91 or Section 96 as the case may be, in respect of any contravention of the provisions of sub-section (1) of this Section, the prescribed authority shall register such dealer and grant him a certificate of registration and such registration shall take effect from the date of order as if it had been made under sub-section (3) of this Section of the dealer's application.

(8) When-

(a) Any business in respect of which a certificate of registration has been granted to a dealer on an application made, has been discontinued, or

(b) A dealer has ceased to be liable to pay tax under Section 3; or

(c) An incorporated body is closed down or it otherwise ceased to exist; or

(d) The owner of an ownership business dies leaving no successor to carry on business; or

(e) In case of a firm or association of person, if it is dissolved; or

(f) A person or dealer is registered by mistake; or

(g) A dealer fails to furnish return and pay tax and interest according to such return or returns within the time extended by the Commissioner upon an application field for such purpose under sub-section (4) of this Section 35;

The prescribed authority shall cancel the registration of such dealer. The cancellation of registration will take effect from the end of the period in which it is cancelled unless it is to take effect from a different date as ordered by the prescribed authority.

(9) The cancellation of registration will take effect from the end of the period in which it is cancelled unless it is to take effect from a different date as ordered by the prescribed authority.

(10) When any dealer to whom a certificate of registration is granted, has failed to pay any tax penalty or interest payable under this Act or has failed to furnish return, the certificate of registration of such dealer may be suspended by the Appropriate Assessing Authority in the manner as may be prescribed.

Provided that the certificate of registration of a dealer shall not be suspended if he has furnished return or returns within the date prescribed in the notice and has paid tax, penalty or interest payable under this Act by such date, as the Commissioner may extend upon an application filed by the dealer within 15 days from the date which he has required to file such return or returns or make payments of tax, interest or penalty, as the case may be.

(11) Suspension of certificate of registration will be withdrawn and registration certificate shall be restored on an application made by the dealer on furnishing evidence of payment of taxes and on furnishing of overdue return or returns within 45 days from the date of suspension.

(12) If certificate of registration of a dealer is suspended or if the suspension is withdrawn, the information will be made public through publication in Official Gazette and insertion of notice in Newspaper.

32. Voluntary registration of dealer:- (1) Any dealer, whose gross turnover of sales during a year thousand rupees, may now withstanding that he is not liable to pay tax, apply in the prescribed manner to the prescribed authority for registration under this Act.

(2) Every dealer who has been registered on application made under this section shall, for so long as his registration remains in force is liable to pay tax under this Act.

(3) This registration of a dealer on application made under this section shall be in force for period of not less than 3 complete years and shall remain in force thereafter unless cancelled under the provisions of this Act.

(4) Subject to the provisions of sub-section (11), a dealer registered on application made and this section may apply in the prescribed manner, not less than six months before the end of a year, to the authority which granted him his certificate of registration for the cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made, and the said authority shall, unless the dealer is liable to pay tax under this Act, cancel the registration accordingly.

(5) When the gross turnover of sales of any dealer registered on application made under this section has, for three successive years after the period of three years referred to in sub-section (3) failed to exceed the taxable quantum, the prescribed authority may, after giving the dealer a reasonable opportunity of being heard. Cancel registration of such dealer.

33. Security to be furnished:- (1) The Commissioner may, at the time of granting of certificate of registration to dealer under Section 31 or any time thereafter for good and sufficient reasons to be recorded in writing, require the dealer to furnish in the prescribed manner such security or such additional security as may be specified by him for securing proper and timely payment of tax or any other sum payable by him under this Act.

(2) The Commissioner may, by order in writing and for good or sufficient reason to be accorded therein, demand from any person after than a registered dealer, who imports into Meghalaya any consignment of goods, a reasonable security for ensuring that there is no evasion of tax.

(3) The Commissioner may, by order in writing and for good and sufficient reason, demand from any person or a dealer a reasonable security for proper use and safe custody

of the form referred to in sub-section (2) of Section 75 and obtained from the prescribed authority.

(4) The Commissioner may, by order in writing and for good or sufficient reasons to be recorded therein, forfeit the whole or any part of the security or additional security referred to in sub-section (1), sub-section (2), or sub-section (3), as the case may be, furnished by a dealer, registered dealer, undertaking or person as required by sub-section (1) or demanded under sub-section (2), or sub-section (3), for-

(a) Realizing or recovery of tax or any other sum due, or

(b) Recovery of any financial loss caused to the State Government due to negligence or default in not making proper use of, or not keeping in safe custody, blank or unsaved forms of way bill.

(5)Where, the Commissioner may be reason of any order under sub-section (4), the security as required by a dealer, registered dealer, undertaking or person is forfeited in whole or is rendered insufficient, such dealer, registered dealer, undertaking or person, shall on demand by order of the Commissioner, furnish fresh or further security of the requisite amount or shall make up the deficiency, as the case may be, in such manner and within such period as may be specified in such order.

(6) The Commissioner may, on application by a dealer, registered dealer, undertaking or persons who has furnished security as required by sub-section (1) or demanded under sub-section (2) or sub-section (3), refund in the prescribed manner any amount of security or part thereof if each security is not required for the purposed for which it was furnished.

(7) Security as required by sub-section (1) or demanded under sub-section (2) sub-section (3) or sub-section (5) shall be furnished by a dealer, registered dealer, undertaking or person in such manner and by such time as may be specified in the order requiring to furnish, or demanding such security.

(8) No order shall be passed under this section without giving the dealer, registered dealer undertaking or person an opportunity of being heard.

34. Imposition of penalty for failure to get registered:- (1) If a dealer, who is required to get himself registered within two months from the date from which he is first liable to pay tax, fails to get himself so registered, the prescribed authority may, after giving the dealer an opportunity of being heard, by order impose by way of penalty a sum, not less than five thousand rupees and not exceeding ten thousand, rupees, for each month of default;

Provided that no penalty shall be imposed under this sub-section in respect of the same fact for which a prosecution has been instituted and no such prosecution in respect of a fact for which a penalty has been imposed under this section.

(2) If any penalty imposed under sub-section (1), the prescribed authority shall issue a notice in the prescribed form directing the dealer to pay such penalty by such date as may specified in the notice, and the date to be specified shall not be less than fifteen days from the date of service of such notice and penalty so imposed shall be paid by the dealer into a Government Treasury or the State Bank of India by the date so prescribed;

Provided that the prescribed authority may, for reasons to be recorded in writing, extend the date of such payment as specified in the notice in this behalf or allow such dealer to pay the penalty imposed in such number of instalments as he may determine.

CHAPTER VI

RETURN AND PAYMENT OF TAX, ASSESSMENT ETC.

35. Periodical return and payment of tax and interest:- (1) Tax payable under this Act shall be paid in the manner hereinafter provided at such interval as may be prescribed.

(2) Every registered dealer shall in the prescribed manner, furnish such returns by such dates and to such authority as may be prescribed.

(3) Any dealer, other than a registered dealer referred to in sub-section (2), shall if so required by the Commissioner by a notice served in the prescribed manner, furnish returns in accordance with the provisions of sub-section (2).

(4) Before any dealer furnishes a return required by sub-section (2) or sub-section (3), he shall in the prescribed manner pay into a Government Treasury or the State Bank of India the full amount of tax due from him under the According to such return, and shall furnish along with such return and receipt from the Treasury or Bank showing the paying of such amount.

Provided that a registered dealer shall subject to such conditions as may be prescribed pay in the prescribed manner the tax payable under the Act for any prescribed part of the period for which a return is required to be furnished under sub-section (2) or sub-section (3) by such date as may be prescribed after the expiry of the prescribed part of the period as aforesaid.

Provided further that a dealer may furnish return within the prescribed date without making payment of tax either in full or in part subject to such terms and conditions as may be prescribed.

(5) If any dealer discovers any omission or any other error in any return furnished by him , he may, at any time before the date prescribed for the furnishing of the next return by him, furnish a revised return and if the revised return shows by greater amount of tax to be due than what was shown in the original return, it shall be accompanied by a receipt showing payment of the extra amount in the manner provided in sub-section (4).

36. Return defaults:- (1) If a dealer required to file return under sub-section (1) or sub-section (2) of section 35

(a) Fails without sufficient cause to pay the amount of tax as per the return for any tax period; or

(b) Furnished a revised return under subsection (3) of section 35 showing a higher amount of tax to be done than was shown by him in the originals return; or

(c) Fails to furnish return;

(d) Fails to pay tax payable by him according to the return; or

(e) Fails to pay the different of the amount of tax according to the revised return; or

(f) Fails to pay tax payable for the period for which he has failed to furnish the return;

(g) Such dealer shall be liable to pay interest in respect thereof at the rate of 2% per month from the date tax payable has become due to the date of its payment or the date of order of assessment, whichever is earlier.

(2) 'Month' shall mean thirty days and the interest payable in respect of a period of less than one month shall be computed proportionately.

(3) If a registered dealer, without sufficient cause, fails to pay the amount of tax due and interest along with return or revised return in accordance with the provisions of sub-section (1), the Commissioner may, after giving the dealer reasonable opportunity of being heard direct him to pay in addition to the tax and the interest payable by him a penalty, at the rate of 2% per month on the tax and interest so payable from the date it had become date to the date of its payment or to the date of order of assessment, whichever is earlier.

(a) fails to comply with the requirements of the notice issued under sub-section (2) of section 35; or

(b) fails to furnish any return by the prescribed date as required under sub-section (2) of section 35; or

(c) being required to furnish revised return, fails to furnish the revised return by the date of prescribed under sub-section (3) of section 35; or

(d) having paid the tax payable according to a return in time, fails to furnish along with the return proof of payment made in accordance with sub-section (4) of section 35;

(4) the Commissioner may, after giving the dealer reasonable opportunity of being heard, direct him to pay in addition to any tax, interest and penalty under sub-section (3) payable or paid by him, a penalty of a sum of rupees one hundred per day of default subject to a maximum of rupees ten thousand.

(5) Any penalty imposed under this section shall be without prejudice to any persecution for any offence under this Act.

(6) For the purpose of this Act, any return signed by a person who is not authorised as may prescribe shall be treated as if no return has been field.

37. Collection of tax only by registered dealers: - (1) No person who is not registered dealer shall collect in respect of any sale of goods by him in the State of Meghalaya any amount by way of tax under this Act and no registered dealer shall make any such collection except in accordance with the provisions of this Act and the Rules made there under and not beyond the rate specified.

(2) Notwithstanding anything contained in sub-section (1), a registered dealer who has been permitted by Commissioner to pay presumptive tax under section 17 shall not collect any sum by way of tax on the sale of goods during the period to which such payment relates.

38. Rounding off of the amount of tax or penalty:- The amount of tax or penalty payable or refundable for any period under the provisions of this Act shall be rounded off to the nearest rupees and, for this purpose. Where such amount contains a part (a rupee, then, if such part if fifty paise or more, it shall be increased to one rupee and, if such part) is less than fifty paise, it shall be ignored.

39. Security of Return: - (1) Each and every return in relation to any tax period furnished by a registered dealer to whom notice has been issued by the Commissioner under section 35 shall be subject to scrutiny by the Assessing Authority to verify the correctness of calculation, application of correct rate of tax and interest and input tax credit claimed therein; and full payment of and interest payable by the dealer during such period.

(2) If any mistake is detected as result of such scrutiny made as per the provisions of sub-section (1) the Assessing Authority shall serve a notice in the prescribed form on the dealer to make payment of the extra amount of tax along with the interest as per the provisions of this Act, if it is payable by the date specified in the said notice.

(3) If the Commissioner:-

(a) Discovers any error or omission in any return furnished by a dealer, or
(b) Has reasons to believe upon information or otherwise that a dealer has furnished in correct statement of his turnover of sales or turnover of purchases or incorrect particulars of his, sales or purchases in any return, he may required such dealer to produce any accounts register, statements or documents or to furnish any information regarding purchases sales deliveries, stock of goods or payments made or received or any other related or incidental matter for the purpose of verification of such return.

40. Interest payable by dealer:- (1) If any dealer does not pay the full amount of tax payable by him under this Act by the date on which it falls due as per provisions of the Act, simple interest at the rate of two percentum per month from the first day of the month next following the said date shall be payable by him on the amount by which the tax paid, if any, by the foresaid due falls short of the tax payable. No interest under this section shall be payable if the amount of tax paid by the aforesaid due date is not less than ninety percentum of the tax payable.

(2) Where any interest payable by any dealer under the foregoing provisions in not paid in full, the Assessing Officer shall determine the amount payable by an order in writing.

(3) If a result of any proceeding under this Act the amount of tax in respect of which interest is payable by the dealer under the foregoing provisions is varies the Assessing Officer shall corresponding reduce or enhance, as the case may be the interest so payable.

41. Interest:- (1) A registered dealer entitled to refund in pursuance of any order under this Act including assessment under section 52, section 53 or section 54, or in pursuance of any order by any Court, shall be entitled to receive, in addition to the refund simple interest at the rate of eight percent per annum for the period commencing after ninety days of the application claiming refund in pursuance to such order till the date on which the refund is granted.

(2) The interest shall be calculated on the amount of refund due after deducting there from any tax, interest penalty or any other dues under this Act.

(3) If, as a result of any order passed under this Act, the amount of such refund is enhance or reduced such interest shall be enhance or reduced accordingly.

(4) When a dealer is in default or is deemed to be in default in making the payment under section 52, section 53 and section 54, he shall be liable to pay simple interest on such amount at the rate of two percent per month from the date of such default for so long as he continues to make default in the payment of the said tax.

(5) Whereas a result of any final order, the amount of tax (including any penalty) due or in default is wholly reduced, the amount of interest, if any paid shall be refunded or if such amount is modified, the interest due shall be calculated accordingly.

(6) Where any amount of tax payable is enhance by any such order interest shall be payable on the amount by which the tax is enhance after the expiry of a period of three months from the date of the order.

(7) Where realisation of any amount remains stayed by the order of any court or authority and such order is subsequently vacated, interest shall be payable also for any period during which such order remained in operation.

(8) The interest payable under this Act shall be deemed to be tax due under this Act.

42. Power to with hold refund in certain cases:- (1) Where an order giving to refund in the subject matter of an appeal or further proceeding the Commissioner or where any other proceeding under this Act is pending and is of the opinion that the grant of such refund is likely to adversely affect the revenue and that it may not be possible to recover the amount later, Commissioner may, with hold the refund till such time as he may determine.

(2) Where a refund is with held under sub-section (1), the dealer shall be entitled to interest as provided under sub-section (1) of section 41 if as a result of the appeal or further proceeding or any other proceeding becomes he entitled to the refund

43. Exemption of certain sales and purchase:- (1) Subject to such conditions as it may impose the Government may, if it is necessary so to do in the public interest, by notification in the Official Gazette, exempt any sales or purchases made to or by a class of dealers or persons specified in the said notification from payment of the whole or any part of any tax payable under the provisions of this Act and any notification issued under this section may be issued so as to be retrospective to any date not earlier than the 1st April, 2003 and such exemption shall take effect from the date of the publication of the notification in the Official Gazette or such other earlier or later date as may be mentioned therein.

(2) Where any dealer or Person has purchased any goods under a declaration or certificate given by him under any notification issued under this section and

(a) Any of the condition subject to which such exemption was granted, or

(b) Any of the recitals or the conditions of the declaration, or certificate are not complied with for any reason whatsoever, then without prejudice to the other provisions of this Act, such dealer or person shall be liable to pay tax on the sale price of the goods at the rate set out against each of such goods in the Schedule not withstanding that such dealer or person was not liable to pay tax under any other provisions of this Act and accordingly the dealer or the person who has become liable to pay tax under this sub-section shall file a return in the prescribed from to the prescribed authority within a prescribed time and shall include the sale price of such turnover in his return, and pay the tax in the prescribed manner. The tax due from any such dealer or person shall be assessed and recovered as if the person or dealer liable to be proceeded against under the provisions of this Act.

(3) If the Commissioner has reason to believe that any person or dealer is liable to pay tax under sub-section (2) the Commissioner shall after giving him a reasonable opportunity of being heard, asses the amount of tax so due.

44. Composition of tax:- (1) The Government may by a notification published in the Official Gazette provide for a Scheme of composition, subject to such conditions and restrictions as may be provided therein, of tax payable by those dealer who are engaged in the business of selling at retail any goods of merchandise.

(2) For the purpose of this section, a dealer will be considered to be engaged in the business of selling at retail if 9/10th of his turnover of sales consists of sales made to persons who are not dealer and if any question arises as to whether any particular dealer, is a retailer then the officer in charge of the case shall refer the question to the Assistant Commissioner (Appeals who shall, after hearing the dealer if necessary, decide the question).

(3) Nothing in this section will apply to a dealer who is a manufacturer or who is an importer or who has purchased any goods from a registered dealer whose sales of the said goods are not liable to tax under the provisions of this Act.

45. Assessment:- (1) If no returns are furnished by a registered dealer in respect of any period, by the prescribed date, or if the Commissioner is not satisfied that the returns furnished are correct and complete, the Commissioner shall proceed in such manner as may be prescribed to assess to the best of his judgement the amount of tax due from the

dealer and in making such assessment shall give the dealer a reasonable opportunity of being heard; and in the case of failure by a registered dealer to furnish in respect of any period, a return accompanied by a receipt from a Government Treasury or the State Bank of India, as required under sub-section (4) of section 35 by the prescribed date, the Commissioner may if he is satisfied that the default was made without reasonable cause, during that the dealer shall pay by way of penalty, in addition to the amount of tax so assessed, a sum not exceeding one and a half time; that amount.

Provided that where a registered dealer brings to the notice of the Commissioner in writing, within six months from the end of the year that, due to error in fact or in law, an amount of tax has been paid by him in excess of what was payable by him during any return period relating to such year, and request the Commissioner for making assessment under this sub-section in respect of such year, the Commissioner may if he is satisfied on the grounds adouced by such registered dealer making such assessment. Proceed to make assessment in respect of such year immediately on receipt of notice by the dealer.

(2) Where upon search or seizure of any accounts, registers or documents or of any goods of a dealer registered under this Act, or upon enquiry or information received or upon verification of return under section (1) of Section 39 or where refund of any tax, interest or penalty arises or the Commissioner has reasons to believe that the dealer has not accounted for the turnover of sales of goods or purchases of goods as appearing from such accounts registers of documents in the books of accounts referred to in Section 84 or has not shown such turnover in his furnished under section 35 in respect of any return period or has furnished in correct statement of his turnover of sales or turnover of purchases or incorrect particulars of his sales or purchases in any return, the Commissioner shall not withstanding anything contained in sub-section (1) proceed in such manner as may be prescribed to assess to the best of his judgement the amount of tax payable by the dealer in respect of such return period after giving the dealer a reasonable opportunity of being heard and direct such dealer to pay the amount of tax so assessed in such manner and by such date as may be prescribed; the Commissioner may if he is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed, a sum not exceeding one and half times that amount.

(3) No penalty under sub-section (1) or sub-section (2) shall be imposed in respect of the same fact for which the prosecution under section 90 has been instituted and no prosecution would lie vice versa.

(4) If interest is payable in terms of section 39 in respect of any period, penalty under sub-section (1) of sub-section (2) for failure to furnish a return by the prescribed date for such period shall not exceed fifty percentum of the amount of tax so assessed.

(5) Subject to others provisions of this section assessment shall also be made in cases where business is closed by a dealer. Tax on goods that remain in stock at the time of cancellation of registration (including capital goods) on which input tax has already been given credit, shall be assessed and collected in the manner as may be prescribed.

46. Assessment of tax payable by dealer other than registered dealers:- If upon information which has come into his possession, the Commissioner is satisfied that any dealer, who has been liable to pay under this Act in respect of any period but has failed to get himself registered or has not been registered the Commissioner shall proceed in such manner as may be prescribed to assess to the best of his judgement the amount of tax due from the dealer in respect of such period and all subsequent period and, in making such assessment shall give the dealer reasonable opportunity of being heard.

47. Assessment of dealer who fails to get himself registered:- (1) If the Commissioner upon information which has come into his possession is satisfied that any dealer who has been liable to pay under this Act, in respect of any period has failed to get himself registered, the Commissioner shall proceed in such as may be prescribed to assess the best of his judgement the amount of tax due from the dealer in respect of such period, has and all subsequent periods and in making assessment shall give the dealer reasonable opportunity of being heard.

(2) The Commissioner may, if he is satisfied that the default was without reasonable cause, direct that the dealer shall pay, by way of penalty, in addition to the amount of tax so assessed, a sum equal to the amount of tax assessed or a sum of rupees ten thousand whichever is more.

48. Payment of tax and penalty:- The amount of tax:-
(a) Due from a dealer where the returns are furnish without showing full payment of tax, or
(b) Assessed under section 45 for a period less the sums, if any, already paid by a dealer in respect of the said together with any penalty that may be directed to be paid under section 35 if any, shall be paid by such dealer into a Government Treasury or the State Bank of India by such date as may be specified in a notice issue by the Commissioner in this behalf, and the date to be so specified shall be ordinarily not less than thirty days from the date of service of such notice.

49. Refund:- (1) The Commissioner shall, in the prescribed manner refund to a registered dealer, being an exporter of goods, the amount of tax paid or payable on the purchases of goods, or inputs used directly by him in manufacture in Meghalaya, on being satisfied that goods so purchased or manufactured were sold outside the territory of India from Meghalaya.

(2) The Commissioner shall, in the prescribed manner, refund to consolates and specialized agencies of the United Nations the amount of tax paid or payable on the purchases of goods in Meghalaya, on being satisfied that goods so purchased were for their personal of official use as may be prescribed.

(3) Subject to other provisions of this Act, if it is found on assessment or re-assessment under section 45 or 46 of the Act, as the case may be that a dealer has paid tax, interest or penalty in excess of what is due from him, the Commissioner shall, in the prescribed manner refund to such dealer the amount of tax, interest or penalty paid in excess by him;

Provided further that such refund shall be made after adjusting any tax interest or penalty due from him under Act for any period on the date of passing of order for such refund.

(4) The Commissioner shall, in prescribed manner, refund to a certified dealer, the amount of inputs tax paid or payable by him under this Act on his purchases of capital goods, including plants and machinery, containers, packing materials and inputs required for direct use in the manufacture of taxable good in Meghalaya for sale in Meghalaya.

(5) The Commissioner shall in the prescribed manner refund to a registered dealer, the amount of tax paid or payable by him on the purchases of goods or input used directly by him in manufacture in Meghalaya, on being satisfied that goods so purchased or manufactured were sold to Special Economic Zones.

(6) The Commissioner shall in the prescribed manner refund to a registered dealer, the amount of tax paid or payable on the purchases of goods or input used directly by him in manufacture in Meghalaya, on being satisfied that goods so purchased or manufactured were sold to expert Oriented Units/ Electronic Hardware Technology Park/ Software Technology Park Units for the purpose of export only.

50. Provisional refund:- (1) If a registered dealer has filed any return as required under this Act and return shows any amount to be refundable to the dealer on account of sales in course of export out of the territory of India, then the dealer may apply in the manner and form prescribed to the Commissioner for grant of provisional refund pending Audit and investigation to establish the correctness of the claim and consequent assessment, if any;

(2) Subject to the provisions of sub-section (3), the Commissioner may require the dealer to furnish a bank Guarantee or other security as may be prescribed for an amount equal to the amount of refund and on receipt of such guarantee or other security, the Commissioner shall grant the dealer a provisional refund that may be determined as refundable.

(3) The Commissioner may direct the assessment under section 57 of such dealer in respect of the year containing the period covered by the said return to be taken up as early as practicable and adjust the grant of provisional refund against tax due, if any, as a result of that assessment.

(4) If, on assessment the provisional refund granted under sub-section (2) is found to be an excess than the excess shall be recovered as if it is tax free from the dealer under this Act.

(5) Interest will be charged on such excess amount at the rate of two percent per month from the date of grant of provisional refund till the date of assessment.

51. Rectification of assessment:- (1) The authority, which made an assessment or passed an order on appeal or revision in respect thereof may, at any time within three years from the date of such assessment or order and of its own motion, rectify any mistake apparent from the record of the case, and shall, within the like period, rectify any such mistake as has been brought to its notice by a dealer.

Provided that no such rectification shall be made having the effect of enhancing the assessment unless the authority concerned has given notice to the dealer of its intention so to do and has allowed him a reasonable opportunity of being heard.

(2) Where any such rectification has the effect of reducing the assessment, a refund shall be due to the dealer.

(3) Where any such rectification has the effect of enhancing the assessment, a notice of demand shall be issued for the sum payable.

52. Tax Audit:- (1) The Commissioner or any tax officer as directed by him shall undertake tax audit of the records, stock in trade and the related documents of the dealer, who are selected by the Commissioner in the manner as may be prescribed for the purpose.

(2) The tax audit shall be generally taken up in the office, business premises, or warehouse of the dealer.

(3) For the purpose of tax audit and the sub-section (1) the Commissioner or any other tax officer directed by him shall examine the correctness of returns held and admissibility of various claims including input tax credit.

53. Self assessment:- (1) Subject to provisions of sub-section (2) the amount of tax due from a registered dealer liable to be registered under this Act shall be assessed in the manner hereinafter provided for each tax period or tax periods during which the dealer is so liable.

(2) Notwithstanding anything contained in the section of a registered dealer has failed to furnish return or returns under sub-section (1) of section 35 and specify of the tax period or periods, the Commissioner shall proceed to make provisional assessment under section 54.

(3) If a registered dealer have filed the return and respect of any tax period within the prescribed time and the return so filed is found to be in order, it shall be accepted as self assessment subject to adjustment of any arithmetical: error apparent on the case to the said return.

(4) Nothing contained in this section shall prevent the Commissioner from making assessment under section 55 and any tax, interest or penalty paid against provisional assessment shall be adjusted against tax, interest and penalty payable on final assessment under that section.

54. Self assessment:- (1) When a registered dealer fails to furnish the return in respect of any tax period within the prescribed time, the Commissioner shall not withstanding anything contained in section 55, proceed to assess the dealer provisional or the period for such default.

(2) The provisional assessment under sub-section (1), shall be made on the basis of past returns, or past records where no such returns are available or on the basis of information received by the Commissioner and the Commissioner shall direct the dealer to pay the amount of tax assessed in such manner and by such date as may be prescribed.

(3) If the dealer furnishes return along with evidence full payment of tax, interest and penalty, if any, on or before the date of payment specified under sub-section (2), the provisional assessment made under sub-section 1, shall revoked to the extent of the tax demanded, interest levied and penalty imposed on the date on which such return is filed by the dealer.

(4) Nothing contained in this section shall prevent the Commissioner from making assessment under section 55 and any tax, interest or penalty paid against provisional assessment shall be adjusted against tax, interest and penalty payable on the final assessment under that section.

55. Audit assessment:- (1) Where:-

(a) A registered dealer has failed to furnish any return under sub-section (1) of section 35 in respect of any period; or

(b) A registered dealer is selected for audit assessment by the Commissioner on the basis or of any criteria or on random basis; or

(c) The Commissioner is not satisfied with the correctness of any return filed under section 35; or confides of any claim of exemption, deduction, concession, input the creditor genuineness of any declaration, evidence furnished by a registered dealer in support thereof; or

(d) The Commissioner has reasons to believe that detailed scrutiny of the case is necessary, the Commissioner may notwithstanding the fact that the dealer may already have been assessed under section 54, serve on such dealer in the prescribed manner a notice requiring him to appear on a date and place specifies therein, which may be in the business premises or at a place specified in the notice, to either attend and procedure or cause to be produced the books of account and all evidence on which the dealer relies in support of his return including tax invoice, if any, or to produce to such evidence, specified in the notice.

(2) The dealer shall provide full co-operation and assistance to the Commissioner to conduct the proceedings under this section at his business premises.

(3) If proceedings under this section are to be conducted at the business premises of the dealer and it is found that the dealer or his authorised representative is not available or not functioning from such premises, the Commissioner shall access to the best of his judgement the amount of tax due from him.

(4) If the Commissioner is prevented from conducting the proceedings under this section, the Commissioner may demand a sum equal to the amount of tax so assessed, by way of penalty after considering all the evidence produced in course of the proceedings or collected by him.

(5) If any dealer:-

(a) has not furnished returns in respect of any period by the prescribed date; or

(b) has furnished incomplete and incorrect returns for any period; or

(c) has failed to comply with any notice under sub-section (1) or sub-section (3); or

(d) has failed to maintain accounts in accordance with the provisions of this Act or has not regularly employed any method of accounting

the Commissioner shall access to the best of his judgement the amount of tax due from such dealer.

(6) If the Commissioner is satisfied that the dealer, in order to evade or avoid payment of tax.

(a) has failed to furnished without reasonable cause, returns in respect of any period by the prescribed date;

(b) has furnished incomplete and incorrect returns for any period; or
(c) has availed tax credit to which he is not entitled to; or
(d) has employed such method of according which does not enable the Commissioner to assess the tax due from hi;
he shall, after giving the dealer reasonable opportunity of being hard, direct that the dealer shall pay, by way of penalty, a sum equal to twice the amount of additional tax assessed on account of the said reasons under this section.

56. **Assessment of dealers who fails to get himself registered**:- (1) If the Commissioner upon information which has come into his possession, is satisfied that any dealer who has been liable to pay tax under this Act, in respect of any period, has failed to get himself registered, the Commissioner shall proceed in such manner as may be prescribed to assess to the best of his judgement the amount of tax due from the dealer in respect of such period and all subsequent periods and in making such assessment shall give the dealer reasonable opportunity of being heard.

(2) The Commissioner may, if he is satisfied that the default was without reasonable cause direct that the dealer shall pay, by way of penalty in addition to the amount of tax so assessed, a sum equal to the amount of tax assessed or a sum of rupees ten thousand whichever is more.

57. **No assessment after five year**:- (1) No assessment under Section 55 or 57 shall made after the expiry of five years from the end of the tax period to which the assessment relates;

Provided that in case of offence under this Act for which proceeding for prosecution has been initiated, the limitation as specified in this sub-section shall not apply.

Any assessment made or penalty imposed under this Chapter shall be without prejudice to prosecution for any offence under this Act.

58. **Turnover escaping Assessment**:- (1) Where after a dealer is assessed under Section 53 or section 51 for any year or part thereof, the Commissioner has reason to believe that the whole or any part of the turnover of the dealer in respect of any period has;

(a) Escaped assessment; or
(b) Been under-assessed; or
(c) Been assessed at a rate lower than the rate of which it is assessed, or
(d) Been wrongly allowed any deduction there from; or
(e) Been wrongly allowed any credit therein, the Commissioner may, serve a notice on the dealer and after giving the dealer reasonable opportunity of being heard and making such enquiries as he considers necessary, proceed to assess to the best of his judgement, the

amount of tax due from the dealer in respect of such turnover, and the provisions of this Act shall, so far as may be apply accordingly.

(2) No order of assessment and reassessment shall be made under sub-section (1) after expiry of five years from the end of the year in respect of which or pasts of which the tax is assessable.

59. **Exclusion of time period for assessment**:- (1) In computing the period of limitation specified for assessment or reassessment as the case may be the time during which an assessment or reassessment proceeding remained stated under the order of a competent Courts shall be excluded.

60. **Special mode of recovery**:- Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the dealer at his last known address) required any person who holds or may subsequently hold any money for, or on account of such dealer to pay into Government Treasury in the manner specified in the notice, either forthwith or upon the money becoming due or bring held, or at or within the time specified in the notice not being before money becomes due or is held, so much of the money as is sufficient to pay the amount of tax due from the dealer or penalty or both, as the case may be, under this Act, or the whole of the money when it is less than that amount.

(2) The notice under sub-section (1) may, from time to time amend or revoke any such notice or extend the time for making such payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice issued sub-section (1) shall be deemed to have made the payment under the authority of the dealer and the receipt from the Government Treasury shall construct a good and sufficient discharge of the liability of such person to the dealer to the extent of the amount specified in the receipt.

(4) Any person discharging liability to the dealer, after service on him of the notice issued under sub-section (1) shall, if the liability as discharged in any manner other than that required under the said notice, be personally liable to the State Government to the extent of the liability discharged or to the extent of the liability of the dealer for tax or penalty, or both whichever is less.

(5) Where a person on whom a notice is served under sub-section (1) proves to the satisfaction of the Commissioner that the money demanded or any part thereof were not due to the dealer, or that he did not hold any money for or on account of the dealer, at the time the notice was served on him nor is the money demanded or any part thereof is likely

to become due to the dealer or to be held for or on account of the dealer, then such person shall not be liable to pay into Government treasury any such money or part thereof.

(6) Any amount of money, which a person is required to pay under sub-section (1) or for which he is personally liable under sub-section (4), shall, if it remains unpaid, be recoverable in the same manner as provided under Section 107;

Provided that nothing in this Section shall operate to affect any action taken or prevent any action that may be or is being taken under section 48 for recovery from the dealer the amount due from him.

61. **Collection of tax by dealer**:- (1) If any person-

(a) Not being a dealer liable to pay tax under this Act, collects any sum by way of tax, or

(b) Being a registered dealer, collects any amount by way of tax in excess of the tax payable by him shall be liable in addition to the tax for which he may be liable to a penalty of an amount equal to twice the sum so collected by way of tax.

(2) If the Commissioner in the course of any proceeding under this Act or otherwise has reason to believe that any person has become liable to a penalty, or forfeiture or both, under sub-section (1), he shall serve on such person a notice in the prescribed form requiring him to appear and show cause as to why a penalty or forfeiture or both of any sum as provided under sub-section (1) should not be imposed on him. The Commissioner shall thereupon hold an inquiry as the deems necessary and shall make such under as he deemsity.

62. **Sales not liable to tax**:- (1) notwithstanding anything contained in this Act, a value added tax shall not be imposed under this Act-

i) Where such sales or purchase takes place outside the State of Meghalaya

ii) Where such sales or purchase takes place in the course of interest trade and commerce, or

iii) Where such sales or purchase takes place in the course of import of goods into the territory of India or export of goods out of the territory of India.

(2) For the purpose of this section whether a sale or purchase takes place-

i) Outside the State of Meghalaya, or

ii) In the course of interstate trade or commerce; or

iii) In the course of import of goods into the territory of India or export of goods out of the territory of India, shall be determined in accordance with the provision of section 3, section 4, and Section 5 of the Central Sales Tax Act, 1956.

63. **Tax to the first charge on property**: - Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a dealer under this Act on account of tax penalty or interest or any amount which a person is required to pay under this Act shall be first charge on the property of the dealer or such person.

64. **Period of limitation of recovery for tax**: - Notwithstanding anything contained in any law for the time being in force, no proceeding for recovery of any amount under sub-section (1) (b) of section 61 shall be initiated after the expiry of five years from the date of the relevant assessment: Provided that when an appeal or revision has been filed, the period of limitation shall run from the date on which the amount due is finally determined.

CHAPTER VII
APPEAL REVISION AND REVIEW

65. **Appeal against assessment**:- (1) Any dealer may, in the prescribed manner, appeal to the prescribed authority against assessment within forty-five days further period as may be allowed by the said authority for cause shown to his satisfaction from the receipt of a notice of demand in respect thereof.

Provided that no appeal shall be entertained by the said authority unless he is satisfied that such amount of the tax penalty or interest, as the case may be, as the appellant may admit to be due from him and such percentage of the disputed tax, as may be prescribed, has been paid.

(2) Subject to such rules of procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (1), may:-

(a) Confirm, reduce, enhance or annual the assessment, or
(b) When such authority is satisfied, for reasons to be recorded in writing, that it is not practicable or desirable to act in according with the provisions of clause (a) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed.

(3) While acting in accordance with the provisions of clause (b) of sub-section (2), the appellant authority may set aside any part or parts of an assessment and, if he does so, the assessing authority shall make a fresh assessment in respect of such part or parts only, and the remaining part or parts of the previous assessment shall remain unaltered and valid.

(4) Pending disposal of an appeal referred to in such section (2), the appellate authority may, on application, at his discretion and subject to such conditions and restrictions as may be prescribed stay realization of the amount of tax, penalty or interest in dispute wholly or in part.

Explanation: - For the purpose of this section.

(a) “Assessment” includes:-

i) Assessment of tax and imposition of penalty under section 45.

ii) Assessment of tax under section 46

iii) Determination of interest under section 40.

(b) “Notice of demand” means any notice served in accordance with the provisions of this Act for realization of the tax penalty or interest referred to in clause (a).

66. **Suo moto revision and revision by Commissioner upon application**:- (1) Subject to such rules as may be made and for reasons to be recorded in writing, the Commissioner may on his own motion, revise any assessment made or order passed by a person appointed under sub-section (1) of section 25 to assist him.

(2) Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Commissioner may, upon application revise any order passed by a person appointed under sub-section (1) of section 25 to assist him.

67. **Review of order**:- (1) Subject to such rules as may be made, any assessment made or order passed under this Act or the rules made there under by any person appointed under sub-section (1) of Section 25, may be review by the person passing it upon application or on his own motion, and subject to the rules as aforesaid, the Appellate and Revisional Authority may in the like manner and for reasons to be recorder in writing, review may order passed by it, either on its own motion or upon an application.

68. **Appeal to the High Court**: - (a) any assesses objecting to an order passed by the Commissioner under section 66 or 67 may appeal to the High Court within sixty days from the date on which the order was communicated to him.

(b) The High Court may admit an appeal preferred after the period of sixty days aforesaid if it is satisfied that the assessee had sufficient cause for not preferring the appeal within that period.

(c) The appeal shall be in the prescribed term, shall be verified in the prescribed manner and shall be accompanied by a fee of live hundred rupees.

(d) The High Court shall, after giving both the parties to the appeal, a reasonable opportunity of being heard, pass such order thereon as it thinks fit.

69. Appeal to the Appellate Tribunal:- (1) A person dissatisfied with the decision of the Appellate Authority and Revisional Authority may, within sixty days being served with notice of the decision.

(a) File a second appeal before the Appellate Tribunal; and

(b) Serve a copy of the notice of appeal on the Commissioner as well as the authority whose original order is under second appeal before the Appellate Tribunal.

(2) The Appellate Tribunal may admit an appeal after expiry of sixty days if it is satisfied that the appellate had sufficient reason for not filling the appeal within the time specified in sub-section (1), provided it is within one year.

(3) In deciding an appeal, the Appellate Tribunal shall made an order after affording an opportunity to the dealer or other person and the Commissioner.

(a) affirming, reducing, increasing, or varying the assessment or other order under appeal;

(b) remitting the assessment or other order under appeal for reconsideration by the Appellate Authority concerned with such directions as it may deem fit; and

(c) a copy of such order shall be served on the Commissioner/ prescribed authority;

(4) The Appellate Tribunal shall serve the appellate with notice, in writing of the appeal decision setting forth the reasons for decision;

Provided that before increasing the tax or other amount the dealer shall be given an opportunity of being heard on the proposal of increasing the liability.

70. **Revision to High Court**:- (1) An assessee who is dissatisfied with the decision of the Appellate Tribunal or Commissioner may, within sixty days after being notified of the decision, file a revision with the High Court; and the assessee so appealing shall serve a copy of the notice of revision on the respondent to the proceeding.

(2) A revision to the High Court may be made on the question of law or an errornous decision or failure to decide a question of law that will be raised in the revision.

(3) The Commissioner shall also be made a party to the proceedings before the High Court where appeal is filed by the dealer or person.

(4) The High Court may on application either by the petitioner or by the respondent review any order passed by it provided such application is made within one year from the date of judgement.

71. **Hearing of revision and Review by the High Court**: - A revision or review application presented before the High Court under section 70 shall be heard by the consisting of not less than two judges.

72. **Burden of proof**: - The burden of providing that any turnover of goods is exempt from or that there is no liability or obligation under Act shall be on the person objecting.

73. **Persons appointed under section 25 and members of Appellate Tribunal to be public servants**: - The Commissioner and all officers appointed under section 25 including the members of the Appellate Tribunal shall be deemed to be servants within the meaning of section 21 of Indian Penal Code.

74. **Identity of Government Servants**: - No suit prosecution or other legal proceedings shall lie against any Government servant for anything which is in good faith done or intended to be done under this Act or the rules made there under.

CHAPTER VIII
MEASURES TO REGULATE TRANSPORT OF GOODS

75. **Restriction on movement of goods**:- (1) To ensure that there is no evasion of tax, no person shall transport from any railway station airport, port, post office or any checkpost set up under section 76 or from any other place any consignment of goods in accordance with such restrictions and conditions as may be prescribed.

(2) Subject to the restrictions and conditions prescribed under sub-section (1) or sub-section (2), any consignment of good may be transported by any person after he furnishes in the prescribed under manner such particulars in such form obtainable from such authority or in such other form as may be prescribed.

(3) Subject to such restriction and conditions as may be prescribed, nothing in sub-section (1) shall apply to:-

(a) Duly accredited diplomatic personnel attached to foreign consulates or other diplomatic officer.

(b) Organisations and specified agencies of the United Nations;

(c) Such other persons, organisations or institutions as may be prescribed.

76. **Erection of check post**:- (1) The Government may, with a view to prevent or check avoidance or evasion of tax by notification in the official Gazette direct the establishment of the check post or barrier at such places as may be specified in the notification and every officers who exercises powers and discharges his duties at such check post by way of inspection of documents produced and goods being moved, shall be in charge.

(2) The driver or person in charge of vehicle or carries of goods in movement shall

(a) Carry within him the records of the goods including “Challan” bills of sale or dispatch memos and prescribed declaration form or way bill duly filled in and signed by the consignor of goods carried.
(b) Stop vehicle or carrier at every check post set under sub-section (1) or at any other place by an officer authorised by the Commissioner in this behalf;
(c) Produce all the documents including the prescribed way bill relating to the goods before the officer in charge of the check post or the authorised officer;
(d) Give all the information in his possession relating to the goods; and
(e) Allow the inspection of the goods for search of the vehicle by the officer in charge of the check post or any authorised officer.

(3) Where any goods are in movement within the territory of the State of Meghalaya, officer empowered by the State Government on this behalf may stop the vehicle or the carrier or the person carrying such goods, for inspection at any place within his jurisdiction and provisions of sub-section (2) shall mitosis mutaudis apply.

(4) Where any goods in movement are without documents, or are not supported by documents as referred to in sub-section (2), or document produced spears to be false or forged the officer in charge of the check post or the officer empowered under sub-section (3) may

(a) direct the driver or the person in charge of the vehicle or carrier or of the goods not to part with the goods in any manner including by transporting or re-booking, till a verification is done or an injury is made, which shall not take more than seven days; and

(b) seize the goods for reasons to be recorded in writing and shall give receipt of the goods to the persons from whose possession of control they are seized.

(5) The officer in charge of the check post or the officer empowered under sub-section (3), after given the person in charge of the goods a reasonable opportunity of being heard and after having held such enquiry as he may deem fit, shall impose for possession or movement of goods, whether seized or not in violation of the provisions of clause (a) of sub-section (2) or for submission of false or forged documents or way bill, a penalty equal to the amount of five times of the tax leviable on such goods, or twenty percent of the value of goods, whichever is higher.

