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20<sup>th</sup> Shrawana, 1944 (S. E.)

## PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

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NOTIFICATION

The 11<sup>th</sup> August, 2022.

**No.LL(B).31/91/44.** – The Meghalaya Professions, Trades, Callings and Employment Tax (Amendment) Ordinance, 2022 (Ordinance No. 7 of 2022) is hereby published for general information.

**MEGHALAYA ORDINANCE NO. 7 OF 2022**

*Promulgated by the Governor on the 10<sup>th</sup> August, 2022*

*Published in the Gazette of Meghalaya Extra-Ordinary issue dated 11<sup>th</sup> August, 2022.*

**THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAX  
(AMENDMENT) ORDINANCE, 2022**

AN

**ORDINANCE**

Further to amend the Meghalaya Professions, Trades, Callings and Employments Taxation Act  
(Assam Act VI of 1947 as adapted by Meghalaya)

Whereas the Legislature of the State of Meghalaya is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action to give effect to the provisions of the said Ordinance:

Now, therefore, in exercise of the powers conferred by clause(1) of Article 213 of the Constitution of India, the Governor of Meghalaya is pleased to promulgate the following Ordinance, namely:-

**Short title and commencement.**

1. (1) This Ordinance may be called the Meghalaya Professions, Trades, Callings and Employments Taxation (Amendment) Ordinance, 2022.
- (2) It shall come into force at once.

**Insertion of new Section 3A.**

2. In the Meghalaya Professions, Trades, Callings and Employments Taxation Act (Assam Act VI of 1947 as adapted and amended by Meghalaya) hereinafter referred to as the Principal Act, after the existing Section 3, a new Section 3A shall be inserted namely.-

"3A. Registration and Enrolment. -

(1) Every employer (not being an officer of a Government Entity) liable to pay tax under section 3 shall obtain a certificate of registration from the **Assessing authority** in the manner **as may be prescribed**.

(2) Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrolment from the **Assessing authority** in the manner **as may be prescribed**.

(3) Notwithstanding anything contained in this section, where a person is a citizen of India and is in employment of any diplomatic or consular office or trade commission of any foreign country situated in any part of Meghalaya, such person, if liable to pay tax, shall obtain a certificate of enrolment as provided in sub-section (2) and pay the tax himself.

(4) (a) Every employer required to obtain a certificate of registration shall, within ninety days of his becoming liable to pay tax, apply for a certificate of registration to the Assessing authority in the prescribed form, and the Assessing authority shall grant him such certificate, if the application is in order;

(b) Every person referred to in sub-section (2) or sub-section (3) under this Act, apply for a certificate of enrolment to the **Assessing authority** in the prescribed form along with a receipted copy as proof of payment of tax.

(c) The **Assessing authority**, within thirty days of the receipt of the application referred in clause (a) and clause (b), shall grant the person a certificate of Registration/ Enrolment in the manner **as may be prescribed**"


**Amendment of Section 4.**

3. For the existing Section 4 of the Principal Act the following shall be substituted, namely:-

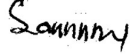
"4. Rates of tax. - The tax shall be levied at the rates as may be notified by the State Government from time to time"

- Amendment of Section 6.** 4. In Section 6 of the Principal Act after clause (a), the following new clauses shall be inserted, namely.-  
"(aa) Additional Commissioner of Taxes, (ab) Joint Commissioner of Taxes"
- Amendment of Section 12.** 5. In Section 12 of the Principal Act, after sub-section (4), the following new sub-section shall be inserted, namely. -  
"(5) If any person who is registered under Section 3 A fails to pay the tax on or before the last day of the following month of the quarter next, interest at 12% (twelve per centum) per annum shall be payable for the duration of the default:  
Provided that no interest under this sub-section shall be payable if the tax paid by the due date is not less than 90% (ninety per centum) of the tax payable."
- Amendment of Section 15.** 6. In **sub-section (3)** of Section 15 of the Principal Act, for the words "shall, on conviction before a magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment which may extend to 6(six) months or with fine not exceeding five hundred rupees or with both" the words "shall after due opportunity of being heard, in addition to any tax and interest payable, be punishable with fine amounting to four times the tax sought to be evaded" shall be substituted.
- Amendment of Schedule.** 7. The Schedule appended to the Principal Act shall be omitted.

Dated Raj Bhavan,  
Shillong, the 10<sup>th</sup> August, 2022.

  
**SATYA PAL MALIK,**  
Governor of Meghalaya.

Dated Shillong,  
the 11<sup>th</sup> August, 2022.

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