

I/D.No.LL (B).33/91/285
Dated Shillong, the 21st April, 2017.

Excise Registration Taxation and Stamps Department – I/D.,

Enclosed, please find herewith 200 (Two hundred) copies of the Meghalaya Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2017 (Act No.5 of 2017) for favour of information and necessary action.

(L.A. Lyndem)

Under Secretary to the Govt. of Meghalaya,
Law (B) Department.

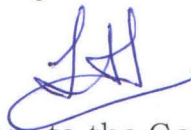
Memo No.LL (B).33 /91/285 -A

Dated Shillong, the 21st April, 2017.

Copy to: -

1. The Commissioner & Secretary, Meghalaya Legislative Assembly with 5(five) copies of the above mentioned Act for information and necessary action.
2. Cabinet Affairs Department.
3. The Data Entry Operator, Law (A) Department, Main Secretariat Building for uploading the notification in the Law Department web site.

By order etc.,



Under Secretary to the Govt. of Meghalaya,
Law (B) Department.



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PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

NOTIFICATION

The 4th April, 2017.

No.LL(B)33/91/278.—The Meghalaya Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2017 (Act No. 5 of 2017) is hereby published for general information.

MEGHALAYA ACT NO. 5 OF 2017.

(As passed by the Meghalaya Legislative Assembly)

Received the assent of the Governor on 1st April, 2017.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 4th April, 2017.

**THE MEGHALAYA TAX ON LUXURIES (HOTELS AND LODGING HOUSES)
(AMENDMENT) ACT, 2017**

An

Act

**further to amend the Meghalaya Tax on Luxuries (Hotels and Lodging Houses)
Act, 1991**

(Act No. 8 of 1991)

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

Short title and commencement.

1. (i) This Act may be called the Meghalaya Tax on Luxuries (Hotels and Lodging Houses) Amendment Act, 2017.
- (ii) It shall come into force from the date of the notification in the official Gazette.

Insertion of new Section 15A of the Meghalaya Act No. 8 of 1991.

2. In the Meghalaya Tax on Luxuries (Hotels and Lodging Houses) Act, 1991 after Section 15, new section 15A shall be added, namely-

15(A)(i) 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 per centum per month from the date of issue of this notification shall be payable by him on the amount by which the tax paid, if any, by the aforesaid due date falls short of the tax payable. No interest under this sub-section shall be payable if the amount of tax paid by the aforesaid due date is not less than ninety per centum of the tax payable.

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

(iii) If as 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 varies, the Assessing Officer shall correspondingly reduce or enhance, as the case may be the interest so payable.

(iv) When a dealer is in default or is deemed to be in default in making the payment, 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.

(v) 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 this order.

(vi) Where a 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 remain in operation.

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