(6) During the pendency of the proceeding under sub-section (5) if anyone prays far being imp leaded as a party to the case on the ground of involvement of his interest therein, the said officer in charge or the empowered officer on being satisfied may permit him to be included as a party to the case; and therefore, all provisions of this section shall mutasis mutandis apply to him.

(7) The officer in charge of the check post or the officer empowered under sub-section (3) may release the goods to the owner of the goods or to any person duly authorised by such owner on payment of the penalty imposed under sub-section (5).

(8) Where the driver or person in charge of the vehicle or the carrier is found guilty for violation of the provisions of sub-section (2), subject to the provisions of sub-section (4), the officer in charge of the check post or the officer empowered under sub-section (3), may detain such vehicle or carrier and affording an opportunity of being heard to such driver or person in charge of the vehicle or the carrier, may impose a penalty on him as provided under sub-section (5).

(9) Where a transporter while transporting gods, is found to be in collusion with a dealer to avoid or evade tax, the officer in charge of the check post or the officer empowered under sub-section (3) shall detain the vehicle or carrier of such transporter and after affording him an opportunity of being heard with prior approval in writing of the Commissioner may confiscate such vehicle or carrier.

77. **Transit of goods by road through the State and issue of transit pass**:- When a motor vehicle coming from any place outside the State and bound for any other place outside the State, and carrying any taxable goods pass a through the State, the driver or other person in charge of such vehicle shall obtain in the prescribed manner a transit pass from the officer in charge of the first check post or barrier after his entry into the State and deliver it to the officer in charge of the last check post of barrier before his exit from the State failing which it shall be presumed that the goods carried thereby have been sold within the State by his owner or person in charge of the vehicle:

Provided that where the goods carried by such vehicle are after their entry into the State, transported outside the State by any other vehicles or conveyance the onus proving that the goods have actually moved out of the State shall be on the owner or person in charge of the vehicle.

Explanation:- In a case where a vehicle owned by a person is hired for transportation of goods by some other person, the hirer of the vehicle, shall for the purposes of this section, be also deemed to be the owner of the vehicle.

78. **Automation**:- (1) The Government shall endeavour to introduce and establish and automated data processing system for complementing the purpose of the Act, and for incidental and allied matters.

(2) In order to make effective the said system, the State Government may from time to time make Resolutions for regulating the interactions between the dealers, authorities appointed or constituted under the Act and the Government Treasury.

(3) The Regulations shall be published in the Official Gazette and may be made retrospective in any day not earlier than 1st April, 2003.

79. **Power to collect statistics**:- (1) If the Commissioner considers that for the purpose of better administration of this Act it is necessary so to do, be may by notification in the

Official Gazette, direct that statistics be collected relating to any matter dealt with, by or in connection to this Act.

(2) Upon such direction being, the Commissioner or any person or persons authorised by him in this behalf may be notification in the Official Gazette, and if found necessary by notice in any newspaper or in such manner as in the opinion of the Commissioner or the said person, is less calculated to bring the notice to the attention of dealers other persons, or persons, call upon all dealers or any class of dealers or persons to furnish such information or returns as may be stated therein relating to any matter in respect of which statistics are to be collected. The form in which, the persons to whom or the authorities to which such information or returns should be furnished the particulars which they should contain, and the intervals in which such information or returns should be furnished shall be such as may be prescribed.

(3) without prejudice to the generally of the foregoing provisions, the Government may by rules provided that every registered dealer or, as the case may be, any class of registered dealer shall furnish, in addition to any other return provided for elsewhere an annual return in such form, by such date and to such authority as may be prescribed and different provisions may be made for different classes of registered dealers.

80. **Registration of transporters**: - For carrying out the purpose of section 75 and 76 every transporter, carrier on transporting agent, operating it's transport business relating to taxable goods in Meghalaya, shall be required to obtain a Certificate of Registration in the prescribe manner from the Commissioner or any Officer appointed under Section 25 to assist him, on payment of such fess as may be prescribed.

81. **Maintenance of accounts by transporter, carrier or transporting agent**:- Notwithstanding anything contained in any other law for the time being in force any transporter, carrier or transporting agent shall maintain, in the prescribed form proper accounts of taxable goods transported by him into, or outside, or within Meghalaya on account of any person or dealer, being a consignee or consignor as the case may be, and shall, on demand by the Commissioner furnish such information as may be required by him in relation to transport of such goods by such transporter, carrier or transporting agent.

82. **Inspection, search and seizure of records or documents**:- (1) The account referred to in Section 81, and goods referred to in that section and stored in a go down or warehouse in Meghalaya, shall be open to inspection by the Commissioner at all reasonable times.

(2) Where any transporter, carrier or transporting agent fails to maintain proper account in the prescribed form or fails to furnish information to the Commissioner as required by sub-section (1), the Commissioner may enter and search any place of transporting business or any other place where such transporter, carrier or transporting agent for the time being keeps any records or documents in relation to transport of goods, and the Commissioner may, for reasons to be recorded in writing seize such record or documents.

(3) Where any transporter, carrier of transporting agent has:-

(a) Received any consignment of taxable goods from any person or dealer in Meghalaya for transport of such consignment to any place outside, or within Meghalaya, or

(b) Transported into Meghalaya any consignment of taxable goods on account of any person or dealer, and the Commissioner has information that such person or dealer is not in existence at the address given in the way bill, tax invoice, consignment note or any document of like nature in respect of any consignment of goods referred to in clause (a), or clause (b), the Commissioner may direct the transporter carrier or transporting agents, by order in writing, that-

i) The consignment of goods referred to in clause (a) shall not be transported outside, or within, Meghalaya, or

ii) The consignment of goods referred to in clause (b) shall not be delivered, till the matter is investigated into by the Commissioner or till a period of fifteen days (excluding Sunday or a public holiday, declared under the Negotiable Instruments Acts 1881) (26 of 1881) expires from the date of communication of such direction to the transporter, carrier or transporting agent, whichever is earlier.

(4) Where the Commissioner, after giving the person or dealer referred to in clause (a), or clause (b), as the case may be, of sub-section 4, a reasonable opportunity of being heard or after causing an enquiry about the existence of such person, or dealer, is satisfied that such person or dealer-

(a) Is in existence at the address given in the way bill, tax invoice, invoice consignment note or any document of like nature, the Commissioner shall forthwith withdraw, by an order in writing, his direction issued under this sub-section (4) to the transporter, carrier or transporting agent, or

(b) Is not in existence at the address given in the way bill, tax invoice, invoice consignment note or any document of like nature, the transporter of the consignment of taxable goods by such person or dealer to any place outside, or within or into, Meghalaya shall be deemed to be contravention of the provisions of Section 76 as the case may be, and the Commissioner shall seize such consignment of goods under sub-section (1) (c) of Section 84

83. **Surveys.** (1) With a view to identify dealers who are liable to pay tax under the Act, but have remained unregistered, the Commissioner shall from time to time cause a survey of unregistered dealer to be taken.

(2) For the purpose of the survey, the Commissioner may be general or special notice required any dealer or class of dealers to furnish the names, address and such other particulars as he may find necessary relating to the persons and dealers who have purchased any goods from or sold any goods to such dealer or class of dealers during any given period.

(3) For the purposes of surveys, the Commissioner may call for detail and particulars regarding the services provided by public utilities and financial institutions including banking companies which he is of the opinion will be relevant and useful for the purposes of the survey. He may from time to time cause the results of the survey to be published in any manner that he thinks fit so however as not to disclose or indicate the identity of any particular unregistered dealer identified during the survey.

(4) The Commissioner may for the purposes of the survey enter any place where a person is engaged in business but is unregistered or has not applied for grant of the certificate of registration, whether such place will be principal place of business or not of such business and require and proprietor, employee or any other person who may at that time and place attending in any manner to or helping in, the business:-

i) to Afford him the necessary facility to inspect such books of accounts or other documents as he may require and which may be available at such place.
ii) to Afford him the necessary facility to check or verify the cash, stock or other valuable article for things which may be found there in, and
iii) to furnish such information as he may require as to any matter which may be useful or of relevant to any proceedings under this Act.

Explanation- For the purpose of this sub-section, a place where the person is engaged in business will also include any other place in which the person engaged in business or the said employee or other person. Attending or helping in business stales that any of the books of accounts or other documents or any part of the cash, stock or other valuable article or things relating to the business are or is kept.

(5) The Commissioner shall enter the place where the person is carrying on business only during the hours at which such place is open for business and in case of the said or any other place only after sunrise and before sunset. The Commissioner may make or cause to be made extracts or copies from books of accounts and other documents inspected by him, make an inventory of any cash, stock or other valuable article or thing checked or verified by him, and record the statement of any person which may be useful for, or relevant to, any proceeding under this Act.

(6) The Commissioner, in exercises of the powers under this section shall on no account, remove or cause to be removed from the place where he has entered any books of accounts, other documents or any cash stock or other, valuable article or thing.

CHAPTER IX

Accounts, Inspection, search and seizure and power to call for information

84. **Inspection, Search Seizure**. (1) In order to enforce provisions of this Act, the Commissioner or any Officer authorised by the Commissioner.

(a) Shall have, at all time during normal working hours and all reasonable times without any prior notice to any person full and free access to any premises, place, goods, books, records, computer or any electronically stored date.
(b) May make and an extract or copy from any book, record or computer stored information to which access is obtained under clause (a)
(c) May seize and confiscate any goods not accounted for and seize any books or records that, in his opinion, afford evidence that may be material in determining the liability of any person under this Act.
(d) May retain any such book or record for a period of one month for determining a person's liability or for any proceeding under this Act, in the event this period needs to be extended the permission of the next higher authority must be obtained for each additional month the book or record is retained; and
(e) May, where a hard copy or computer disk of information stored on a computer is not provided, seize and retain the computer for a period of one month to copy the information required, in the event this period needs to be extended the permission of the next higher authority must be obtained for each additional month such record is retained.

(2) No Officer shall exercise the power under sub-section (1) of this section of this Act in respect of residential premises not being shop or business premises without authorisation in writing from the Deputy Commissioner.

(3) The power, manager, or any other person on the premises or at the place entered or proposed to be entered under this section shall provide all reasonable facilities and assistance for the effective exercise by the Commissioner or any Officer of the powers under this section of this Act.

(4) A person whose books, records, or computer have been removed and retained under sub-section (1) of this Section of this Act may examine them and make copies on extracts from the during regular office hours under such supervision as the Commissioner or authorised officer may determine.

(5) The Commissioner or any Officer authorised by the Commissioner may, by notice in writing require any person, whether or not liable to pay tax under this Act:-

(a) to furnish any information that may be required by the notice; ot

(b) to attend at the time and place designated in the notice for the purpose of being examined on oath by the Commissioner of any office authorised by the Commissioner, concerning the tax affairs of that person or any other person, and for that purpose the Commissioner or any authorised Officer may require the person examined to produce any book, record, or computer-stored information in the control of the person.

(6) Where notice requires the production of a book of record, it is sufficient if that book or record is described in the notice with reasonable certainty.

(7) A notice duly signed and issued under this section shall be sent to the person's to whom it is directed, or left at the person's last and usual place of business or abode.

(8) All books of account and documents referred to in sub-section (1) and all declarations and other relevant documents shall be preserved by the dealer for a period of not less than eight years from the end of the year to which they relate.

Provided that where an assessment, reassessment appeal, revision for any period is pending at the end of the foresaid period of eight years such books of account, documents and declarations shall be preserved till such pending proceedings are finally disposed of

85. **Disposal of seized goods**. (1) If any goods are seized under section 82 or 84, the Commissioner or any Officer authorised by the Commissioner, by an order in writing upon the person from whom such goods are seized, or the owner of such goods, where the particulars of the owner of such goods are available, or possession, after giving reasonable opportunity of being heard a penalty not exceeding fifty percentum of the value of such goods as may be determine by him in accordance with rules made under this Act.

(2) If the penalty is not paid by the date specified in the notice issued under sub-section (1) the Commissioner or the Officer authorised by him, in such manner and subject to such restrictions and conditions as may be prescribed, sell the goods so seized in open auction and remit the sale proceeds thereof to a State Government Treasury.

(3) Notwithstanding anything contained in sub-section (2), the Commissioner may, subject to such rules as may be made under this Act, where the goods seized are:-

(a) Of perishable nature.
(b) Required to be used by specified date.

(c) Sell such goods in open auction before the occurrence of, or expiry of such period as may be considered fit and proper or, if he is of the opinion that such may become un-usable, un-saleable on detention destroy such goods, if the said goods become un-saleable before the sale in open auction actually take place.

(4) The proceeds of sale of the goods under sub-section (2) and (3) shall be applied in the prescribed manner for payment in the following order of priority;

(a) first for incidental charges, if any, relating to auction sale of such goods;

(b) secondly, for expenses, if any, for storage of such goods;

(c) thirdly, for penalty imposed under sub-section (1); and

(d) the balance of the proceeds of the sale, if any, shall be paid to the owner of the goods or, if his particulars are not available, to the person from whom such goods were seized upon application within one year from the date of sale or within such further period as may be allowed by the Commissioner for cause shown to his satisfaction.

(5) Notwithstanding anything contained under sub-section (1), (2) or (3) the Commissioner or any Officer authorised by him may, for reason to be recorded in writing, direct release of the goods seized on such terms and conditions as he may deem fit.

86. **Audit of accounts.** (1) Where in any particular year, the gross turnover of a dealer exceeds such other amount as the Commissioner may by a notification in the Official Gazette specify, then such dealer shall get his accounts in respect of that year audited by an Accountant within six months from the end of that year and obtain a report of such audit in the prescribed or duly signed and verified by such Accountant and setting forth such particulars as may be prescribed.

(2) A true copy of such report shall be furnish by such dealer to the Commissioner by the end of the month after expiry of the period of six months during which the audit would have been completed.

(3) If any dealer liable to get his accounts audited under sub-section (1) fails to get his accounts audited and furnish a true copy of the audit report with the time specified in sub-section (2), the Commissioner shall, after giving the dealer a reasonable opportunity of being heard impose on him, in addition to any tax payable, a sum by way of penalty equal to 0.1% of the turnover as he may determine the best of his judgement in his case in respect of the said period.

Explanation: - For the purpose of this section, “Accountant”, means a Chartered Accountant within the meaning of the Chartered Accountant’s Act, 1919 and includes a person who by virtue of the provisions of sub-section (2) of Section 226 of the Companies

Act, 1956, is entitled to be appointed to Act as an auditor of Companies registered under the said Act.

87. **Dealer to declare the name of his business manager.** (1) Every dealer, who is liable to pay, tax and who is a Hindu Undivided Family or an association of person, club or society, firm or company, or who is engaged in business as the guardian or trustee or otherwise on behalf of another person, shall within the period prescribed, furnish a declaration in the manner prescribed stating the name of the person or persons who shall be deemed to be manager or managers of such dealer's business for the purposes of this Act.

(2) Such declaration shall be furnished at the time of registration, wherever applicable ans shall be revised from time to time.

(3) The statement furnished under this sub-section shall also contain the name and address with designation in relation to the business of such persons who are authorised to receive notice and other documents under this Act and such service on whom shall be binding on the dealer.

88. **Compulsory issue of tax invoice, cash memo or bill.** (1) If a registered dealer sell any goods to any person, he shall issue to the purchaser a serially numbered tax invoice in the prescribed form, signed and dated by him or his regular employee showing such particulars as may be prescribed, and he shall also keep a counterfoil or duplicate of such cash memorandum or bill, duly signed and dated; or

89. (2) A dealer, not being a registered dealer, whose turnover of sales has exceeded in any year fifty percentum of the taxable quantum referred to in sub-section 5 of Section 3. Sells any goods to any person, he shall issue to the purchaser a serially numbered invoice or cash memorandum or bill, signed and dated by him or his regular employee, showing such particulars as may be prescribed, and he shall also keep a counter foil or duplicate of such cash memorandum or bill, duly signed and dated;

Provided that if the State Government is of the opinion that the requirement under this section shall cause hardship to a certain class or classes of dealers included in sub-section (2) and that such requirement should, subject to fulfilment by any class or classes of dealers of certain conditions and restrictions to be imposed to ensure that there is no evasion of tax, be dispensed with, it may prescribe by rules such class or classes of dealers and such conditions and restriction subject to which the requirement of sub-section (2) in respect of such class or classes of dealers shall be dispensed with.

90. Electronic record. Every dealer who maintains the records electronically shall retain then in electronically readable format for the period specified in Section 84.

CHAPTER X

OFFENCES AND PENALTIES

91. **Offences.** If a person or dealer-

(a) Being liable to pay tax under this Act, fails to get himself registered;

(b) Not being a registered dealer, represents, when purchasing goods, that he is a registered dealer; or

(c) Being a registered dealer, represent when purchasing good or class of goods not covered by his certificate of registration that such goods are recovered by his certificate of registration that such goods are covered by such certificate; or

(d) Contravenes the terms of any declaration made by him under the provisions of this Act or violates any condition of furnishes in accurate particulars in any document furnished by him under this Act.

(e) Fails to furnish without reasonable cause any return or re-statement as required under section 35 in the prescribed manner and within the prescribed time; or

(f) Fails to pay without reasonable cause the tax payable by him under sub-section (1) of section 35 or under any notice of demand issued under section 47 within the time allowed for such payment; or

(g) Conceals any part of his gross turnover or taxable turnover of any particulars thereof or furnishes incorrect particulars of such turnover in any return or statement furnished under section 35 or make any incorrect claim for exemption, reduction in the tax payable or other relief under any provision of this Act, or

(h) Transports any goods in contravention of the provision of section 75;

(i) Violates the provisions of section 88.

(j) Violates the provisions of sub-section (i) of section 105.

(1) **Penalties. 91**:- Whoever, not being a registered dealers falsely represent that he is r was a registered dealer at the time when he sells or buys goods shall, on conviction, be punished with rigorous imprisonment for a terms which shall not be less than six months but which may extend to three years and with fine.

(2) Whoever, knowingly furnishes a false return shall, on conviction, be punished-

i) In case where the amount of tax, which could have been evaded, if the false return had been accepted as true, exceeds Rs. 10,000/- with rigorous imprisonment for a term which shall not be less than six months but which may extend to three years and with a fine;

ii) In any other case with rigorous imprisonment for a term, which shall not be less than three months but which may extend to one year and with fine.

(3) Whoever, knowingly produces before the Commissioner, false bill, cash memorandum, voucher declaration certificate or other document for evading tax payable under this Act shall on conviction, be punished:-

i) In case where the amount of tax, which could have been evaded, if the documents referred to above had been accepted as true, exceeds Rs. 50,000/- during the period of a year with rigorous imprisonment for a term which shall not be less than six months but which may extend to three years and with a fine;

ii) In any other case with rigorous imprisonment for a term, which shall not be less than three months but which may extend to one year and with fine.

(4) Whoever, knowingly keeps false account of the value of the goods bought or sold by him in contravention of the provision of this Act, shall on conviction, be punished with rigorous imprisonment for a term which shall not be less than three months but which may extend to one year and with a fine.

(5) Whoever, knowingly produces false accounts, registers or documents or knowingly furnishes false information, shall, on conviction, be punished-

i) In case where the amount of tax, which could have been evaded, if the account, registers or documents or information referred to above had been accepted as true, exceeds Rs. 50,000/- during the period of a year, with rigorous imprisonment for a term which shall not be less than six months but which may extend to three years and with a fine;

ii) In any other case with rigorous imprisonment for a term, which shall not be less than three months but which may extend to one year and with fine.

(6) Whoever, issues to any person certificate or declaration under the Act, rules or notifications of a fails bill, cash memorandum, voucher, delivery Challan, lorry receipt or other document which he know or has reason to believe to be false, shall on conviction, be punished rigorous imprisonment for a term which shall not be less than six months but which may extend to three years and with a fine;

(7) Whoever:-

i) Wilfully attempts, in any manner whatsoever, to evade any tax leviable under this Act, or

ii) Wilfully attempts, in any manner whatsoever, to evade any payment of any tax, penalty on interest or all of them under this Act or shall on conviction, be punished.

(a) In case where the amount involved exceeds Rs. 50,000/- during the period of a year, with rigorous imprisonment for a term which shall not be less than six months but which may extend to three years and with fine;

(b) In any other case with rigorous imprisonment for a term, which shall not be less than three months but which may extend to one year and with fine.

(8) Whoever, aids or abets or induces any person in commission of any act specified in sub-section (1) to (7) shall, on conviction, be punished with rigorous imprisonment which shall not be less than three months but which may extend to one year and with fine;

(9) Whoever:-

(a) Is engaged in business as a dealer without being registered in wilful contravention of section 31, or

(b) Fails without sufficient cause, to furnish any returns as required by section 31, by the date and in the manner prescribed.

(c) Fails without sufficient cause, when directed to keep any accounts or record, in accordance with the provisions of this Act, or

(d) Fails without sufficient cause, to comply with any requirements made of him under section 84, or

(e) Voluntarily obstructs any Officer making inspection or search or seizure under section 84. Shall, on conviction, be punished with imprisonment for a term which may extend to one year and with fine.

(10) Whoever fails, without sufficient cause, to furnish any returns by the date and in the manner prescribed under this Act shall on conviction, be punished with simple imprisonment for a term which may extend to one year and with fine which shall not be less than.

i) Rupees two thousand, if the tax due for the period covered by the return does not exceed rupees twenty thousand;

ii) Rupees five thousand, if the tax due for the period covered by the return exceeds rupees twenty thousand but does not exceed rupees one lakh;

iii) Rupees ten thousand, if the tax due for the period covered by the return exceeds rupees one lakh;

(11) Whoever commits any of the acts specified in Sub-Section (1) to Sub-Section (10) and the offence is a continuing one under any of the provisions of the sub-section, shall, on conviction, be punished with daily fine not less than rupees one thousand during the period of the continuance of the offence in addition to the punishments provided under this section.

(12) Notwithstanding anything contained in sub-sections (1) to (11), no person shall be preceded against this sub-section for the acts referred to therein if the total amount of tax evaded is less than Rs. 200/- during the period of a year.

(13) Where a dealer is accused of an offence specified in sub-sections (1) to (11) the person deemed to be the manager of the business of such dealer shall also be deemed to be guilty of such offence, unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission thereof.

(14) In any prosecution for an offence under this section, which requires a capable mental state on the part of the accused, the court shall presume the existence of such mental state, but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution.

Explanation:- Culpable mental state includes intention, motive or knowledge of fact or belief in, or reason to believe a fact and a fact is said to be proved only when the court believe it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.

92. **Offences by Companies**: - (1) where an offence under this Act or the rules has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Provided, that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of all is attributes to any neglect on the part

of any Director, Manager, Secretary or other Officer of the company such Director, Manager, Secretary or other Officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation:- For the purpose of this section-

"Company" means a body corporate, and includes a firm or other association of individuals; and

"Director" in relation of a firm means a partner in the firm.

(3) Where an offence under this Act has been committed by a Hindu Undivided Family, the Kart there of shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly

Provided, that nothing contained in this sub-section shall render the Karto liable to any punishment if he proves that the offence was committed without his knowledge or that he exercise all due diligence to prevent the commission of such offence.

Provided further that, where an offence under this Act has been committed by a Hindu Undivided Family, and it is proved that the offence has been committed with the consent or connivance of, or is attribute to any neglect on the part of, any adult member of the Hindu Undivided Family, such member shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

93. **Cognizance of offences**. Notwithstanding anything contained in the Court of Criminal Procedure, 1973, all offences punishable under this Act or Rules made there under shall be cognizable and bailable.

94. **Imposition of fine.** Notwithstanding anything contained in the Court of Criminal Procedure, 1973, it shall be lawful for the Metropolitan Magistrate of the First Class in pass on any person convicted of an offence under section 76 or Section 100 a sentence of fine as provided in the relevant section, in excess of his powers under section 29 of the said Code.

95. (1) Investigation of offence subject to conditions, if any, as may be prescribed, the Commissioner may be authorised either generally or in respect of a particular case or class any Officer or person subordinate to him to investigate all or any of the offences punishable under this Act.

(2) Every Officer so authorised shall, in the conduct of such investigation, exercise the power conferred by the Code of Criminal Procedure, 1973 upon an Officer in charge of a police station for the investigation of a cognizance offence.

96. **Compounding of offences.** (1) The Commissioner may either before or after the institution of proceedings for any offence punishable under section 90 or under any rules made under this Act, accept from any person charged with such offence by way of composition of offence a sum not exceeding five thousand rupees or double the amount of tax which would have been payable on the purchase turnover to which the said offence relates, whichever is greater.

(2) On payment of such some as may be determine the Commissioner under sub-section (1), no further proceedings shall be taken against the accused person in respect of the same offence and proceedings, it already taken, shall stand abated.

97. **Remission.** (1) The State Government, for reasons to be recorded in writing, may remit the whole or part of the amount of the tax or penalty payable in respect of any period by any registered dealer who has suffered heavy loss due to any natural calamity.

(3) The State Government, may, by rules, provide that in such circumstances and subject to such conditions as may be prescribed, a draw back; set of, or a refund of the whole or any part of the tax paid in respect of any purchase of raw materials under this Act for use by any dealer in the manufacture of goods for sale, be granted to such dealer.

CHAPTER XI
MISCELLANEOUS

98. **Power of taking evidence on oath, etc.** (1) The authorities specified in Chapter III of this Act shall, for the purpose of this Act, have the same power as are vested in a court under the Code of Civil Procedure 1908 (Act No. 5 of 1908) when trying a suit in respect of the following matters namely:

(a) Discovery inspection;

(b) Enforcing the attendance of any person including any officer of a banking company and examining him on oath or affirmation.

(c) Compelling the production of books of account or other documents;

(d) Issuing commission.

(2) Subject to any rules made in this behalf; any authority referred to in sub-section (1) may impound or retain in his custody for such period as he may think fit any books of account or other documents produced before him in proceeding under this Act;

Provided that a person appointed to assist the Commissioner under sub-section (1) of section 26 shall not

(a) Impound any books of account of other documents without recording his reasons for doing so or a

(b) Retain in his custody for such books or documents for a period exceeding thirty days (exclusive of holidays) without obtaining the approval of the Commissioner thereof.

99. **Returns etc. To be confidential.** (1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act or in any record of evidence given in this course of any proceedings under this Act. Other than the proceeding before a criminal court, shall save as provided in sub-section (3) be treated as confidential and not withstanding anything contained in the Indian Evidence Act, 1872 (I of 1872) no court shall save as foresaid be entitled to required any Government Servant to produce before it any such statement returns, accounts documents, or record or any part thereof or to give evidence before it in respect thereof.

(2) If save as provided in sub-section (3) any Government Servant discloses any of the particulars, referred to in sub-section (1). He shall be punishable with imprisonment which may extend to six months and shall also be liable to fine.

(3) Nothing in this Section shall apply to the disclosure of any of the particulars referred to in sub-section (1)

(a) For the purposes of any prosecution under the Indian Penal Code (45 of 1860), the Prevention of Corruption Act 1988 (49 of 1988) of this Act, or any preliminary inquiry for ascertaining whether such prosecution lies.

(b) In connection with any such or proceeding in a civil court to which the State Government or any person appointed under this Act is a party and when relates to any matter arising out of any proceeding under this Act.

(c) Where it is necessary to make such disclosure for the purposed of this Act.

(d) To an officer of Government to levy or realize any tax or duty imposed by it.

(e) To an officer of Government for the audit of receipt and refunds of tax, penalty or interest under this Act.

(f) In connection with an enquiry concerning allegations of corruption or official misconduct against any Government for the audit of receipt and refund of tax. Penalty or interest under this Act.

(g) In any inquiry of misconduct in connection with any proceeding under this Act. Against any legal practitioner, chartered accountant or other person entitled to appeal on behalf of a dealer or person before the talking authorities under this Act, to the authority competent to take disciplinary action against such legal practitioner chartered accountant or other person.

(h) To any officer of the State Government to enable such, officer to perform his executive functions in relation to the affairs of the State.

(i) To any person for purposes other than those referred to in clause (a) clause (b) clause (c) clause (d) clause (g) and clause (h), if the State Government considers such disclosure necessary in the public interest.

100. **Disclosure of information required under Section 79 and failure to furnish information or return under that section**:- (1) No information of any individual return or part thereof, with respect to any matter given for the purposes of Section 79 shall without the previous consent in writing of the owner for the time being or his authorised agent be published in such manner as to enable any particulars to be identified as referring to a particular dealer and no such information shall be used for the purpose of any proceedings under the provisions of this Act.

(2) Except for the purposes of prosecution under this Act or any other Act, no person who is not engaged in the collection of statistics under this Act or of compilation or computerization thereof for the purposes of administration of this Act, shall be permitted to see or have access to any information or any individual return referred to in that section.

(3) If any person required to furnish any information or return under Section 79.

(a) Wilfully refuses or without lawful excuse neglects to furnish such information or return as may be by that section required, or

(b) Wilfully furnishes or causes to be furnished any information or return which he knows to be incorrect or false.

(c) Shall on conviction be punished with fine which may extend to one thousand rupees and in case of a continuing offence to a further fine which may extend to one hundred rupees for each day after the first day during which the offence continues.

(4) If any person engaged in connection with the collection of statistics under section 79 or compilations or computerisations thereof wilfully disclosures any information or the contents of any return given or made under that section, otherwise than in execu-

tion of his duties under that section or for the purposes of the prosecution of an offence under, this Act or under any other Act, shall on conviction be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees, or with both. Nothing in this section shall apply to publication of any information relating to a class of dealers or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest, to publish such information.

101. Publication and disclosure of information respecting dealers and other persons in public interest, (1) Notwithstanding anything contained in this Act, if the State Government is of the opinion that it is necessary or expedient in the public interest to published or disclosure the name of any dealers or other persons and any of the particulars relating in any Proceedings under this disclosure or Act in respect of such dealers and persons, it may publish or cause to the Published or disclosure such names and particulars in such manner as it thinks fit.

(2) No publication or disclosure under this section shall be made in relation to any tax levied or Penalty imposed or interest on any conviction for any offence connected with any proceeding under this Act, until the time for presenting an appeal to the appropriate appellate authority has expired without an appeal having been presented or the appeal, if presented has been disposed of.

Explanation: - In the case of a firm company or other association of person, the names of the partners of the firm, the directors, managing agents, secretaries, treasurers or managers of the company or the members of the association, as the case may be, may also be published or disclosed, if in the opinion of the Government, the circumstances of the case justify it.

102. **Statement to be furnished by dealer, transporter, owner or lesses of warehouse, etc:-** If, in the opinion of the State Government, there is appreciable evasion of tax in respect of any goods, the State Government may, every person dealing in transporting, carrying, shipping of clearing, forwarding, or warehousing, whether as owner or lesses of warehouse, such goods, shall furnish a statement or declaration in such form, within such time, in such manner, and for such period, as may be specified in the notification.

103. **Information to be furnished by dealers regarding changes of business:- If any dealers:-**

(a) Sells or otherwise disposes of his business or any part of his business or effect or comes to know of any change in the ownership of his business, or discontinues his business or changes his place of business or opens a new place of business, or

(b) Discontinues or changes his warehouses or opens new warehouses, or changes the name or nature of his business or effects any change in the class or classes of goods in which he carries on his business and which is or are specified in the certificate of registration, or

(c) In the case of a company, effect any change in the constitution of its board of directors he shall, within the prescribed time and in the prescribed manner, inform the prescribed authority accordingly and in such dealer dies, his legal representative shall, in the like manner, inform the said authority.

104. **Statement, accounts or declarations to be furnished by dealers:-** (1) Every registered dealer shall, in the manner as may be prescribed, submit before the prescribed authority such statements, accounts or declarations within such time as may be prescribed and shall verity that such statements, accounts or declaration are true to the best of his knowledge and belief.

(2) If a registered dealer fails to submit statements, accounts or declarations referred to in sub-section (1), he shall be liable to pay a penalty not exceeding Rupees twenty five thousand for each time of default, in the manner as may be prescribed.

105. **Information to be furnished by dealers in respect of transfer of goods otherwise than by way of sales:-** If, in the opinion of the State Government, it is necessary to obtain information relating to transfer of goods otherwise than by way or Sale in Meghalaya it may by notification call upon dealers or such class or classes of dealers as may be specified in the notification to furnish such information relating to such goods, in such manners, at such intervals for such period and to such authority as may be specified in the notification.

106. **Special provisions relating to deduction of tax at source:-** Notwithstanding anything contained in any other provisions of this Act-

(1) Every person (excluding an individual, Hindu undivided family, a firm or a company not under the control of the Government) responsible for making any payment or discharging any liability on account of any amount payable for the transfer of property in goods (whether as goods or in some other form) involved in a work contract for the transfer of the right to use any goods for any purpose, or.

(2) Every person responsible for paying sale price or consultation or any amount purporting to be the full or part payment of sale price or consideration in respect of any sale or supply of goods liable to tax under this Act to the Government or to a company, corporation, board, authority. Undertaking or any other body by whatever name called, owned, financed or controlled wholly or substantially by the Government 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 there from in the prescribed manner at the rate specified in the Schedule to the Act in respect of sale or supply of goods or transfer of the right to use any goods and at the rate of four percentum of such sum being paid in respect of works contracts:

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.

(3) 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 prescribed.
(4) 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 from 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 tax paid by the payee for the relevant period and shall be given credit in his assessment accordingly.
(6) No interest or penalty shall be imposed or no recovery proceedings against the dealers/payee shall be initiated in respect of tax deducted under sub-section(1);

Provided that the recovery proceeding under sub-section (2) of Section 41 against the person concerned who has deducted the tax but not deposited into Government Treasury shall be drawn up by the Assessing Officer under whose jurisdiction the office of the person falls with prior approval of the Commissioner.

107. **Application of the Meghalaya Land Revenue Regulation Act for Recovery of tax recoverable as arrear of land revenue:-** Where the amount of tax, interest, penalty or other sum payable under sub-section (1) of Section 48 remains unpaid, it may be recovered as an arrear of land revenue and for this purpose the State Government may by notification in the Official Gazette empower the Commissioner or any person appointed to assist the Commissioner under Sub-section (1) of Section 25 to exercise the power under the Meghalaya Land and Revenue Regulation Act (Assam Land and Regulation, 1886 as adapted) for the purpose of recovering the sums.

108. **Bar to proceeding in Civil courts:-** No suit shall be brought in any civil court to set aside of modify any assessment made on any order passed under this Act or the rules made there under and no prosecution, suit or other proceeding shall lie against the Government or any officer of the Government for anything in good faith done or intended to be done under this Act or the rules made there under

109. **Power of State Government to prescribed rates of fees:-** (1) Fees payable a memorandum of appeal or application for review or revision, or upon any other miscellaneous application or petition for relief shall be such as may be prescribed;

Provided that any fees prescribed under this section not exceed one thousand rupees.

(2) the fees as aforesaid shall be paid in court-fee stamps to be affixed to the memorandum of appeal, application for review or revision or other miscellaneous application or petition, as the case may be, referred to in sub-section (1).

110. **Application of Section 4 and 12 if Limitation Act:-** In computing the period of limitation under Chapter X, the provisions of sections 4 and 12 of the limitation Act, 1963 shall, so far as may be, apply.

111. **Appearance before any authority in proceedings:-** (1) Any person who is entitled or required to attend before any authority including the Appellate Tribunal in connection with any proceeding under this Act, otherwise than when required to attend personally for examination on oath or affirmation, may attend by a relative or a person regularly employed by him, or by a legal practitioner, or Chartered Accountant who is not disqualified by or under sub-section (2), or by a sale tax practitioner who possesses the prescribed qualification and is entered in the list which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-section (2).

Any person who, immediately before the commencement of this Act was a sale tax practitioner under any earlier law only if such relative, before employed, legal practitioner, Chartered Accountant, or sale tax practitioner is authorized by such person in the prescribed form, and such authorized may include the authority to act on behalf of such person in such proceedings.

(2) The Commissioner may by order in writing and for reasons to be recorded therein disqualify for such period as is stated in the order from attending before any such authority, any legal practitioner, Chartered Accountant, or sale tax practitioner:-

i) Who has been removed or dismissed from Government service or.
ii) Who being a sales tax practitioner, legal practitioner or a Chartered Accountant is found guilty of misconduct in connection with any proceedings under this Act by the Commissioner or by an authority, if any, empowered to take disciplinary action against the member of the profession to which he belongs.

(3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.

(4) Any person against whom any order of disqualification is made under this section within one month of the date of communication of such order appeal to the Tribunal to have the order cancelled or modified. The order of the Commissioner shall not take effect until one month of the making thereof or when an appeal is preferred until the appeal is decided.

(5) The Commissioner may, at any time suo moto or on application made to him in this behalf, revoke or modify any order made against a person under sub-section (2) and there

upon such person shall cease to be disqualified subject to such conditions or restrictions that may be contained in such order.

112. **Power of State Government to amend schedules-** (1) If the State Government is of the opinion that it is expedient in the interest of general public so to do, it may, by notification in the Official Gazette, add to, or omit from, or otherwise amend, the First, the Second, the Third, the Fourth, the Fifth, or the Sixth Schedule retrospectively and thereupon the said schedule shall be deemed to have been amended accordingly.

(2) The State Government may amend the said schedules retrospectively if such amendment does not prejudicially affect the interest of any dealer and it does not violate the principle of equity.

113. **Power of State Government to make rules-** (1) The State Government may, by notification, make rules with prospective or retrospective effect, for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generally of the foregoing power, such rules may provide for all or any of the matters which under any provision of this Act are required to be prescribed or to be provided for by the rules.

(3) In making any rules under this section, the State Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees and, when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of such offence.

114. **Power of State Government to remove difficulties-** If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, by order, not inconsistent with the provision of this Act, remove the difficulty.

Provided that no such order shall be made after the expiry of a period of two years from the appointed day.

115. Clearance certificate:- (1) Notwithstanding anything contained in any other law for the time being in force no Government, local authority, educational institution, or corporation or body corporate established by or under c Central or State Act shall enter into any works contract or place order with, or make purchases of any goods from, any dealer or make any payment to such dealer for such purchase, unless the Commissioner certifies in the prescribed manner that such dealer-

i) Has no liability to pay tax or has not defaulted in furnishing any return or returns together with the receipted challan or challans showing payment of all taxes payable under this Act or the Central Sales Tax Act, 1956 (74 of 1956)

ii) Has not defaulted in making payment of tax otherwise payable by, or due from, him under this Act or the Central Sales Tax Act, 1956 (74 of 1956), or

iii) Has made satisfactory provision for securing the payment of tax by furnishing bank guarantee favour of the Commissioner or otherwise, as the case may be.

(2) The application for the certificate required under sub-section (1) shall be made by the dealer referred to in that sub-section to the Commissioner and shall be in such form and shall contain such particular as may be prescribed.

CHAPTER XII

Transition, repeal and savings

116. **Transition-** (1) Any registration certificate issued under the Meghalaya (Sale Tax) Act, the Meghalaya Purchase Tax Act, being a registration certificate in force immediately before the appointed day shall in so far as the liability to tax under sub-section (1) of Section 3 of this Act exists, be deemed on the appointed day to be the certificate or registration issued under the Act, and accordingly the dealer holding such registration certificate immediately before the appointment day, shall until the certificate is duly cancelled, be deemed to be a dealer liable to pay tax under this Act and to be registered dealer under this Act and all the provisions of this Act shall apply to him as they apply to a dealer liable to pay under this Act.

(2) Notwithstanding anything contained elsewhere in this Act-

(a) Any person appointed as the Commissioner, Deputy Commissioner or Assistant Commissioner, or any person appointed to assist the Commissioner, under the repealed Act and continuing in the office immediately before the appointed day, shall on and from the appointed day, be deemed to have been appointed under this Act shall continue in office as such till such person ceases to be the Commissioner, Joint Commissioner or Assistant Commissioner or ceases to be the Person appointed to assist the Commissioner.

(b) Any dealer liable to furnish return under the repealed Acts immediately before the appointed day shall notwithstanding that a period, in respect of which he is also liable furnish return, commences on and day before such appointed day and ends on any day after such appointed day, furnish such return in respect of tax payable for sales or purchases made up to the day immediately before such appointed day and pay tax in accordance with the provisions of repealed Act and shall furnish a separate return in respect of the remaining part of the period which commences on such appointed day and pay tax due on such return for sales or purchases made on and from such appointed day in accordance with the provisions of this Act.

(c) Any order delegating any power under any Act or the rules made there under by the Commissioner to a person appointed, by any designation, to assist him before the appointed day shall, on and from such appointed day, continue in force on the day immediately before such appointed day, on and from such appointed day, continue in force until the Commissioner amends, varies or rescinds such order after such appointed day under this Act.

(d) Any dealer, who is no longer liable to pay tax under the repealed Act and whose account, registers or documents has been seized under that Act, shall, continue to be retained in accordance with provisions of that Act on or after appointed day.

(e) All forms of waybill under the repealed Act or the Rules made there under and continuing in the force on the day immediately before the appointed day shall, with effect from such appointed day, continue in force and shall be used mutatis mutandis for the purpose for which they were being used before such appointed day until the State Government directs, by notifications, the discontinuance of the use of such forms till such time as the State Government may, by notification, specify in this behalf.

(f) All rules, regulations, notifications or orders made or issued under any of the repealed Act and continuing in force on the day immediately before the appointed day shall continue to be in force on or after such appointed day in so far as they are not inconsistent with the provisions of this Act or the rules made there under until they are repealed or amended;

(g) Where a tax has been levied under any of the provisions of the repealed Act in respect of the sale or purchase of declared goods within the meaning of the section 14 of the Central Sales Tax Act, 1956 (74 of 1956), or any goods specified in Schedule IV before the appointed day, no tax shall be levied under this Act on sale or purchase of such goods on or after appointed day;

(h) Any waybill obtained or obtainable by the dealer from any prescribed authority or any declaration furnished or to be furnished by or to the dealer under any of the Acts so repealed or the rules made there under in respect of any sale of goods before the appointed day shall be valid where such waybill is obtained or such waybill is furnished on or after such appointed day.

(i) Any application for review or reference arising from any order passed before the appointed day or any appeal arising from any assessment of tax or determination of interest made before such appointed day or any application for refund, or for waybill, in respect of any period before such appointed day under the repealed Act it made before such appointed day and pending on such appointed day or it made on or such appointed day shall be disposed or in accordance with the provisions of the repealed Act.

(j) The Commissioner or any other authority to whom power in this behalf has been delegated by the Commissioner under the repealed Act may on its or his own motion, review or revise any order passed before the appointed day in accordance with the provisions of that Act.

(k) Any application for the waybill, for the transport of the goods into the State, pending on the day immediately before the appointed day, shall be deemed to have been made under this Act and shall be disposed of in accordance with the provisions of this Act.

(l) Any tax assessed, interest determine or penalty imposed under the repeal Act in respect of sales or purchase made, or the repealed Act before the appointed day, shall be payable or recoverable in accordance with the provisions of the repealed Act;

(3) Where a registered dealer was enjoying the benefit of tax exemption under the Meghalaya Industries (Sales Tax Exemption) Scheme, 2001 notified under the provisions of the repealed Acts, for a specified period immediately before the appointed day and who would have continued to be so eligible on such appointed day under the Scheme has this Act not come into force, may be allowed any other benefit payable by him under this Act by the Commissioner for the balance on-expired in a manner to be prescribed by Government.

(4) Where an industrial unit is already in the Pipeline and which would have enjoyed the benefit of tax exemption under the Meghalaya Industries (Sale Tax Exemption) Scheme, 2001 notified under the provisions of the repealed Acts, for a specified period had the Act not come into force, may be allowed any other benefit payable under this Act for a period of entitlement in a manner to be prescribed by Government.

Explanation: - Industries in the pipeline would only include those granted exemptions prior to 31st March, 2003

117. **Repeal and savings.** The Meghalaya Sales Tax Act, the Meghalaya Finance (Sales Tax) Act, the Meghalaya Purchase Tax Act will stand repealed from the date of Notification of this Act.

Provided that such repeal shall not affect the previous operation of the said Act or any right, title, obligation or liability already acquired, or incurred there under and subject thereto, anything done or any action taken including any appointment, notification, notice order, rule, form or certificate in the exercise of any powers, conferred by or under this Act, as if this Act were in force on the date on which such thing was done or action was taken, and all arrears of tax and other amounts due at the commencement of this Act may be recovered as if they had accured under this Act.

The limitation provided in this Act shall apply prospectively, and all events occurred and all issues arose prior to the date of commencement of this Act, shall be governed by the limitations provided of the provisions obtained in the repealed Acts.

Certified that this Bill unanimously passed by the Meghalaya Legislative Assembly on March 28th, 2003

Shillong — Speaker,

April 3rd, 2003 — Meghalaya Legislative Assembly

I reserve the Bill for the consideration of the President

Raj Bhavan Shillong, — M. M. Jacob

The 17th April, 2003 — GOVERNOR OF MEGHALAYA

I assent to this Bill.

Dated______________________2003 — PRESIDENT OF INDIA

....

THE MEGHALAYA VALUE ADDED TAX BILL, 2003

I assent to this Bill.

A. P. J. ABDUL KALAM
PRESIDENT OF INDIA
Dated 25th February, 2005

Dated Shillong
4th March, 2005

L. M. SANGMA,
Deputy Secretary
Government of Meghalaya
Law Department

No. LL(B). 62/2004/67- The Meghalaya Appropriation (No. 1) Act, 2005 (Act No. 3 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 3 OF 2005

As passed by the Meghalaya Legislative Assembly

Received the assent of the Governor on the 26th March, 2005

(Published in Gazette of Meghalaya the Extra-ordinary, issued dated 28th March, 2005)

An

Act

To authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of Meghalaya for the services of financial year 2004-2005.

Be it enacted by the Legislature of the State of Meghalaya in the fifty sixth Year of the Republic of India as follows:-

Short title.	1	(1) This Act may be called the Meghalaya Appropriation (No. 1) Act, 2005
Withdrawal of Rs. 287,73,82,772 from and out of the Consolidated Fund of Meghalaya	2	From and out of the Consolidated fund of Meghalaya there may be paid and applied sums not exceeding those specified in Column (3) of the Schedule amounting in aggregate to the sums of rupees two hundred eighty seven crores, seventy lakhs, eighty two thousand, seven hundred twenty two towards defraying the several charges which will come in the course of payment during the financial year 2004-2005 in respect of the services specified in Column (2) of the Schedule.
Appropriation	3	The sums authorised to be withdrawn from and out of the Consolidated Fund of Meghalaya by this Act, shall be appropriated for the services and purposes expressed in the Schedule in relation to the financial year 2004-2005.

Schedule

(See Section 2 & 3)

(1) Grant No.	(2) Services and Purposes (Major Heads)			(3) Sums not exceeding: Voted by the Assembly Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
1	2011	PARLIAMENTARY/STATE/UNION TERRITORY	Revenue	311,58,000	25,00,000	336,58,000
	2058	STATIONERY AND PRINTING				
	4058	CAPITAL OUTLAY ON STATIONERY & PRINTING	Capital	...	...	...
2	2012	GOVERNOR	Revenue		76,81,988	76,81,988
	4216	CAPITAL OUTLAY ON HOUSING	Capital		31,22,310	31,22,310
3	2013	COUNCIL OF MINISTERS	Revenue	24,12,267		24,12,267
	2070	OTHER ADMINISTRATIVE SERVICES, ETC				
4	2014	ADMINISTRATION OF JUSTICE.	Revenue	19,35,064	12,20,843	31,55,907
5	2015	ELECTIONS	Revenue	442,02,310	...	442,02,310
6	2029	LAND REVENUE	Revenue	616,00,000	...	616,00,000
	2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES				
	2250	OTHER SOCIAL SERVICES				
	3475	OTHER GENERAL ECONOMIC SERVICES				
	6225	LOANS FOR WELFARE OF SCS, S TS AND OTHER B.CS	Capital	...	...	...
	6250	LOANS FOR OTHER SOCIAL SERVICES				
	6401	LOANS FOR CROP HUSBANDRY				

Schedule

(See Section 2 & 3)

(1)	(2)			(3)		
Grant No.	Services and Purposes (Major Heads)			Sums not exceeding		
				Voted by the Assembly	Charged on the Consolidated Fund	Total
				Rs.	Rs.	Rs.
7	2030	STAMPS AND REGISTRATION	Revenue	...	...	...
8	2039	STATE EXCISE	Revenue	...	4,84,290	4,84,290
9	2040	SALES TAX				
	2045	OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES	Revenue	...	...	...
10	2041	TAXES ON VEHICLES				
	2070	OTHER ADMINISTRATIVE SERVICES ETC	Revenue	10,72,02,700	...	10,72,02,700 31,22,310
	3055	ROAD TRANSPORT				
	5053	CAPITAL OUTLAY ON CIVIL AVIATION				
	5055	CAPITAL OUTLAY ON ROADS TRANSPORT	Capital	...	...	...
11	2045	OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
	2501	SPECIAL PROGRAMME FOR RURAL DEVELOPMENT	Revenue	54,84,82,000	...	54,84,82,000
	2801	POWER				
	2810	NON-CONVENTIONAL SOURCES OF ENERGY				
	6801	LOANS FOR POWER PROJECTS	Capital	429,80,000	...	429,80,000

Schedule

(See Section 2 & 3)

(1) Grant No.		(2) Services and Purposes (Major Heads)		(3) Sums not exceeding		
				Voted by the Assembly	Charged on the Consolidated Fund	Total
				Rs.	Rs.	Rs.
12	2047	OTHER FISCAL SERVICES	Revenue	...	...	...
	2048	APPROPRIATION FOR REDUCTION OF AVOIDANCE OF DEBT	Revenue	...	...	...
	2049	INTEREST PAYMENTS	Revenue	...	...	...
	2051	PUBLIC SERVICE COMMISSION	Revenue	...	...	...
13	2052	SECRETARIAT GENERAL SERVICE	Revenue	2,23,00,000	...	2,23,00,000
	2251	SECRETARIAT SOCIAL SERVICES				
	3451	SECRETARIAT ECONOMIC SERVICES				
	5275	CAPITAL OUTLAY ON OTHER COMMUNICATION SERVICES	Capital	...	...	...
14	2053	DISTRICT ADMINISTRATION	Revenue	...	...	...
15	2054	TREASURY AND ACCOUNTS ADMINISTRATION	Revenue	9,00,000	...	9,00,000
16	2055	POLICE	Revenue	...	...	...
	2070	OTHER ADMINISTRATIVE ETC.				
	2216	HOUSING-				
	4055	CAPITAL OUTLAY ON POLICE	Capital	...	...	...
	4216	CAPITAL OUTLAY ON HOUSING				

Schedule

(See Section 2 & 3)

(1) Grant No.	(2) Services and Purposes (Major Heads)			(3) Sums not exceeding: Voted by the Assembly Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
17	2056	JAILS	Revenue	...	...	...
	4059	CAPITAL OUTLAY ON PUBLIC WORKS	Capital	...	...	...
18	2058	STATIONERY AND PRINTING	Revenue	...	...	...
	4058	CAPITAL OUTLAY ON STATIONERY & PRINTING				...
	4216	CAPITAL OUTLAY ON HOUSING-	Capital	5,00,000	...	5,00,000
19	2052	SECRETARIAT GENERAL SERVICE-				
	2059	PUBLIC WORKS	Revenue	549,40,500	...	549,40,500
	2203	TECHNICAL EDUCATION				
	2204	SPORTS AND YOUTH SERVICES				
	2205	ART AND CULTURE				
	2216	HOUSING-				
	4059	CAPITAL OUTLAY ON PUBLIC WORKS				
	4202	CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE	Capital	10,92,50,000	...	10,92,50,000
	4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH				
	4216	CAPITAL OUTLAY ON HOUSING-				
	4403	CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
	4404	CAPITAL OUTLAY ON DAIRY DEVELOPMENT				

Schedule

(See Section 2 & 3)

(1) Grant No.	(2) Services and Purposes (Major Heads)		(3) Sums not exceeding: Voted by the Assembly Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
20	2070 OTHER ADMINISTRATIVE SERVICES, ETC	Revenue	...	...	...
	4059 CAPITAL OUTLAY ON PUBLIC WORKS	Capital	...	...	...
21	2075 MISCELLANEOUS 2202 GENERAL EDUCATION 2203 TECHNICAL EDUCATION 2204 SPORTS AND YOUTH SERVICES 2205 ART AND CULTURE 2236 NUTRITION 3425 OTHER SCIENTIFIC RESEARCH 3454 CENSUS SURVEYS AND STATISTICS	Revenue	11,59,04,392	...	11,59,04,392
	4202 CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE 4204 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE 6202 LOANS FOR EDUCATION, ART AND CULTURE	Capital	...	...	...
22	2070 OTHER ADMINISTRATIVE SERVICES ETC 2216 HOUSING-	Revenue	73,18,157	...	73,18,157
	4059 CAPITAL OUTLAY ON PUBLIC WORKS	Capital	...	...	...

Schedule

(See Section 2 & 3)

(1) Grant No.		(2) Services and Purposes (Major Heads)		(3) Sums not exceeding Voted by the Assembly Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
23	2070	OTHER ADMINISTRATIVE SERVICES, ETC	Revenue	...	...	...
24	2071	PENSION AND OTHER RETIREMENT BENEFITS	Revenue	351,12,123	...	351,12,123
25	2075	MISCELLANEOUS GENERAL SERVICES	Revenue	...	...	...
26	2210 2211	MEDICAL AND PUBLIC HEALTH FAMILY WELFARE	Revenue	218,10,000	...	218,10,000
	4210 4211	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH CAPITAL OUTLAY ON FAMILY WELFARE	Capital	192,00,000	...	192,00,000
27	2215 2216	WATER SUPPLY AND SANITATION HOUSING	Revenue	186,63,000	...	186,63,000
	4215 4216	CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION CAPITAL OUTLAY ON HOUSING	Capital	...	...	...
28	2216	HOUSING	Revenue	...	...	...
	4216 4217	CAPITAL OUTLAY ON HOUSING CAPITAL OUTLAY ON URBAN DEVELOPMENT	Capital	...	...	...

Schedule

(See Section 2 & 3)

(1) Grant No.	(2) Services and Purposes (Major Heads)			(3) Sums not exceeding		
				Voted by the Assembly Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
29	2216	HOUSING				
	2217	URBAN DEVELOPMENT				
	4216	CAPITAL OUTLAY ON HOUSING	Revenue	112,00,000	...	112,00,000
	4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT	Capital	...	...	...
	6217	LOANS FOR URBAN DEVELOPMENT				
30	2220	INFORMATION AND PUBLICITY	Revenue	36,00,000	...	36,00,000
31	2230	LABOUR AND EMPLOYMENT	Revenue	...	...	...
32	3456	CIVIL SUPPLIES	Revenue	80,30,495	...	80,30,495
	4408	CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING	Capital	...	...	...
33	2235	SOCIAL SECURITY AND WELFARE	Revenue	...	...	...
	6235	LOANS FOR SOCIAL SECURITY AND WELFARE	Capital	...	...	...

Schedule

(See Section 2 & 3)

(1) Grant No.	(2) Services and Purposes (Major Heads)		(3) Sums not exceeding: Voted by the Assembly Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
34	2225 WELFARE OF S.CS., S.TS AND OTHER B.CS. 2235 SOCIAL SECURITY AND WELFARE 2236 NUTRITION-	Revenue	15,56,49,000	...	15,56,49,000
	4059 CAPITAL OUTLAY ON PUBLIC WORKS 4235 CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE 6225 LOANS FOR WELFARE OF S.CS., S.TS AND OTHER B.CS.	Capital	...	...	...
35	2235 SOCIAL SECURITY AND WELFARE	Revenue	1,95,200	...	1,95,200
36	2075 MISCELLANEOUS GENERAL SERVICES 2235 SOCIAL SECURITY AND WELFARE	Revenue	56.64.381	...	56.64.381
37	2250 OTHER SOCIAL SERVICES	Revenue	...	...	...
38	3451 SECRETARIAT-ECONOMIC SERVICES	Revenue	239,09,000	...	239,09,000
39	2425 CO-OPERATION	Revenue	...	...	...
	4425 CAPITAL OUTLAY ON CO-OPERATION 4435 CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMMES 6425 LOANS FOR CO-OPERATION	Capital	...	...	...

Schedule

(See Section 2 & 3)

(1) Grant No.	(2) Services and Purposes (Major Heads)			(3) Sums not exceeding: Voted by the Assembly Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
40	2552	NORTH EASTERN AREAS (SPECIAL AREAS PROGRAMME)	Revenue	338,16,986	...	338,16,986
	4552	CAPITAL OUTLAY ON NORTH EASTERN AREAS	Capital	...	...	...
41	3454	CENSUS, SURVEYS AND STATISTICS	Revenue	65,10,967	...	65,10,967
42	2216	HOUSING-	Revenue	...	...	...
	3475	OTHER GENERAL ECONOMIC SERVICES.				
43	2216	HOUSING-	Revenue	65,15,000	...	65,15,000
	2401	CROP HUSBANDRY				
	2408	FOOD STORAGE AND WAREHOUSING				
	2415	AGRICULTURAL RESEARCH AND EDUCATION				
	2435	OTHER AGRICULTURAL PROGRAMMES				
	2702	MINOR IRRIGATION				
	4216	CAPITAL OUTLAY ON HOUSING	Capital	...	...	...
	4401	CAPITAL OUTLAY ON CROP HUSBANDRY				
	4416	INVESTMENT IN AGRICULTURAL FINANCIAL INST.				
	4702	CAPITAL OUTLAY ON MINOR IRRIGATION				
	6401	LOANS FOR CROP HUSBANDRY				

Schedule

(See Section 2 & 3)

(1) Grant No.	(2) Services and Purposes (Major Heads)			(3) Sums not exceeding Voted by the Assembly Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
44	2701	MEDIUM IRRIGATION-II-WORKS UNDER E AND D WING P. W. D MEDIUM IRRIGATION PROJECTS	Revenue	...	...	...
	2711	FLOOD CONTROL				
	4701	CAPITAL OUTLAY ON MEDIUM IRRIGATION	Capital	...	...	...
	4711	CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS				
45	2216	HOUSING -	Revenue	8,00,000	...	8,00,000
	2402	SOIL AND WATER CONSERVATION				
	2415	AGRICULTURAL RESEARCH AND EDUCATION				
46	2501	SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT	Revenue	...	...	...

Schedule

(See Section 2 & 3)

(1) Grant No.	(2) Services and Purposes (Major Heads)		(3) Sums not exceeding Voted by the Assembly Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
47	2216 HOUSING 2235 SOCIAL SECURITY AND WELFARE 2403 ANIMAL HUSBANDRY 2415 AGRICULTURAL RESEARCH AND EDUCATION	Revenue	...	...	...
	4059 CAPITAL OUTLAY ON PUBLIC WORKS. 4403 CAPITAL OUTLAY ON ANIMAL HUSBANDRY 6225 LOANS FOR WELFARE OF S.CS, S.TS AND OTHER B. CS 6403 LOANS FOR ANIMAL HUSBANDRY	Capital	...	...	...
48	2216 HOUSING 2404 DAIRY DEVELOPMENT 2415 AGRICULTURAL RESEARCH AND EDUCATION	Revenue	...	...	...
49	2216 HOUSING 2405 FISHERIES 2415 AGRICULTURAL RESEARCH AND EDUCATION	Revenue	...	...	...
	4216 CAPITAL OUTLAY ON HOUSING 4405 CAPITAL OUTLAY ON FISHERIES	Capital	...	...	...

Schedule

(See Section 2 & 3)

(1) Grant No.	(2) Services and Purposes (Major Heads)			(3) Sums not exceeding Voted by the Assembly Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
50	2406	FORESTRY AND WILD LIFE	Revenue	14,60,66,428	4,44,720	14,65,11,148
	2415	AGRICULTURAL RESEARCH AND EDUCATION				
	4406	CAPITAL OUTLAY ON FORESTRY AND WILD LIFE	Capital	...	...	...
51	2216	HOUSING-	Revenue	10,94,50,024	...	10,94,50,024
	2236	NUTRITION				
	2401	CROP HUSBANDRY				
	2501	SPECIAL PROGRAMME FOR RURAL DEVELOPMENT				
	2505	RURAL EMPLOYMENT				
	2515	OTHER RURAL DEVELOPMENT PROGRAMME				
	4216	CAPITAL OUTLAY ON HOUSING	Capital	...	...	...
	4515	CAPITAL OUTLAY ON RURAL DEVELOPMENT				
	6515	LOANS FOR OTHER RURAL DEVELOPMENT PROGRAMME				

Schedule

(See Section 2 & 3)

(1) Grant No.	(2) Services and Purposes (Major Heads)			(3) Sums not exceeding: Voted by the Assembly Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
52	2852	INDUSTRIES	Revenue	36,30,690	...	36,30,690
	4854	CAPITAL OUTLAY ON CEMENT AND NON-METALLIC MINERAL				
	4885	CAPITAL OUTLAY ON INDUSTRIES AND MINERALS	Capital	...	...	...
	6885	LOANS FOR OTHER INDUSTRIES AND MINERALS				
53	2216	HOUSING-				
	2851	VILLAGE AND SMALL INDUSTRIES	Revenue	57,19,186	...	57,19,186
	4851	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES				
	6851	LOANS FOR VILLAGE AND SMALL INDUSTRIES	Capital	...	...	...
54	2216	HOUSING-				
	2851	VILLAGE AND SMALL INDUSTRIES	Revenue	...	...	...
	4216	CAPITAL OUTLAY ON HOUSING				
	4851	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES	Capital	...	...	...
	6851	LOANS FOR VILLAGE AND SMALL INDUSTRIES				

Schedule

(See Section 2 & 3)

(1) Grant No.		(2) Services and Purposes (Major Heads)		(3) Sums not exceeding		
				Voted by the Assembly Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
55	2853	NON FERROUS MINING AND METALLURGICAL INDUSTRIES	Revenue	10,30,50,000	...	10,30,50,000
	4216	CAPITAL OUTLAY ON HOUSING-	Capital	...	...	...
	4853	CAPITAL OUTLAY ON MINING AND METALLURGICAL INDUSTRIES				
56	3054	ROADS AND BRIDGES	Revenue	...	...	...
	5054	CAPITAL OUTLAY ON ROADS AND BRIDGES	Capital	10,35,62,000	...	10,35,62,000
57	3452	TOURISM	Revenue	10,17,09,068	...	10,17,09,068
	4059	CAPITAL OUTLAY ON PUBLIC WORKS	Capital	...	...	...
	5275	CAPITAL OUTLAY ON OTHER COMMUNICATION SERVICES				
	5452	CAPITAL OUTLAY ON TOURISM				
	7452	LOANS FOR TOURISM				
58	3606	AID MATERIALS AND EQUIPMENTS	Revenue	...	...	...
59	5465	INVESTMENT IN GENERAL FINANCIAL AND TRAINING INSTITUTIONS.	Capital	...	...	...
	6003	INTERNAL DEBT OF THE STATE GOVENMENT	Capital	...	...	...

Schedule

(See Section 2 & 3)

(1)		(2)		(3)		
Grant No.		Services and Purposes (Major Heads)		Sums not exceeding		
				Voted by the Assembly	Charged on the Consolidated Fund	Total
				Rs.	Rs.	Rs.
	6004	LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT	Capital	...	78,59,79,633	78,59,79,633
60	7610	LOANS TO GOVERNMENT SERVANTS, ETC	Capital	...	...	...
61	7615	MISCELLANEOUS LOANS	Capital	...	...	...
62	7810	INTER-STATE SETTLEMENT	Capital	...	...	...
63	7999	APPROPRIATION TO CONTINGENCY FUND	Capital	...	...	...
		Total		207,59,48,938	80,14,33,784	287,73,82,722

L. M. SANGMA,

Deputy Secretary to the Govt. of Meghalaya,

Law (B) Department Shillong.

No. LL(B). 62/2004/Pt/2- The Meghalaya Appropriation (Vote-on-Account) Act, 2005 (Act No. 4 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 4 OF 2005

As passed by the Meghalaya Legislative Assembly

Received the assent of the Governor on the 29th March, 2005

(Published in the Gazette of Meghalaya Extra-ordinary, issued dated 30th March, 2005)

THE MEGHALAYA APPROPRIATION (VOTE-ON-ACCOUNT) ACT, 2005

An

Act

To provide for the withdrawal of certain further sums from and out of the Consolidated Fund of Meghalaya for the services of Financial year 2005-2006.

Be it enacted by the Legislature of the State of Meghalaya in the fifty sixth Year of the Republic of India as follows:-

Short title and commencement.	1	(1) This Act may be called the Meghalaya Appropriation (Vote-on-Account) Act, 2005 (2) It shall come into force on the first day of April, 2005
Withdrawal of Rs. 587,75,28,250 from and out of the Consolidated Fund of Meghalaya for the financial year 2005-2006	2	From and out of the Consolidated fund of Meghalaya there may withdrawn sums not exceeding those specified in Column (3) of the Schedule amounting in aggregate to the sums of Rupees five hundred eighty seven crores, seventy five lakhs, twenty eight thousand, two hundred fifty towards defraying the several charges which will come in the course of payment beginning on the first day of April, 2005 in respect of the services specified in Column (2) of the Schedule.
Appropriation	3	The sums authorised to be withdrawn from and out of the Consolidated Fund of Meghalaya by this Act, shall be appropriated for the services and purposes expressed in the Schedule in relation to the financial year 2005-2006.

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
	Revenue			
01	2011 PARLIAMENTARY/STATE/UNION TERRITORY LEGISLATURE	2,27,94,250	8,05,750	2,36,00,000
	2058 STATIONERY AND PRINTING	10,75,000	...	10,75,000
	Total Revenue	2,38,69,250	8,05,750	2,46,75,000
	Capital			
	4058 CAPITAL OUTLAY ON STATIONERY & PRINTING	3,75,000	...	3,75,000
	Total Capital	3,75,00	...	3,75,000
	Revenue			
02	2012 GOVERNOR	12,500	72,37,500	72,50,000
	Total Revenue	12,500	72,37,500	72,50,000
	Capital			
	4216 CAPITAL OUTLAY ON HOUSING	...	...	...
	Total Capital	...	...	...
	Revenue			
03	2013 COUNCIL OF MINISTERS	1,39,00,000	...	1,39,00,000
	2070 OTHER ADMINISTRATIVE SERVICES, ETC	...	...	...
	Total Revenue	1,39,00,000	...	1,39,00,000
	Revenue			
04	2014 ADMINISTRATION OF JUSTICE.	82,29,750	28,04,250	1,10,34,000
	Total Revenue	82,29,750	28,04,250	1,10,34,000
	Revenue			
05	2015 ELECTIONS	1,22,50,000	...	1,22,50,000
	Total Revenue	1,22,50,000	...	1,22,50,000

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
	Revenue			
06	2029 LAND REVENUE	1,17,50,000	...	1,17,50,000
	2245 RELIEF ON ACCOUNT OF NATURAL CALAMITIES	1,19,75,000	...	1,19,75,000
	2250 OTHER SOCIAL SERVICES	12,500	...	12,500
	3475 OTHER GENERAL ECONOMIC SERVICES	...	...	...
	Total Revenue	2,37,37,500	...	2,37,37,500
	Capital			
	6225 LOANS FOR WELFARE OF SCS, S TS AND OTHER B.CS	...	..	...
	6250 LOANS FOR OTHER SOCIAL SERVICES	...	...	...
	6401 LOANS FOR CROP HUSBANDRY	...	....	...
	Total Capital	...	...	...
	Revenue			
07	2030 STAMPS AND REGISTRATION	18,50,000	...	18,50,000
	Total Revenue	18,50,000	...	18,50,000
	Revenue			
08	2039 STATE EXCISE	92,00,000	...	92,00,000
	Total Revenue	92,00,000	...	92,00,000
	Revenue			
09	2040 SALES TAX	1,21,13,250	...	1,21,13,250
	2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES	...	...	...
	Total Revenue	1,21,13,250	...	1,21,13,250

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
	Revenue			
10	2041 TAXES ON VEHICLES	1,67,50,000	...	1,67,50,000
	2070 OTHER ADMINISTRATIVE SERVICES ETC	43,50,000	...	43,50,000
	3055 ROAD TRANSPORT	...	...	...
	Total Revenue	2,11,00,000	...	2,11,00,000
	Capital			
	5053 CAPITAL OUTLAY ON CIVIL AVIATION	2,50,000	..	2,50,000
	5055 CAPITAL OUTLAY ON ROADS TRANSPORT	85,00,000	...	85,00,000
	Total Capital	87,50,000	...	87,50,000
	Revenue			
11	2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES	13,36,750	...	13,36,750
	2501 SPECIAL PROGRAMME FOR RURAL DEVELOPMENT-	1,15,75,000	...	1,15,75,000
	2801 POWER	22,96,02,500	...	22,96,02,500
	4801 NON-CONVENTIONAL SOURCES OF ENERGY	3,54,75,000	...	3,54,75,000
	Total Revenue	27,79,89,500	...	27,79,89,500
	Capital			
	4801 CAPITAL OUTLAY ON POWER PROJECTS	...	...	...
	6801 LOANS FOR POWER PROJECTS	11,03,97,500	...	11,03,97,500
	Total Capital	11,03,97,500	...	11,03,97,500
	Revenue			
12	2047 OTHER FISCAL SERVICES	3,00,000	...	3,00,000
	Total Revenue	3,00,000	...	3,00,000
	Revenue			
	2048 APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	...	2,06,24,500	2,06,24,500
	Total Revenue	...	2,06,24,500	2,06,24,500
	Revenue			
	2049 INTEREST PAYMENTS	...	50,89,92,250	50,89,92,250

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
	Total Revenue	...	50,89,92,250	50,89,92,250
	Revenue			
	2051 PUBLIC SERVICE COMMISSION	...	29,00,000	29,00,000
	Total Revenue	...	29,00,000	29,00,000
	Revenue			
13	2052 SECRETARIAT GENERAL SERVICE	8,27,50,000	...	8,27,50,000
	2251 SECRETARIAT SOCIAL SERVICES	95,00,000	...	95,00,000
	3451 SECRETARIAT ECONOMIC SERVICES	1,55,75,000	...	1,55,75,000
	Total Revenue	10,78,25,000	...	10,78,25,000
	Capital			
	5275 CAPITAL OUTLAY ON OTHER COMMUNICATION SERVICES	...	...	...
	Total Capital	...	...	...
	Revenue			
14	2053 DISTRICT ADMINISTRATION	2,43,75,000	...	2,43,75,000
	Total Revenue	2,43,75,000	...	2,43,75,000
	Revenue			
15	2054 TREASURY AND ACCOUNTS ADMINISTRATION	1,95,35,250	...	1,95,35,250
	Total Revenue	1,95,35,250	...	1,95,35,250
	Revenue			
16	2055 POLICE	28,99,56,250	43,750	29,00,00,000
	2070 OTHER ADMINISTRATIVE ETC.	2,64,98,750	1,250	2,65,00,000
	2216 HOUSING-	26,25,000	...	26,25,000
	Total Revenue	31,90,80,000	45,000	31,91,25,000
	Capital			
	4055 CAPITAL OUTLAY ON POLICE	25,00,000	...	25,00,000
	Total Capital	25,00,000	...	25,00,000
	Revenue			
17	2056 JAILS	1,01,37,500	...	1,01,37,500
	Total Revenue	1,01,37,500	...	1,01,37,500

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
18	Revenue			
	2058 STATIONERY AND PRINTING-	2,10,80,750	...	2,10,80,750
	Total Revenue	2,10,80,750	...	2,10,80,750
	Capital			
	4058 CAPITAL OUTLAY ON STATIONERY & PRINTING	2,50,000	...	2,50,000
	4216 CAPITAL OUTLAY ON HOUSING-	...	...	...
	Total Capital	2,50,000	...	2,50,000
19	Revenue			
	2052 SECRETARIAT GENERAL SERVICE	52,25,000	...	52,25,000
	2059 PUBLIC WORKS	16,44,89,500	...	16,44,89,500
	2216 HOUSING-	1,05,00,000	...	1,05,00,000
	Total Revenue	18,02,14,500	...	18,02,14,500
	Capital			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS	2,06,29,250	...	2,06,29,250
	4202 CAPITAL OUTLAY ON EDUCATION	30,50,000	...	30,50,000
	4210 CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH	35,00,000	...	35,00,000
	4216 CAPITAL OUTLAY ON HOUSING-	20,00,000	...	20,00,000
	Total Capital	2,91,79,250	...	2,91,79,250
20	Revenue			
	2070 OTHER ADMINISTRATIVE SERVICES, ETC	3,25,00,000	...	3,25,00,000
	Total Revenue	3,25,00,000	...	3,25,00,000
	Capital			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS	...	...	...
	Total Capital	...	...	...

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
	Revenue			
21	2075 MISCELLANEOUS GENERAL SERVICES	15,000	...	15,000
	2202 GENERAL EDUCATION	79,65,70,000	...	79,65,70,000
	2203 TECHNICAL EDUCATION	5,42,04,000	...	5,42,04,000
	2204 SPORTS AND YOUTH SERVICES	3,09,46,000	...	3,09,46,000
	2205 ART AND CULTURE-	12,09,18,750	...	12,09,18,750
	3425 OTHER SCIENTIFIC RESEARCH	6,75,000	...	6,75,000
	3454 CENSUS SURVEYS AND STATISTICS	7,65,000	...	7,65,000
	Total Revenue	100,40,93,750	...	100,40,93,750
	Capital			
	4202 CAPITAL OUTLAY ON EDUCATION	...	...	...
	6202 LOANS FOR EDUCATION, ART AND CULTURE	...	...	...
	Total Capital	...	...	...
	Revenue			
22	2070 OTHER ADMINISTRATIVE SERVICES ETC	1,07,75,000	...	1,07,75,000
	2216 HOUSING-	52,50,000	...	52,50,000
	Total Revenue	1,60,25,000	...	1,60,25,000
	Revenue			
23	2070 OTHER ADMINISTRATIVE SERVICES, ETC	23,26,500	...	23,26,500
	Total Revenue	23,26,500	...	23,26,500
	Revenue			
24	2071 PENSION AND OTHER RETIREMENT BENEFITS	20,99,50,000	...	20,99,50,000
	Total Revenue	20,99,50,000	...	20,99,50,000
	Revenue			
25	2075 MISCELLANEOUS GENERAL SERVICES	10,00,000	...	10,00,000
	Total Revenue	10,00,000	...	10,00,000

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
	Revenue			
26	2210 MEDICAL AND PUBLIC HEALTH	21,43,88,000	...	21,43,88,000
	2211 FAMILY WELFARE	2,56,82,250	...	2,56,82,250
	Total Revenue	24,00,70,250	...	24,00,70,250
	Capital			
	4210 CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH	4,04,52,250	...	4,04,52,250
	4211 CAPITAL OUTLAY ON FAMILY WELFARE	30,00,000	...	30,00,000
	Total Capital	4,34,53,250	...	4,34,53,250
	Revenue			
27	2215 WATER SUPPLY AND SANITATION	13,45,75,000	...	13,45,75,000
	2216 HOUSING-	4,25,000	...	4,25,000
	Total Revenue	13,50,00,000	...	13,50,00,000
	Capital			
	4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION	21,19,25,000	...	21,19,25,000
	4216 CAPITAL OUTLAY ON HOUSING	10,00,000	...	10,00,000
	Total Capital	21,29,25,000	...	21,29,25,000
	Revenue			
28	2216 HOUSING	2,45,02,500	...	2,45,02,500
	Total Revenue	2,45,02,500	...	2,45,02,500
	Capital			
	4216 CAPITAL OUTLAY ON HOUSING	21,22,500	...	21,22,500
	6216 LOANS FOR HOUSING	25,00,000	...	25,00,000
	Total Capital	46,22,500	...	46,22,500
	Revenue			
29	2217 URBAN DEVELOPMENT	3,89,19,750	...	3,89,19,750
	Total Revenue	3,89,19,750	...	3,89,19,750

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
	Capital			
29	4216 CAPITAL OUTLAY ON HOUSING	1,75,000	...	1,75,000
	4217 CAPITAL OUTLAY ON URBAN DEVELOPMENT	24,02,00,000	...	24,02,00,000
	6217 LOANS FOR URBAN DEVELOPMENT	...	...	...
	Total Capital	4,03,75,000	...	4,03,75,000
	Revenue			
30	2220 INFORMATION AND PUBLICITY	1,01,10,000	...	1,01,10,000
	Total Revenue	1,01,10,000	...	1,01,10,000
	Revenue			
31	2230 LABOUR AND EMPLOYMENT	2,46,09,250	...	2,46,09,250
	Total Revenue	2,46,09,250	...	2,46,09,250
	Revenue			
32	3456 CIVIL SUPPLIES	1,30,00,000	...	1,30,00,000
	Total Revenue	1,30,00,000	...	1,30,00,000
	Capital			
	4408 CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING	...	...	...
	Total Capital	...	...	...
	Revenue			
33	2235 SOCIAL SECURITY AND WELFARE	...	...	...
	Total Revenue	...	...	...
	6235 LOANS FOR SOCIAL SECURITY AND WELFARE	2,50,000	...	2,50,000
	Total Capital	2,50,000	...	2,50,000

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
	Revenue			
34	2225 WELFARE OF S.CS., S.TS AND OTHER B.CS.	2,94,50,000	...	2,94,50,000
	2235 SOCIAL SECURITY AND WELFARE	8,19,22,750	...	8,19,22,750
	2236 NUTRITION-	8,52,50,000	...	8,52,50,000
	Total Revenue	19,66,22,750	...	19,66,22,750
	Capital			
	4235 CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE	20,00,00,000	...	20,00,00,000
	6225 LOANS FOR WELFARE OF S.CS., S.TS AND OTHER B.CS.	...	...	...
	Total Capital	20,00,00,000	...	20,00,00,000
	Revenue			
35	2235 SOCIAL SECURITY AND WELFARE	6,25,000	...	6,25,000
	Total Revenue	6,25,000	...	6,25,000
	Revenue			
36	2275 MISCELLANEOUS GENERAL SERVICES	38,500	...	38,500
	2235 SOCIAL SECURITY AND WELFARE	33,97,250	...	33,97,250
	Total Revenue	334,35,750	...	334,35,750
	Revenue			
37	2250 OTHER SOCIAL SERVICES	12,500	...	12,500
	Total Revenue	12,500	...	12,500
	Revenue			
38	3451 SECRETARIAT-ECONOMIC SERVICES	1,56,25,000	...	1,56,25,000
	Total Revenue	1,56,25,000	...	1,56,25,000

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
	Revenue			
39	2425 CO-OPERATION	1,62,07,500	...	1,62,07,500
	Total Revenue	1,62,07,500	...	1,62,07,500
	Capital			
	4425 CAPITAL OUTLAY ON CO-OPERATION	1,81,78,000	...	1,81,78,000
	4435 CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMMES	2,50,000	...	2,50,000
	6425 LOANS FOR CO-OPERATION	48,18,250	...	48,18,250
	Total Capital	2,32,46,250	...	2,32,46,250
	Revenue			
40	2552 NORTH EASTERN AREAS (SPECIAL AREAS PROGRAMME)	9,51,00,000	...	9,51,00,000
	Total Revenue	9,51,00,000	...	9,51,00,000
	Capital			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS	7,40,00,000	...	7,40,00,000
	Total Capital	7,40,00,000	...	7,40,00,000
	Revenue			
41	3454 CENSUS, SURVEYS AND STATISTICS	1,30,25,000	...	1,30,25,000
	Total Revenue	1,30,25,000	...	1,30,25,000
	Revenue			
42	2216 HOUSING-	75,000	...	75,000
	3475 OTHER GENERAL ECONOMIC SERVICES.	37,94,500	...	37,94,500
	Total Revenue	38,69,500	...	38,69,500

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
	Revenue			
43	2216 HOUSING-	24,30,000	...	24,30,000
	2401 CROP HUSBANDRY	12,94,62,250	...	12,94,62,250
	2408 FOOD STORAGE AND WAREHOUSING	...	...	...
	2415 AGRICULTURAL RESEARCH AND EDUCATION	70,47,000	...	70,47,000
	2435 OTHER AGRICULTURAL PROGRAMMES	59,11,250	...	59,11,250
	2702 MINOR IRRIGATION	2,71,28,250	...	2,71,28,250
	Total Revenue	17,19,78,750	...	17,19,78,750
	Capital			
	4216 CAPITAL OUTLAY ON HOUSING	7,95,250	...	7,95,250
	4401 CAPITAL OUTLAY ON CROP HUSBANDRY	8,67,250	...	8,67,250
	4416 INVESTMENT IN AGRICULTURAL FINANCIAL INST.	1,50,000	...	1,50,000
	4702 CAPITAL OUTLAY ON MINOR IRRIGATION	1,47,25,000	...	1,47,25,000
	Total Capital	1,65,37,500	...	1,65,37,500
	Revenue			
44	2701 MEDIUM IRRIGATION-II-WORKS UNDER E AND D WING P. W. D MEDIUM	5,25,000	...	5,25,000
	2711 FLOOD CONTROL	14,75,000	...	14,75,000
	Total Revenue	20,00,000	...	20,00,000
	Capital			
	4701 CAPITAL OUTLAY ON MEDIUM IRRIGATION	30,25,000	...	30,25,000
	4711 CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS	1,09,27,500	...	1,09,27,500
	Total Capital	1,39,52,500	...	1,39,52,500

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
45	Revenue			
	2216 HOUSING-	7,50,000	...	7,50,000
	2402 SOIL AND WATER CONSERVATION	7,36,82,000	...	7,36,82,000
	2415 AGRICULTURAL RESEARCH AND EDUCATION	4,18,000	...	4,18,000
	Total Revenue	7,48,50,000	...	7,48,50,000
46	Revenue			
	2501 SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT	1,92,50,000	...	1,92,50,000
	Total Revenue	1,92,50,000	...	1,92,50,000
47	Revenue			
	2216 HOUSING	13,56,118	...	13,56,118
	2235 SOCIAL SECURITY AND WELFARE-	...	...	...
	2403 ANIMAL HUSBANDRY	7,21,59,882	...	7,21,59,882
	2415 AGRICULTURAL RESEARCH AND EDUCATION	21,89,000	...	21,89,000
	Total Revenue	7,57,05,000	...	7,57,05,000
48	Revenue			
	2216 HOUSING	4,73,250	...	4,73,250
	2404 DAIRY DEVELOPMENT	1,49,41,750	...	1,49,41,750
	2415 AGRICULTURAL RESEARCH AND EDUCATION	...	...	...
	Total Revenue	1,54,15,000	...	1,54,15,000
49	Revenue			
	2216 HOUSING	1,25,000	...	1,25,000
	2404 FISHERIES	1,96,42,500	...	1,96,42,500
	2415 AGRICULTURAL RESEARCH AND EDUCATION	5,75,000	...	5,75,000
	Total Revenue	2,03,42,500	...	2,03,42,500
	Capital			
	4216 CAPITAL OUTLAY ON HOUSING	2,00,000	...	2,00,000
	4405 CAPITAL OUTLAY ON FISHERIES	4,25,000	...	4,25,000
	Total Capital	6,25,000	...	6,25,000

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
50	Revenue			
	2406 FORESTRY AND WILD LIFE	12,17,31,250	5,000	12,17,31,250
	2415 AGRICULTURAL RESEARCH AND EDUCATION	21,88,000	...	21,88,000
	Total Revenue	12,39,19,250	5,000	12,39,19,250
	Capital			
	4406 CAPITAL OUTLAY ON FORESTRY AND WILD LIFE	30,63,750	...	30,63,750
	Total Capital	30,63,750	...	30,63,750
51	Revenue			
	2216 HOUSING-	9,50,000	...	9,50,000
	2401 CROP HUSBANDRY	30,00,000	...	30,00,000
	2501 SPECIAL PROGRAMME FOR RURAL DEVELOPMENT	1,20,12,500	...	1,20,12,500
	2505 RURAL EMPLOYMENT	2,30,00,000	...	2,30,00,000
	2515 OTHER RURAL DEVELOPMENT PROGRAMME	16,46,10,500	...	16,46,10,500
	Total Revenue	20,35,73,000	...	20,35,73,000
	Capital			
	4216 CAPITAL OUTLAY ON HOUSING	12,37,500	...	12,37,500
	4515 CAPITAL OUTLAY ON RURAL DEVELOPMENT	12,37,500	...	12,37,500
	Total Capital	24,75,000	...	24,75,000
52	Revenue			
	2852 INDUSTRIES	74,44,750	...	74,44,750
	Total Revenue	74,44,750	...	74,44,750
	Capital			
	4854 CAPITAL OUTLAY ON CEMENT AND NON-METALLIC MINERAL	...	...	...
	4885 CAPITAL OUTLAY ON INDUSTRIES AND MINERALS	1,81,25,000	...	1,81,25,000
	6885 LOANS FOR OTHER INDUSTRIES AND MINERALS	...	...	...
	Total Capital	1,81,25,000	...	1,81,25,000

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
53	Revenue 2851 VILLAGE AND SMALL INDUSTRIES	3,23,50,000	...	3,23,50,000
	Total Revenue	3,23,50,000	...	3,23,50,000
	Capital 4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES	...	...	...
	6851 LOANS FOR VILLAGE AND SMALL INDUSTRIES	...	...	...
	Total Capital	...	...	...
54	Revenue 2216 HOUSING-	...	...	...
	2851 VILLAGE AND SMALL INDUSTRIES	2,62,30,250	...	2,62,30,250
	Total Revenue	2,62,30,250	...	2,62,30,250
	Capital 4216 CAPITAL OUTLAY ON HOUSING	...	...	...
	4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES	1,06,50,000	...	1,06,50,000
	6851 LOANS FOR VILLAGE AND SMALL INDUSTRIES	...	...	...
	Total Capital	1,06,50,000	...	1,06,50,000
55	Revenue 2853 NON FERROUS MINING AND METALLURGICAL INDUSTRIES	4,93,00,000	...	4,93,00,000
	Total Revenue	4,93,00,000	...	4,93,00,000
	Capital 4216 CAPITAL OUTLAY ON HOUSING-	...	...	...
	4853 CAPITAL OUTLAY ON MINING AND METALLURGICAL INDUSTRIES	3,00,000	...	3,00,000
	Total Capital	3,00,000	...	3,00,000

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
	Revenue			
56	3054 ROADS AND BRIDGES	13,12,50,000	...	13,12,50,000
	Total Revenue	13,12,50,000	...	13,12,50,000
	Capital			
	5054 CAPITAL OUTLAY ON ROADS AND BRIDGES	27,02,90,750	...	27,02,90,750
	Total Capital	27,02,90,750	...	27,02,90,750
	Revenue			
57	3452 TOURISM	89,00,000	...	89,00,000
	Total Revenue	89,00,000	...	89,00,000
	Capital			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS	...	...	...
	5275 CAPITAL OUTLAY ON OTHER COMMUNICATION SERVICES	...	...	...
	5452 CAPITAL OUTLAY ON TOURISM	5,00,000	...	5,00,000
	7452 LOANS FOR TOURISM	...	...	...
	Total Capital	5,00,000	...	5,00,000
	Revenue			
58	3606 AID MATERIALS AND EQUIPMENTS	...	...	...
	Total Revenue	...	...	...
	Capital			
59	5465 INVESTMENT IN GENERAL FINANCIAL AND TRAINING INSTITUTIONS.	...	...	...
	Total Capital	...	...	...
	Capital			
	6003 INTERNAL DEBT OF THE STATE GOVENMENT	...	21,67,19,500	21,67,19,500
	Total Capital	...	21,67,19,500	21,67,19,500

Schedule (See Section 2 & 3)

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
		Rs.	**Rs.**	**Rs.**
	Capital 6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT	...	5,49,38,250	5,49,38,250
	Total Capital	...	5,49,38,250	5,49,38,250
60	Capital 7610 LOANS TO GOVERNMENT SERVANTS, ETC	97,50,000	...	97,50,000
	Total Capital	97,50,000	...	97,50,000
61	Capital 7615 MISCELLANEOUS LOANS	...	...	...
	Total Capital	...	...	...
62	Capital INTER-STATE SETTLEMENT	...	...	...
	Total Capital	...	...	...
63	Capital 7999 APPROPRIATION TO CONTINGENCY FUND	...	...	...
	Total Capital	506,23,31,250	81,51,97,000	587,75,28,250

L. M. SANGMA,

Deputy Secretary to the Govt. of Meghalaya,

Law (B) Department Shillong.

No. LL(B). 53/2002/402- The Meghalaya Value Added (Amendment) Act, 2005 (Act No. 5 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 5 OF 2005

As passed by the Meghalaya Legislative Assembly

Received the assent of the Governor on the 30th April, 2005

(Published in the Gazette of Meghalaya Extra-ordinary, issued dated 30th April, 2005)

THE MEGHALAYA VALUE ADDED TAX (AMENDMENT) ACT, 2005

An

Act

further to amend the Meghalaya Value Added Tax Act, 2003

Be it enacted by the Legislature of the State of Meghalaya in the Fifty sixth Year 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, 2005 (2) It shall come into force at once.
Insertion of heading	2	In the Meghalaya Value Added Tax Act, 2003 before the beginning of Section 1, the following words shall be inserted as headings:-

"CHAPTER- 1

PRELIMINARY"

Amendment of Section 2	**3**	In the Meghalaya Value Added Tax Act, 2003 (1) The words "means plant, machinery and equipment used in the process of manufacturing excluding civil structures as may be prescribed" appearing after the words "Capital goods" in Section 2 (xii) shall be deleted and replaced by the following words:-

"In relation to a registered dealer engaged in manufacture means plant and machinery and equipment which are accounted for as fixed assets or Capital assets in the books of account of such dealer".

(2) Between the words "cost of labour" and the words "in" appearing in Clause (ii) of Sub-section (xxiii) of Section 2 the words "and services" shall be added.

(3) The words "of labour" appearing between the word "cost" and the word "of labour" appearing in Clause (ii) of Sub-section (xxiii) of Section 2 shall be deleted.

Amendment of Section 5

4 In the Meghalaya Value Added Tax Act, 2003

(1) The words "the Schedule to be notified in the official gazette at the rate set out against each of such goods in the Schedule to be notified "appearing in the last part of Section 5 (1)- shall be deleted and replaced by the following words.

"Schedule II, III and IV appended to this Act at every point of sale of such goods within the State at the rate specified therein".

(2) The words "exempt from tax in schedule to be notified" appearing in the last part of Section 5 (2) (a) shall be deleted and replaced by the following words.

"exempted under Section 8 (i) (a)".

(3) The words "at the prescribed percentage" appearing in the last part of section 5 (2) (c) shall be deleted and replaced by the following words-

"on the basis of such percentages of the value of works contract as specified in Schedule IV A" appended to this Act.

Amendment of Section 6

5 In the Meghalaya Value Added Tax Act, 2003

(1) The words "Purchase Tax Payable On purchase of Certain goods" appearing in the margin of section 6 shall be deleted and substituted by the words "Levy of tax on purchases".

(2) The entire provisions of Section 6 shall be deleted and substituted by the following-

"Every dealer who in the course of his business purchase any taxable goods.

i) From a registered dealer in the circumstances in which no tax under Section 5 is payable by that registered dealer on the sale price of such goods, or

ii) From any other person, shall be liable to pay on the purchase price of such goods, if after such purchase, the goods are not sold within the State of Meghalaya or in the course of inter-State trade and commerce or in the course of export out of the territory of India, but are-

(a) Sold or disposed of otherwise, or

(b) Consumed or used in the manufacture of goods declared to be exempt from tax under this Act, or

(c) After their use or consumption in the manufactured of goods are disposed of otherwise than by way of sale in the State of Meghalaya or in the course of inter-State trade and commerce or export out of the territory of India; or

(d) Used or consumed otherwise, and such tax shall be levied at the same rate at which tax under Section 5 would have been levied on the sale of such goods within the State on the date of such purchase".

Amendment of Section 8

6 In the Meghalaya Value Added Tax Act, 2003-

(1) After the word "Exemptions" appearing in the margin heading of Section 8, the following words shall be added-
"and zero- ratings"

(2) The words "Schedule to be notified in the official Gazette" appearing in Section 8 (1) (a) shall be deleted and replaced by the following words:
"Schedule I appended to this Act."

Amendment of Section 11

7 In the Meghalaya Value Added Tax Act, 2003-

(1) The entire provision under Section 11 (1) shall be deleted and replaced by the following:

"Subject to other provisions of this section, Input Tax Credit shall be allowed to a registered dealer for purchase of taxable goods, other than goods specified in Schedule V appended to this Act, made within the State of Meghalaya from a registered dealer holding a valid certificate of registration and which are intended for the purpose of-

(a) Sale or resale by him in the State; or

(b) Sale in the course of inter-State trade or commerce; or

(c) Sale in the course of export out of territory of India; or

(d) Use as capital goods or as raw materials in the manufacture and processing of taxable goods, other than the goods specified in Schedule V appended to this Act, intended for sale of the nature referred to in clauses (a), (b) and (c) above.

Provided that no person shall be entitled to input tax credit on the following types of capital goods.

i) Civil structure and immovable goods or properties.

ii) Building materials used in construction activity (Tax credit will be available to contractors for their transactions).

iii) Vehicles of all types.

iv) Office equipments, fixed assets or capital goods, which are not meant for use in the manufacturing activity.

v) Furniture fixture including electrical fixtures and fittings.

vi) Capital goods purchased prior to the appointed day (date of commencement of this Act) or

vii) Used as containers or materials for packing of taxable goods, other than the goods specified in Schedule V, intended for sale of the nature referred to in clause (1) (a), (b) and (c) above.

Provided further that if purchases are used partially for the purpose specified in this sub-section, input tax credit shall be allowed proportionate to the extent they are used for the purpose specified in this sub-section.

(2) The entire provision of section 11 (5) shall be deleted and substituted by the following-

"Input tax credit on capital goods admissible under this section shall commence from the date of commencement of commercial productions and shall be adjusted against tax payable on input in thirty six equal monthly instalments.

Provided that no person shall be entitled to input tax credit on capital goods if such person is the second and subsequent purchaser of such capital goods.

(a) The words "unless the registered dealer has an original tax invoice for the relevant supply or purchases" appearing in the last part of section 11 (6)- shall be deleted and replaced by the following words:

"until the tax period in which the dealer receives the tax invoice in original in the prescribed form evidencing the amount of input tax credit".

(b) After Section 11 (9) (c), the following shall be inserted:

Provided that input tax credit may be allowed on input tax paid in excess of the prevailing rate of CST on such inputs.

(c) After sub-section 9 (c) of section 11 the new clause shall be inserted as section 11 (9) (f)-

Section 11 (9) (f)- "claim and settlement of input tax credit shall be completed within a period of six months from the date of the claim"

Amendment of Section 14 **8** In the Meghalaya Value Added Tax Act, 2003-

The words "the following period or periods" appearing in the last part of Section 14 (2) shall be deleted and replaced by the following words-

"subsequent period or periods but not carried beyond the second financial year after which the excess amount shall be refunded to the dealer"

Amendment of Section 17

9 In the Meghalaya Value Added Tax Act, 2003-

(1)

(a) The words "Levy of presumptive tax on registered retailers" appearing in the margin heading of section 17 shall be deleted and replaced by the following words-

"Composition of Tax"

(b) The entire provision of Section 17, shall be deleted and replaced by the following words-

"17 (1) Notwithstanding anything contained in this Act, the Government may, by notification published in the Official Gazette and subject to such conditions and restrictions if any, as may specify therein, permit any dealer, who is engaged in the business of selling at retail any goods or merchandise and whose gross turnover calculated from the commencement of any year exceeds within such year, the threshold of such turnover but does not exceed five lakhs rupees, to pay at his option, in lieu of the amount of tax payable under the provisions of this Act, an amount by way of composition calculated at the rate of 1% of such gross turnover.

(2) For the purpose of this section a dealer will be considered to be engaged in the business of selling at retail if 9/10 of his turnover of sales consists of sales made to persons who are not dealers and if any questions arises as to whether a particular dealer is a retailer, then the officer in charge of the case shall refer the question to the Assistant Commissioner of Taxes (Appeals) who shall, after hearing the dealer if necessary, decide the question.

(3) Nothing in this section will apply to a dealer who is manufacturer or who is in an importer or who has purchased any goods from a registered dealer whose sales of the said goods are not liable to tax under the provisions of this Act.

(4) If on the basis of evidences reasonable grounds exist to believe that the dealer was not eligible to pay tax at a rate fixed under this sub-section, the prescribed authority may, impose a penalty equivalent to three times of the amount of tax arrived at after applying the rate notified under this sub-section to the gross turnover of the dealer computed on the basis of evidence available in this regard.

Provided that no order under this sub-section shall be passed without giving the dealer a reasonable opportunity of being heard.

(5) A dealer in whose case composition under this section is in force, shall not-

i) Be entitled to any claim of input tax credit in respect of purchases of any goods by him in the State.

ii) Charge any tax in the invoice in respect of sales of goods made by him; and

iii) Issue tax invoice to any other dealer who has purchased the goods from him.

(6) The option so exercises under this section shall be final for that year and shall continue for subsequent years until the dealer becomes ineligible, or withdraws his option in writing.

Amendment of Section 19

10 In the Meghalaya Value Added Tax Act, 2003-

(1) The words – “one month” appearing in section 16 (1) shall be deleted and substituted by the words-

“three months”

(2) The words “whose registration has been continued under section 116” appearing in section 19 (1) between the word “dealers” and the word “shall” shall be deleted-

(3) The words “purchased on or after 1.4.2004 and” shall be inserted in section 19 (1) before the word “held”

(4) After the words “Meghalaya Finance (Sales Tax) Act” appearing in Section 19 (2) (a) – the words “and the Meghalaya Sales Tax Act” shall be added.

(5) After the words "after the commencement of this Act" appearing in Section 19 (2) (b) – the following words "and the entire balance shall be given as a set off within a period of sic month" shall be inserted.

(6) Sub-section (3) of section 19 shall be deleted.

(7) The existing sub-section (4) of section 19 shall be read as sub-section (3) and the words "and sub-section (3)" appearing in the sub-section shall be deleted.

Amendment of Section 22

11 In the Meghalaya Value Added Tax Act, 2003-
between the words "not" and "liable" and between the word "pay" and "in" appearing in the proviso to Section 22 (3)-

the words – "be" and "tax" shall be inserted respectively.

Amendment of Section 34

12 In the Meghalaya Value Added Tax Act, 2003-

(a) The margin heading of Section 34-

"Imposition of penalty for failure to get registered" shall be deleted and replaced by the following words –

"Suspension of certificate of registration"

(b) The entire provision of Section 34 (1) and (2) shall be deleted and replaced by the following words –

(1) "Suspension of certificate of registration" will be withdrawn and registration certificate shall be restored on an application made by the dealer on furnishing evidence of payment of all taxes and on furnishing of overdue return or returns within 45 days from the date of suspension".

(2) "If a certificate of registration of a dealer is suspended or if the suspension is withdrawn, the information will be made public through publication in the Official Gazette and insertion of notice in newspaper".

Amendment of Section 35

13 In the Meghalaya Value Added Tax Act, 2003-

(1) After the words "State Bank of India" in sub-section (4) of section 35 the words "or any Bank authorised by the Government" shall be inserted.

Amendment of Section 36

14 In the Meghalaya Value Added Tax Act, 2003-

(1) In clause (a) and clause (d) of section 36 (1) shall be deleted and clause (b), (c), (e) and (f) shall read as clause (a), (b), (c) and (d) respectively.

(2) In section 36 (3), the words "at the rate of 2 percent per month on the tax" appearing between the word "penalty" and the word "and" shall be deleted and substituted by the following words:-

"not exceeding one and half times of the tax payable."

(3) The following words appearing in the last part of section 36 (3) "or to the date of its payment" shall be deleted.

Amendment of Section 37

15 In the Meghalaya Value Added Tax Act, 2003-
The word "presumptive" appearing in section 37 (2) shall be deleted and substituted by the word "composite"

Amendment of Section 40

16 In the Meghalaya Value Added Tax Act, 2003, after section 40 (3) the following new sub-section will be added:-

(4) "When a dealer is in default or is deemed to be in default in making the payment under section 52, section 53 and section 54, he shall be liable to pay simple interest on such amount at the rate of two percent per month from the date of such default for so long as he continue to make default in the payment of the said tax".

(5) "Where any amount of tax payable is enhanced by any such order, interest shall be payable on the amount by which the tax is enhanced after the expiry of a period of three months from the date of the order".

(6) "Where the realization of any amount remains stayed by the order of any court or authority and such order is subsequent vacated, interest shall be payable also for any period during which such order remain in operation".

Amendment of Section 41

17 In the Meghalaya Value Added Tax Act, 2003-

(1) After the following word appearing in the margin heading of Section 41 –

"Interest" – the following words shall be added – "on refund"

(2) Sub-sections (4), (6), (7) and (8) of Section 41 shall be deleted and sub-section (5) shall read as sub-section (4)

Amendment of Section 43

18 In the Meghalaya Value Added Tax Act, 2003- the year "2003" appearing in section 43 (1) shall be substituted by "2003".

Amendment of Section 44

19 In the Meghalaya Value Added Tax Act, 2003-

(1) The following words appearing in the margin heading of Section 44 "Composition of tax" shall be deleted and replaced by the following Words –
"Levy of tax on sale on non-vatable goods".

(2) The existing provision under Section 44 shall be deleted and replaced by the following words – "Every dealer of goods specified in Schedule V shall with effect from the appointed day be liable to pay tax under this Act at the first point of sale of such goods within the State at the rates specified therein".

Amendment of Section 45

20 In the Meghalaya Value Added Tax Act, 2003-

(1) Between the words "State Bank of India" and the words "as required" appearing in section 45

(1) The following words shall be added:-

"or any other bank authorised by the Government of Meghalaya".

(2) Sub-section (4) of section 45 shall be deleted and the existing sub-section (5) shall be read as sub-section (4).

Amendment of Section 46

21 In the Meghalaya Value Added Tax Act, 2003- the entire provision including margin heading of section 46 shall be deleted and replaced as follows:-

(a) The margin heading shall be substituted by the words "Assessment without prejudice to prosecution for any offence".

(b) The existing provisions shall be substituted by the words "Any assessment of tax or determination of interest made under this Act shall be without prejudice to any prosecution instituted for an offence under this Act".

Amendment of Section 47

22 In the Meghalaya Value Added Tax Act, 2003-

(1) The following words appearing in the margin heading of Section 47-

"Assessment of dealer who hails to get himself registered" shall be deleted and replaced by the following words – "Assessment of dealers dealing in goods other than vetable goods".

(2) The entire provision of Section 47 shall be deleted and replaced by the following words –

"Every registered dealer liable to pay tax under Section 6 or Section 47 has to file a quarterly return and pay the full amount of tax payable by him according to such return or the differential tax payable according to revised return furnished if any, and shall furnish along with the return, as the case may be, a receipt showing the full payment of such amount into the Treasury. The assessment of tax shall be made by the Commissioner after taking into consideration the return duly supported with proper accounts as may be prescribed".

Amendment of Section 50

23 In the Meghalaya Value Added Tax Act, 2003- the word "section 57" appearing in section 50 (3) shall be substituted by "section 58".

Amendment of Section 56

24 In the Meghalaya Value Added Tax Act, 2003- in the last part of section 56 (2), the words "a sum equal to amount of tax assessed or a sum of rupees ten thousand whichever is more" shall be deleted and substituted by the words:-

"a sum not exceeding the amount of tax assessed and not lower than rupees five thousand"

Amendment of Section 62

25 In the Meghalaya Value Added Tax Act, 2003- the words "sales" appearing in section 62 (1) shall be deleted.

Amendment of Section 76

26 In the Meghalaya Value Added Tax Act, 2003- in section 76 (1) between the word "barrier" and the words "at such" the words:-

"or weighing devices or go downs" be inserted.

Amendment of Section 78

27 In the Meghalaya Value Added Tax Act, 2003- year "2003" appearing in section 78 (3) shall be substituted by "2005".

Amendment of Section 89

28 In the Meghalaya Value Added Tax Act, 2003- the word "section 44" appearing in the last part of section 89 shall be deleted and substituted by the word "section 84 (8)".]

Amendment of Section 90

29 In the Meghalaya Value Added Tax Act, 2003-

(1) After the word "Offences" appearing in the margin of section 90, the words "and penalties" shall be inserted.

(2) The entire provision of section 90 shall be deleted and substituted by the following.

90 **(1) Whoever**

i) Being liable to pay tax under this Act carries on business as a dealer without getting himself registered under Section 31, or

ii) Not being a registered dealer, falsely represents while making any sale or purchase of goods that he is a registered dealer under this Act, or

iii) Being a registered dealer, falsely represents when purchasing any class of goods that goods of such class are covered by the certificate of registration, or

iv) Carriers on or continues to carry on business as a dealer without furnishing the security demanded under section 33 of this Act, or

v) Fails to furnish without reasonable cause, return of his turnover under the provision of this act, or

vi) Fails to pay without reasonable cause, the tax payable under sub-section (1) of section 35 or under any notice of demand issued under section 47 within the time allowed and in the manner section 47 within the time allowed and in the manner prescribed, or

vii) Furnishes a false return of turnover or a false statement of declaration under this Act, or

viii) concealed the particulars of his turnover or deliberately furnishes inaccurate particulars of such turnover, or

ix) evaded in any way the liability to pay tax, or

x) issue a false sale invoice or bill or cash memo or a false transport memo or challan or transfer invoice, or

xi) fails or neglects to issue sale invoice or bill or cash memo, or

xii) falsely avails credit of input tax, or

xiii) fails to keep true and proper accounts or records of sales or purchases or to produce such accounts before the prescribed authority or to preserve such accounts or records and to furnish any information in accordance with the provisions under this Act, or

xiv) knowingly prepare or produces incorrect accounts, registered or documents or furnishes incorrect information, or

xv) refuses to permit prevents or obstructs in any manner, prescribed authority under this Act, to enter, inspect and search the business place or any other place where any goods, accounts, registers or other documents are believed to be kept or refuses to display materials in a computer or in a computer floppy or refuses to allow copies or print out of the material in a computer or its floppy to be taken in accordance with the provisions of this Act, or

xvi) prevents or obstructs, in any manner, any officer empowered under this Act to seize the goods or the accounts, registered or other documents or to perform other function under this Act or the Rules framed there under, or

xvii) prevent or obstructs any officer-in-charge or a check post or barrier or weigh bridge established under the provisions of this Act from making any entry or inspection of goods or in intercepting, detaining or searching any vehicle or boat transporting goods, or

xviii) imports into or exports from the State and furnishes incorrect or fictitious names or addresses of consignors or consignees or incorrect particulars of goods in the documents accompanying the goods while such goods are in transit, or

xix) fails to deduct tax at source as required under Section 106, shall without prejudice to his liability under law for the time being in force and in addition to the tax or any other dues recoverable under this Act, on conviction be punishable with simple imprisonment which may extend to six months or with fine not exceeding rupees ten thousand or with both.

Amendment of Section 91

30 In the Meghalaya Value Added Tax Act, 2003-

(1) margin heading "penalties" shall be deleted and replaced by the following:-

"offence by transporter"

(2) the entire provisions of section 91 shall be deleted and substituted the following:-

"Whosoever, being a transporter fails to get himself registered as transporter under section 80 or fails to maintain proper accounts as required under section 81 of this Act shall without prejudice to his liability under any law for the time being in force and in addition to the tax or any other dues recoverable under this Act, on conviction, be punishable with simple imprisonment which may extend to six months or with fine not exceeding rupees ten thousand or with both".

Amendment of Section 100

31 In the Meghalaya Value Added Tax Act, 2003- "Section 51" appearing in section 100 (4) shall be substituted by "section 79"

Amendment of Section 106

32 In the Meghalaya Value Added Tax Act, 2003-

(1) Sub-section (a), (b), (c), (d), (e) and (f) of section 106 shall read as sub-section 106 shall read as sub-section (1), (2), (3), (4), (5) and (6) respectively

(2) In Sub-section 2 of section 106 the words “at the rate of four percentum of such sum being paid, in respect of work contract” shall be deleted and substituted by the words:-

“and in respect of work contract at the rate of 12.5% after allowing percentage of deduction from the work value as prescribed in Schedule IV – A appended to the Act”.

(3) At the end of proviso to the existing section 106 (b) the words shall be added.

“or where the dealer produces a certificate as prescribed from Commissioner that he has no liability to pay tax or that he has paid tax payable by or due from him.

(4) The words “sub-section (1)” appearing in the existing section 106 (c), (d), (e) and (f) shall be replaced by the words “sub-section (2)”.

(5) The word “sub-section (3)” appearing in the existing section 106 (e) shall be replaced by the words “sub-section (4)”.

(6) The proviso to section 106 (f) shall be deleted.

Amendment of Section 110

33 In the Meghalaya Value Added Tax Act, 2003- the word “Chapter X” appearing between the word “under” and the word “the” in Section 110 shall be deleted and substituted by the word “Chapter VI”.

Amendment of Section 111

34 In the Meghalaya Value Added Tax Act, 2003- the sub-section (4) appearing in the last part of section 111 shall be read as sub-section (5).

Amendment of Section 116

35 In the Meghalaya Value Added Tax Act, 2003-

(1) The word “Joint” appearing in sub-section 2 (a) of section 116 shall be replaced by the word “Deputy”.

(2) The word “by the Commissioner” appearing between the word “act” and the word “for” in sub-section (3) of section 116 shall be deleted.

(3) The entire “explanation clause” appearing below section 116 (4) shall be deleted.

Amendment of Section 117

36 (1) The existing section 117 shall be read as section 117 (1) and the words :-

Nothing in the Meghalaya (Sales of Petroleum Products, including Motor Spirit and Lubricants) Taxation Act shall apply in relation to goods which are governed by the Meghalaya Value Added Tax Act, 2003 on and from the appointed day be inserted as sub-section (2).

SCHEDULE – I

List of exempted goods

[See Section 8 (1) (a)]

Sl. No	Description of goods	Conditions and exceptions
1	Agriculture implements manually operated or animal driven	
2	Aids and implements used by handicapped persons	
3	Aquatic feed, poultry feed and cattle feed including grass, hay and straw	
4	Betels leaves.	
5	Books, periodicals and journals.	
6	Charakha and Amber Charakha handlooms and handlooms fabrics and Gandhi Topi	
7	Charcoal	
8	Coarse grains	
9	Condoms and contraceptive	
10	Cotton and silk yarn in hank	
11	Curd, lassi, butter milk ans separated milk.	
12	Earthen pot	
13	Electrical Energy	
14	Firewood	
15	Fishnet and fishnet fabrics	
16	Fresh milk and pasteurized milk	
17	Fresh plants, saplings and fresh flowers	
18	Fresh vegetable fruits	
19	Garlic and ginger	
20	Glass bangles	
21	Human blood and blood plasma	
22	Indegenious handmade musical instruments	
23	Kumkum, bini, alta and sindur	
24	Meat, fish, prawn and other aquatic products when not cured or frozen: eggs and livestocks and animal hair.	
25	National Flag	
26	Organic manure including dung (Gobar)	
27	Non-judicial stamp paper sold by Government Treasuries, postal items like envelopem post card etc, sold by Government, rupees note, when sold to the Reserve Bank of India and Cheques, loose or in book form.	
28	Raw wool	
29	Semen including frozen semen	
30	Silk worm laying, cocoon and raw silk	
31	Slate and Slate pencils	
32	Tender green coconut	

Sl. No	Description of goods	Conditions and exceptions
33	Toddy, Neera and Arak	
34	Unbranded bread	
35	Unprocessed and unbranded salt	
36	Water other than i) Aerated, mineral, distilled, medicinal, ionic, battery, demineralised water and ii) Water sold in sealed container.	
37	Sugar and khandasari	
38	Textile fabric	
39	Tobacco	
40	Handmade safety matches	
41	Rakhi	
42	Sacred thread, commonly known as yagyopavit	
43	Idols made of clay	
44	Puffed rice, commonly known as Muri, flattened or beatens rice, commonly known Chira, parched rice commonly known as Khoi, parched paddy or rice coated with sugar or gur commonly known as Murki	
45	Husk including groundnut husk	
46	Leaf including and cups-pressed or stiched	
47	Beehive	
48	Unprocessed green leaves of tea.	
49	Kirpan	
50	Paddy, rice, wheat and pulses	
51	Flur, atta, maida, suji and besan	
52	Brands of Cereals	

SCHEDULE – II

[See Section 5 (1)]

Sl. No	Description of goods	Rate of tax (paise in the rupees)
1	Agricultural implements, not operated manually or not driven	4
2	All equipments for communication such as private Branch Exchange (P. B. X.) and Electronic Private Automatic Branch Exchange	4
3	All intangible goods like copyright, patent, replenishment license	4
4	All kinds of bricks including fly ash bricks, refractory bricks and ashphaltic roofing, earthen tiles	4
5	All types of yarn other than cotton and silk in hank and sewing thread	4
6	Aluminium utensils and enamelled utensils	4
7	Arecanut powder and betel nut	4
8	Article made of rolled gold and imitation gold	4
9	Artificial silk yarn, polyster fibre yarn, and staple fibre yarn	4
10	Bamboo, Bamboo matting	4
11	Bagasse	4
12	Basic chromium sulphate, sodium bi-chromate, bleach liquid	4
13	Bearings	4
14	Beedi leaves	4
15	Beltings	4
16	Bicycles, tricycles, cycle rickshaws and parts there of including tyres	4
17	Bitumen	4
18	Bone meal, Bones of animals, birds, reptiles and fishes	4
19	Branded bread Explanation:- ‘bramd name’ means a brand name, whether registered or not that is to say, a name or a mark, such as a symbol monogram, label, signature or invented words or any writing which is used in relation to a product for the purpose of indicating or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person,.	
20	Broom and broom sticks	4
21	Bulk drugs	4
22	Capital goods	4
23	Casia Bark	4
24	Castings	4

Sl. No	Description of goods	Rate of tax (paise in the rupees)
25	Clay	4
26	Centrifugal and monobloc, submersible pumps and parts thereof	4
27	Coffe beans and seeds, cocoa pod, green tea leaf and chicory	4
28	Chemical, fertilizers, pesticides, weeddicides and insecticides	4
29	Coir and coir products excluding coir mattresses	4
30	Cotton and cotton waste	4
31	Crucibles	4
32	Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), if such goods are not mentioned in this schedule or any other Schedule	4
33	Dyes, that is to say (i) Acid dyes (ii) Alzarine dyes (iii) Bases (iv) basic dyeses (v) Direct dyes (vi) Napthols (vii) Nylon Dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi) Sulphur dyes	4
34	Edible oils, cake and de-oiled cake	4
35	Electrodes	4
36	Exercise books, graph book and laboratory note book	4
37	Embroidery or zari articles, that is to say – (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii)gota; (viii) sitara; (ix) naqsi; (x) kora; (xi) glass bead; (xii) badia; (xiii) gizal; (xiv) embroidery machines (xv) embroidery needles.	4
38	Ferrous and non-ferrous metals and alloys non-metals such as aluminium, copper, zinc and extrusions of those.	4
39	Fibres of all types and fibre waste	4
40	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker	4
41	Fried grams	4
42	Gur, jiggery and edible variety of rub gur	4
43	Hand pumps and spare parts	4
44	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower	4
45	Hose pipes	4
46	Hosiery goods	4
47	Ice	4
48	Incense sticks commonly known as agarbati, dhupkhati or dhupbati	4
49	Industrial cables (High voltages cables, XLPE Cables, jelly filled cables, optical fibres).	
50	IT products including computers, telephone and parts thereof as listed in Schedule II A.	4

Sl. No	Description of goods	Rate of tax (paise in the rupees)
51	Industrial inputs and packing materials as listed in Schedule II B	4
52	Kerosene sold through PDS	4
53	Knitting wool	4
54	Lime, limestone, products of lime dolomite and other white washing materials not elsewhere mentioned in this schedule or in any other schedule	4
55	Lignite	4
56	Linear alkyl benezene	4
57	Medicine and drugs	4
58	Metals, alloys, metal powders including metal pastes of all types and grades and metal scraps other than those falling under 'Declared Goods'	4
59	Newars	4
60	Napa slabs (Rough flooring stones)	4
61	Ores and minerals	4
62	Palm fatty acid	4
63	Paper and nesprint	4
64	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax, slack wax.	4
65	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes	4
66	Plastic Footwear	4
67	Plastic granules	4
68	Plaster of Paris	4
69	Printed material including diary and calendar	4
70	Printing ink excluding toner and cartridges	4
71	Processed and branded salt	4
72	Pulp of bamboo, wood and paper	4
73	Rail coaches, engines and wagons	4
74	Raw hide and skin	4
75	Raw jute	4
76	Readymade garments	4
77	Renewable energy devices and spare parts	4
78	Safety matches	4
79	Seeds	4
80	Sewing machines	4
81	Ship and other water vessels	4
82	Silk fabrics	4
83	Skimmed milk powder	4
84	Solvent oils other than organic solvent oil	4
85	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies	4
86	Sports goods excluding apparels and footwear	4

Sl. No	Description of goods	Rate of tax (paise in the rupees)
87	Starch	
88	Tamarind	
89	Tezpatta	
90	Tractors, harvesters and attachment and parts thereof including tyres	
91	Transmission towers	
92	Umbrella except garden umbrella	
93	Vanaspati (hydro generated vegetable oil)	
94	Vegetable oil including gingli oil and bran oil	
95	Veneers	
96	Writing instruments	
97	Aluminium conductor steel reinforced (A.C.S.R)	
98	Stainless Steel Sheets	

SCHEDULE – II A

ITEMS UNDER CATEGORY OF I.T. PRODUCTS

(See Serial 50 of Schedule II)

Sl. No	Description
1	Wood processing machines and Electronic typewriter
2	Electronic calculators
3	Computer systems and peripherals, Electronic diaries
4	Parts and Accessories of items listed in Serial number 1,2 and 3 of this part
5	D C Micromotors, Stepper motors of an output not exceeding 37.5 watts
6	Parts of items listed in serial number 5
7	Uninterrupted Power Supply (UPS) and their parts
8	Permanent magnets and articles intended to become permanent magnets (ferrites)
9	Electrical Apparatus for line telephony or line telegraphy including line telephone sets with cordless handsets and telecommunication apparatus for carries – current lien systems or for digital systems; videophones.
10	Microphones, multimedia speakers, Headphones, earphones and Combines Microphone/ Speaker Sets and theirs parts.
11	Telephone answering machines
12	Parts of telephone answering machines
13	Prepared unrecorded media for sound recording
14	I.T Software or any media
15	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus.
16	Radio communication receivers, radio pagers
17	i) Aerials, antennas and parts. ii) Parts of items at serial numbers in 15 and 16

Sl. No	Description
18	LCD Panels, Led panels and parts thereof.
19	Electrical resistors.
20	Electrical capacitors, fixed variable or adjustable (Pre-set) and parts thereof
21	Printed Circuits.
22	Switches, connectors and Relays for upto 5 amps at voltage not exceeding 250 Volts, Electronic fuses.
23	Data/Graphic Display tubes, other than Pictures tubes and parts thereof.
24	Diodes, transistors and similar semi-conductor devices, Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled I modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals
25	Electronic Integrated Circuits and Micro-assemblies.
26	Signal Generators and parts thereof.
27	Optical fibre cables.
28	Optical fibre and optical fibre boundless and cables.
29	Liquid Crystals devices, Flat Panel display devices and parts thereof.
30	Cathode ray oscilloscopes, Spectrum Analyzers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Net work and Logic analyzer and signal analyzer.

SCHEDULE – II B

ITEMS UNDER INDUSTRIAL INPUTS AND PACKING MATERIALS

(See Serial 51 of Schedule II)

Sl. No	Heading No.	Sub Heading No.	Description
1.	2	3	4
1.	15.01	...	Animal (including fish) fats and oils, crude, refined or purified.
2.	15.06	...	Glycerol, crude, Glycerol Waters and Glycerol lyes.
3.	15.07	...	Vegetables waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured, degras, residues resulting from the treatment of fatty substances or animal or vegetables waxes.
4.	15.08	...	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by that in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparation of fats and oils of this chapter.
5	17.02	...	Liquid glucose (non medicinal).

Sl. No	Heading No.	Sub Heading No.	Description
6	...	2204.10	Denatured ethyl alcohol of any strength
7	26.02	...	Manganese ores and concentrates, including ferruginous manganese ores and concentrate with a manganese content of 20% or more, calculated on the dry weight.
8	26.03	...	Copper ores and concentrates.
9	26.04	...	Nickel ores and concentrates
10	26.05	...	Cobalt ores and concentrates
11	26.06	...	Aluminium ores and concentrates
12	26.07	...	Lead ores and concentrates
13	26.08	...	Zinc ores and concentrates
14	26.09	...	Tin ores and concentrates
15	26.10	...	Chromium ores and concentrates
16	26.11	...	Tungsten ores and concentrates
17	26.12	...	Uranium or Thorium ores and concentrates
18	26.13	...	Molybdenum ores and concentrates
19	26.14	...	Titanium ores and concentrates
20	26.15	...	Niobium, Tantalum, Vanadium oir Zirconium ores and concentrates
21	26.16	...	Precious metal ores and concentrates
22	26.17	...	Other ores and concentrates
23	26.18	...	Granulated slag (slag sand) from the manufacture of iron or steel
24		2707.10	Benzole
25		2707.20	Toluene
26	...	2707.30	Xylole
27	...	2707.40	Naphathalene
28	...	2707.50	Phenols
29	...	2707.60	Creosote oil
30	...	2707.90	Carbon Black Feed Stock.
31	...	2710.90	Normal Paraffin
32	...	2711.12	Butadiene
33	...	2714.10	Bitumen
34	28.01	...	Fluorine, Chlorine, Bromine and Iodine.
35	28.02	...	Sulphur, sublimed or precipitated; colloidal sulphur
36	28.03	...	Carbon (carbon blacks and other forms or carbon not elsewhere specified or included).
37	28.04	...	Hydrogen, rare gases and other non-metals.
38	28.05	...	Alkali or alkaline-earth metals, rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed, mercury.
39	28.06	...	Hydrogen chloride (hydrochloride acid) chloro sulphuric acid.
40	28.07	...	Sulphuric acid and anhydrides thereof; Olcum.

Sl. No	Heading No.	Sub Heading No.	Description
41	28.08	...	Nitric acid; sulphonitric acids.
42	28.09	...	Diphosphorus pentaoxide; phosphoric acid and poly-phosphoric acids.
43	28.10	...	Oxides or boron; boric acids.
44	28.12	...	Halides and halide oxides of non-metals.
45	28.13	...	Sulphides of non-metals; Commercial phosphorus trisulphide.
46	28.14	...	Ammonia, anhydrous or in aqueous solution.
47	28.15	...	Sodium hydroxide (caustic soda); potassium hydroxides (caustic potash); peroxides of sodium or potassium.
48	28.16	...	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
49		2818.10	Aluminium hydroxides.
50	28.19	...	Chromium oxides and hydroxides.
51	28.20	...	Manganese oxides.
52	...	2821.10	Iron oxides and hydroxides.
53	28.22	...	Cobalt oxides and hydroxides; commercial cobalt oxides.
54	28.23	...	Titanium oxide.
55	28.25	...	Hydrazine and hydroxylamine and their inorganic salt, other inorganic bases; other metal oxides, hydroxides and peroxides.
56	28.26	...	Fluorides; fluosilicates, fluoluminates and other complex fluorine salts.
57	28.27	...	Chlorides, chloride oxide and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
58	28.29	...	Chlorates and Perchlortes; Bromates and Perbromates; Iodates and periodates.
59	28.30	...	Sulphides; Polysulphides
60	28.31	...	Dithionites and sulphoxylates.
61	28.32	...	Sulphides; thiosulphates.
62		2833.10	Copper sulphate.
63	28.34	...	Ni
64	28.35	...	Phosphinates (hypophosphites). Phosphonates (phosphites); phosphates and polyphosphates.
65	28.36	...	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.
66	28.37	...	Cyanides, cyanide oxides and complex cyanides.
67	28.38	...	Fulminates, cyanates and thiocynates.
68	28.40	...	Borates, Peroxobarates (perborates).

Sl. No	Heading No.	Sub Heading No.	Description
69	...	2841.10	Sodium dichromate
70	...	2841.20	Potassium dichromate.
71	28.44	...	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
72	28.45	...	Isotopes other than those of heading No. 28,44; compounds inorganic or organic of such isotopes, whether or not chemically defined.
73	28.46	...	Compounds, inorganic or organic, or rare earth metals of yttrium or scandium or of mixtures of these metals.
74	28.48	...	Phosphides, whether or not chemically defined, excluding ferrophosphorus.
75	...	2849.10	Calcium Carbide.
76	...	2901.90	Propylene.
77	29.02	...	Cyclic Hydrocarbons.
78	29.03	...	Halogenated derivatives of Hydrocarbons
79	29.04	...	Sulphonated, nitred or nitrosated derivatives of hydrocarbons, whether or not halogenated.
80	...	2905.10	Methanol
81	...	2905.90	di-ethylene Glycol, Mono Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.
82	29.06	...	Cyclic alcohols and their halogenerated, sulphonated nitrated or nitrosated derivatives.
83	29.08	...	Halogenerated, sulphonated, nitrated or nitrosated derivatives of phenosl or phenol-alcohols.
84	29.09	...	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenerated, sulphonated, nitrated or nitrosated, derivatives.
85	29.10	...	Epoxides, epoxyalcohols, epoxyphenols and epoxythers, with a three membered ring and their halogenarated, sulphonated, nitrated or nitrosated derivatives.
86	...	2910.00	Ephylene Oxide.
87	29.11	...	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
88	29.12	...	Aldehydes, whether or not with other oxygen functions; cyclic polymers of aldehydes; paraformaldehyde.

Sl. No	Heading No.	Sub Heading No.	Description
89	29.13	...	Halogenerated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29,12
90	29.15	...	Saturated acyclic monocarboxylic acids and their anhydrides, halides, perocides and peroxides and peroxyacids; their halogenerated, sulphonated, nitrated or nitrosated derivatives.
91	29.10	...	Unsaturated acyclic monocarboxyclic acids, cyclic monocarboxylic acids, their anjydrides, halides, peroxides and peroxyacids; their halagenerated, sulphonated, nitrated or nitrosated derivatives.
92	29.17	...	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halagenerated, nitrated or nitrosated derivatives.
93	29.18	...	Carboxyclic acids with additional oxygen fundtion and their anhydrides, halides, peroxides and peroxyacids; their halogenerated, sulphonated, nitrated or nitrosated derivatives.
94	29.19	...	Phosphoric esters and their salts, including lactophosphates; their halogenerated, sulphonated, nitrated or nitrosated derivatives.
95	29.20	...	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenerated, sulphonated, nitrated or nitrosated derivatives.
96	29.21	...	Amine-function compounds.
97	29.22	...	Oxygen-function amino-compounds
98	29.23	...	Quaternary ammonium salts and hydroxides; leeithins and other phosphominolipids.
99	29.24	...	Caoboxyamide-function compounds; amide-function compound of carbonic acid.
100	29.25	...	Caroxyamide-function compounds (including saccharin and its salts) and amine function compounds
101	29.26	...	Nitrile-function compounds.
102	29.27	...	Diazo, Azo-or-azoxy-compounds.
103	29.28	...	Organic derivatives of hydrazine or of hydroxylamine.
104	29.30	...	Organo-sulphur compound
105	29.31	...	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetric Acid and their Derivatives.
106	29.32	...	Heterocyclic compounds with Oxygen heteroatom (s) only

Sl. No	Heading No.	Sub Heading No.	Description
107	29.33	...	Heterocyclic compounds with Nitrogen heteroatom (s) only
108	29.34	...	Nucleic acids and their salts; other heterocyclic compounds
109	29.35	...	Sulphonamides
110	29.38	...	Glycosides, natural or reproduced by synthesis and their salts, ethers and other derivatives
111	29.39	...	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
112	29.42	...	Ethylene Diamine Tetra Acetic acid, Nitrillo Triacetric Acid and their Derivatives
113	32.01	...	Tanning extracts of vegetable origin; tannis and their salts, ethers, esters and other derivatives.
114	32.02	...	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparation for pre-tanning.
115	32.01	...	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black) whether or not chemically defined; of vegetable or animal origin as specified in Note 2 to this Chapter.
116	32.04	...	Synthetic organic colouring matter whether or not chemically defined; preparation based on synthetic organic colouring matter as specified in Note 2 to this Chapter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
117	32.06	...	Colour lakes, preparations based on colour lakes; as specified in Note 2 to this Chapter.
118	...	...	Glass frit and other glass, in the form of powder, granules or flakes.
119	32.11	...	Prepared driers.
120	...	...	Printing ink whether or not concentrated or solid.
121	35.01	...	Casein, cascinates and other Casein derivatives, casein glues.
122	35.07	...	Enzymes; prepared enzymes not elsewhere specified or included.

Sl. No	Heading No.	Sub Heading No.	Description
123	38.01	...	Artificial graphite; colloidal or semicolloidal graphite, preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semimanufactures.
124	38.02	...	Activated carbon, activates natural mineral products, animal black including spents animal black.
125	38.04	...	Residual lyes from the manufacture of wood pulp, whether or not concentrated, destigarred or chemically treated, including ligninsul sulphonates, but excluding tall oil of heading No. 38.03.
126	38.06	...	Rosin and resin acids and derivatives thereof, rosin spirit and rosin oils, run gums.
127	38.07	...	Wood tar, wood tar oils, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
128	38.09	...	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example dressings and mordants). Of a kind used in textile, paper, and leather or like industries, not elsewhere specified or included.
129	38.12	...	Prepared rubber accelerators, compound plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilisers for rubber and plastics.
130	38.14	...	Reducers and blanket wash/roller wash used in the printing industry.
131	38.15	...	Reaction initiators, reason accelerators and catalytic preparations not elsewhere specified or included.
132	38.17	...	Mixed alkabenzene and mixed alkylnaphthalene, other than those of heading No. 27.07 or 29.02
133	38.18	...	Chemical elements doped for use in electronics, in the form of discs, waters or similar forms; chemical compounds doped for use in electronics.
134	38.23	...	Industrial monocarboxylic fatty acids, acid oils from refining, industry fatty alcohols.
135	...	3824.90	Retarders used in the printing Industry.
136	...	3901.10	LLDPE LDPE

Sl. No	Heading No.	Sub Heading No.	Description
137	...	3901.20	HDPE
138	39.02	...	Polymers of propylene or of other olefins, in primary forms
139	...	3904.10	PVC
140	39.06	...	Acrylic polymers in primary forms.
141	39.07	...	Polycatetals, other polyethers and epoxide resins in primary forms polycarbonate, alkydresin polyallysters and other polysters, in primary forms
142	...	3907.60	Polyethylene Terophtalate Chips
143	39.08	...	Polymides in primary forms
144	39.09	...	Amino-resin, polyphenylene oxide, phenolic rsins and polyurethane in primary forms.
145	39.10	...	Silicones in primary forms.
146	39.11	...	Petroleum resins, coumarone-indene resins, polyterpenes, polysuophides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms.
147	39.12	...	Cellulose and its chemical derivatives, and cellulose other, not elsewhere specified or included in primary forms.
148	39.13	...	Natural polymers (for examples, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber, not elsewhere specified or included, in primary forms.
149	39.14	...	Ion-exchangers based on polymers of heading Nos. 39.01 to 49.13 in primary forms.
150	39.19	...	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls
151	...	3920.32	Flexible plain films
152	39.23	...	Articles for the packing of goods, of plastics; namely boxes, cases, crates, containers, carboys, bottles, jerry cans and their stoppers, lids, caps of plastics (but not including insulated ware).
153	40.01	...	Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
154	40.02	...	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any peoduct of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.

Sl. No	Heading No.	Sub Heading No.	Description
155	40.03	...	Reclaimed rubber in primary forms or in plates, sheets or strip.
156	40.05	...	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip other than forms and articles of unvulcanised rubber described in heading No. 40.06
157	47.01	...	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulp of other fibrous cellulose materials.
158	48.19	...	Cartons (including flattened or folded cartoons), Boxes (including flattened or folded boxes), cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition.
159	48.21	...	Paper printed label and paper board printed labels.
160	48.23	...	Paper self adhesive tape and printed wrappers used for packing
161		5402.42	Partially Oriented Yarn, Polyester Texturised Yarn and waste thereof.
162		5503.20	Polister Staple Fibre, Polister Steple Fibre Fill.
163		5505.10	Polister Staple Fibre waste.
164		6305.10	Sacks and bags of a kind used for the packing of a goods of jute or of other textile bassed fibre of heading no. 53.03
165	70.07	...	Carboys, bottles, jars, phials, of glass, of a kind used for the packing of goods, stoppers, lids and other closures of glass.
166	83.09	...	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seal and other packing accessories of base metal.
167		...	Zipper.

SCHEDULE – III

[See Section 5 (1)]

Sl. No	Description	Rate of tax (paise in the rupees)
1	Articles of gold and silver including coins, bullion.	1
2	Gold and silver including ornaments of personal wear	1
3	Precious stones such as diamond emeralds, rubies, perals and sapphires whether they are sold loose or as forming part of any article in which they are set.	1
4	Platinum	1

SCHEDULE – IV

[See Section 5 (1)]

Sl. No	Description	Rate of tax (paise in the rupees)
1	Works contract	12.5
2	Lease transactions	12.5
3	All other goods not covered by First, Second, Third and Fourth Schedule.	12.5

SCHEDULE – IV (A)

[See Section 5 (2) (c)]

Sl. No	Description	Percentage of deduction under Section 5 (2) (c)
1	2	3
1	Fabrication and installation of plants and machinery	15%
2	Fabrication and erection of structural works, including fabrication, supply and erection of iron trusses, purlines etc.	20%
3	Fabrication and installation of clams and hoists.	15%
4	Fabrication and installation of elevators (lifts) and escalators.	15%
5	Fabrication and installation of rolling shutters and collapsible gates.	15%
7	Installation of doors, doorframes, windows, window frames and grills.	25%

Sl. No	Description	Percentage of deduction under Section 5 (2) (c)
8	Supplying and fixing of tiles, slaps, stones and sheets. i) Supplying and fixing of mosaic tiles.	30%
	ii) Supplying and fixing of marble slap, polished granite stone and tiles (other than mosaic tiles)	20%
	iii) Supply and fixing of slabs, stones and sheets other than those specified at item (i) and (ii) above	20%
9	Supplying and installation of air-conditioning equipments including deep freezers, cold storages plants, humidification plants and dehumidifiers	20%
10	Supplying and installation of air conditioner and air coolers.	20%
11	Supplying and fitting of electrical goods, supply and installation of electrical equipment including transformers.	10%
12	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration.	15%
13	Construction of railways coaches on under-carriage supplied by railway.	20%
14	Ship and boat building construction of barges, ferries, tugs., trawlers and dredgers	20%
15	Sanitary fitting for plumbing for drainage etc.	15%
16	Printing and polishing	15%
17	Construction of bodies of motor vehicles and construction of trailers	25%
18	Insulation and lining equipment, plant and machinery instruments, appliance of buildings.	15%
19	Providing and laying pipes for purposes other than those specified in serial number 15 of this schedule.	15%
20	i) Providing and laying of pipes (other than steel pipes) for purposes other than those specified in serial number 15 of this schedule.	15%
	ii) Providing and boring, drilling and fitting of all types of pipes.	30%
21	Programming and providing of computers software	15%
22	Fabrication, testing and reconditioning of metallic gas cylinders.	20%
23	Tyre re-treading	15%
24	Processing and supplying of photograph, photo prints, photo negatives (including photographing with camera, X-ray and other scanning materials)	15%

Sl. No	Description	Percentage of deduction under Section 5 (2) (c)
25	Supplying and installation of electronic instruments, equipment and devices.	10%
26	Supplying and installation of fire fighting equipment and devices	10%
27	Electroplating and anodizing.	25%
28	Rowing, canning and packing of goods	25%
29	Lamination. Rubberisation, coating and similar process.	25%
30	Printing and block making	20%
31	Supply and erection of weighing machines and weigh bridges.	15%
32	Supply and installation of submersible and centrifugal pump sets.	20%
33	Dyeing and printing Textiles.	20%
%34	Construction on tankers on motor vehicles, chassis.	20%
35	Supply and fixing of door and window curtains including Venetian blinds and nets.	15%
36	Works/contract not covered by serial number 1 to 35	20%

SCHEDULE – V

[See Section 44]

Sl. No	Description of goods	Rate of tax (paise in the rupees)
1	Liquor	20
2	Lottery tickets	20
3	Molasses	20
4	Rectified Spirit.	20

A. K. SANGMA,

Under Secretary to the Govt. of Meghalaya,

Law (B) Department..

The 2nd May, 2005

No. LL(B). 65/93/441- The Meghalaya State Commission for Women Act, 2005 (Act No. 7 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 7 OF 2005

As passed by the Meghalaya Legislative Assembly

Received the assent of the Governor on the 29th April, 2005

(Published in the Gazette of Meghalaya Extra-ordinary, issued dated 2nd May, 2005)

THE MEGHALAYA STATE COMMISSION FOR WOMEN ACT, 2005

An

Act

To provide for the constitution of a women's Commission to improve the status of women in the State of Meghalaya and to inquire into unfair practices affecting women and for matters connected therewith or incidental thereto:

Whereas it is expedient to provide for the constitution of a Commission to improve the status of women in the State of Meghalaya and to inquire into unfair practices affecting women and for matters connected therewith or incidental thereto:

Be it enacted by the Legislature of the State of Meghalaya in the Fifty-sixth Year of the Republic of India as follows:-

CHAPTER I

Preliminary

Short title extent and commencement **1** (1) This Act, may be called the Meghalaya State Commissio0n for Women Act, 2005

(2) It extends to the whole of Meghalaya

(3) It shall be deemed to have come into force on 15.10.2004

Definition **2** In this Act, unless the context otherwise, requires

(a) "Act" means the Meghalaya State Commission for Women Act, 2005

(b) "Commission" means the Meghalaya State Commission for Women constituted under Section 3;

(c) "Meghalaya State Commission for Women" means the Commission constituted under Section 3 of the Meghalaya State Commission for Women Act, 2005

(d) "Member" means Member of the Commission;

(e) "Prescribed means prescribed by rules made under this Act;

(f) "Public servant" means any employee of the Government or a local body or any Corporation owned or control by the Government or of any Government agency or any public undertaking;

(g) "State Government" means the Government of the State of Meghalaya

(h) "Unfair practice" means any distinction, exclusion or restriction made on the basis of sex for the purpose of or which has the effect of impairing or mollifying the recognition, enjoyment, or exercise by women of fundamental constitutional rights, or of human rights, or of fundamental freedom in the political, economic, social, cultural, civil or any other field or the infringement of any right or benefit conferred on women by or under the provisions of any law for the time being in force or the mental or physical torture or sexual excesses on women, and

(i) "Women" include an adolescent girl and a female child.

CHAPTER II

Constitution of the Commission

Constitution of the Commission

3 (1) The State Government shall constitute a body to be known as the Meghalaya State Commission for Women to exercise powers conferred on, and to perform the functions assigned to it, under this Act.

(2) The Commission shall consist of:-

(a) A Chairperson and a Vice Chairperson to be nominated by State Government from among eminent women who have served the cause of women and who have sufficient knowledge and experience in dealing with women's problem

(b) Four members to be appointed by the State Government from amongst the persons of ability and integrity who have served the cause of women or have had experience in Law or Administration of matters concerning the advancement of women or leadership of any trade union or voluntary organisation for Women for protection and promotion of common interest of women;

(3) An Officer of the Government of Meghalaya, with experience in the field of women's welfare shall be the Secretary of the Commission.

Term of office and conditions of the service of Chairman and Member.

4 (1) The Chairperson or the Vice Chairperson or a Member, shall hold office for such period not exceeding three years, as may be specified by the State Government in this behalf.

(2) The Chairperson or the Vice Chairperson or a Member, may, at any time, resign her office by writing under her hand addressed to the State Government.

(3) The State Government may remove a person from the office of Chairperson, or Vice Chairperson or Member, if that person:-

(a) Becomes an undischarged insolventor; or

(b) Gets convicted and sentenced to imprisonment for an offence which, in the opinion of the State Government, involves moral turpitude; or

(c) Becomes of unsound mind and stands so declared by a competent court; or

(d) Refuses to act or becomes incapable of acting; or

(e) Is, without obtaining leave of absence from the commission, absent from three consecutive meetings of the Commission; or

(f) In the opinion of the State Government has so abused the position of the Chairperson, or Vice Chairperson or Member as to render that person's continuance in office detrimental to the public interest;

Provided that no person shall be removed under this sub-section until that person has been given a reasonable opportunity of being heard in the matter.

(4) A vacancy caused under sub-section (2) or (3) shall be filled by a fresh nomination or appointment, as the case may be.

(5) The Salaries and allowances or honorarium payable to, and the other terms and conditions of service of, the Chairperson, Vice Chairperson and Members, shall be such as may be prescribed.

Officers and other employees of the Commission

5 (1) The State Government shall appoint the Secretary as per provision Section 3 (3).

(2) The Commission shall appoint other employees to assist the Commission in its day to day function, by direct recruitment or on deputation with the prior approval of the State Government.

(3) The Salaries and allowances payable to, and the other terms and conditions of service of the officers and other employees appointed for the purpose of the Commission shall be such as may be prescribed

Salaries and allowances to be paid out of grant made by State Government.

6 The Salaries and allowances or honorarium payable to the Chairperson, Vice Chairperson and Members, and the administrative expense including salaries allowances, etc, payable to the officers and others employees referred to in Section 5 shall be paid out of grant made by the State Government.

Vacancies etc., not to invalidate proceedings of the Commission

7 No act or proceeding of the Commission or any Committee thereof shall be invalid by reason only of the existence of any vacancy in or any defect in the constitution of the Commission or such Committee as the case may be.

Committees of the Commission.

8 (1) The Commission may appoint such committee or committees as may be necessary for dealing with such special issues as may be taken up by the Commission from time to time.

(2) The Commission may with the prior approval of the State Government co-opt as members of any Committee appointed under sub-section (1) such number of person, who are not members of the Commission, as it may think fit and the persons so co-opted shall have the right to attend the meeting of the Committee and take part in its proceeding but shall have the right to vote.

(3) The persons so co-opted shall be entitled to receive such allowances for attending the meetings of the Committee as may be prescribed.

Procedure to the regulated by the Commission.

9 (1) The Commission or a committee thereof shall meet at such time and at such place as the Chairperson may think fit.

(2) The Commission shall regulate its own procedure and the procedure of the Committees thereof.

(3) All orders and decisions of the Commission shall be authenticated by the signature of the Chairperson or Vice Chairperson or any officers of the Commission authorised in writing by the Chairperson or Vice Chairperson in this behalf.

Quorum

10 The quorum for a meeting of a Commission shall be half of the total members (including the Chairperson and the Vice-Chairperson).

Power to invite representative of National Commission for women.

11 The Commission shall have the power to invite a representative of the National Commission for Women to its meetings as it may deem necessary.

CHAPTER –III

Powers of the Commission

Powers of the Commission

12 (1) The Commission shall, for the purpose of any inquiry under this Act have the same powers as are vested in a Civil Courts while trying a suit under the Code of Civil Procedure, 1908 (Central Act 5 of 1908), in respect of the following matters, namely:-

(a) Summoning and enforcing the attendance of any witness and examining him/her.
(b) Requiring the discovery and production of any document;
(c) Receiving evidence on affidavit;
(d) Requisitioning any public records or copy thereof from any public office;
(e) Issuing commissions for examination of witnesses.

(2) Any proceeding before the Commission shall be deemed to be a judicial proceeding within the meaning of Section 193 and 228 of the Indian Penal Code (Central Act 45 of 1860) and the Commission shall be deemed to be a court for the purpose of Section 195 of the Code of Criminal Procedure 1973 (Central Act 2 of 1974)

CHAPTER –IV

Functions of the Commission

Functions of the Commission

13 (1) Subject to the provisions of this Act, the Commission shall perform all or any of the following functions, namely;

(a) Inquire into unfair practice, take decision thereon and to recommend to the Government the action to be taken in that matter.

(b) Investigate and examine all matters relating to the safeguards provided for women under the Constitution of India (herein after referred to as the Constitution) and other laws and recommend steps to be taken by the State Government for effective implementation of such safe guards for improving the conditions of women in the State.

(c) Present to the State Government annually and at such other times as the Commission may deem fit reports upon the working of these safeguards;

(d) Review from time to time the existing provisions of the Constitution and other laws affecting women and recommend amendments thereto as to suggest remedial legislative measure to meet any lacunae, inadequacies or shortcomings in such legislators;

(e) Take up the case of violation of the provisions of the Constitution and of other laws relating to women in the State with the appropriate authorities;

(f) Look into complaints and take *suo moto* notice of matters relating to:-

i) Deprivation of women's right;

ii) Non-implementation of laws enacted to provide protection to women and also to achieve the objective of equality and development;

iii) Non-compliance of policy decisions, guidelines or instructions aimed at mitigating hardships and ensuring welfare and providing relief to women, and take up the issues arising out of such matters with appropriate authorities;

(g) Call for special studies or investigations into problems or situation arising out of discrimination and atrocities against women and identify the constraint so as to recommend strategies for their removal;

(h) Evaluate the progress of advancement of women in the State;

(i) Inspect or cause to inspected jail, police station/lockup, observation home, children's home, rescue home, shelter home, or other place of custody where women are kept as prisoners or otherwise and take up with the authorities concerned such matters for remedial action as may be necessary.

(2) The State Government may consult the Commission on policy matters affecting women

(3) The Commission shall present to the State Government every six months and at such other times as the Commission may deem fit reports of its activities together with its recommendations and the State Government shall cause them to be laid before the State Legislature as soon as possible along with a memorandum explaining the action taken or proposed to be taken on the recommendations and the reasons for non-acceptance, if any, of any of such recommendations.

(4) It shall be the duty of the Commission to furnish comments and recommendations on any report of the National Commission for Women on any matter with which the Government is concerned as the State Government may call for.

CHAPTER – V

Finance, Accounts and Audit

Grant by State Government etc.

14 (1) The State Government shall under appropriation made by the State Legislature by law in this behalf, pay to the Commission by way of grant such sums of money and in such manner as the State Government in the consultation with the Commission may think fit for being utilised for the purposes of this Act.

(2) The Commission may with the previous sanction of the State Government and subject to such and conditions as may be specified in this behalf by the State Government may receive grant from Government of India, North Eastern Council, International Funding Agency or other Organisation of similar nature.

(3) The Commission may spend such sums of money as it thinks fit for performing the functions under this Act, and such sums of money shall be treated as expenditure payable out of the grant referred to in sub-section (1) and (2).

Accounts and Audit

15 (1) The Commission shall maintain proper accounts and other relevant records and prepare statement of accounts in such form as may be prescribed by the State Government in consultation with the Accountant General, Meghalaya

(2) The annual accounts of the Commission shall be audited by the Accountant General, Meghalaya.

(3) The Accountant General, Meghalaya shall have the same rights and privileges and the authority in connection with such audit as the Accountant General, Meghalaya generally has in connection with the audit of Government accounts and in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Commission.

(4) The accounts of the Commission, as certified by the Account General, Meghalaya together with the audit report thereon shall be forwarded annually to the State Government by the Commission.

CHAPTER – VI

Miscellaneous

Chairperson members and staff of the Commission to the public servants.

16 The Chairperson, the Vice Chairperson, the Members, Officers and other employees of the Commission shall be deemed to be public servants within the meaning of Section 21 of the Indian Penal Code and Section 2 (c) of the Prevention of Corruption Act, 1988.

Protection of acts done in good faith

17 No suit, prosecution or other legal proceedings shall lie against any member of the Commission or any officer of the Commission for anything which n good faith done or intended to be done under this Act or the rules made there under.

Power to make Rules.

18 (1) The State Government may, by notification in the *Official Gazette*, make rules for carrying out the provisions of this Act.

(2) In particular and without prejudice to the generally of the foregoing power, such rules may provide for all or any of the following matters, namely:-

(a) The salaries and allowances or honorarium payable to, and the other terms and conditions of service of the Chairperson, the Vice Chairperson and the Members under sub-section (5) of Section 4 and the officers and other employees under sub-section (3) of Section 5

(b) The form in which the annual statement of accounts shall be maintained under sub-section (1) of Section 15.

(c) Any other matter which is required to be, or may be prescribed.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made before the State Legislature, while it is in session and if the State Legislature agrees in making any modification in the rule or the State Legislature agress that the rules should not be made, the rules shall thereafter have effect as the case may be so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Repeal. **19** (1) The Meghalaya State Commission for Women Ordinance 2005 is hereby repealed.

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

S. DYKES,

Joint Secretary to the Govt. of Meghalaya,

Law (B) Department.

The 2nd May, 2005

No. LL(B). 62/2004/82:- The Meghalaya Appropriation (No. II) Act, 2005 (Act No. 8 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 8 OF 2005

As passed by the Meghalaya Legislative Assembly

Received the assent of the Governor on the 29th April, 2005

(Published in the Gazette of Meghalaya Extra-ordinary, issued dated 2nd May, 2005)

THE MEGHALAYA APPROPRIATION (No. II) ACT, 2005

An

Act

To authorise payment and appropriation of certain sums from and out of the consolidated Fund of Meghalaya for the services of Financial Year ending on the thirty-first day of March, 2006.

Be it enacted by the Legislature of the State of Meghalaya in the Fifty-sixth Year of the Republic of India as follows:-

1 (1) This Act may be called the Meghalaya Appropriation (No. II) Act, 2005.

(2) It shall be deemed to have come into force on the first day of April, 2005

Withdrawal of Rs. 2351,01,13,000 from and out of the Consolidated Fund of Meghalaya for the financial year 2005-06

2 From and out of the Consolidated fund of Meghalaya there may paid and applied sums not exceeding those specified in Column (3) of the Schedule amounting in aggregate inclusive of sums specified in column (3) of the scheduled to the Meghalaya Appropriation (Vote-on-Account) Act, 2005 to the sum of Rupees two thousand three hundred fifty one crores, one lakh, thirteen thousand towards defraying the several charges which will come in the course of payment during the financial year ending on the thirty first day of March, 2006 in respect of the services specified in Column (2) of the Schedule.

Appropriation

3 The sums authorised to be withdrawn from and out of the Consolidated Fund of Meghalaya by this Act, shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
1	Revenue			
	2011 PARLIAMENTARY/STATE/UNION TERRITORY LEGISLATURE	9,11,77,000	32,23,000	9,44,00,000
	2058 STATIONERY AND PRINTING	43,00,000	...	43,00,000
	Total Revenue	9,54,77,000	32,23,000	9,87,00,000
	Capital			
	4058 CAPITAL OUTLAY ON STATIONERY & PRINTING	15,00,000	...	15,00,000
	Total Capital	15,00,000	...	15,00,000
2	Revenue			
	2012 GOVERNOR	50,000	2,89,50,000	2,90,00,000
	Total Revenue	50,000	2,89,50,000	2,90,00,000
	Capital			
	4216 CAPITAL OUTLAY ON HOUSING	...	...	...
	Total Capital	...	...	...
3	Revenue			
	2013 COUNCIL OF MINISTERS	5,56,00,000	...	5,56,00,000
	2070 OTHER ADMINISTRATIVE SERVICES, ETC	...	...	...
	Total Revenue	5,56,00,000	...	5,56,00,000
4	Revenue			
	2014 ADMINISTRATION OF JUSTICE.	3,29,19,000	1,12,17,000	4,41,36,000
	Total Revenue	3,29,19,000	1,12,17,000	4,41,36,000
5	Revenue			
	2015 ELECTIONS	4,90,00,000	...	4,90,00,000
	Total Revenue	4,90,00,000	...	4,90,00,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
	Revenue			
6	2029 LAND REVENUE	4,70,00,000	...	4,70,00,000
	2245 RELIEF ON ACCOUNT OF NATURAL CALAMITIES	4,79,00,000	...	4,79,00,000
	2250 OTHER SOCIAL SERVICES	50,000	...	50,000
	3475 OTHER GENERAL ECONOMIC SERVICES	...	...	...
	Total Revenue	9,49,50,000	...	9,49,50,000
	Capital			
	6225 LOANS FOR WELFARE OF SCS, S TS AND OTHER B.CS	...	..	...
	6250 LOANS FOR OTHER SOCIAL SERVICES	...	...	...
	6401 LOANS FOR CROP HUSBANDRY	...	....	...
	Total Capital	...	...	...
	Revenue			
7	2030 STAMPS AND REGISTRATION	74,00,000	...	74,00,000
	Total Revenue	74,00,000	...	74,00,000
	Revenue			
8	2039 STATE EXCISE	3,68,00,000	...	3,68,00,000
	Total Revenue	3,68,00,000	...	3,68,00,000
	Revenue			
9	2040 TAX ON SALES, TRADE ETC.	4,84,53,000	...	4,84,53,000
	2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES	...	...	...
	Total Revenue	4,84,53,000	...	4,84,53,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	Services & Purposes (Major Heads)	Voted by Assembly	Charged on the Consolidated fund	Total
			Rs.	
	Revenue			
10	2041 TAXES ON VEHICLES	6,70,00,000	...	6,70,00,000
	2070 OTHER ADMINISTRATIVE SERVICES ETC	1,74,00,000	...	1,74,00,000
	3055 ROAD TRANSPORT	...	...	...
	Total Revenue	8,44,00,000	...	8,44,00,000
	Capital			
	5053 CAPITAL OUTLAY ON CIVIL AVIATION	10,00,000	..	10,00,000
	5055 CAPITAL OUTLAY ON ROADS TRANSPORT	3,40,00,000	...	3,40,00,000
	Total Capital	3,50,00,000	...	3,50,00,000
	Revenue			
11	2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES	53,47,000	...	53,47,000
	2501 SPECIAL PROGRAMME FOR RURAL DEVELOPMENT-	4,63,00,000	...	4,63,00,000
	2801 POWER	91,84,10,000	...	91,84,10,000
	4801 NON-CONVENTIONAL SOURCES OF ENERGY	14,19,00,000	...	14,19,00,000
	Total Revenue	111,19,57,000	...	111,19,57,000
	Capital			
	4801 CAPITAL OUTLAY ON POWER PROJECTS	...	...	...
	6801 LOANS FOR POWER PROJECTS	44,15,90,000	...	44,15,90,000
	Total Capital	44,15,90,000	...	44,15,90,000
	Revenue			
12	2047 OTHER FISCAL SERVICES	12,00,000	...	12,00,000
	Total Revenue	12,00,000	...	12,00,000
	Revenue			
	2048 APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	...	8,24,98,000	8,24,98,000
	Total Revenue	...	8,24,98,000	8,24,98,000
	Revenue			
	2049 INTEREST PAYMENTS	...	203,59,69,000	203,59,69,000
	Total Revenue	...	203,59,69,000	203,59,69,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
	Revenue			
	2051 PUBLIC SERVICE COMMISSION	...	1,16,00,000	1,16,00,000
	Total Revenue	...	1,16,00,000	1,16,00,000
	Revenue			
13	2052 SECRETARIAT GENERAL SERVICE	33,10,00,000	...	33,10,00,000
	2251 SECRETARIAT SOCIAL SERVICES	3,80,00,000	...	3,80,00,000
	3451 SECRETARIAT ECONOMIC SERVICES	6,23,00,000	...	6,23,00,000
	Total Revenue	43,13,00,000	...	43,13,00,000
	Capital			
	5275 CAPITAL OUTLAY ON OTHER COMMUNICATION SERVICES	...	...	...
	Total Capital	...	...	...
	Revenue			
14	2053 DISTRICT ADMINISTRATION	9,75,00,000	...	9,75,00,000
	Total Revenue	9,75,00,000	...	9,75,00,000
	Revenue			
15	2054 TREASURY AND ACCOUNTS	7,81,41,000	...	7,81,41,000
	Total Revenue	7,81,41,000	...	7,81,41,000
	Revenue			
16	2055 POLICE	115,98,25,000	1,75,000	116,00,000
	2070 OTHER ADMINISTRATIVE SERVICES ETC.	10,59,95,000	5,000	10,60,00,000
	2216 HOUSING-	1,05,00,000	...	1,05,00,000
	Total Revenue	127,63,20,000	1,80,000	127,65,00,000
	Capital			
	4055 CAPITAL OUTLAY ON POLICE	1,00,00,000	...	1,00,00,000
	Total Capital	1,00,00,000	...	1,00,00,000
	Revenue			
17	2056 JAILS	4,05,50,000	...	4,05,50,000
	Total Revenue	4,05,50,000	...	4,05,50,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
	Revenue			
18	2058 STATIONERY AND PRINTING-	8,43,23,000	...	8,43,23,000
	Total Revenue	8,43,23,000	...	8,43,23,000
	Capital			
	4058 CAPITAL OUTLAY ON STATIONERY & PRINTING	10,00,000	...	10,00,000
	4216 CAPITAL OUTLAY ON HOUSING-	...	...	...
	Total Capital	10,00,000	...	10,00,000
	Revenue			
19	2052 SECRETARIAT GENERAL SERVICE	2,09,00,000	...	2,09,00,000
	2059 PUBLIC WORKS	65,79,58,000	...	65,79,58,000
	2216 HOUSING-	4,20,00,000	...	4,20,00,000
	Total Revenue	72,08,58,000	...	72,08,58,000
	Capital			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS	8,25,17,000	...	8,25,17,000
	4202 CAPITAL OUTLAY ON EDUCATION	1,22,00,000	...	1,22,00,000
	4210 CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH	1,40,00,000	...	1,40,00,000
	4216 CAPITAL OUTLAY ON HOUSING-	80,00,000	...	80,00,000
	Total Capital	11,67,17,000	...	11,67,17,000
	Revenue			
20	2070 OTHER ADMINISTRATIVE SERVICES, ETC	13,00,00,000	...	13,00,00,000
	Total Revenue	13,00,00,000	...	13,00,00,000
	Capital			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS	...	...	...
	Total Capital	...	...	...

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
	Revenue			
21	2075 MISCELLANEOUS GENERAL SERVICES	60,000	...	60,000
	2202 GENERAL EDUCATION	3,18,62,80,000		3,18,62,80,000
	2203 TECHNICAL EDUCATION	21,68,16,000		21,68,16,000
	2204 SPORTS AND YOUTH SERVICES	12,37,84,000		12,37,84,000
	2205 ART AND CULTURE-	48,36,75,000		48,36,75,000
	3425 OTHER SCIENTIFIC RESEARCH	27,00,000		27,00,000
	3454 CENSUS SURVEYS AND STATISTICS	30,60,000		30,60,000
	Total Revenue	401,63,75,000	...	401,63,75,000
	Capital			
	4202 CAPITAL OUTLAY ON EDUCATION	...	...	...
	6202 LOANS FOR EDUCATION, ART AND CULTURE	...	...	...
	Total Capital	...	...	...
	Revenue			
22	2070 OTHER ADMINISTRATIVE SERVICES ETC	4,31,00,000	...	4,31,00,000
	2216 HOUSING-	2,10,00,000	...	2,10,00,000
	Total Revenue	6,41,00,000	...	6,41,00,000
	Revenue			
23	2070 OTHER ADMINISTRATIVE SERVICES, ETC	93,06,000	...	93,06,000
	Total Revenue	93,06,000	...	93,06,000
	Revenue			
24	2071 PENSION AND OTHER RETIREMENT BENEFITS	83,98,00,000	...	83,98,00,000
	Total Revenue	83,98,00,000	...	83,98,00,000
	Revenue			
25	2075 MISCELLANEOUS GENERAL SERVICES	40,00,000	...	40,00,000
	Total Revenue	40,00,000	...	40,00,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
	Revenue			
26	2210 MEDICAL AND PUBLIC HEALTH	85,75,52,000	...	85,75,52,000
	2211 FAMILY WELFARE	10,27,29,000	...	10,27,29,000
	Total Revenue	96,02,81,000	...	96,02,81,000
	Capital			
	4210 CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH	16,18,13,000	...	16,18,13,000
	4211 CAPITAL OUTLAY ON FAMILY WELFARE	1,20,00,000	...	1,20,00,000
	Total Capital	17,38,13,000	...	17,38,13,000
	Revenue			
27	2215 WATER SUPPLY AND SANITATION	53,83,00,000	...	53,83,00,000
	2216 HOUSING-	17,00,000	...	17,00,000
	Total Revenue	54,00,00,000	...	54,00,00,000
	Capital			
	4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION	84,77,00,000	...	84,77,00,000
	4216 CAPITAL OUTLAY ON HOUSING	40,00,000	...	40,00,000
	Total Capital	85,17,00,000	...	85,17,00,000
	Revenue			
28	2216 HOUSING	9,80,10,000	...	9,80,10,000
	Total Revenue	9,80,10,000	...	9,80,10,000
	Capital			
	4216 CAPITAL OUTLAY ON HOUSING	84,90,000	...	84,90,000
	6216 LOANS FOR HOUSING	1,00,00,000	...	1,00,00,000
	Total Capital	1,84,90,000	...	1,84,90,000
	Revenue			
29	2217 URBAN DEVELOPMENT	15,56,79,000	...	15,56,79,000
	Total Revenue	15,56,79,000	...	15,56,79,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	Services & Purposes (Major Heads)	Voted by Assembly	Charged on the Consolidated fund	Total
			Rs.	
	Capital			
29	4216 CAPITAL OUTLAY ON HOUSING	7,00,000	...	7,00,000
	4217 CAPITAL OUTLAY ON URBAN DEVELOPMENT	16,08,00,000	...	16,08,00,000
	6217 LOANS FOR URBAN DEVELOPMENT	...	...	...
	Total Capital	16,15,00,000	...	16,15,00,000
	Revenue			
30	2220 INFORMATION AND PUBLICITY	4,04,40,000	...	4,04,40,000
	Total Revenue	4,04,40,000	...	4,04,40,000
	Revenue			
31	2230 LABOUR AND EMPLOYMENT	9,84,37,000	...	9,84,37,000
	Total Revenue	9,84,37,000	...	9,84,37,000
	Revenue			
32	3456 CIVIL SUPPLIES	5,20,00,000	...	5,20,00,000
	Total Revenue	5,20,00,000	...	5,20,00,000
	4408 CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING	...	...	...
	Total Capital	...	...	...
	Revenue			
33	2235 SOCIAL SECURITY AND WELFARE	...	...	...
	Total Revenue	...	...	...
	6235 LOANS FOR SOCIAL SECURITY AND WELFARE	10,00,000	...	10,00,000
	Total Capital	10,00,000	...	10,00,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
	Revenue			
34	2225 WELFARE OF S.CS., S.TS AND OTHER B.CS.	11,78,00,000	...	11,78,00,000
	2235 SOCIAL SECURITY AND WELFARE	32,76,91,000	...	32,76,91,000
	2236 NUTRITION-	34,10,00,000	...	34,10,00,000
	Total Revenue	78,64,91,000	...	78,64,91,000
	Capital			
	4235 CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE	8,00,00,000	...	8,00,00,000
	6225 LOANS FOR WELFARE OF S.CS., S.TS AND OTHER B.CS.	...	...	...
	Total Capital	8,00,00,000	...	8,00,00,000
	Revenue			
35	2235 SOCIAL SECURITY AND WELFARE	25,00,000	...	25,00,000
	Total Revenue	25,00,000	...	25,00,000
	Revenue			
36	2275 MISCELLANEOUS GENERAL SERVICES	1,54,000	...	1,54,000
	2235 SOCIAL SECURITY AND WELFARE	1,35,89,000	5,00,000	1,40,89,000
	Total Revenue	1,37,43,000	5,00,000	1,42,43,000
	Revenue			
37	2250 OTHER SOCIAL SERVICES	50,000	...	50,000
	Total Revenue	50,000	...	50,000
	Revenue			
38	3451 SECRETARIAT-ECONOMIC SERVICES	6,25,00,000	...	6,25,00,000
	Total Revenue	6,25,00,000	...	6,25,00,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
	Revenue			
39	2425 CO-OPERATION	6,48,30,000	...	6,48,30,000
	Total Revenue	6,48,30,000	...	6,48,30,000
	Capital			
	4425 CAPITAL OUTLAY ON CO-OPERATION	7,27,12,000	...	7,27,12,000
	4435 CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMMES	10,00,000	...	10,00,000
	6425 LOANS FOR CO-OPERATION	1,92,73,000	...	1,92,73,000
	Total Capital	9,29,85,000	...	9,29,85,000
	Revenue			
40	2552 NORTH EASTERN AREAS (SPECIAL AREAS PROGRAMME)	38,04,00,000	...	38,04,00,000
	Total Revenue	38,04,00,000	...	38,04,00,000
	Capital			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS	29,60,00,000	...	29,60,00,000
	Total Capital	29,60,00,000	...	29,60,00,000
	Revenue			
41	3454 CENSUS, SURVEYS AND STATISTICS	5,21,00,000	...	5,21,00,000
	Total Revenue	5,21,00,000	...	5,21,00,000
	Revenue			
42	2216 HOUSING-	3,00,000	...	3,00,000
	3475 OTHER GENERAL ECONOMIC SERVICES.	1,51,78,000	...	1,51,78,000
	Total Revenue	1,54,78,000	...	1,54,78,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
	Revenue			
43	2216 HOUSING-	97,20,000	...	97,20,000
	2401 CROP HUSBANDRY	51,78,49,000	...	51,78,49,000
	2408 FOOD STORAGE AND WAREHOUSING	...	...	...
	2415 AGRICULTURAL RESEARCH AND EDUCATION	2,81,88,000	...	2,81,88,000
	2435 OTHER AGRICULTURAL PROGRAMMES	2,36,45,000	...	2,36,45,000
	2702 MINOR IRRIGATION	10,85,13,000	...	10,85,13,000
	Total Revenue	68,79,15,000	...	68,79,15,000
	Capital			
	4216 CAPITAL OUTLAY ON HOUSING	31,81,000	...	31,81,000
	4401 CAPITAL OUTLAY ON CROP HUSBANDRY	34,69,000	...	34,69,000
	4416 INVESTMENT IN AGRICULTURAL FINANCIAL INST.	6,00,000	...	6,00,000
	4702 CAPITAL OUTLAY ON MINOR IRRIGATION	5,89,00,000	...	5,89,00,000
	Total Capital	6,61,50,000	...	6,61,50,000
	Revenue			
44	2701 MEDIUM IRRIGATION-II-WORKS UNDER E AND D WING P. W. D MEDIUM	21,00,000	...	21,00,000
	2711 FLOOD CONTROL	59,00,000	...	59,00,000
	Total Revenue	80,00,000	...	80,00,000
	Capital			
	4701 CAPITAL OUTLAY ON MEDIUM IRRIGATION	1,21,00,000	...	1,21,00,000
	4711 CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS	4,37,10,000	...	4,37,10,000
	Total Capital	5,58,10,000	...	5,58,10,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
45	Revenue			
	2216 HOUSING-	30,00,000	...	30,00,000
	2402 SOIL AND WATER CONSERVATION	29,47,28,000	...	29,47,28,000
	2415 AGRICULTURAL RESEARCH AND EDUCATION	16,27,000	...	16,27,000
	Total Revenue	29,94,00,000	...	29,94,00,000
46	Revenue			
	2501 SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT	7,70,00,000	...	7,70,00,000
	Total Revenue	7,70,00,000	...	7,70,00,000
47	Revenue			
	2216 HOUSING	54,24,472	...	54,24,472
	2235 SOCIAL SECURITY AND WELFARE-	...	...	...
	2403 ANIMAL HUSBANDRY	28,86,39,528	...	28,86,39,528
	2415 AGRICULTURAL RESEARCH AND EDUCATION	87,56,000	...	87,56,000
	Total Revenue	30,28,20,000	...	30,28,20,000
48	Revenue			
	2216 HOUSING	19,93,000	...	19,93,000
	2404 DAIRY DEVELOPMENT	5,97,67,000	...	5,97,67,000
	2415 AGRICULTURAL RESEARCH AND EDUCATION	...	...	...
	Total Revenue	6,16,00,000	...	6,16,00,000
49	Revenue			
	2216 HOUSING	5,00,000	...	5,00,000
	2404 FISHERIES	7,85,70,000	...	7,85,70,000
	2415 AGRICULTURAL RESEARCH AND EDUCATION	23,00,000	...	23,00,000
	Total Revenue	8,13,70,000	...	8,13,70,000
	Capital			
	4216 CAPITAL OUTLAY ON HOUSING	8,00,000	...	8,00,000
	4405 CAPITAL OUTLAY ON FISHERIES	17,00,000	...	17,00,000
	Total Capital	25,00,000	...	25,00,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	Services & Purposes (Major Heads)	Voted by Assembly	Charged on the Consolidated fund	Total
			Rs.	
50	Revenue 2406 FORESTRY AND WILD LIFE 2415 AGRICULTURAL RESEARCH AND EDUCATION	48,69,25,000 87,52,000	20,000 ...	48,69,25,000 87,52,000
	Total Revenue	49,56,77,000	20,000	49,56,77,000
	Capital 4406 CAPITAL OUTLAY ON FORESTRY AND WILD LIFE	1,22,55,000	...	1,22,55,000
	Total Capital	1,22,55,000	...	1,22,55,000
51	Revenue 2216 HOUSING- 2401 CROP HUSBANDRY 2501 SPECIAL PROGRAMME FOR RURAL DEVELOPMENT 2505 RURAL EMPLOYMENT 2515 OTHER RURAL DEVELOPMENT PROGRAMME	38,00,000 1,20,00,000 4,80,50,000 9,20,00,000 65,84,42,000	... ...	38,00,000 1,20,00,000 4,80,50,000 9,20,00,000 65,84,42,000
	Total Revenue	81,42,92,000	...	81,42,92,000
	Capital 4216 CAPITAL OUTLAY ON HOUSING 4515 CAPITAL OUTLAY ON RURAL DEVELOPMENT	49,50,000 49,50,000	... ...	49,50,000 49,50,000
	Total Capital	99,00,000	...	99,00,000
52	Revenue 2852 INDUSTRIES	2,97,79,000	...	2,97,79,000
	Total Revenue	2,97,79,000	...	2,97,79,000
	Capital 4854 CAPITAL OUTLAY ON CEMENT AND NON-METALLIC MINERAL 4885 CAPITAL OUTLAY ON INDUSTRIES AND MINERALS 6885 LOANS FOR OTHER INDUSTRIES AND MINERALS	... 7,25,00,000 ...	... ...	... 7,25,00,000 ...
	Total Capital	7,25,00,000	...	7,25,00,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
53	Revenue 2851 VILLAGE AND SMALL INDUSTRIES	12,94,00,000	...	12,94,00,000
	Total Revenue	12,94,00,000	...	12,94,00,000
	Capital 4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES	...	...	...
	6851 LOANS FOR VILLAGE AND SMALL INDUSTRIES	...	...	...
	Total Capital	...	...	...
54	Revenue 2216 HOUSING-	...	...	...
	2851 VILLAGE AND SMALL INDUSTRIES	10,41,21,000	...	10,41,21,000
	Total Revenue	10,41,21,000	...	10,41,21,000
	Capital 4216 CAPITAL OUTLAY ON HOUSING	...	...	...
	4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES	4,26,00,000	...	4,26,00,000
	6851 LOANS FOR VILLAGE AND SMALL INDUSTRIES	...	...	...
	Total Capital	4,26,00,000	...	4,26,00,000
55	Revenue 2853 NON FERROUS MINING AND METALLURGICAL INDUSTRIES	19,72,00,000	...	19,72,00,000
	Total Revenue	19,72,00,000	...	19,72,00,000
	Capital 4216 CAPITAL OUTLAY ON HOUSING-	...	...	...
	4853 CAPITAL OUTLAY ON MINING AND METALLURGICAL INDUSTRIES	12,00,000	...	12,00,000
	Total Capital	12,00,000	...	12,00,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
56	Revenue			
	3054 ROADS AND BRIDGES	52,50,00,000	...	52,50,00,000
	Total Revenue	52,50,00,000	...	52,50,00,000
	Capital			
	5054 CAPITAL OUTLAY ON ROADS AND BRIDGES	108,11,63,000	...	108,11,63,000
	Total Capital	108,11,63,000	...	108,11,63,000
57	Revenue			
	3452 TOURISM	3,56,00,000	...	3,56,00,000
	Total Revenue	3,56,00,000	...	3,56,00,000
	Capital			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS	...	...	...
	5275 CAPITAL OUTLAY ON OTHER COMMUNICATION SERVICES	...	...	...
	5452 CAPITAL OUTLAY ON TOURISM	20,00,000	...	20,00,000
	7452 LOANS FOR TOURISM	...	...	...
	Total Capital	20,00,000	...	20,00,000
58	Revenue			
	3606 AID MATERIALS AND EQUIPMENTS	...	...	...
	Total Revenue	...	...	...
59	Capital			
	5465 INVESTMENT IN GENERAL FINANCIAL AND TRAINING INSTITUTIONS.	...	...	...
	Total Capital	...	...	...
	Capital			
	6003 INTERNAL DEBT OF THE STATE GOVENMENT	...	86,68,78,000	86,68,78,000
	Total Capital	...	86,68,78,000	86,68,78,000

(1)	(2)	(3)		
		Sums not exceeding		
Grant No.	**Services & Purposes (Major Heads)**	**Voted by Assembly**	**Charged on the Consolidated fund**	**Total**
			Rs.	
	Capital 6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT	...	21,97,53,000	21,97,53,000
	Total Capital	...	21,97,53,000	21,97,53,000
60	Capital 7610 LOANS TO GOVERNMENT SERVANTS, ETC	...	3,90,00,000	3,90,00,000
	Total Capital	...	3,90,00,000	3,90,00,000
61	Capital 7615 MISCELLANEOUS LOANS	...	...	...
	Total Capital	...	...	...
62	Capital INTER-STATE SETTLEMENT	...	...	...
	Total Capital	...	...	...
63	Capital 7999 APPROPRIATION TO CONTINGENCY FUND	...	...	...
	Total Capital	...	...	...
	TOTAL	2024,93,25,000	362,07,88,000	2351,01,13,000

S. DYKES,

Joint Secretary to the Govt. of Meghalaya,

Law (B) Department.

The 4th May, 2005

No. LL(B). 4/2005/5:- The Meghalaya Parliamentary Secretariat (Appointment, Salaries, Allowances and Miscellaneous Provisions) Act, 2005 (Act No. 9 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 9 OF 2005

As passed by the Meghalaya Legislative Assembly

Received the assent of the Governor on the 30th April, 2005

(Published in the Gazette of Meghalaya Extra-Ordinary, issued dated 4th May, 2005)

THE MEGHALAYA PARLIAMENTARY SECRETARIES (APPOINTMENT, SALARIES, ALLOWANCES & MISCELLANEOUS PROVISIONS) ACT, 2005

An

Act

To provide for the appointment, salaries, allowances and other miscellaneous provisions of the Parliamentary Secretaries in the State of Meghalaya.

Whereas, it is considered to provide for the appointment, salaries, allowances and other miscellaneous provisions of the parliamentary Secretaries in the State of Meghalaya.

Be it enacted by the Legislature of the State of Meghalaya in the Fifty-sixth Year of the Republic of India as follows:-

Short title and Commencement — **1**

(1) This Act may be called the Meghalaya Parliamentary Secretaries (Appointment, Salaries, Allowances, and Miscellaneous Provisions) Act, 2005

(2) It shall be deemed to have come into force on and from the 11th January, 2005

Definitions — **2**

In this Act, unless the context otherwise requires:-

(a) "Act" means the Meghalaya Parliamentary Secretaries (Appointment, Salaries, Allowances and Miscellaneous Provisions) Act, 2005;

(b) "Chief Minister" means the Chief Minister of the State of Meghalaya;

(c) "Parliamentary Secretary" means any person appointed under Section 3 of this Act by the Chief Minister;

(d) "Prescribed" means specified by the rules made under the Act; and

(e) "Specified" means specified by notification published in the Official Gazette of the State of Meghalaya.

Appointment of Parliamentary Secretaries.

3 The Chief Minister may, having regard to the circumstance on the requirement of the situation at any time appoint such number of Parliamentary Secretaries from amongst the Members of the Legislative Assembly and assign to each of them such duties and functions as he may deem fit and proper.

Oath of office and secrecy

4 A Parliamentary Secretary shall, before entering office, take on oath office and secrecy to be administered by the Chief Minister.

Rank, status, powers and functions of Parliamentary Secretary.

5 A Parliamentary Secretary shall be of the rank and status of Minister or State and shall exercise such powers, discharge such function and perform such duties as may be assigned to him by the Chief Minister.

Salary and allowances of Parliamentary Secretary.

6 A Parliamentary Secretary shall be entitled to such salaries and allowances as are admissible to a Minister of State under the Meghalaya (Minister's Salaries and Allowances) Act, 1972.

Terms of office of Parliamentary Secretary during the pleasure of Chief Minister.

7 The Parliamentary Secretary shall hold office during the pleasure of the Chief Minister.

Parliamentary Secretary not to draw salary and allowances as member.

8 Notwithstanding anything contained in any other law for the time being in force. A Parliamentary Secretary shall not, while he draws salary and allowances for his office as such Parliamentary Secretary, be entitled to any salary or allowances as a Member of the Meghalaya Legislative Assembly.

Parliamentary Secretary not to practice profession etc.

9 A Parliamentary Secretary shall not, during his office as such Parliamentary Secretary, practice any profession or engage in any trade or commerce or undertake for remuneration any employment other than his duties as such Parliamentary Secretary.

Power to make rules.

10 (1) The State Governor may be notification published in the Official Gazette may make rules for carrying out purposes of this Act.

(2) All rules made by the State Government under this Act shall as soon as may be after they are made, be laid before the Meghalaya State Legislative Assembly and shall take effect from the date of their publication in the Official Gazette.

Repeals. **11** The Parliamentary Secretary's Salaries and Allowances Act, 1991 and the rules made there under and the Meghalaya Parliamentary Secretaries (Appointment, Salaries, Allowances and Miscellaneous Provisions) Ordinance, 2005 are hereby repealed.

S. DYKES,

Joint Secretary to the Govt. of Meghalaya,

Law (B) Department.

No. LL(B). 18/2002/63:- The Meghalaya State Language Act, 2005 (Act No. 10 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 10 OF 2005

As passed by the Meghalaya Legislative Assembly

Received the assent of the Governor on the 1st May, 2005

(Published in the Gazette of Meghalaya Extra-Ordinary, issued dated 4th May, 2005)

THE MEGHALAYA STATE LANGUAGE ACT, 2005

An

Act

To provide for the language (s) to be used for official purposes for the State of Meghalaya.

Whereas, Art, 345 of the Constitution of India provides that the Legislature of a State may, by law, adopt anyone or more of the language in use in the State as the Language to be used for official purposes of the State and for matters connected therewith.

Be it enacted by the Legislature of the State of Meghalaya in the Fifty-sixth Year of the Republic of India as follows:-

Short title and Commencement

1 (1) This Act may be called the Meghalaya State Language Act, 2005

(2) It extends to the whole of the State of Meghalaya.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette appoints and different dates may be appointed for different Official purposes and for different parts of the State of Meghalaya;

Provided that the date or dates appointed by the State Government in respect of any parts of the State of Meghalaya shall not be later than five years from the date of the assent to this Act.

Definitions

2 In this Act, unless there is anything repugnant to the context:-

(a) “Act” means the Meghalaya State Language Act, 2004;

(b) "Association official language" means a language prescribed under section 4 of the Act, or such language (s) as may be prescribed under provision of section 5 of this Act;

(c) "Autonomous District" means an area deemed as such under paragraph 1 of the Sixth Schedule to the Constitution of India;

(d) "District Council" means a District Council constituted under para 2 of the Sixth Schedule to the Constitution of India;

(e) "Government" means the Government of the State of Meghalaya;

(f) "Notification" means a notification published by Government in the Official Gazette;

(g) "Official Gazette" means the Meghalaya Gazette; and

(h) "Prescribed" means prescribed by rules made under this Act;

Official Language of the State of Meghalaya

3 Without prejudice to the provisions of Articles 343 and 347 of the Constitution of India and the provisions of the Meghalaya State Legislature (continuance of the English Language) Act, 1980 and subject to as hereinafter provided, the English language, shall continue to be the official language of the State of Meghalaya.

Association Official Language (s) of the State

4 Notwithstanding anything contained in Section 3, the Khasi language may be used as the associate official language for all purposes in the District, Sub-Divisions and Block level offices of the State Government located in the Districts of East Khasi Hills, West Khasi Hills, Jaintia Hilss and Ri-Bhoi. The Garo Language may be used as associate official language for all purposes in the District, Sub-Divisions and Block Level Offices of East Garo Hills, West Garo Hills and South Garo Hills;

Provided that only the English language shall continue to be used in all Civil and Criminal Courts located in the State;

Provided, further, that all Inter-District Official communications shall continue to be in the English language.

Direction of Government not to affect other linguistic groups, culture, appointment to posts.

5 Subject to the provisions of sections of this Act, the State Government may, by notification issued from time to time, direct the use of the language, as may be specified in the notification, in such part of the State of Meghalaya as may be specified therein;

Provided that-

(a) The rights of the various linguistic groups in respect of medium instruction in educational institutions as laid down in the Constitution of India shall not be affected;

(b) The State shall not, in granting aid to education and cultural institutions, discriminate against any such institutions on ground of language;

(c) The right of appointment to the post(s) and services and to contract(s) shall be maintained without discrimination on the ground of languages; and

(d) In regard to noting in the offices located in the District, if any member of the staff is unable to record in any of the associate official language of such District, the use of English shall be permitted so long as the use thereof is permissible for the official purposes of the Union under any law made by the Parliament in this behalf.

Power to make Rules.

6 The State Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

S. DYKES,

Joint Secretary to the Govt. of Meghalaya,

Law (B) Department.

No. LL(B). 28/2005/31:- Martin Luther Christian University Act, 2005 (Act No. 11 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 11 OF 2005

As passed by the Meghalaya Legislative Assembly

Received the assent of the Governor on the 6th July, 2005

Published in the Gazette of Meghalaya Extra-Ordinary, issued dated 13th July, 2005

MARTIN LUTHER CHRISTIAN UNIVERSITY ACT, 2005

An

Act

To establish and incorporate an University in the State with emphasis on providing instruction, teaching and training in the field of professional courses of Science, Health Sciences, Bio-Technology, Information Technology, Commerce, Management and other allied areas sponsored jointly by the Khasi Jaintia Presbyterian Assembly and the National Lutheran Health and Medical Board of the Union Evangelical Lutheran church in India and to provide for matters connected therewith or incidental thereto.

Be it enacted by the Legislature of the State of Meghalaya in the Fifty-sixth Year of the Republic of India as follows:-

CHAPTER 1

Preliminary

Short title and Commencement

1 (1) This Act may be Martin Luther Christian University Act, 2005

(2) It shall be deemed to have come into force on the date on which the Notification is issued by the State of Meghalaya;

Definitions

2 In this Act, unless the context otherwise indicates:-

i) "Academic Council" means the Academic Council of the University;

ii) "Act" means Martin Luther Christian University Act, 2005;

iii) "AICTE" means the All India Council for Technical Education established under Section 3 of the All India Council for Technical Education Act, 1987.

iv) “Affiliated College” means a college or an institution which is affiliated to the University;

v) “Annual Report” means the Annual report of the University as explained in Section 44 of the Act;

vi) “Board of Governors” means the Board of Governors of the University as explained in Section 20 of the Act;

vii) “Board Management” means the Board of Management of the University as explained in Section 21 of the Act;

viii) “Chancellor” means Chancellor of the University as explained in Section 13 of the Act.

ix) “Constituent College” means a college or an institution maintained by the University;

x) “DCI” means the Dental Council of India;

xi) “DEC” means the Distance Education Council;

xii) “Development Fund” means the Development Fund of the University as explained in Section 42 of the Act;

xiii) “Distance Education System” means the system of imparting education through any means of information technology and communication such as multimedia, broadcasting, telecasting, online over internet, other interactive methods, e-mail, internet computer, interactive talk-back, e-learning, correspondence course, seminar, contact program or a combination of any two or more of such means;

xiv) “Endowment Fund” means Endowment fund of the University as explained in Section 40 of the Act;

xv) “Employee” means employee appointed by the University; and includes teachers and other staff of the University or of a constituent college;

xvi) “Faculty” means faculty of the University;

xvii) “Finance Officer” means Finance Officer of the University as explained in Section 17 of the Act;

xviii) “General Fund” means General Fund of the University as explained in Section 41 of the Act;

xix) "INC" means the Indian Nursing Council;

xx) "MCI" means the Medical Council of India;

xxi) "NCTE" means the National Council for Teacher Education;

xxii) "Prescribed" means prescribed by the Statues;

xxiii) "Principal" in relation to a constituent college, means the Head of the constituent college and includes, where there is no principal, the Vice-Principal or any other person for the time being appointed to act as Principal;

xxiv) "Regional Center" means a center established or maintained by the University for the purpose of co-ordinating and supervising the work of study Centres in any region and for performing such other functions as may be conferred on such center by the Board of Management;

xxv) "Registrar" means Registrar of the University as explained in Section 16 of the Act;

xxvi) "Rules" means the Rules of the University;

xxvii) "Sponsor" means the Khasi Jaintia Presbyterian Assembly and the National Lutheran Health and Medical Board of the Union Evangelical Lutheran Church in India;

xxviii) "State" means the State of Meghalaya;

xxix) "State Government" means the State Government of Meghalaya;

xxx) "Statues" the Statues of the University;

xxxi) "Study Centre" means a center established, maintained or reorganized by the University for the purpose of advising, counselling or for rendering any other assistance including training, conducting contact classes and administering examinations required by the students;

xxxii) "Teacher" means a Professor, Associate Professor, Assistant Professor/Lecturer or such other person as may be appointed for imparting instruction or conducting research in the University or in a constituent college or institution and includes the Principal of a constituent college or institution, in conformity with the norms prescribed by the UGC;

xxxiii) "UGC" means the University Grants Commission established under the University Grants Commission Act, 1956;

xxxiv) "University" means the Martin Luther Christian University, Meghalaya established under this Act;

xxxv) "Vice-Chancellor" means Vice-Chancellor of the University as explained in Section 14 of the Act;

xxxvi) "Visitor" means the Visitor of the University as explained in Section 12 of the Act.

CHAPTER 2

The University and its Objects

Proposal for the establishment of the University

3 (1) The sponsor shall have the right to establish the University in accordance with the provisions of this Act.

(2) An application containing the proposal to establish a University shall be made to the State Government by the Sponsor

The proposal may contain the following particulars, namely:

(a) The objects of the University along with the details of the Sponsor;

(b) The extent and status of the University and the availability of land;

(c) The nature and type of programs of study and research to be undertaken in the University during a period of the next five years;

(d) The nature of faculties, courses of study and research proposed to be started;

(e) The campus development such as buildings, equipment and structural amenities;

(f) The phased outlays of capital expenditure for a period of the next five years;

(g) The item-wise recurring expenditure, sources of finance and estimated expenditure for each student;

(h) The scheme for mobilizing resources and the cost of capital thereto and the manner of repayments to each source;

(i) The scheme of generation of funds internally through the recovery of fee from students, revenues anticipated from consultancy and other activities relating to the objects of the University and other anticipated incomes;

(j) The details of expenditure on unit cost, the extent of concessions or rebates in fee, freeship and scholarship for students belonging to economically weaker sections and the fee structure indicating varying rate of fee, if any, that would be levied on non-resident Indians and students of other nationalities;

(k) The history and credentials of the sponsor including years of experience and the expertise in the concerned discipline at the command of the sponsor as well as the financial resources;

(l) The system for selection of students to the courses of study at the University; and

(m) Nature and types of its partnership and affiliations.

(n) Status of fulfilment of such other conditions as may be required by the State Government to be fulfilled before the establishment of the University.

Establishment of University

4 (1) Where the State Government, after such inquiry as it may deem necessary, is satisfied that the Sponsor has fulfilled the conditions specified in sub-section (2), of Section 3, it may direct the Sponsor, to establish an Endowment Fund.

(2) After the establishment of the Endowment Fund, the State Government may, by notification in the Official Gazette, accord sanction for establishment of the University.

(3) The campuses of the University shall be at any place within the State of Meghalaya with its Headquaters at Mawphlang, East Khasi Hills, meghalaya and it may have campuses or Regional Centres, Study Centres anywhere in India or abroad with approval of the Government of Meghalaya.

(4) The Chancellor, the Vice-Chancellor, members of the Board of Governors, members of the Board of Management and the Academic Council for the time being holding office as such in the University so established, shall constitute a body corporate and can sue and be sued in the name of the University.

(5) On the establishment of the University under sub-section (2), the land and other movable and immovable properties acquired, created, arranged or built by the University, for the purpose of the University in the State of Meghalaya shall vest in the University.

(6) The land, building and other properties acquired for the University shall not be used for any purpose other than that for which the same is acquired.

University not to be entitled to financial assistance

5 The University shall be self-financing and shall neither make a demand nor shall be entitled to any grant in-aid or any other financial assistance from the State Government or any other body or corporation owned or controlled by the State Government.

Constitution Colleges and Affiliated Colleges.

6 (1) The University may have constituent colleges, Regional Centers and Study Centres.

(2) The University may with the prior approval of the Board of Governors, affiliate any college or other institution.

Objects of the University

7 The objectives for which the University is established are as follows:

(a) To establish academic Departments, centres, faculties and institutions of excellence to train professionals of high competence and commitment.

(b) To affiliate colleges and to set up university centre for interactive, distance, online and other modes of learning in a networked system of learning centres, using modern information and communication technologies;

(c) To collaborate with educational and healthcare institutions, Government and voluntary organizations to offer various academic programmes;

(d) To provide educational and healthcare of underdeveloped regions, especially tribal areas and their people;

(e) To advocate the need and contribution of higher education as a valuable means to individual and societal development;

(f) To assist students and graduates in planning, preparing and being placed in their careers;

(g) To develop innovative concepts and programmes in higher education;

(h) To develop educational programmes that are flexible and responsible to changes in society;

(i) To contribute to the development of a knowledge-based society;

Powers of the university

8 (1) The University have the following powers, namely:

i) To provide for instruction, teaching and training in such branches of learning as the University may think fit and to make provisions for research and for the advancement and dissemination of knowledge, particular in the fields of professional course of sciences, Health Sciences, Bio-Technology, Information Technology, Commerce, Management and other allied areas;

ii) To establish, maintain and manage institutes of Research and to assist in administering and managing the Institutes and such other centres for research education and instructions as are necessary for the furtherance of the objects of the University;

iii) To make such provision so as to enable Constituent Colleges, affiliated Colleges, Autonomous Colleges, Approved Colleges and Study Centres to undertake specialization of studies and to organize common laboratories, libraries and other equipment for research work; to develop patterns of teaching in undergraduate, post graduate and super specialities so as to meet a very high standard of education, particularly in the fields of professional courses of Sciences, Health Sciences, Bio-Technology, Information Technology, Commerce, Management and other allied areas;

iv) To institute degrees, titles, diplomas, certificates and other academic distinctions;

v) To hold examinations and to grant and confer degrees titles, diplomas, certificates and other academic distinctions on persons who shall have pursued and passed an approved course of study in Constituent Colleges, Autonomous Colleges, Affiliated Colleges, Approved Colleges and Study Centres of the University, subject to such conditions as the University may determine and to withdraw any such degrees, titles, diplomas, certificates and other academic distinctions on good and sufficient cause;

vi) To confer honorary degrees or other distinctions under conditions prescribed;

vii) To approve colleges providing course of study for admission to the examinations for tiles, degrees, diplomas and certificates of the University under conditions prescribed and to withdraw such approval;

viii) To designate any college as an autonomous college in the manner and under conditions prescribed by the ordinances and statues and to cancel such designation;

ix) To hold and manage endowments and other properties and funds of the University and to raise required for the purposes of the University;

x) To fix fees and to demand and receive such fees and other charges as may be prescribed;

xi) To institute and maintain halls and hostels and to recognize places of residence for the students of the University and to withdraw such recognition accorded to any such places of residence.

xii) To establish such special centres or other units for research and instruction as are, in the opinion of University, necessary for the furtherance of its objects;

xiii) To supervise and control the places of residence for the students of the University and to regulate the discipline of the students of the University and to make arrangements for promoting their health;

xiv) To create academic, technical, administrative, ministerial and other posts and to make appointments thereto;

xv) To regulate and enforce discipline amongst the employees of the University and to take such disciplinary measures as may be deemed necessary;

xvi) To institute, professorships, associate professorships, assistant professorships, readerships, lecturer ships and any other teaching academic or research posts as may deemed necessary by the University, and to appoint duly qualified person as professors, associate professors, assistant professors, readers, lecturers, or otherwise as teachers and researchers of the University;

xvii) To institute and award honorary doctorate, fellowships, scholarships; prizes and medals;

xviii) To provide for printing, reproduction and publication of research and other works and to organize exhibitions;

xix) To co-operate with other organizations in the matter of education, training and research, particularly in the field of professional courses of Sciences, Health Sciences, Bio-technology, Information Technology, Commerce, Management and other allied areas; for such purposes as may be agreed upon and on such terms and conditions as the University may, from time to time, determine;

xx) To co-operate with institutions of higher learning in any part of the world having objects wholly or partly similar to those of the University, by exchange of teachers and scholars and generally in such manner as may be conductive for furtherance of the objects of the University;

xxi) To regulate the expenditure and to manage the funds of the University;

xxii) To establish and maintain within the premises of the University or elsewhere, such class rooms, study halls, etc, as the University may consider necessary and to adequately furnish the same;

xxiii) To receive grants subscriptions, donations and gifts for purpose of the University and consisted with the objects for which the University is established to enter into agreements with the Central Government State Government, the University Grants Commission or other authorities for the purposes of receiving any such grants and donations and to accept grants of money, securities or property of any kind on such terms and conditions as may be deemed expedient;

xxiv) To purchase, taken on lease or accept as gift or otherwise any land or building or works which may be necessary or convenient for the purpose of the University and on such terms and conditions as it may think fit and proper and to construct or after and maintain any such building or works;

xxv) To execute conveyance, transfer, re-conveyances, morgages, leases, licences and agreements in respect of property, movable or immovable, including Government securities belonging to the University and/or to acquire such property for the purpose of the University;

xxvi) To raise and borrow money, including upon mortgaging properties, on promissory notes or on the basis of any other obligations, whatsoever on any of the properties and assets of the University and upon such terms and conditions as the University may think fit; and to pay out of the funds of the University, all expenditures incidental to the raising of money and to repay any money borrowed and to redeem any security given with respect of the property of the University;

xxvii) To invest the funds of the University or money entrusted to the university in nay securities and in such manner as the University may deem fit and from time tot time and/or to transpose any such investment;

xxviii) To make such Statutes as may, from time to time, be considered necessary for regulating the affairs and management of the University and to alter, amend and to rescind them;

xxix) To delegate all or any of the powers of the University to the Chancellor, the Vice-Chancellor or to the Senate or Syndicate or any Committee or Sub-Committee thereof;

xxx) To do all such other acts and things as the University may consider necessary, conductive or instrumental to the attainment and enlargement of the aforesaid objects or anyone of them, and

xxxi) Generally to do all such other acts and things as may be necessary or desirable to further the objects of the University;

University open to all classes, castes, creed, religion, language and gender

9 The University shall be open to all persons irrespective of class, caste, creed, religion, language or gender.

Provided that noting in this section shall be deemed to require the University from making special provisions for admission to students of the State.

National Accreditation

10 The University will seek accreditation from respective national accreditation bodies;

CHAPTER 3

Officers of the University

Officers of the University

11 The following shall be the Officers of the University

(a) The Chancellor;

(b) The Vice-Chancellor;

(c) The Registrar;

(d) The Finance Officer; and

(e) Such other offices as may be declared by the Statues to be Officers of the University

The Visitor

12 (1) The Governor of Meghalaya will be the Visitor of the University

(2) The Visitor shall, when present, preside at the convocation of the University for conferring Degree, Diplomas, Charters, Designations' and Certificates.

(3) The Visitor shall have the following powers namely;

(a) To call for any paper or information relating to the affairs of the University

(b) On the basis of the information received by the Visitor, if he is satisfied that any order, proceeding, or decision taken by any authority of the University is not conformity with the Act, Regulations, or Rules, he may issue such directions as he may deem fit in the interest of the University and the directions so issued shall be complied with by all concerned.

The Chancellor 13 (1) The Sponsor shall, with prior approval of the Visitor, appoint a person suitable to be appointed as the Chancellor of the University

(2) The Chancellor so appointed shall hold the office for a period of five years.

(3) The Chancellor shall be the head of the University.

(4) The Chancellor shall preside at the meeting of the Board of Governors and shall, when the Visitor is not present preside at the convocation of the University for conferring Degrees, Diplomas, Charters, Designations or Certificates.

(5) The Chancellor shall have the following powers, namely:-

(a) To call for any information or record;

(b) To appoint the Vice-Chancellor;

(c) To remove the Vice-Chancellor;

(d) Such other powers as may be conferred on him by this Act or the Statutes made there under;

The Vice-Chancellor 14 (1) The Vice-Chancellor shall be appointed on such terms and conditions as may be prescribed by the statutes for a term of four years by the Chancellor.

(2) The Vice-Chancellor shall be appointed by the Chancellor from a panel of three persons recommended by the Board of Governors and shall hold office for a term of four years. Provided that, after expiration of the term of four years, the Vice-Chancellor shall be eligible for re-appointment for another term not exceeding four years.

(3) The Vice-Chancellor shall be the Principal executive and academic Officer of his University and shall exercise general supervision and control over the affairs of the University and give effect to the decisions of the authorities of the University.

(4) If in the opinion of the Vice-Chancellor it is necessary to take immediate action on any matter for which powers are conferred on any other authority by or under this Act, he may take such action as he deems necessary and shall at the earliest opportunity thereafter report his action to such officers or authority as would have in the ordinary course dealt with the matter;

Provided that if in the opinion of the concerned authority such action should not have been taken on by the Vice-Chancellor, then such case shall be referred to the Chancellor, whose decision thereon shall be final;

Provided further that where any such action taken by the Vice-Chancellor affects any person in the service of the University, such person shall be entitled to prefer, within three months from the date on which such action is communicated to him, an appeal to the Board of Governors and the Board of Governors may confirm or modify or reverse the action taken by the Vice-Chancellor.

(5) If in the opinion of the Vice-Chancellor any decision of any authority of the University is outside the powers conferred by this Act, Statutes or is likely to be prejudicial to the interest of the University, he shall request the concerned authority to revise its decision within seven days from the date of his decision and in case the authority refuses to revise such decision wholly or partly or fails to take any decision within seven days, then such matter shall be referred to the Chancellor and his decision thereon shall be final.

(6) The Vice-Chancellor shall exercise such other powers and perform such duties as may be laid down by the Statutes or the Rules.

(7) The Vice-Chancellor shall preside at the convocation of the University in the absence of both the Visitor and the Chancellor, for conferring Degrees, Diplomas, Charters, Designations or Certificates.

(8) The Vice-Chancellor is empowered to remove the Vice-Chancellor after due enquiry. It will be open to the Chancellor to suspend the Vice-Chancellor during enquiry depending upon the seriousness of the charges, as he may deem fit.

Deans of Faculties

15 Deans of faculties shall be appointed by the Vice-Chancellor in such manner and shall exercise such powers and perform such duties as may be prescribed by Statutes.

The Registrar

16 (1) The appointment of the Registrar shall be made in such manner as may be prescribed by the Statutes.

(2) All contracts shall be signed and all documents and records shall be authenticated by the Registrar on behalf of the University.

(3) The Registrar shall exercise such other powers and perform such duties as may be prescribed or may be required from time to time, by the Board of Governors.

(4) The Registrar shall be responsible for the due custody of the records and the common seal of the University and shall be bound to place before the Chancellor, the Vice-Chancellor or any other authority, all such information and documents as may be necessary for transaction of their business.

(5) The Registrar shall exercise such powers and perform such duties as may be prescribed by the Statutes.

The Finance Officer

17 The Finance Officer shall be appointed by the Board of Governors in such manner and shall exercise such powers and perform such duties as may be prescribed.

Other Officers

18 The manner of appointment, terms and conditions of services and powers and duties of the other Officers of the University shall be such as may be prescribed.

CHAPTER 4

Authorities of the University

Authorities of the University

19 The following shall be the authorities of the University, namely;

(a) The Board of Governors;

(b) The Board of Management;

(c) The Academic Council;

(d) The Finance Committee; and

(e) Such other authorities as may be declared by the Statutes to be the authorities of the University.

The Board of Governors and its powers

20 (1) The Board of Governors shall consist of the following:

(a) The Chancellor

(b) The Vice-Chancellor

(c) Three persons nominated by the Sponsor;

(d) One representative of the State Government

(e) An educationist of repute to be nominated by the State Government;

(f) One person of repute from the State to be nominated by the sponsor;

(2) The Chancellor shall be the Chairman of the Board of Governors

(3) The Registrar shall be an ex-officio Secretary of the Board of Governors

(4) The Board of Governors shall be the supreme authority and principal governing body of the University and shall have the following powers, namely:

(a) To appoint the Statutory Authorities of the University;

(b) To lay down policies to be pursued by the University;

(c) To review decisions of the other authorities of the University if they are not in conformity with the provisions of this Act, or the Statutes or the Rules;

(d) To approve the budget and annual report of the University;

(e) To make new or additional Statutes and Rules or amend or repeal the earlier Statutes and Rules;

(f) To take decision about voluntary winding up of the University;

(g) To approve proposals for submission to the State Government and

(h) To take such decisions and steps as are fund desirable for effectively carrying out the objects of the University;

(5) The Board of Governors shall, meet at least twice in a calendar year at such time and place as the Chancellor thinks fit.

The Board of Management

21 (1) The Board of Management shall consist of:

(a) The Vice-Chancellor

(b) The Registrar;

(c) Three persons nominated by the Sponsor;

(d) Two deans of the faculties as nominated by the Chancellor;

(e) One representative to be nominated by the State Government;

(f) One person of repute from the State to be nominated by the sponsor;

(2) The Vice-Chancellor shall be the Chairperson of the Board of management and the Registrar shall be the Secretary of the Board of Management.

(3) The powers and functions of the Board of management shall be such as may be prescribed.

The Academic Council	22	(1) The Academic Council shall consist of: (a) The Vice-Chancellor - Chairman (b) The Registrar - Secretary (c) The Finance Officer, (d) Such other members as may be prescribed in the Statutes. (2) The Academic Council shall be the principal academic body of the University and shall, subject to the provisions of this Act, the Statutes and the Rules, co-ordinate and exercise general supervision over the academic policies of the University.
The Finance Committee	23	(1) The Finance Committee shall consist of: (a) The Vice-Chancellor - Chairman (b) The Registrar - Secretary (c) The Finance Officer, (d) Such other members as may be prescribed in the Statutes. (2) The Finance Committee shall be the principal financial body of the University to take care of financial matters and shall, subject to the provisions of this Act, the Statutes and the Rules, co-ordinate and exercise general supervision over the financial matters of the University.
Other Authorities	24	The constitution, powers and functions of the other authorities of the University shall be such as may be prescribed.
Proceedings not validated on account of vacancy.	25	No Act or proceeding of any authority of the University shall be invalid merely by reason of the existence of any vacancy or defect in the constitution of the authority.

CHAPTER 5

Statutes and Rules.

Statutes

26 Subject to the provision of this Act, the Statutes may provide for any matter relating to the University and staff, as given below:

(a) The constitution, powers and functions of the authorities and other bodies of the University not specified in the Act, as may be constituted from time to time;

(b) The operation of the endowment fund, the general fund and the development fund;

(c) The terms and conditions of appointment of the Vice-Chancellor, the Registrar and the Finance Officer and their powers and functions;

(d) The mode of recruitment and conditions of service of the other officers, teachers and employees of the University;

(e) The procedure for resolving dispute between the University and its officer, faculty members, employees and students;

(f) Creation, abolition or restructuring of Departments and faculties;

(g) The manner of co-operation with other Universities or institutions of higher learning;

(h) The procedure for conferment of honorary degrees;

(i) Provisions regarding grant of freeships and scholarchips;

(j) Number of seats in different courses of studies and the procedure of admission of students of such courses;

(k) The fee chargeable from students for various courses of studies;

(l) Institution of fellowships, scholarships, studentships, freeships, medals and prizes;

(m) Procedure for creation and abolition of posts;

Statutes how made

27 (1) The first Statutes framed by the Board of Governors shall be submitted to the State Government for its approval, which may, within three months from the date of receipt of the Statutes give its approved with or without modifications.

(2) Where the State Government fails to take decision with respect to the approval of the Statutes within the period specified under Sub-section (1) it shall be deemed to have been approved by the State Government.

Power to amend the Statutes

28 The Board of Governors may with the prior approval of the State Government, make new or additional Statutes or amend or repeal the Statutes.

Rules

29 Subject to the provisions of this Act, the Rules may provide for all or any of the following matters namely;

(a) Admission of students to the University and their enrolment and continuance as such;

(b) The courses of study to be laid down for all Degrees, Diplomas, Certificates, Charters and other academic distinctions of the University;

(c) The award of Degrees, Diplomas, Charters, Certificates and other academic distinctions of the University;

(d) Creation of new authorities of the University;

(e) Accounting policy and financial procedure;

(f) The conditions of the award of fellowship, scholarships, studentships, medals and prizes;

(g) The conduct of examinations and the conditions and mode of appointment and duties of examining bodies, examiners, invigilators, tabulators and moderators;

(h) The fee to be charged for admission to the examinations, Degrees, Diplomas, Certificates, Charters and other academic distinctions of the University;

(i) Revision of fees;

(j) Alteration of number of seats in different courses and programs;

(k) The conditions of residence of the students at the university or a constituent college or affiliated college;

(l) Maintenance of discipline among the students of the University or a constituent college or affiliated college;

(m) All other matters as may be provided in the Statutes and Rules under the Act.

Rules how made

30 (1) The Rules shall be made by the Board of Government and the Rules so made shall be submitted to the State Government for its approval, which may, within two months from the date of receipt of the Rules, give its approval with or without modification.

(2) Where the State Government fails to take any decision with respect to the approval of the Rules within the period specified under Sub0section (1), it shall be deemed to have been approval by the State Government.

Power to amend Rules

31 The Board of Government may, with the prior permission of the State Government, make new or additional Rules or amend or repeal the Rules.

CHAPTER 6

Miscellaneous

Conditions of service of employees

32 (1) Every employee shall be appointed under a written contract, which shall be kept in the University and a copy of which shall be furnished to the employee concerned;

(2) Discipline action against the students/employees shall be governed by procedure prescribed in the Statutes.

Right to appeal

33 Every employee or student of the University or of a constituent college, shall notwithstanding anything contained in this Act, have a right to appeal within such time as may be prescribed, to the Board of Management against the decision of any officer or authority of the University or of the Principal of any such college and thereupon the Board of Management may confirm, modify or change the decision appealed against;

Provident fund and pension	34	The University shall constitute for the benefit of its employees such provident or pension fund and provide such insurance scheme as it may deem fit in such manner and subject to such conditions as may be prescribed
Disputes as to constitution of University authorities and bodies.	35	If any question arises as to whether any person has been duly elected or appointed as, or is entitled to be a member of any authority or other body of the University, the matter shall be referred to the chancellor whose decision thereon shall be final;
Constitution of committees	36	Any authority mentioned in Section 19 will be empowered to constitute a committee of such authority consisting of such members as such authority may deem fit, and having such powers as the authority may deem fit.
Filling casual vacancies	37	Any casual vacancy among the members, other than ex-officio members, of any Authority or body of the University shall be filled in the same manner in which the member whose vacancy is to be filled up, was chosen, and the person filling the vacancy shall be a member of such authority or body for the residue of the term for which the person whose place he/she fills would have been a member.
Protection of action taken in good faith	38	No suit or other legal proceedings shall lie against any officer or other employee of the University for anything, which is done in good faith or intended to be done in pursuance of the provisions of this Act, the Statutes or the Rules.
Transitional provisions	39	Notwithstanding anything contained in any provisions of this Act and the Statutes. (a) The first Vice-Chancellor shall appointed by the Chancellor and the said officer shall hold office for a term of three years. (b) The first registrar and the first Finance Officer shall be appointed by the Chancellor who shall hold office for a term of three years. (c) The first Board of Governors shall hold office for a term not exceeding three years.
Endowment fund	40	(1) The University shall establish an endowment fund of at least Rupees one crore. (2) The University shall have power to invest the endowment fund in such manner as may be prescribed.

(3) The University may transfer any amount from the general fund or the development fund. Excepting in the dissolution of the University, in no other circumstances can any monies be transferred from the endowment fund for other purpose.

(4) Not exceeding 75% of the incomes received from the endowment fund shall be used for the purposes of development works of the University. The remaining 25% shall be reinvested into the endowment fund.

General fund

41 (1) The University shall establish a general fund to which the following amount shall be credited, namely:

(a) All fees which may be charged by the University;

(b) All sums received from any other source;

(c) All contribution made by the Sponsor;

(d) All contribution/donations made in this behalf by any other person or body, which are not prohibited by any law for the time being in force;

(2) The funds credited to the general fund shall be applied to meet the following payments;

(a) The repayment of debts including interest charges thereto incurred by the University for the purposes of this Act and the Statutes, and the Rules made there under;

(b) The upkeep of the assets of the University;

(c) The payment of the cost of audit of the fund created under section 41;

(d) Meeting the expenses of any suit or proceedings to which University is a party;

(e) The payment of salaries and allowances of the officers and employees of the University, members of the teaching and research staff, and payment of any Provident Fund contributions, gratuity and other benefit to any such offices and employees, members of the teaching and research staff;

(f) The payment of travelling and other allowances of the members of the Board of Governors, the Board of Management, Academic Council, and other authorities so declared under the Statutes of the University and of the members of any Committee or Board appointed by any of the authorities of the University in pursuance of any provisions of this Act, or the Statutes, or the Rules made there under;

(g) The payment of fellowship, freeships, scholarship, assistantships and other awards to students, research associates or trainees eligible for such awards under the Statutes, or Rules of the University under the provisions of this Act;

(h) The payment of any expenses incurred by the University to carrying out the provision of this Act, and the Statutes or the Rules made there under;

(i) The payment of cost of capital, not exceeding the prevailing Bank rate of interest, incurred by the Sponsor for setting up the University and the investments made thereof;

(j) The payment of charges and expenditure relating to the consultancy work, undertaken by the University in pursuance of the provisions of this Act, and the Statutes, and the Rules made there under;

(k) The payment of any other expenses including a management fee payable to any organization charged with the responsibility of managing the University on behalf of the sponsoring body, as approved by the Board of Management to be an expense for the purposes of the University;

(l) Provided that no expenditure shall be incurred by the University in excess of the limits for total recurring expenditure and total non-recurring expenditure for the year as may be fixed by the Board of Management without the previous approval of the Board of Management;

(m) Provided further that the General Fund shall be applied for the objects specified under sub-section (2) with the prior approval of the Board of Management of the University;

Development fund	42	(1) The University shall also establish a Development Fund to which the following funds shall be credited namely: (a) Development fees which may be charged from students; (b) All sums received from any source for the purposes of the development of the University; (c) All contributions made by the Sponsor; (d) All contributions/donations made in this behalf by any other person or body which are not prohibited by any law for the time being in force; and (e) All incomes received from the endowment fund; (2) The funds credited to the Development Fund from time to time shall be utilized for the development of the University
Maintenance of fund	43	The funds established under sections 40, 41 and 42 shall, subject to general supervision and control of the Board of Governors, be regulated and maintained in such manner as may be prescribed.
Annual Report	44	(1) The annual report of the University shall be prepared under the direction of the Board Management and shall be submitted to the Board of Governors for its approval; (2) The Board of Governors shall consider the annual report in its meeting and may approve the same with or without modification. (3) A copy of the annual report duly approved by the Board of Governors shall be sent to Visitor and the State Government on or before December, 31^{st} following close of the financial year in March, 31^{st} each year.
Account and Audit	45	(1) The annual accounts and Balance Sheet of the University shall be prepared under the direction of the Board of Management and all funds accruing to or received by the University from whatever source and all amount disbursed or paid shall be entered in the accounts maintained by the University; (2) The annual accounts of the University shall be audited by a Chartered Accountant, who is a member of the Institute of Chartered Accountants of India, every year;

(3) A copy of the annual accounts and the Balance Sheet together with the audit report shall be submitted to the Board of Governors on or before December, 31st following close of the financial year in March, 31st each year;

(4) The annual accounts, the Balance Sheet and the audit report shall be considered by the Board of Governor at its meeting and the Board of Governors shall forward the same to the Visitor and the State Government along with its observations thereon on or before December, 31st each year;

(5) In the event of any material qualifications, in the Report of the Auditors, the State Government may issue directions to the University, and such directions shall be binding on the University.

Mode of proof of University record

46 A copy of any receipt, application, notice, order, proceeding or resolution of any authority or committee of the University or other documents in possession of the University or any entry in any register duly maintained by the University, if certified by the Registrar, shall be received as prima facie evidence of such receipt, application, notice, order, proceeding, resolution or document or the existence of entry in the register and shall be admitted as evidence of the matters and transaction therein recorded where the original thereof would, if produced, have been admissible in evidence.

Dissolution of University

47 (1) If the Sponsor proposes dissolution of the University in accordance with the Law governing its constitution or incorporation, it shall give at least three months notice in writing to the State Government;

(2) On identification of mismanagement, mal-administration, in discipline, failure in the accomplishment of the objects of University and economic hardships in the management systems of University, the State Government would issue directions to the management system of University. If the directions are not followed within such time as may be prescribed, the right to take decision for winding up of the University would vest in the State Government;

(3) The manner of winding up of the University would be such as may be prescribed by the State Government of this behalf. Provided that no such action will be initiated without affording a reasonable opportunity to show cause to the Sponsor;

(4) On receipt of the notice referred to in sub-section (1), the state Government shall, in consultation with the AICTE and UGC make such arrangement for administration of the University from the proposed date of dissolution of the University by the Sponsor and until the last batch of students in regular courses of studies of the University complete their courses of studies in such manner as may be prescribed by the Statutes.

Expenditure of the University during dissolution

48 (1) The expenditure for administration of the University during the taking over period of its management under section 47 shall be met out of the endowment fund, the general fund or the development fund;

(2) If the funds referred to sub-section (1) are not sufficient to meet the expenditure of the University during the taking over period of its management, such expenditure may be met by disposing off the properties or assets of the University, by the State Government.

Laying of Statutes and Rules

49 Every Statutes or Rule made under this Act shall be laid, as soon as, may be after it is made, on the table of the legislative Assembly;

Removal of difficulties

50 (1) If any difficulty arisen in giving effect to the provisions of this Act, the State Government may, by Notification or order, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient, for removing the difficulty;

Provided that no notification or order under sub-section (1) shall be made after the expiration of a period of three years from the commencement of this Act.

(2) Every order made under sub-section (1) shall, as soon as may be after it is made, be laid before the State legislature.

University Subject to Standard of UGC

51 Notwithstanding anything contained in this Act, the establishment, maintenance of standards and any other matter concerning this University including affiliation of Colleges, constituent Colleges, Study Centres and Regional Centres shall be subject to the UGC (Establishment and Maintenance of Standards in Private Universities) Regulation 2003 as amended from time to time and any other Regulation or direction as may be issued by the UGC from time to time.

L. M. SANGMA,

Deputy Secretary to the Govt. of Meghalaya,

Law (B) Department.

No. LL(B). 12/2005/18:- The Institute of Chartered Financial Analyst of India University Act, 2005 (Act No. 12 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 12 OF 2005

As passed by the Meghalaya Legislative Assembly

Received the assent of the Governor on the 6th July, 2005

(Published in the Gazette of Meghalaya Extra-Ordinary, issued dated 13th July, 2005)

THE INSTITUTE OF CHARTERED FINANCIAL ANALYSTS OF INDIA UNIVERSITY ACT, 2005

An

Act

To establish and incorporate an University in the State with emphasis on providing high quality and industry relevant education in the areas of Accounting, Financial Analysis and Management, Business Management, Applied Sciences and Technology, Law, Education, medical Sciences and related areas sponsored by the Institute of Chartered Financial Analysts of India (ICFAI), Hyderabad, Andhra Pradesh and to provide for matters connected therewith or incidental thereto.

Be it enacted by the Legislature of the State of Meghalaya in the Fifty-sixth Year of the Republic of India as follows:-

CHAPTER 1

Preliminary

Short title and commencement

1 (1) This Act may be called the Institute of Chartered Financial Analysts of India University Act, 2005

(2) It shall be deemed to have come into force on the date on which, the Notification is issued by the State Government.

Definitions

2 (1) In this Act, unless the context otherwise indicates:

i) "Academic Council" means the Academic Council of the University;

ii) "Act" means the Institute of Chartered Financial Analysts of India University Act, 2005;

iii) "AICTE" means the All India Council for Technical Education established under Section 3 of the All India Council for Technical Education Act, 1987;

iv) "Affiliated College" means a college or an institution which is affiliated to the University;

v) "Annual Report" means the Annual report of the University as explained in Section 44 of the Act;

vi) "Board of Governors" means the Board of Governors of the University as explained in Section 20 of the Act;

vii) "Board of Management" means the Board of Management of the University as explained in Section 21 of the Act;

viii) "Chancellor" means Chancellor of the University as explained in Section 13 of the Act.

ix) "Constituent College" means a College or an institution maintained by the University;

x) "Development Fund" means the Development Fund of the University as explained in Section 42 of the Act;

xi) "Distance Education System" means the system of imparting education through any means of information technology and communication such as multimedia, broadcasting, telecasting, online over internet, other interactive methods, e-mail, internet, computer, interactive talk-back, e-learning, correspondence course, seminar, contact program or a combination of any two or more of such means;

xii) "Endowment Fund" means Endowment Fund of the University as explained in Section 40 of the Act;

xiii) "Employee" means employee appointed by the University; and includes teachers and other staff of the University or of a constituent college;

xiv) "Faculty" means faculty of the University;

xv) "Finance Officer" means Finance Officer of the University as explained in Section 17 of the Act;

xvi) "General Fund" means General Fund of the University as explained in Section 41 of the Act;

xvii) "Prescribed" means prescribed by the Statutes;

xviii) "Principal" in relation to a constituent college means the Head of the constituent college and includes, where there is no Principal, the Vice-Principal or any other person for the time being appointed to act as Principal;

xix) "regional Center" means a center established or maintained by the University for the purpose of co-ordinating and supervising the work of Study Centres in any region and for performing such other functions as may be conferred on such center by the Board of management;

xx) "Registrar" means Registrar of the University as explained in Section 16 of the Act;

xxi) "Rules" means the Rules of the University;

xxii) "Sponsor" means the Institute of Chartered Financial Analysts of India, which is registered as a Society under the Andhra Pradesh (Talangana Areas) Public Societies Regsitration Act, 1350 Fasli (Act 1 of 1350 F) at Hyderabad, Andhra Pradesh (Registration No. 1602 dated 20th October, 1984);

xxiii) "State" means the State of Meghalaya;

xxiv) "State Government" means the State Government of Meghalaya;

xxv) "Statutes" means the Statutes of the University;

xxvi) "Study Centre" means a center established, maintained or recognized by the University for the purpose of advertising, counselling or for rendering any other assistance including training, conducting contact classes and administering examinations required by the students;

xxvii) "Teacher" means a Professor Associate Professor, Assistant Professor/Lecturer or such other person as may be appointed for imparting instruction or conducting research in the University or in a constituent college or institution and includes the Principal of a constituent college or institution, in conformity with the norms prescribed by the UGC;

xxviii) "The CFA Charter and Designation" means the Chartered Financial Analysts Charter and Designation, conferred by the University or by an agency duly authorized by the University upon the successful candidates of the Chartered Financial Analysts (CFA) Program administered by the University or by an agency duly authorized by the University;

xxix) "The CPA certificate and Designation" means the Certified Public Accountant Certificate and Designation, conferred by the University or by an agency duly authorised by the University upon the successful candidates of the Certified Public Accountant Program administered by the University or by an agency duly authorised by the University;

xxx) "The Council of Chartered Financial Analysts" means the Society which is registered under the Andhra Pradesh (Telangana Area) Public Societies Registration Act, 1350 Fasli (Act 1 of 1350 F) at Hyderabad, Andhra Pradesh (Registration No. 1809 dated August 19, 1989);

xxxi) "The Society of Certified Public Accountants" means the Society which is registered under the Andhra Pradesh (Talangana Area) Public Societies Registration Act, 1350 Fasli (Act 1 of 1350 F) at Hyderabad, Andhra Pradesh (Registration No. 5575 dated August 17, 2001);

xxxii) "UGC" means the University Grants Commission established under the University Grants Commission Act, 1956;

xxxiii) "University" means the Institute of Chartered Financial Analysts of India University, established under this Act;

xxxiv) "Vice-Chancellor" means Vice-Chancellor of the University as explained in Section 14 of the Act;

xxxv) Visitors" means the Visitor of the University as explained in Section 12 of the Act;

xxxvi) "DCI" means the Dental Council of India;

xxxvii) "DEC" means the Distance Education Council;

xxxviii) "INC" means the Indian Nursing Council;

xxxix) "MCI" means the Medical Council of India;

xl) "NCTE" means the National Council for Teacher Education;

CHAPTER 2

The University and its Objects

Proposal for the establishment of the University

3 (1) The Sponsor shall have the right to establish the University in accordance with the provisions of this Act;

(2) An application containing the proposal to establish a University shall be made to the State Government by the Sponsor;

The proposal may contain the following particulars, namely:

(a) The objects of the University along with the details of the Sponsor;

(b) The extent and status of the University and the availability of land;

(c) The nature and type of programs of study and research to be undertaken in the University during a period of the next five years;

(d) The nature of faculties, course of study and research proposed to be started;

(e) The campus development such as buildings, equipment ans structural amenities;

(f) The phased outlays of capital expenditure for a period of the next five years;

(g) The item-wise recurring expenditure, sources of finance and estimated expenditure for each student;

(h) The scheme for mobilizing resources and the cost of capital thereto and the manner of repayments to each source;

(i) The Scheme of generation of funds internally through the recovery of fee from students, revenues anticipated from consultancy and other activities relating to the objects of the University and other anticipated incomes;

(j) The details of expenditure on unit cost, the extent of concessions or rebates in fee, freeship and scholarship for students belonging to economically weaker sections and the fee structure indicating varying rate of fee, if any, that would be levied on non-resident Indians and students of other nationalities;

(k) The history and credentials of the sponsor including years of experience and expertise in the concerned discipline at the command of the Sponsor as well as the financial resources;

(l) The system for selection of students to the courses of study at the University;

(m) Nature and types of its partnership and affiliations; and

(n) Status of fulfilment of such other conditions as may be required by the State Government to be fulfilled before the establishment of the University.

Establishment of University

4 (1) Where the State Government, after such inquiry as it may deem necessary, is satisfied that the Sponsor has fulfilled the conditions specified in sub-section (2), of Section 3, it may direct the Sponsor, to establish an Endowment Fund.

(2) After the establishment of the Endowment Fund, the State Government may, by notification in the Official Gazette, accord sanction for establishment of the University.

(3) The campuses of the University shall be at any place within the State of Meghalaya with its headquarters at Tura, Meghalaya and it may have campuses or Regional Centres, Study Centres anywhere in India or abroad with approved of the Government of Meghalaya.

(4) The Chancellor, Vice-Chancellor, members of the Board of Governors, members of the Board of Management and the Academic Council for the time being holding office as such in the University so established, shall constitute a body corporate and can sue and be sued in the name of the University.

(5) On the establishment of the University under sub-section (2), the land and other movable and immovable properties acquired, created, arranged or built by the University for the purpose of the University in the State of Meghalaya shall vest in the University.

(6) The land, building and other properties acquired for the University shall not be used for any purpose, other than that for which the same is acquired.

University not to be entitled to financial assistance

5 The University shall be self-financing and shall neither make a demand nor shall be entitled to any grant in-aid or any other financial assistance from the State Government or any other body or corporation owned or controlled by the State Government.

Constituent Colleges and Affiliated Colleges

6 (1) The University may have Constituent Colleges, Required Centres and Study Centres.

(2) The University may with the prior approval of the Board of Governors, affiliate any college or other institution.

Objects of the University

7 The objectives for which the University is established are as follows:-

(a) To provide instruction, teaching, training and research, in specialized fields of Finance and Management including Financial Analysis (leading to the CFA Charter and Designation), Accounting (leading to the CFA Certificate and Designation), Banking, Insurance, Financial Services, Financial Management, Business Management, Law, Education, Medical Sciences, various branches of Science and Technology and related subjects and make provisions for research, advancement and dissemination of knowledge therein;

(b) To establish a campus in the State of Meghalaya, and to have study centers, campuses and examination centers at different places in India and abroad;

(c) To offer continuing and distance education programs;

(d) To institute degrees, diplomas, charters, certificates and other academic distinctions on the basis of examination, or any other method of evaluation;

(e) To collaborate with other colleges or universities, research institutions, industry associations, professional associations including the Council of Chartered Financial Analysts and the Society of Certified Public Accountants or any other organization, in India or abroad, to conceptualize, design and develop specific educational and research programs, training programs and exchange programs for students faculty members and others;

(f) To disseminate knowledge through seminars, conferences, executive education programs, community development programs, publications and training programs;

(g) To undertake programs for the training and development of faculty members of the University and other institutions in India or abroad;

(h) To undertake collaborative research with any organization in India or abroad;

(i) To create higher levels of intellectual abilities;

(j) To provide consultancy to industry, Government and Public Organization.

(k) To ensure that the standard of the degrees, diplomas, charters, certificates and other academic distinctions are not lower than those laid down by AICTE/NCTE/UGC/MCI/DEC/DCI/INC and Pharmacy Council of India;

(l) To do all things necessary or expedient to promote the above objectives;

(m) To pursue any other objective as may be approved by the State Government.

Powers of the University

8 1. The University shall have the following powers, namely:

(a) To establish, maintain and recognize such Regional Centres and Study Centres as may be determined by the University from time to time in the manner laid down by the statutes;

(b) To carry out all such other activities as may be necessary or feasible in furtherance of the object of the University;

(c) To confer degrees, diplomas, charters, certificates or other academic distinctions and professional designations including the CFA Charter and Designation, the CPA Certificate and Designation in the manner and under conditions laid down in the Statutes;

(d) To institute and ward fellowship, Scholarships and prizes etc., in accordance with the Statutes;

(e) To demand and receive such fees, bills, invoices and collect charges as may be fixed by the Statutes or rules, as the case may be;

(f) To make provisions for extracurricular activities for students and employees;

(g) To make appointment of the faculty, officers and employees of the University or a constituent college, affiliated colleges, Regional Centres, Study Centres located in India and abroad;

(h) To receive donations and gifts of any kind and to acquire, hold, manage, maintain and dispose of any movable or immovable property, including trust and endowment properties for the purpose of the University or a constituent college, or a Regional Centre, Study Centre;

(i) To institute and maintain hails and to recognize places of residence for students of the University or a constituent college at the main campus and other campuses in India and abroad;

(j) To supervise and control the residence, and to regulate the discipline among the students and all categories of employees and to lay down the conditions of service of such employees, including their Code of Conduct;

(k) To create academic, administrative and support staff and other necessary posts;

(l) To co-operate and collaborate with other Universities and Institutions in such a manner and for such purposes as the University may determine from time to time;

(m) To offer programs on distance learning basis and continuing education and the manner in which such programs are offered by the University;

(n) To organize and conduct refresher courses, orientation courses, workshops, seminars and other programs for teachers, developers of course ware, evaluators and other academic staff;

(o) To determine standards of admission to the University, constituent colleges, affiliated colleges, regional centers, study centers with the approval of Academic Council;

(p) To make special provision for students belonging to the State of Meghalaya for admission in any course of the University or in a constituent college, affiliated college, regional centre or study centre;

(q) To do all such other acts or things whether incidental to the powers aforesaid or not, as may be necessary to further the objects of the University;

(r) To prescribed such courses for Bachelor Degree, Master Degree, Doctor of Philosophy, Doctor of Science Degrees and Research and such other Degrees, Diplomas, Charters, Certificates etc;

(s) To provide for the preparation of Instructional materials, including films, cassettes, tapes, video cassettes, CD, VCD and other software;

(t) To recognize examinations or periods of study (whether in full or in part) of other Universities, institutions or other places of Higher learning as equivalent to examinations or periods of study in the University and to withdraw such recognition at any time;

(u) To raise, collect, subscribe and borrow with the approval of the Board of Governors whether on the security of the property of the University, money for the purposes of the University;

(v) To enter into, carry out, vary or cancel contracts;

(w) To do all things necessary or expedient to exercise the above powers;

University open to all classes, castes, creed, religion, language and gender

9 The University shall be open to all persons irrespective of class, caste, creed, religion, language or gender;

Provided that nothing in this section shall be deemed to require the University from making special provisions for admission students of the State.

National Accreditation

10 The University will seek accreditation from respective national accreditation bodies.

CHAPTER 3

Officers of the University

Officers of the University

11 The following shall be the officers of the University:

(a) The Chancellor;

(b) The Vice-Chancellor;

(c) The Registrar;

(d) The Finance Officer; and\

(e) Such other offices as may be declared by the Statutes to be officers of the University.

The Visitor

12 (1) The Governor of Meghalaya will be the Visitor of the University.

(2) The Visitor shall, when present, preside at the convocation of the University for conferring Degrees, Diplomas, Charters, Designations and Certificates.

(3) The Visitor shall have the following powers namely:

(a) To call for any paper or information relating to the affairs of the University.

(b) On the basis of the information received by the Visitor, if he is satisfied that any order, proceeding, or decision taken by any authority of the University is not in conformity with the Act, Regulations, or Rules, he may issue directions as he may deem fit in the interest of the University and the directions so issued shall be complied with by all concerned.

The Chancellor

13 (1) The Sponsor shall, with the prior approval of the Visitor, appoint a person suitable to be appointed as the Chancellor of the University.

(2) The Chancellor so appointed shall hold the office for a period of five years.

(3) The Chancellor shall be the head of the University.

(4) The Chancellor shall preside at the meeting of the Board of Governors and shall, when the Visitor is not present, preside at the convocation of the University for conferring Degrees, Diplomas, Charters, Designations or Certificates.

(5) The Chancellor shall have the following powers, namely:-

(a) To call for any information or record;

(b) To appoint the Vice-Chancellor;

(c) To remove the Vice-Chancellor;

(d) Such other powers as may be conferred on him by this Act or the Statutes made there under.

The Vice-Chancellor 14 (1) The Vice-Chancellor shall be appointed on such terms and conditions as may be prescribed by the Statutes for a term of four years by the Chancellor.

(2) The Vice-Chancellor shall be appointed by the Chancellor from a panel of three persons recommended by the Board of Government shall hold office for a term of four years. Provided that, after expiration of the term of four years, the Vice-Chancellor shall be eligible for re-appointment for another term not exceeding four years.

(3) The Vice-Chancellor shall be the Principal executive and academic officer of the University and shall exercise general supervision and control over the affairs of the University and give effect to the decisions of the authorities of the University.

(4) If in the opinion of the Vice-Chancellor it is necessary to take immediate action on any matter for which powers are conferred on any other authority by or under this Act, he may take such action as he deems necessary and shall at the earliest opportunity thereafter report his action to such authority as would have in the ordinary course dealt with the matter:

Provided that if in the opinion of the concerned authority such action should not have been taken by the Vice-Chancellor, then such case shall be referred to the Chancellor, whose decision thereon shall be final:

Provided further that where any such action taken by the Vice-Chancellor effects any person in the service of the University, such person shall be entitled to prefer, within three months from the date on which such action is communicated to him, an appeal to the Board of Governors and the Board of Governors may confirm or modify or reverse the action taken by the Vice-Chancellor.

(5) If in the opinion of the Vice-Chancellor any decision of any authority of the University is outside the powers conferred by this Act, Statutes or is likely to be prejudicial to the interest of the University, he shall request the concerned authority to revise its decision within seven days from the date of his decision and in case the authority refuses to revise such action wholly or partly or fails to take any decision within seven days, then such matter shall be referred to the Chancellor and his decision thereon shall be final.

(6) The Vice-Chancellor shall exercise such other powers and perform such other duties as may be laid down by the Statutes or the Rules.

(7) The Vice-Chancellor shall preside at the convocation of the University in the absence of both, the Visitor and the Chancellor, for conferring Degrees, Diplomas, Charters, Designations or Certificates.

(8) The Vice-Chancellor is empowered to remove the Vice-Chancellor after due enquiry. It will be open to the Chancellor to suspend the Vice-Chancellor during enquiry depending upon the seriousness of the charges, as he may deem fit.

Deans of Faculties

15 Deans of Faculties shall be appointed by the Vice-Chancellor in such manner and shall exercise such powers and perform such duties as may be prescribed by Statutes.

The Registrar

16 (1) The appointment of the Registrar shall be made in such manner as may be prescribed by the Statutes.

(2) All contracts shall be signed and all documents and records shall be authenticated by the Registrar on behalf of the University.

(3) The Registrar shall exercise such other powers and perform such other duties as may be prescribed or may be required from time to time, by the Board of Governors.

(4) The Registrar shall be responsible for the due custody of the records and the common seal of the University and shall be bound to place before the Chancellor, the Vice-Chancellor or any other authority, all such information and documents as may be necessary for transaction of their business.

(5) The Registrar shall exercise such powers and perform such duties as may be prescribed by the Statutes.

The Finance Officer

17 The Finance Officer shall be appointed by the Board of Governors in such manner and shall exercise such powers and perform such duties as may be prescribed.

Other Officers

18 The manner of appointment, terms and conditions of service and powers and duties of the other officers of the University shall be such as may be prescribed.

CHAPTER 4

Authorities of the University

Authorities of the University

19 The following shall be authorised of the University, namely:

(a) The Board of Governors;

(b) The Board of Management;

(c) The Academic Council;

(d) The Finance Committee; and

(e) Such other authorities as may be declared by the Statutes to be the authorities of the University.

The Board of Governors and its powers

20 (1) The Board of Governors shall consist of the following

(a) The Chancellor

(b) The Vice-Chancellor

(c) Three persons nominated by the Sponsor;

(d) One representative of the State Government;

(e) An educationist of repute to be nominated by the State Government;

(f) One person of repute from the State to be nominated by the sponsor;

(2) The Chancellor shall be the Chairman of the Board of Governor.

(3) The Registrar shall be an-officio Secretary of the Board of Governors.

(4) The Board of Governors shall be supreme authority and principal governing body of the University and shall have the following powers, namely:

(a) To appoint the Statutory Auditors of the University;

(b) To lay down policies to be persued by the University;

(c) To review decisions of the other authorised of the University if they are not in conformity with the provisions of this Act, or the Statutes or the Rules;

(d) To approve the budget and annual report of the University;

(e) To make new or additional Statutes and Rules or amend or repeal the earlier Statutes and Rules;

(f) To take decision about voluntary winding up of the University;

(g) To approve proposals for submission to the State Government; and

(h) To take such decisions and steps as are found desirable for effectively carrying out the objects of the University;

(5) The Board of Governors shall meet at least twice in a calendar year at such time and place as the Chancellor thinks fit;

The Board of Management

21 (1) The Board of Management shall consist of;

(a) The Vice-Chancellor;

(b) The registrar;

(c) Three persons; nominated by the Sponsor;

(d) Two Deans of the faculties as nominated by the Chancellor;

(e) One representative to be nominated by the State Government;

(f) One person of repute from the State to be nominated by the Sponsor;

(2) The Vice-Chancellor shall be the Chairman of the Board of management and the Registrar shall be the Secretary of the Board of Management;

(3) The powers and functions of the Board of management shall be such as may be prescribed.

The Academic Council

22 (1) The Academic Council shall consist of:

(a) The Vice-Chancellor - Chairman

(b) The Registrar - Secretary

(c) The Finance Officer

(d) Such other members as may prescribed in the Statutes.

(2) The Academic Council shall be the principal academic body of the University and shall, subject to the provisions of this Act, the Statutes and the Rules, co-ordinate and exercise general supervision over the academic policies of the University.

The Finance Committee

23 (1) The Finance Committee shall consist of:

(a) The Vice-Chancellor - Chairman

(b) The Registrar - Secretary

(c) The Finance Officer

(d) Such other members as may prescribed in the Statutes.

(2) The Finance Committee shall be the principal financial body of the University to take care of financial matters and shall, subject to the provisions of this Act, the Statutes and Rules, co-ordinate and exercise general supervision over the financial matters of the University.

Other Authorities 24 The constitution, powers and functions of the other authorities of the University shall be such as may be prescribed.

Proceedings not invalidated on account of vacancy 25 No act or proceeding of any authority of the University shall be invalid merely by reason of the existence of any vacancy of defect in the constitution of the authority.

CHAPTER 5

Statutes and Rules

Statutes 26 Subject to the provisions of this Act, the Statutes may provide for any matter relating to the University and staff, as given below:

(a) The constitution, powers and functions of the authorities and other bodies of the University not specified in the Act, as may be constituted from time to time;

(b) The operation of the endowment fund, the general fund and the development fund;

(c) The terms and conditions of appointment of the Vice-Chancellor, the Registrar and the Finance Officer and their powers and functions;

(d) The mode of recruitment and the conditions of service of the other officers, teachers and employees of the University;

(e) The procedure for resolving disputes between the University and its officers, faculty members, employees and students.

(f) Creation, abolition or restructuring of departments and faculties

(g) The manner of co-operation with other University or institutions of higher learning;

(h) The procedure for conferment of honorary degrees;

(i) Provisions regarding grant of freeships and scholarships;

(j) Number of seats in different courses of studies and the procedure of admission of students to such courses;

(k) The fee chargeable from students for various courses of studies

(l) Institution of fellowships, scholarships, studentships, freeships, medals and prizes;

(m) Procedure for creation and abolition of posts;

(n) Other matters which may be prescribed

Statutes how made

27 (1) The first Statutes framed by the Board of Governors shall be submitted to the State Government for its approval, which may, within three months from the date of receipt of the Statutes give its approval with or without modifications.

(2) Where the State Government fails to take any decision with respect to the approval of the Statutes within the period specified under Sub-section (1) it shall be deemed to have been approved by the State Government.

Power to amend the Statutes

28 The Board of Governors may, with the prior approval of the State Government make new or additional Statutes or amend or repeat the Statutes.

Rules

29 Subject to the provisions of this Act, the Rules may provide for all or any of the following matters, namely:

(a) Admission of students to the University and their enrolment and continuance as such;

(b) The courses of study to be laid down for all Degrees, Diplomas, Certificates, Charters and other academic distinctions of the University;

(c) The award of Degrees, Diplomas, Charters, Certificates and other academic distinctions of the University;

(d) Creation of new authorities of the University;

(e) Accounting policy and financial procedure;

(f) The conditions of the award of fellowships, scholarships, studentships, media and prizes;

(g) The conduct of examinations and the conditions and mode of appointment and duties of examining bodies, examiners, invigilators, tabulators and moderators;

(h) The fee to be charged for admission to the examinations, Degrees, Diplomas, Certificates, Charters and other academic distinctions of the University;

(i) Revision of fees;

(j) Alteration of number of seats in different courses and programs;

(k) The conditions of residence of the students at the University or a constituent college or affiliated college;

(l) Maintenance of discipline among the students of the University or a constituent college or affiliated college;

(m) All other matters as may be provided in the Statutes and Rules under the Act;

Rules how made

30 (1) The Rules shall be made by the Board of Governors and the Rules so made shall be submitted to the State Government for its approval which may, within two months from the date of receipt of the Rules, give its approval with or without modification.

(2) Where the State Government fails to take any decision with respect to the approval of the Rules within the period specified under sub-section (1), it shall be deemed to have been approved by the State Government.

Power to amend Rules

31 The Board of Governor may, with the prior permission of the State Government, make new or additional Rules or amend or repeal the Rules.

CHAPTER 6

Miscellaneous

Conditions of service of employees	32	(1) Every employee shall be appointed under a written contract, which shall be kept in the University and a copy of which shall be furnished to the employee concerned.
		(2) Disciplinary action against the students/employees shall be governed by procedure prescribed in the Statutes.
Right to appeal	33	Every employee or student of the University or of a constituent College, shall notwithstanding anything contained in this Act, have a right to appeal within such time as may be prescribed, to the Board of Management against the decision of any officer or authority of the University or of the Principal of any such College, and thereupon the Board of Management may confirm, modify or change the decision appealed against
Provident fund and pension	34	The University shall constitute for the benefit of its employee such provident or pension fund and provide such insurance scheme as it may deem fit in such manner and subject to such conditions as may be prescribed.
Disputes as to constitution of University authorities and bodies	35	If any question arises as to whether any person has been duly elected or appointed as, or is entitled to be a member of any authority or other body of the University, the matter shall be referred to the Chancellor whose decision thereon shall be final.
Constitution of committees.	36	Any authority of the University mentioned in Section 19 will be empowered to constitute a committee of such authority, consisting of such members as such authority may deem fit, and having such powers as the authority may deem fit.
Filling of casual vacancies	37	Any casual vacancy among the members, other than ex-officio members, of any Authority or body of the University shall be filled in the same manner in which the member whose vacancy is to be filled up was chosen, and the person filling the vacancy shall be a member of such authority or body for the residue of the term for which the person whose place he/she fills would have been a member.
Protection of action taken in good faith	38	No suit or other legal proceedings shall lie against any officer or other employee of the University for anything, which is done in good faith or intended to be taken in pursuance of the provisions of this Act, the Statutes or the Rules.

Transitional provisions 39 Notwithstanding anything contained in any other provisions of this Act and the Statutes:

(a) The first Vice-Chancellor shall be appointed by the Chancellor and the said officer shall hold office for a term of three years.

(b) The first Registrar and the first Finance Officer shall be appointed by the Chancellor who shall hold office for a term of three years.

(c) The first Board of Governors shall hold office for a term not exceeding three years.

(d) The first Board of Management, the first Finance Committee and the first Academic Council shall be constituted by the Chancellor for a term of three years.

Endowment Fund 40 (1) The University shall establish an endowment fund of at least Rupees one crore.

(2) The University shall have power to invest the endowment fund in such manner as may be prescribed.

(3) The University may transfer any amount from the general fund or the development fund to the endowment fund. Excepting in the dissolution of the University, in no other circumstances can any monies be transferred from the endowment fund for other purposes.

(4) Not exceeding 75% of the incomes received from the endowment fund shall be used for the purposes of development works of the University. The remaining 25% shall be reinvested into the endowment fund.

General Fund 41 (1) The University shall establish a general fund to which the following amount shall be credited namely:

(a) All fees which may ne charged by the University;

(b) All sums received from any other source;

(c) All Contributions made by the Sponsor;

(d) All contributions/donations made in this behalf by any other person or body, which are not prohibited by any law for the time being in force.

(2) The funds credited to the general fund shall be applied to meet the following payments.

(a) The repayment of debts including interest charges thereto incurred by the University for the purposes of this Act and the Statutes, and the Rules made there under;

(b) The upkeep of the assets of the University;

(c) The payment of the cost of audit of the fund created under section 41.

(d) Meeting the expenses of any suit or proceedings to which University is a party;

(e) The payment of salaries and allowances of the officers and employees of the University, members of the teaching and research staff and payment of any Provident Fund contributions, gratuity and other benefits to any such officers and employees, members of the teaching and research staff;

(f) The payment of travelling and other allowances of the members of the Board of Governors, the Board of Management, Academic Council, and other authorities so declared under the Statutes of the University and of the members of any Committee or Board appointed by any of the authorities of the University in pursuance of any provisions of this Act, or the Statutes, or the Rules made there under;

(g) The payment of fellowships, freeships, scholarships, assistantships and other awards to students, research associate or trainees eligible for such awards under the Statutes, or Rules of the University under the provisions of this Act;

(h) The payment of any expenses incurred by the University in carrying out the provisions of this Act, and the Statutes or the Rules made there under.

(i) The payment of cost of capital, not exceeding the prevailing bank rate of interest, incurred by the Sponsor for setting up the University and the investments made thereof;

(j) The payment of charges and expenditure relating to the consultancy work undertaken by the University in pursuance of the provisions of this Act, and the Statutes, and the Rules made there under;

(k) The payment of any other expenses including a management fee payable to any organization charged with the responsibility of managing the University on behalf of the sponsoring body as approved by the Board of management to be an expense for the purpose of the University;

(l) Provided that no expenditure shall be incurred by the University in excess of the limits for total recurring expenditure and total non-recurring expenditure for the year as may be fixed by the Board of Management without the previous approval of the Board of Management;

(m) Provided further the General fund shall be applied for the objects specified under sub-section (2) with the prior approval of the Board of Management of the University.

Development fund

42 (1) The University shall also establish a development fund to which the following funds shall be credited, namely:

(a) Development fees which may be charged from students;

(b) All sums received from any other source for the purpose of the development of the University;

(c) All contributions made by the Sponsor;

(d) All contributions/donations made in this behalf by any other person or body which are not prohibited by any law for the time being in force; and

(e) All incomes received from the endowment fund;

(2) The fund credited to the development fund from time to time shall be utilized for the development of the University.

Maintenance of fund

43 The funds established under section 40,41 and 42 shall, subject to general supervision and control of the Board of Governors, be regulated and maintained in such manner as may be prescribed.

Annual Report

44 (1) The annual report of the University shall be prepared under the direction of the Board of Management and shall be submitted to the Board of Governors for its approval.

(2) The Board of Governors shall consider the annual report in its meeting and may approve the same with or without modification.

(3) A copy of the annual report duly approved by the board of Governors shall be sent to Visitor and the State Government on or before December 31 following close of the financial year in March 31 each year.

Account and Audit

45 (1) The annual accounts and Balance Sheet of the University shall be prepared under the direction of the Board of Management and all funds acurring to or received by the University from whatever source and all amount disbursed or paid shall be entered in the accounts maintained by the University.

(2) The annual accounts of the University shall be audited by a Chartered Accountant, who is a member of the Institute of Chartered Accountants of India, every year;

(3) A copy of the annual accounts and the Balance Sheet together with the audit report shall be submitted to the Board of Governors on or before December 31 following close of the financial year in March 31 each year.

(4) The annual accounts, the Balance Sheet and the audit report shall be considered by the Board of Governors at its meeting and Board of Governors shall forward the same to the Visitor and the State Government along with its observations thereon on or before December 31 each year.

(5) In the event of any material qualifications in the Report of the Audit and the State Government may issue directions to the University, and such directions shall be binding on the University.

Mode of proof of University record

46 A copy of any receipt, application, notice, order, proceeding or resolution of any authority or committee of the University or other documents possession of the University or any entry in any register duly maintained in the University, if certified by the Registrar, shall be received as prifacie evidence of such receipt, application, notice, order, proceeds, resolution or document or the existence of entry in the register and shall admitted as evidence of the matters and transanction therein

recorded when the original thereof would, if produced, have been admissible in evidence.

Dissolution of University	47	(1) If the Sponsor proposes dissolution of the University accordance with the law governing its constitution or incorporating, it shall give at least three months notice in writing to the State Government.
		(2) On identification of mismanagement, mal-administration, discipline, failure in the accomplishment of the objects of University and economic hardships in the management systems of University and the State Government would issue directions to the management system of University. If the directions are not followed within such time as may be prescribed, the right to take decision for winding of the University would vest in the State Government.
		(3) The manner of winding up of the University would be such as may prescribed by the State Government in this behalf. Provided that such action will be initiated without affording a reasonable opportunity to show cause to the Sponsor.
		(4) On receipt of the notice referred to in sub-section (1) the State Government shall, in consultation with the AICTE and UGC make such arrangements for administration of the University from the proposed date of dissolution of the University by the Sponsor and until the last batch of students in regular courses of studies of the University complete their courses of studies in such manner as may be prescribed by the Statutes.
Expenditure of the University during dissolution	48	(1) The expenditure for admission of the University during the taking over period of its management under section 47 shall be met out of the endowment fund, the general fund or the development fund.
		(2) If the fund referred to sub-section (1) is not sufficient to meet the expenditure of the University during the taking over period of its management, such expenditure may be met by disposing of the properties or assets of the University, by the State Government.
Laying of Statutes and Rules	49	Every Statute or Rule made under this Act shall be laid, as soon as may be after it is made, on the table of the Legislative Assembly.

Removal of difficulties	50	(1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by a notification or order, make such provisions, not inconsistent with the provisions of this Act, as appear to it to ne necessary or expedient, for removing the difficulty; Provided that no notification or order under sub-section (1) shall, as soon as may be after it is made, be laid before the State Legislature. (2) Every order made under sub-section (1) shall, as soon as may be after it is made, be laid before the State Legislature.
University to be subject to Standard of UGC	51	Notwithstanding anything contained in this Act, the establishment, maintenance of standards and any other matter concerning this University including affiliation of Colleges, constituent Colleges, Study Centres and Regional Centres shall be subject to the UGC (Establishment and Maintenance of Standards in Private Universities) Regulation 2003 as amended from time to time and any other Regulation or direction as may be issued by the UGC from time to time.

L. M. SANGMA

Deputy Secretary to the Govt. of Meghalaya

Law (B) Department.

No. LL(B). 11/2005/50:- The William Carey University Act, 2005 (Act No. 13 of 2005) is hereby published for general information.

MEGHALAYA ACT NO. 13 OF 2005

As passed by the Meghalaya Legislative Assembly

Received the assent of the Governor on the 6th July, 2005

(Published in the Gazette of Meghalaya Extra-Ordinary, issued dated 13th July, 2005)

THE WILLIAM CAREY UNIVERSITY ACT, 2005

An

Act

To establish and incorporate University in the State with emphasis on providing high quality and industry relevant education in the areas of Management, I.T, Bio-Technology, Education, Environment and other Scientific study and research sponsored by ACTS Academy of Higher Education affiliated to ACTS Ministries, Bangalore, India and to provide for matters connected therewith or incidental thereto. Be it enacted by the Legislature of the State of Meghalaya in the Fifty-sixth Year of the Republic of India as follows:-

CHAPTER 1

Preliminary

Short title and commencement

1 (1) This Act may be called William Carey University Act, 2005

(2) It shall be deemed to have come into force on the date of notification is issued by the State Government.

Definitions

2 (1) In this Act, unless the context otherwise indicates:

i) "Academic Council" means the Academic Council of the University;

ii) "Act" means William Carey University Act, 2005;

iii) "ACTS" means acronym for Agriculture, Crafts Trades and Studies;

iv) "Adjunct Campuses" means campus or campuses which are attached to the University in addition to the main campus;

v) “AICTE” means the All India Council for Technical Education established under Section 3 of the All India Council for Technical Education Act, 1987;

vi) “Affiliated College” means a college or an institution which is affiliated to the University in accordance with the guidelines issued by the UGC;

vii) “Annual Report” means the Annual report of the University as explained in Section 44 of the Act;

viii) “Board of Governors” means the Board of Governors of the University as explained in Section 20 of the Act;

ix) “Board of Management” means the Board of Management of the University as explained in Section 21 of the Act;

x) “Chancellor” means Chancellor of the University as explained in Section 13 of the Act;

xi) “Constitution College” means a college of an institution maintained by the University;

xii) “DCI” means the Dental Council of India;

xiii) “DEC” means the Distance Education Council;

xiv) “Development Fund” means the Development Fund of the University as explained in Section 42 of the Act;

xv) “Distance Education System” means the system of imparting education through any means of information technology and communication such as multimedia, broadcasting, telecasting, online over internet, other interactive methods, e-mail, internet computer, interactive talk-back, e-learning, corresponding course, seminar, contact program or a combination of any two or more of such means;

xvi) “Endowment Fund” means Endowment fund of the University as explained in Section 40 of the Section;

xvii) “Employee” means employee appointed by the University; and includes teachers and other staff of the University or of a constituent college;

xviii) “Faculty” means faculty of the University;

xix) Finance Officer” means Finance Officer of the University as explained in Section 17 of the Act;

xx) “General Fund” means General Fund of the University as explained in Section 41 of the Act;

xxi) “INC” means Indian Nursing Council;

xxii) “MCI” means Medical Council of India;

xxiii) “NCTE” means National Council for Teacher Education;

xxiv) “Prescribed” means prescribed by the Statutes;

xxv) “Principal” in relation to a constituent college, means the Head of the constitution college includes, where there is no principal, the Vice-Principal or any other person for the time being appointed to act a Principal;

xxvi) “Regional Center” means a center established or maintained by the University for the purpose of co-ordinating and supervising the work of Study Centres in any region and for performing such other functions as may be conferred on such center by the Board of management in accordance with the guidelines issued by the UGC;

xxvii) “registrar” means registrar of the University as explained in Section 16 of the Act;

xxviii) “Rules” means the Rules of the University;

xxix) “Sponsor” means the ACTS Academy of Higher Education, which is affiliated to ACTs Ministries, Bangalore, India;

xxx) “State” means the State of Meghalaya;

xxxi) “State Government” means the State Government of Meghalaya;

xxxii) “Statutes” means the Statutes of the University;

xxxiii) "Study Centre" means a center established, maintained or recognized by the University for the purpose of advising, counselling or for rendering any other assistance including training, conducting contact classes and administering examinations required by the students in accordance with the guidelines by the UGC;

xxxiv) "Teacher" means a Professor, Associate Professor, Assistant Professor/ Lecturer or such other person as may be appointed for imparting instruction or conducting research in the University or in a constituent college or institution and includes the Principal of a constituent college or institution, in conformity with the norms prescribed by the UGC;

xxxv) "UGC" means the University Grants Commission established under the University Grants Commission Act, 1956;

xxxvi) "University" means the William Carey University established under this Act;

xxxvii) "Vice-Chancellor" means Vice-Chancellor of the University as explained in Section 14 of the Act; and

xxxviii) "Visitor" means the Visitor of the University as explained in Section 12 of the Act.

CHAPTER 2

The University and its Objects

Proposal for the establishment of the University

3 (1) The Sponsor shall have the right to establish the University in accordance with the provisions of this Act and the guidelines.

(2) An application containing the proposal to establish a University shall be made to the State Government by the Sponsor.

(3) The proposal may contain the following particulars, namely:-

(a) The objects of the University along with the details of the Sponsor;

(b) The extent and status of the University and the availability of land;

(c) The nature and type of programs of study and research to be undertaken in the University during a period of the next five years;

(d) The nature of faculties, courses of study and research proposed to be started;

(e) The campus development such as buildings, equipment and structural amenities;

(f) The phased outlays of capital expenditure for a period of the next five years;

(g) The item-wise recurring expenditure, sources of finance and estimated expenditure for each student;

(h) The scheme for mobilizing resources and the cost of capital thereto and the manner of repayments to each source;

(i) The scheme of generation of funds internally through the recovery of fee from students, revenues anticipated from consultancy and other activities relating to the objects of the University and other anticipated incomes;

(j) The details of expenditure on unit cost, the extent of concession or rebates in fee, freeship and scholarship for students belonging to economically weaker sections and the fee structure indicating varying rate of fee, if any, that would be levied on non-resident Indians and students of other nationalities;

(k) The history and credentials of the sponsor including years of experience and expertise in the concerned disciplines at the command of the Sponsor as well as the financial resources;

(l) The system for selection of students to the courses of study at the University;

(m) Status of fulfilment of such other conditions as may be required by the State Government to be fulfilled before the establishment of the University;

(n) Nature and types of its partnership and affiliations; and

(o) Such other conditions as may be required by the State Government to be fulfilled before the establishment of the University

Establishment of University

4 (1) Where the State Government, after such inquiry as it may deem necessary, is satisfied that the Sponsor has fulfilled the conditions specified in sub-section (2), of Section 3, it may direct the Sponsor, to establish an Endowment Fund n accordance with the guidelines issued by the UGC.

(2) After the establishment of the Endowment Fund, the State Government may, by notification in the Official Gazette, accord sanction for establishment of the University in accordance with the guidelines issued by the UGC.

(3) The headquarter of the University shall be at Shillong and it may have campuses or Regional Centres, Study Centres anywhere in India and abroad with prior approval of the UGC, the respective State Governments, the Government of India and the Government of the Host Country as the case may be;

Provided that after the development of the main Campus and after 5 years of its coming into existence the University obtains permission from the UGC to set up such off-Campus Centre(s) and/or Study Centre(s) and/or regional centres and/or off-shore campuses.

(4) The Chancellor, the Vice-Chancellor, members of the Board of Governors, members of the Board of management and the Academic Council for the time being holding office as such in the University so established, shall constitute a body corporate and can use and be used in the name of the University.

(5) On the establishment of the University under sub-section (2), the land and other movable and immovable properties acquired, created, arranged or built by the University, for the purpose of the University in the State of Meghalaya shall vest in the university.

(6) The land, building and other properties acquired for the University shall not be used for any purpose, other than that for which the same is acquired.

University not to be entitled to financial assistance	5	The University shall be self-financing and shall neither make a demand not shall be entitled to any grant in-aid nor any other financial assistance from the State Government or any other body or corporation owned or controlled by the State Government.
Constituent Colleges and Affiliated Colleges	6	(1) The University may have constituent Colleges, Regional Centers and Study Centres subject to the conditions specified in Section 4 sub-section 3 and in accordance with the guidelines issued by the UGC.
		(2) The University may with the prior approval of the Board of Governors, affiliate any college or other institution in accordance with the guidelines issued by the UGC.
Objectives of the University	7	The objectives for which the University is established are as follows:
		(a) To provide instruction, teaching and research in selected fields of professional development and make provisions for research, advancement and disseminations of knowledge therein with focus on the development of North East in general, and Meghalaya in particular;
		(b) To establish a campus in the State of Meghalaya, and to have study centers, campuses and examination centers at different places in India and abroad in accordance with the guidelines issued by the UGC;
		(c) To offer class room and filed oriented campus based programmes in various fields professional education such as Management, IT, Bio-technology, Education, Environment and other scientific study and research;
		(d) To offer programs of study for continuing and through the distance education mode by formal and non-formal methods of international quality;
		(e) To institute degrees, diplomas, charters, certificates and other academic distinctions on the basis of examination, or any other method of evaluation in keeping with professional requirements and for recognition of merit and competence;

(f) To collaborate with other colleges or universities, research institutions, industry associations, corporate and business houses, likeminded associations, church bodies, professional associations including the International Council for Higher Education or any other organization, in India or abroad, to conceptualize, design and develop specific education and research programs, training programs and exchange programs for students, faculty members and other;

(g) To facilitate knowledge and skills through workshops, seminars, conferences, short-term and long-term intensive programs, community development programs, publications, and training programs;

(h) To utilize computer managed e-learning facilities for e-learning through national and international networks;

(i) To undertake programmes for the training and development of faculty members of the University and other institutions in India or abroad;

(j) To undertake collaborative research with any organization in India or abroad;

(k) To create higher levels of intellectual abilities and professional development through Centres, Institutes or Academies to function under the University;

(l) To provide consultancy to individuals, institutions, industry, Government and N-n-Government Organizations in areas of professional expertise;

(m) To ensure that the standard of the degrees, diplomas, charters, certificates and other academic distinctions are not lower than those laid down by AICTE/NCTE/UGC/DEC/DCI/MCI/INC and Pharmacy Council.

(n) To encourage writing, researching, publishing and distinction;

(o) To do all things necessary or expedient to promote the above objectives; and

(p) To pursue any other objective as may be approved by the State Government.

Powers of the University

8 The University shall have the following powers, viz:-

(a) To establish, maintain and recognize such Regional Centres and Study Centres as may be determined by the University from time to time in the manner laid down by the statutes in accordance with the guidelines issued by the UGC;

(b) To carry out all such other activities as may be necessary or feasible in furtherance of the object of the University;

(c) To confer degrees, diplomas, charters, certificates or other academic distinctions and professional designations in the manner and under conditions laid down in the Statutes;

(d) To institute and award fellowships, scholarships and prizes etc., in accordance with the Statutes;

(e) To demand and receive such fees, bills, invoices and collect charges as may be fixed by the Statutes or rules, as the case may be;

(f) To make and terminate appointments of the faculty, officers and employees of the University or a constituent college, affiliated colleges, Regional Centres, Study Centres located in India and abroad in accordance with the guidelines issued by the UGC;

(g) To receive donations and gifts of any kind and to acquire, hold, manage, maintain and dispose of any movable or immovable property, including trust and endowment properties for the purpose of the University or a constituent college, or a Regional Centre, Study Centre in accordance with the guidelines issued by the UGC;

(h) To accept students from all sections of the University regardless of caste, race or creed;

(i) To ensure that the land, building and other properties acquired for the University shall not be used for any purpose, other than that for which the same is acquired;

(j) To co-operate and collaborate with other Universities and Institutions in such manner and for such purposes as the University may determine from time to time;

(k) To offer programs on distance learning basis and continuing education and the manner in which such programs are offered by the University;

(l) To make special provision for students belonging to the State of Meghalaya for admission in any course of the University or in a constituent college, affiliated college, regional centre or study centre;

(m) To do all such other acts or things whether incidental to the powers aforesaid or not, as may be necessary to further the objects of the University;

(n) To recognize examinations or periods of study (whether in full or in part) of other Universities, Institutions or other places of Higher learning as equivalent to examinations or periods of study in the University and to withdraw such recognition at any time; and

(o) To manage all properties, movable and immovable the land acquired, created, arranged or built by the University for the purpose of the University in the State of Meghalaya which shall vest in the University and to ensure that such land, building and other properties acquired for the University shall not be used for any purpose, other than that for which the same is acquired.

University open to all classes, castes, creed, religion, language and gender

9 The University shall be open to all persons irrespective of class, caste, creed, religion, language or gender:

Provided that noting in this section shall be deemed to require the University from making special provisions for admission to students of the State.

National Accreditation

10 The University will seek accreditation from respective national accreditation bodies.

CHAPTER 3

Officers of the University

Officers of the University

11 The following shall be the Officers of the University:

(a) The Chancellor;

(b) The Vice-Chancellor;

(c) The Registrar;

(d) The Finance Officer; and

(e) Such other officers as may be declared by the Statutes to be officers of the University.

The Visitor

12 (1) The Governor of Meghalaya will be the Visitor of the University.

(2) The Visitor shall, when present, preside at the convocation of the University for conferring Degrees, Diplomas, Charters, Designations and Certificates.

(3) The Visitor shall have the following powers namely:-

(a) To call for any paper or information relating to the affairs of the University; and

(b) On the basis of the information received by the Visitor, if he is satisfied that any order, proceeding, or decision taken by any authority of the University is not conformity with the Act, Regulations, or Rules, he may issue such directions as he may deem fit in the interest of the University and the directions so issued shall be compiled with by all concerned.

The Chancellor

13 (1) The Sponsor shall, with prior approval of the Visitor, appoint a person suitable to be appointed as the Chancellor of the University.

(2) The Chancellor so appointed shall hold the office for a period of five years.

(3) The Chancellor shall be the head of the University.

(4) The Chancellor shall preside at the meeting of the Board of Governors and shall, when the Visitor is not present, preside at the convocation of the University for conferring Degrees, Diplomas, Charters, Designations or Certificates.

(5) The Chancellor shall have the following powers, namely:-

(a) To call for any information or record relating to the affairs of the University;

(b) To appoint the Vice-Chancellor;

(c) To remove the Vice-Chancellor;

(d) To issue such directions as he deem fit in the interest of the University and the directions so issued shall be compiled with by all concerned; and

(e) Such other powers as may be conferred on him by this Act or the Statutes made there under.

The Vice-Chancellor

14 (1) The Vice-Chancellor shall be appointed on such terms and conditions as may be prescribed by the statutes for a term of four years by the Chancellor.

(2) The Vice-Chancellor shall be appointed by the Chancellor from a panel of three persons recommended by the Board of Governors and shall hold office for a term of four years. Provided that, after expiration of the term of four years, the Vice-Chancellor shall be eligible for re-appointment for another term not exceeding four years.

(3) The Vice-Chancellor shall be the principal executive and academic Officer of the University and shall exercise general supervision and control over the affairs of the University and give effect to the decisions of the authorities of the University.

(4) If in the opinion of the Vice-Chancellor it is necessary to take immediate action on any matter for which powers are conferred on any other authority by or under this Act, he may take such action as he deems necessary and shall at the earliest opportunity thereafter report his action to such officers or authority as would have in the ordinary course dealt with the matter:

Provided that if in the opinion of the concerned authority such action should not have been taken by the Vice-Chancellor, then such case shall be referred to the Chancellor, whose decision thereon shall be final:

Provided further that where any such action taken by the Vice-Chancellor affects any person in the service of the University, such person shall be entitled to prefer, within three months from the date on which such action is communicated to him, an appeal to the Board of Government and the Board of Governors may confirm or modify re reverse the action taken by the Vice-Chancellor.

(5) If in the opinion of the Vice-0Chancellor any decision of any authority of the University is outside the powers conferred by this Act, Statutes or is likely to be prejudicial to the interest of the University, he shall request the concerned authority to revise its decision within seven days from the date of his decision and in case the authority refuses to revise such decision wholly or partly or fails to take any decision within seven days, then such matter shall be referred to the Chancellor and his decision thereon shall be final.

(6) The Vice-Chancellor shall exercise such other powers and perform such other duties as may be laid down by the Statutes or the Rules.

(7) The Vice-Chancellor shall preside at the convocation of the University in the absence of both, the Visitor and the Chancellor, for conferring Degrees, Diplomas, Charters, Designations or Certificates.

(8) The Chancellor is empowered to remove the Vice-Chancellor after due enquiry. It will be open to the Chancellor to suspend the Vice-Chancellor during enquiry depending upon the seriousness of the charges, as he may deem fit.

Deans of Faculties

15 Deans of faculties shall be appointed by the Vice-Chancellor in such manner and shall exercise such powers and perform such duties as may be prescribed by Statutes.

The Registrar

16 (1) The appointment of the Registrar shall be made in such manner as may be prescribed by the Statutes.

(2) All contracts shall be signed and all documents and records shall be authenticated by the Registrar on behalf of the University.

(3) The Registrar shall exercise such other powers and perform such other duties as may be prescribed or may be required from time to time, by the Board of Governors.

(4) The Registrar shall be responsible for the due custody of the records and the common seal of the University and shall be bound to place before the Chancellor, the Vice-Chancellor or any other authority, all such information and documents as may be necessary for transaction of their business.

(5) The Registrar shall exercise such other powers and perform such other duties as may be prescribed by the Statutes and authorized by the Vice-Chancellor.

The Finance Officer

17 The Finance Officer shall be appointed by the Board of Governors in such manner and shall exercise such powers and perform such duties as may be prescribed.

Other Officer

18 The manner of appointment, terms and conditions of service and powers and duties of the other Officers of the University shall be such as may be prescribed in accordance with the guidelines issued by the UGC.

CHAPTER 4

Authorities of the University

Authorities of the University

19 The following shall be the authorities of the University, namely:

(a) The Board of Governors;

(b) The Board of Management;

(c) The Academic Council;

(d) The Finance Committee; and \

(e) Such other authorities as may be declared by the Statutes to be the authorities of the University.

The Board of Governors and its powers

20 (1) The Board of Governors shall consist of the following:-

(a) The Chancellor

(b) The Vice-Chancellor

(c) Three persons nominated by the Sponsor;

(d) One representative of the State Government

(e) An educationist of repute to be nominated by the State Government; and

(f) One person of repute from the State to be nominated by the sponsor;

(2) The Chancellor shall be the Chairman of the Board of Governors.

(3) The registrar shall be an ex-officio Secretary of the Board of Governors.

(4) The Board of Governors shall be the supreme authority and principal governing body of the University and shall have the following powers, namely:-

(a) To appoint the Statutory Auditors of the University;

(b) To lay down policies to be pursued by the University;

(c) To review decisions of the other authorities of the University if they are not in conformity with the provisions of this Act, or the Statutes or the Rules;

(d) To approve the budget and annual report of the University;

(e) To make new or additional Statutes and Rules or amend or repeal the earlier Statutes and Rules;

(f) To take decision about voluntary winding up of the University;

(g) To approve proposals for submission to the State Government; and

(h) To take such decisions and steps as are fund desirable for effectively carrying out the objects of the University;

(5) The Board of Governors shall, meet at least twice in a calendar year at such time and place as the Chancellor thinks fit.

The Board of Management

21 (1) The Board of Management shall consist of:-

(a) The Vice-Chancellor;

(b) The Registrar;

(c) Three persons nominated by the Sponsor;

(d) Two deans of the faculties as nominated by the Chancellor;

(e) One representative to be nominated by the State Government; and

(f) One person of repute from the State to be nominated by the sponsor;

(2) The Vice-Chancellor shall be the Chairperson of the Board of management and the Registrar shall be the Secretary of the Board of Management.

(3) The powers and functions of the Board of management shall be such as may be prescribed.

The Academic Council

22 (1) The Academic Council shall consist of:

(a) The Vice-Chancellor - Chairman

(b) The Registrar - Secretary

(c) Such other members as may be prescribed in the Statutes.

(2) The Academic Council shall be the principal academic body of the University and shall, subject to the provisions of this Act, the Statutes and the Rules, co-ordinate and exercise general supervision over the academic policies of the University.

The Finance Committee

23 (1) The Finance Committee shall consist of:

(a) The Vice-Chancellor - Chairman

(b) The Registrar - Secretary

(c) The Finance Officer

(d) Such other members as may be prescribed in the Statutes.

(2) The Finance Committee shall be the principal financial body of the University to take care of financial and shall, subject to the provisions of this Act, the Statutes and the Rules, co-ordinate and exercise general supervision over the academic policies of the University.

Other Authorities

24 The constitution, powers and functions of the other authorities of the University shall be such as may be prescribed.

Proceedings not invalidated on account of vacancy

25 No Act or proceeding of any authority of the University shall be invalid merely by reason of the existence of any vacancy or defect in the constitution of the authority.

CHAPTER 5

Statutes and Rules

Statutes

26 Subject to the provision of this Act, the Statutes may provide for any matter relating to the University and staff, as given below:-

(a) The constitution, powers and functions of the authorities and other bodies of the University not specified in the Act, as may be constituted from time to time;

(b) The operation of the endowment fund, the general fund and the development fund;

(c) The terms and conditions of appointment of the Vice-Chancellor, the Registrar and the Finance Officer and their powers and functions;

(d) The mode of recruitment and the conditions of service of the other officers, teachers and employees of the University;

(e) The procedure for resolving disputes between the University and its officers, faculty members, employees and students;

(f) Creation, abolition or restructuring of Departments and faculties;

(g) The manner of co-operation with other Universities or institutions of higher learning;

(h) The procedure for conferment of honorary degrees;

(i) Provisions regarding grant of freeships and scholarships;

(j) Number of seats in different courses of studies and the procedure of admission f students to such courses;

(k) The fee chargeable from students for various courses of studies;

(l) Institutions of fellowships, scholarships, studentships, feeships, medals and prizes;

(m) Procedure for creation and abolition of posts; and

(n) Other matters which may be prescribed.

Statutes how made 27 (1) The first Statutes framed by the Board of Governors shall be submitted to the State Government for its approval, which may, within three months from the date of receipt of the Statutes give its approval with or without modifications.

(2) Where the State Government fails to take any decision with respect to the approval of the Statutes within the period specified under Sub-section (1) it shall be deemed to have been approved by the State Government.

Power to amend the Statutes 28 The Board of Government may, with the prior approval of the State Government, make new or additional Statutes or amend or repeal the Statutes.

Rules 29 Subject to the provisions of this Act, the Rules may provide for all or any of the following matters, namely:-

(a) Admission of students to the University and their enrolment and continuance as such;

(b) The courses of study to be laid down for all Degrees, Diplomas, Certificates, Charters and other academic distinctions of the University;

(c) The award of Degrees, Diplomas, Charters, Certificates, and other academic distinctions of the University;

(d) Creation of new authorities of the University;

(e) Accounting policy and financial procedure;

(f) The conditions of the award of fellowships, scholarships, studentships, medal and prizes;

(g) The conduct of examinations and the conditions and made of appointment and duties of examining bodies, examiners, invigilators, tabulators and moderators.

(h) The fee to be charged for admission to the examinations, Degrees, Diplomas, Certificates, Charters, and other academic distinctions of the University;

(i) Revision of fees;

(j) Alteration of number of seats in different courses and programs;

(k) The conditions of residence of the students at the University or a constituent college or affiliated college;

(l) Maintenance of discipline among the students at the University or a constituent college or affiliated college; and

(m) All other matters as may be provided in the Statutes and Rules under the Act.

Rules how made — 30 (1) The Rules shall be made by the Board of Governors and the Rules so made shall be submitted to the State Government for its approval, which may, within two months from the date of receipt of the Rules, give its approval with or without modification.

(2) Where the State Government fails to take any decision with respect to the approval of the Rules within the period specified under Sub-section (1), it shall be deemed to have been approved by the State Government.

Power to amend Rules — 31 The Board of Governor may, make new or additional Rules or amend or repeal the Rules.

CHAPTER 6

Miscellaneous

Conditions of service of employees — 32 (1) Every employee shall be appointed under a written contract, which shall be kept in the University and a copy of which shall be furnished to the employee concerned.

(2) Disciplinary action against the students/employees shall be governed by procedure prescribed in the Statutes.

Right to appeal — 33 Every employee or student of the University or of a constituent college, shall notwithstanding anything contained in this Act, have a right to appeal within such time as may be prescribed, to the Board of Management against the decision of any officer or authority of the University or of the principal of any such college, and thereupon the Board of Management may confirm, modify or change the decision appealed against.

Provident fund and pension	34	The University shall constitute for the benefit of its employees such provident or pension fund and provide such insurance scheme as it may deem fit in such manner and subject to such conditions as may be prescribed.
Disputes as to constitution of University authorities and bodies	35	If any question arises as to whether any person has been duly elected or appointed as, or is entitled to be a member of any authority or other body of the University, the matter shall be referred to the Chancellor whose decision thereon shall be final.
Constitution of committees	36	Any authority of the University mentioned in Section 19 will be empowered to constitute a committee of such authority, consisting of such members as such authority may deem fit, and having such powers as the authority may deem fit.
Filling of casual vacancies	37	Any casual vacancy among the members, other than ex-officio member, of any Authority or body of the University shall be filled in the same manner in which the member whose vacancy is to be filled up, was chosen, and the person filling the vacancy shall be a member of such authority or body for the residue of the term for which the person whose place he/she fills would have been a member.
Protection of action taken in good faith	38	No suit or other legal proceedings shall lie against any officer or other employee of the University for anything, which is done in good faith or intended to be done in pursuance of the provisions of this Act, the Statutes or the Rules.
Transitional provisions	39	Notwithstanding anything contained in any other provisions of this Act and the Statutes:- (a) The first Vice-Chancellor shall be appointed by the Chancellor and the said officer shall hold office for a term of three years. (b) The first Registrar and the first Finance Officer shall be appointed by the Chancellor who shall hold office for a term of three years; (c) The first Board of Governors shall hold office for a term not exceeding three years; and (d) The first Board of Management, the first Finance Committee and the first Academic Council shall be constituted by the Chancellor for a term of three years.

Endowment fund 40 (1) The University shall establish an endowment fund of at least Rupees one crore.

(2) The University shall have power to invest the endowment fund in such manner as may be prescribed.

(3) The University may transfer any amount from the general fund or the development fund to the endowment fund. Excepting in the dissolution of the University, in no other circumstances can any moneys be transferred from the endowment fund for other purpose.

(4) Not exceeding 75% of the incomes received from the endowment fund shall be used for the purposes of development works of the University. The remaining 25% shall be reinvested into the endowment fund.

General fund 41 (1) The University shall establish a general fund to which the following amount shall be credited, namely:-

(a) All fees which may be charged by the University;

(b) All sums received from any other source;

(c) All contribution made by the Sponsor; and

(d) All contributions/donations made in this behalf by any other person or body, which are not prohibited by any law for the time being in force.

(2) The funds credited to the general funds shall be appointed to meet the following payments:-

(a) The repayment of debts including interest charges thereto incurred by the University for the purposes of this Act and the Statutes, and the Rules made there under;

(b) The upkeep of the assets of the University;

(c) The payment of the cost of audit of the fund created under Section 41;

(d) Meeting the expenses of any suit on proceedings to which University is a party;

(e) The payment of salaries and allowances of the officers and employees of the University, members of the teaching and research staff; and payment of any Provident Fund contributions, gratuity and other benefits to any such officers and employees, members of the teaching and research staff;

(f) The payment of travelling and other allowances of the members of the Board of Governors, the Board of Management, Academic Council, and other authorities so declared under the Statutes of the University and of the members of any Committee or Board appointed by any of the authorities of the University in pursuance of any provision of this Act, or the Statutes, or the Rules made there under;

(g) The payment of fellowship, freeships, scholarship, assistantships and other awards to students, research associate or trainees eligible for such awards under the Statutes, or Rules of the University under the provisions of this Act;

(h) The payment of any expenses incurred by the University in carrying out the provision of this Act, and the Statutes or the Rules made there under;

(i) The payment of cost of capital, not exceeding for prevailing Bank rate of interest, incurred by the Sponsor for setting up the University and the investment made thereof;

(j) The payment of charges and expenditure relating to the consultancy work, undertaken by the University in pursuance of the provisions of this Act, and the Statutes, and the Rules made there under;

(k) The payment of any other expenses including a management fee payable to any organization charged with the responsibility of managing the University on behalf of the sponsoring body, as approved by the Board of Management to be an expense for the purposes of the University;

(l) Provided that no expenditure shall be incurred by the University in excess of the limits for total recurring expenditure and total non-recurring expenditure for the year as may be fixed by the Board of Management without the previous approval of the Board of Management; and

(m) Provided further that the General Fund shall be applied for the objects specified under sub-section (2) with the prior approval of the Board of Management of the University.

Development fund 42 (1) The University shall also establish a Development Fund to which the following funds shall be credited namely:-

(a) Development fees which may be charged from students;

(b) All sums received from any other source for the purposes of the development of the University;

(c) All contributions made by the Sponsor;

(d) All contributions/donations made in this behalf by any other person or body which are not prohibited by any law for the time being in force; and

(e) All incomes received from the endowment fund;

(2) The fund credited to the development fund from time tot time shall be utilized for the development of the University.

Maintenance of fund 43 The funds established under Section 40, 41 and 42 shall, subject to general supervision and control of the Board of Governors, be regulated and maintained in such manner as may be prescribed.

Annual Report 44 (1) The annual report of the University shall be prepared under the direction of the Board of management and shall be submitted to the Board of Governors for its approval;

(2) The Board of Governors shall consider the annual report in its meeting and may approve the same with or without modification;

(3) A copy of the annual report duly approved by the Board of Governors shall be sent to Visitor and the State Government on or before December, 31^{st} following close of the financial year in March, 31^{st} each year.

Account and audit	45	(1) The annual accounts and Balance Sheet of the University shall be prepared under the direction of the Board of Management and all funds accruing to or received by the University from whatever source and all amount disbursed or paid shall be entered in the accounts maintained by the University;
		(2) The annual accounts of the University shall be audited by a Chartered Accountant, who is a member of the Institute of Chartered Accountants of India, every year;
		(3) A copy of the annual accounts and the Balance Sheet together with the audit report shall be submitted to the Board of Governors on or before December, 31st following close of the financial year in March, 31st each year;
		(4) The annual accounts, the Balance Sheet and the audit report shall be considered by the Board of Governors at its meeting and the Board of governors shall forward the same to the Visitor and the State Government along with its observation thereon on or before December, 31st each year;
		(5) In the event of any material qualifications, in the Report of the Auditors, the State Government may issue directions to the University, and such directions shall be binding on the University.
Mode of proof of University record	46	A copy of any receipt, application, notice, order, proceeding or resolution of any authority or committee of the University or other documents in possession of the University or any entry in any register duly maintained by the University, if certified by the Registrar, shall be received as *prima facie* evidence of such receipt, application notice, order, proceeding, resolution or document or the existence of entry in the register and shall be admitted as evidence of the matters and transaction therein recorded where the original thereof would, if produced, have been admissible in evidence.
Dissolution of University	47	(1) If the Sponsor proposes dissolution of the University in accordance with the Law governing its constitution or incorporation, it shall give at least three months notice in writing to the State Government.

(2) On identification of mismanagement, mal-administration, in-discipline, failure in the accomplishment of the objects of University and economic hardships in the management systems of University, the State Government would issue directions to the management system of University. If the directions are not followed within such time as may be prescribed, the right to take decision for winding up of the University would vest in the State Government.

(3) The manner of winding up of the University would be such as may be prescribed by the State Government in this behalf. Provided that no such action will be initiated without affording a reasonable opportunity to show cause to the Sponsor.

(4) On receipt of the notice referred to in sub-section (1), the State Government shall, in constitution with the AICTE and UGC make such arrangement for administration of the University from the proposed date of dissolution of the University by the Sponsor and until the last batch of students in regular courses of studies of the University complete their courses of studies in such manner as may be prescribed by the Statutes.

Expenditure of the University during dissolution

48 (1) The expenditure for administration of the University during the taking over period of its management under Section 47 shall be met out of the endowment fund, the general fund or the development fund.

(2) If the funds referred to sub-section (1) are not sufficient to meet the expenditure of the University during the taking over period of its management, such expenditure may be met by disposing off the properties or assets of the University, by the State Government,

Laying of Statutes and Rules

49 Every Statutes or Rule made under this Act shall be laid, as soon as, may be after it is made, on the table of the Legislative Assembly.

Removal of difficulties

50 (1) If any difficulty arise in giving effect to the provisions of this Act, the State Government may, by a Notification or order, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient, for removing the difficulty:

Provided that no notification or order under sub-section (1) shall be made after the expiration of a period of three years from the commencement of this Act.

(2) Every order made under sub-section (1) shall, as soon as may be after it is made, be laid before the State legislature.

University to be subject to Standard of UGC

51 Notwithstanding anything contained in this act, the establishment, maintenance of standards and any other matter concerning Private University established under this Act shall be subject to the UGC (Establishment and Maintenance of Standard in Private Universities) Regulation 2003 as amended from time to time and any other Regulation of direction as may be issued by the UGC from time to time.

L. M SANGMA,

Deputy Secretary to the Govt. of Meghalaya,

Law (B) Department.

No. LL(B). 4/2005/3:- The Meghalaya Parliamentary Secretaries (Appointment, Salaries, Allowances and Miscellaneous Provisions) Ordinance, 2005 (Ordinance No. 1 of 2005) promulgated by the Governor on 11th January, 2005 is hereby published for general information.

MEGHALAYA ORDINANCE NO. 1 OF 2005

Promulgated by the Governor on 11th January, 2005

Published in the Extra-Ordinary Gazette of Meghalaya, dated 11th January, 2005

THE MEGHALAYA PARLIAMENTARY SECRETARIES (APPOINTMENT, SALARIES, ALLOWANCES AND MISCELLANEOUS PROVISIONS) ORDINANCE, 2005

An

Ordinance

To provide for the appointment, salaries, allowances and other miscellaneous provisions of the Parliamentary Secretaries in the State of Meghalaya.

Whereas, it is considered necessary to provide for the appointment, salaries, allowances and other miscellaneous provisions of the Parliamentary Secretaries in the State of Meghalaya;

Now, therefore, in exercise of the power conferred by clause (1) of Article 213 of the Constitution of India, the Governor is pleased to promulgate in the Fifty-fifth Year of the Republic of India the following Ordinance, namely:-

Short title and commencement

1 This Ordinance may be called the Meghalaya Parliamentary Secretaries (Appointment, Salaries, Allowances and Miscellaneous Provisions) Ordinance, 2005

Definitions

2 In this Act, unless the context otherwise indicates:

(a) “Chief Minister” means the Chief Minister of the State of Meghalaya;

(b) “Parliamentary Secretary” means an elected Members of the Meghalaya State Legislature appointed under Section 3 of this Ordinance;

(c) “Prescribed” means prescribed by the Rule made under this Ordinance; and

(d) "Specified" means specified by notification published in the Official Gazette of the State of Meghalaya.

Appointment of Parliamentary Secretaries

3 The Chief Minister may, having regard to the circumstances on the requirement of the situation at any time appoint such number of Parliamentary Secretaries from amongst the Members of the Legislative Assembly and assign to each of them such duties and functions as may deem fit and proper.

Oath of office and secrecy.

4 A Parliamentary Secretary shall, before entering office, take an oath of office and secrecy to be administered by the Chief Minister.

Rank, status powers and functions of parliamentary Secretary.

5 A Parliamentary Secretary shall be of the rank and status of a Minister of State and shall exercise such powers, discharge such functions and perform such duties as may be assigned to him by the Chief Minister.

Salary and allowances of Parliamentary Secretary

6 A Parliamentary Secretary shall be entitled to such salaries and allowances as are admissible to a Minister of State under the Meghalaya (Minister's Salaries and Allowances) Act, 1972.

Term of office of Parliamentary Secretary during the pleasure of Chief Minister

7 A Parliamentary Secretary shall hold office during the pleasure of the Chief Minister.

Parliamentary Secretary not to Draw salary and Allowances as Member.

8 Notwithstanding anything contained in any other Law for the time being in force, a Parliamentary Secretary shall not, while he draws salary and allowances for his office as such Parliamentary secretary, be entitled to any salary or allowances as a Member of the Meghalaya Legislative Assembly.

Parliamentary Secretary not to practise profession etc.

9 A Parliamentary Secretary shall not, during his office as such Parliamentary Secretary, practise any profession or engage in any trade or commerce or undertake for remuneration any employment other than his duties as such Parliamentary Secretary.

Power to make Rules.

10 (1) The State Government may, by notification published in the Official Gazette, make rules for carrying out the purpose of this Ordinance.

(2) All rules made by the State Government under this Ordinance shall as soon as may be after they are made, be laid before the Meghalaya State Legislative Assembly and shall take effect from the date of their publication in the Official Gazette.

Repeal **11** The Parliamentary Secretary's Salaries and Allowances Act, 1991 and the rules made there under are hereby repealed.

Dated Raj Bhavan **M. M. JACOB,**

Shillong, the 11th January, 2005 **Governor of Meghalaya**

Dated Shillong **L. M SANGMA,**

The 11th January, 2005 **Deputy Secretary to the Govt. of Meghalaya,**

Law (B) Department.

No. LL(B). 65/93/415:- The Meghalaya State Commission for Women Ordinance, 2005 (Ordinance No. 2 of 2005) is hereby published for general information.

MEGHALAYA ORDINANCE NO. 2 OF 2005

Promulgated by the Governor on 27th January, 2005

Published in the Gazette of Meghalaya Extra-Ordinary, issued dated 27th January, 2005

THE MEGHALAYA STATE COMMISSION FOR WOMEN ORDINANCE, 2005

An

Ordinance

To provide for the constitution of a Women's Commission to improve the status of Women in the State of Meghalaya and to inquire into unfair practices affecting women and for matters connected therewith or incidental thereto:

Whereas, it is expedient to provide for the constitution to improve the status of women in the State of Meghalaya and to inquire into unfair practices affecting women and for matters connected therewith or incidental thereto:

And, whereas, the Legislative Assembly of Meghalaya is not in Session; and the Governor is satisfied that circumstances exist which render it necessary for him immediate action;

Now, therefore, in exercise of the power conferred by clause (1) of Article 213 of the Constitution, the Governor of Meghalaya is pleased to promulgate in the Fifty-sixth Year of the Republic of India the following Ordinance, namely:-

CHAPTER I

Preliminary

Short title and commencement

1 (1) This Ordinance may be called the Meghalaya Commission for Women Ordinance, 2005.

(2) It extends to the whole of Meghalaya.

(3) It shall be deemed to have come into force on 15th October, 2004

Definitions

2 In this Ordinance, unless the context otherwise indicates:-

(a) "Commission" means the Meghalaya State Commission for women constituted under section 3;

(b) "Meghalaya State Commission for women" means the Commission constituted under Section 3 of the Meghalaya State Commission for Women Ordinance, 2005;

(c) "Member" means Member of the Commission;

(d) "Ordinance" means the Meghalaya State Commission for Women Ordinance, 2005;

(e) "Prescribed" means prescribed by rules made under this Ordinance;

(f) "Public servant" means any employee of the Government or a local body or any Corporation owned or control by the Government or of any Government agency or any public undertaking;

(g) "State Government" means the Government of the State of Meghalaya;

(h) "Unfair practice" means any distinction exclusion or restriction made on the basis of sex for the purpose of or which has the effect of impairing or nullifying the recognition, enjoyment, or exercise by women of fundamental constitutional rights, or of human rights, or of fundamental freedom in the political, economic, social, cultural, civil or any other field or the infringement of any right or benefit conferred on women by or under the provisions of any law for the time being in force or the mental or physical torture or sexual excesses on women; and

(i) "Women" includes adolescent girl and a female child.

CHAPTER II

Constitution of Commission

Constitution of Commission

3 (1) The State Government shall constitute a body to be known as the Meghalaya State Commission for Women to exercise power conferred on, and to perform the functions assigned to it, under this Ordinance.

(2) The Commission shall consist of:-

(a) A Chairperson and a Vice-Chairperson to be nominated by State Government from amongst eminent women who have served the cause of women and who have sufficient knowledge and experience in dealing with women's problem;

(b) Four members to be appointed by the State Government from amongst the persons of ability and integrity who have served the cause of women or have had experience in Law or Administration of matters concerning the advancement of women or leadership of any trade union or voluntary organisation for Women for protection and promotion of common interest of women;

(c) An Officer of Government of Meghalaya, with experience in field of women welfare shall be the Secretary and shall have no voting rights.

Term of office and conditions of service of Chairperson and Member.

4 (1) The Chairperson or the Vice-Chairperson or a member, other than the Secretary, shall hold office for such period not exceeding three years, as may be specified by the State Government in this behalf.

(2) The Chairperson or the Vice-Chairperson or a member, other than the Secretary, may, at any time, resign her office by writing under her hand addressed to the Government.

(3) The State Government shall remove a person from the office of Chairperson, or Vice-Chairperson or member, if that person-

(a) Becomes and undercharged insolvent; or

(b) Gets convicted and sentenced to imprisonment for an office which, in the opinion of the State Government, involves moral turpitude; or

(c) Becomes of unsound mind and stand so declared by a competent court; or

(d) Refuses to act or becomes incapable of acting; or

(e) Is, without obtaining leave of absence from the Commission, absent from three consecutive meetings of the Commission; or

(f) In the opinion of the State Government has so abused the position of Chairperson, or Vice-Chairperson or members as to render that person's continuance in office detrimental to the public interest;

Provided that no person shall be removed under this Sub-section until that person has been given a reasonable opportunity of being heard in the matter.

(4) A vacancy caused under Sub-section (2) or (3) shall be filled by a fresh nomination or appointment, as the case may be.

(5) The Salaries and allowances or honorarium payable to, and the other terms and conditions of service of, the Chairperson, Vice-Chairperson and Members, other than the Secretary shall be such as may be prescribed.

Officers and other employees of Commission

5 (1) The State Government shall provide the Commission with such officers and other employees as may be necessary for the efficient performance of the functions of the Commission under this Ordinance.

(2) The Salaries and allowances payable to, and the other terms and conditions of service of, the officers and other employees appointed for the purpose of the Commission shall be such as may be prescribed.

Salaries and allowances to be paid out of grant made by State Government.

6 The Salaries and allowances or honorarium payable to the Chairperson, Vice-Chairperson and Members, and the administrative expense including salaries, allowances and pensions payable to the officers and other employees referred to in Section 5shall be paid out of grant made by the State Government.

Vacancies etc, not to invalidated proceedings of Commission

7 No Act or proceeding of the Commission or any Committee thereof shall be invalid by reason only of the existence of any vacancy in or any defect in the constitution of the Commission or such Committee as the case may be.

Committees of Commission

8 (1) The Commission may appoint such Committee or Committees as may be necessary for dealing with such special issues as may be taken up by the Commission from time to time.

(2) The Commission shall have the power to co-opt as members of any Committee appointed under sub-section (1) such number of persons, who are not members of the Commission, as it may think fit and the persons so co-opted shall have the right to attend the meetings of the Committee and take part in its proceedings but shall not have the right to vote.

(3) The person so co-opted shall be entitled to receive such allowances for attending the meetings of the Committee as may be prescribed.

Procedure to be regulated by Commission.

9 (1) The Commission or a Committee thereof shall meet at such time and at such place as the Chairperson may think fit.

(2) The Commission shall regulate its own procedures and the procedures of the Committees thereof.

(3) All orders and decisions of the Commission shall be authenticated by the signature of the Chairperson or Vice-Chairperson or any Officers of the Commission authorised in writing by the Chairperson or Vice-Chairperson in this behalf.

Quorum

10 The quorum for a meeting of a Commission shall be two thirds of the total number of members including Chairperson and Vice-Chairperson.

Powers to invite representative of National Commission for Women.

11 The Commission shall have the power to invite a representative of the National Commission for Women to its meetings as it may deem necessary.

CHAPTER III

Powers of the Commission

Powers of the Commission

12 (1) The Commission shall, for the purpose of any inquiry under this Act have the same powers as are vested in a Civil Court while trying a suit under the Code of Civil procedure 1908 (Central Act 5 of 1908), in respect of the following matters, namely:-

(a) Summoning and enforcing the attendance of any witness and examining him/her;

(b) Requiring the discovery and production of any document;

(c) Receiving evidence on affidavit;

(d) Requisitioning any public records or copy thereof from any public office;

(e) Issuing Commission for examinations of witness.

(2) Any proceeding before the Commission shall be deemed to be a judicial proceedings within the meaning of Section 193 and 228 of the Indian Penal Code (Central Act 45 of 1860) and the Commission shall be deemed to Criminal Procedure 1973 (Central Act 2 of 1974).

CHAPTER IV

Functions of Commission

Functions of Commission

13 (1) Subject to the provisions of this Ordinance, the Commission shall perform all or any of the following functions, namely;

(a) Inquire into unfair practice, take decision thereon and to recommend to the Government the action to be taken in that matter;

(b) Investigate and examine all matters relating to the safeguards provided for women under the Constitution of India (herein after referred to as the Constitution) and other laws and recommend steps to be taken by the State Government for effective implementation of such safeguards for improving the conditions of women in the State;

(c) Present to the State Government annually at such other times as the Commission may deem fit reports upon the working of these safeguards;

(d) Review from time to time the existing provisions of the Constitution and other laws affecting women and recommend amendments thereto so to suggest remedial legislative measure to meet any lacunae, inadequacies or shortcomings in such legislation;

(e) Take up the cases of violation of the provisions of the Constitution and of other laws relating to women in the State with the appropriate authorities;

(f) Look into complaints and take *suo moto* notice of matters relating to:-

i) Deprivation of women's rights;

ii) Non-implementation of laws enacted to provide protection to women and also to achieve the objective of equality and development;

iii) Non-compliance of policy decisions, guidelines or instructions aimed at mitigating hardships and ensuring welfare and providing relief to women, and take up the issues arising out of such matters with appropriate authorities;

(g) Call for special studies or investigations into problems or situations arising out of discrimination and atrocities against women and identify the constraints so as to recommend strategies for their removal;

(h) Evaluate the progress of advancement of women in the State;

(i) Inspect or cause to be inspected a jail, destitute girl's home women's institution or other place of custody where women are kept as prisoners or otherwise and take up with the concerned authorities such matters for remedial action as may be necessary.

(2) The State Government may consult the Commission on policy matters affecting women.

(3) The Commission shall present to the State Government every six months and at such other times as the Commission may deem fit reports of its activities together with its recommendations and the State Government shall cause them to be laid before the State Legislature as soon as possible along with a memorandum explaining the action taken or proposed to be taken on the recommendations and the reasons for non-acceptance, if any, of such recommendations

(4) It shall be the duty of the Commission to furnish comments and recommendations on any report of the National Commission for Women on any matter with which the Government is concerned as the State Government may call for.

CHAPTER V

Finance, Accounts and Audit

Grant by State Government

14 (1) The State Government shall, under appropriate made by the State Legislature by law in this behalf, pay to the Commission by way of grant such sums of money and on such manner as the State Government may think fit for being utilised for the purposes of this Ordinance.

(2) The Commission may spend such sums of money as it thinks fit for performing the functions under this Ordinance, and such sums of money shall be treated as expenditure payable out of the grant referred to in sub-section (1).

Account and Audit

15 (1) The Commission shall maintain proper accounts and other relevant records and prepare annual statement of accounts in such form as may be prescribed by the State Government in consultation with the Accountant General, Meghalaya.

(2) The annual accounts of the Commission shall be audited by the Accountant General, Meghalaya.

(3) The Accountant General, Meghalaya shall have the same rights and privileges and the authority in connection with such audit as the Accountant General, Meghalaya generally and in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the Offices of the Commission.

(4) The Accounts of the Commission, as certified by the Accountant General, Meghalaya together with the audit report thereon shall be forwarded annually to the State Government by the Commission.

CHAPTER VI

Miscellaneous

Chairperson members and staff of Commission to be public servants

16 The Chairperson, the Vice-Chairperson, the Members, Officers and other employees of the Commission shall be deemed to be public servants within the meaning of Section 21 of the Indian Penal Code and Section 2 (c) of the Prevention of Corruption Act, 1988

Protection of acts done in good faith.

17 No suit, prosecution or other legal proceedings shall lie against any member of the Commission or any Officer of the Commission for anything which is in good faith done or intended to be done under this Act or the Rules made there under.

Power to make Rules

18 (1) The State Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Ordinance.

(2) In particular, and without prejudice to the generally of the foregoing power, such rules may provide for all or any of the following matters, namely:-

(a) The salaries and allowances or honorarium payable to, and the other terms and conditions of service of the Chairperson, the Vice-Chairperson and the Members under sub-section (5) of Section 4 and the officers and other employees under sub-section (2) of Section 5;

(b) The form in which the annual statement of accounts shall be maintained under sub-section (1) of Section 13;

(c) Any other matter which is required to be, or may be prescribed

(3) Every rule made under this Ordinance shall be laid, as soon as may be after it is made, before the State Legislature, while it is in session, and if the State Legislature agrees in making any modification in the Rule or the State Legislature agrees that the rules should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Repeal 19 The Meghalaya State Commission for Women Ordinance 2004 is hereby repealed.

Dated Raj Bhavan **M. M. JACOB,**

Shillong, the 27th January, 2005 **Governor of Meghalaya**

Dated Shillong **L. M SANGMA,**

The 27th January, 2005 **Deputy Secretary to the Govt. of Meghalaya,**

Law (B) Department.