



सत्यमेव जयते

THE

COLLECTION

OF

MEGHALAYA ACTS

AND

ORDINANCES

FOR THE YEAR 1991

INDEX

LISTS OF MEGHALAYA ACTS AND ORDINANCES, 1991

| Acts Nos. | Title of the Acts | Page |
|------------------|--|--------------|
| 1 | The Meghalaya Appropriation (No. I) Act, 1991 | 1-9 |
| 2 | The Meghalaya Appropriation (Vote on Account) Act, 1991 | 10-26 |
| 3 | The Meghalaya Forest Authority Act, 1991 | 27-28 |
| 4 | The Meghalaya Profession, Trades Callings and Employments Taxation (Amendment) Act, 1991 | 29-30 |
| 5 | The Meghalaya Amusement and Betting Tax (Amendment) Act, 1991 | -31 |
| 6 | The Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1991 | 32-33 |
| 7 | The Meghalaya Appropriation (No. II) Act, 1991 | 34-50 |
| 8 | The Meghalaya Tax on Luxuries (Hotels and Lodging Jpises) Act, 1991 | 51-58 |
| 9 | The Meghalaya Parliamentary Secretary's Salary and Allowance Act, 1991 | 59-61 |
| 10 | The Legislative Assembly of Meghalaya (Members Salaries and Allowances) (Amendment) Act, 1991 | -62 |
| 11 | The Meghalaya Transfer of Land (Regulation) (Amendment) Act, 1991 | -63 |
| 12 | The Meghalaya Taxation Laws (Amendment) Act, 1991 | -64 |
| 13 | The Meghalaya (Sales of Petroleum and Petroleum including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1991 | -65 |
| 14 | The Meghalaya Land Survey and Records Preparation (Amendment) Act, 1991 | 66-67 |
| 15 | The Meghalaya Motor Vehicles Taxation (Amendment) Act, 1991 | 68-70 |
| 16 | The Indian Partnership (Meghalaya Amendment) Act, 1991 | 71-72 |
| 17 | Contingency Fund of Meghalaya (Amendment) Ordinance, 1991 | -73 |
| 18 | The Meghalaya Forest authority Ordinance, 1991 | 74-75 |
| 19 | The Meghalaya Motor Vehicles Taxation (Amendment) Ordinance, 1991 | 76-78 |
| 20 | The Meghalaya Land Survey and Records Preparation (Amendment) Ordinance, 1991 | 79-80 |
| 21 | The Meghalaya Sale Tax (Amendment) Ordinance, 1991 | -81 |
| 22 | The Meghalaya Purchase Tax (Amendment) Ordinance, 1991 | -82 |

MEGHALAYA ACT 1 OF 1991

THE MEGHALAYA APPROPRIATION (NO. I) ACT, 1991

(As passed by the Meghalaya Legislative Assembly on the 27th March, 1991)

Received the assent of the Governor on the 28th March, 1991

Published in the Gazette of Meghalaya, Extra-ordinary dated 28th March, 1991

An

Act

To authorise payment appropriation of certain further sums from and out of the Consolidated Fund of Meghalaya for the services of the financial year 1990-91

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

| | | |
|--|---|--|
| Short title | 1 | (1) This Act may be called the Meghalaya Appropriation (No. I) Act, 1991 |
| Withdrawal of Rs. 22,22,26,266 from and out of the Consolidated Fund of Meghalaya for the financial year 1990-91 | 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 the aggregate to the sum of rupees twenty two crores, twenty two lakhs, twenty six thousand, two hundred sixty six towards defraying the several charges which will come in the course of payment during the financial year 1990-91 in respect of the services specified in Column (2) of the Schedule. |
| Appropriation | 3 | The sums authorised to be paid and applied from and out of the Consolidated Fund of Meghalaya by this Act, shall be appropriated Fund for the services and purposes expressed in the Schedule in relation to the said year. |

2
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. | |
| 1. | 2011-Parliamentary/State/Union Territory Legislature | Revenue | 10,61,000 | ... | 10,61,000 |
| | 4058-Capital Outlay on Printing and Stationery | Capital | 10,00,000 | ... | 10,00,000 |
| 3. | 2013-Council of Ministers | Revenue | 28,33,989 | ... | 28,33,989 |
| 7. | 2030-Stamps and Registration ... | Revenue | 4,92,610 | ... | 4,92,610 |
| 8. | 2039-State Excise | Revenue | 12,08,000 | ... | 12,08,000 |
| 9. | 2040-Sales Tax | Revenue | 26,71,525 | ... | 26,71,525 |
| | 2045-Other Taxes and Duties on Commodities and Services | | | | |
| 10. | 2041-Taxes on vehicles | Revenue | 7,85,328 | ... | 7,85,328 |
| | 2070-Other Administrative Services-Purchase and Maintenance of Transport | | | | |
| | 3055-Road Transport | Capital | ... | ... | ... |
| | 5055-Capital Outlay on Road Transport | | | | |

3
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. | |
| 11. | 2045-Other Taxes and Duties on Commodities and Services- II-Inspectorate of Electricity | | | | |
| | 2501-Special Programme for Rural Development Integrated Rural Energy Programme | Revenue | 15,15,723 | ... | |
| | 2801-Power | | | | |
| | 2810-Non-Conventional Sources of Energy | | | | |
| | 6801-Loans for Power Project | Capital | 96,07,800 | ... | 96,07,800 |
| 12. | 2051-Public Services Commission (Charged) | Revenue | ... | 76,500 | 76,500 |
| 13. | 2052-Secretariat-General Services -I-Civil Departments | | | | |
| | 2251-Secretariat-Social and Community Services-I-Civil Departments | Revenue | 27,43,000 | ... | |
| | 3451-Secretariat-Economic Services-I-Civil Departments | | | | |

4
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. | |
| 16. | 2055-Police | Revenue | 2,64,64,964 | 52,500 | 2,65,17,464 |
| | 2070-Other Administrative Services-Fire Protection and Control | | | | |
| | 2216-Housing-01-Government Residential Buildings | | | | |
| | 4059-Capital Outlay on Public Works (Police) | | | | |
| | 4216-Capital Outlay on Housing (Police) | Capital | ... | ... | ... |
| 17. | 2056-Jails | Revenue | 4,19,530 | ... | 4,19,530 |
| | 4059-Capital Outlay on Public Works (Jails) | Capital | 6,70,670 | ... | 6,70,670 |
| 18. | 2058-Stationery and Printing | Revenue | 7,84,074 | ... | 7,84,074 |
| | 4058-Capital Outlay on Stationery and Printing | Capital | ... | ... | ... |
| | 4216-Capital Outlay on Housing-01-Government Residential Building | | | | |
| 20. | 2070-Other Administrative Services-Civil Defence and Home Guards | Revenue | 20,55,000 | ... | 20,55,000 |
| | 4059-Capital Outlay on Public Works (Civil Defence and Home Guards) | Capital | ... | ... | ... |

5

SCHEDULE-contd.
(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. | |
| 21. | 2075-Miscellaneous General Services-104-Pensions and Awards in consideration of Distinguished Services | Revenue | 1,27,90,000 | 60,494 | 1,28,50,494 |
| | 2202-General Education ... | | | | |
| | 2203-Technical Education ... | | | | |
| | 2204-Sports and Youth Services | | | | |
| | 2205-Art and Culture ... | | | | |
| | 2236-Nutrition ... | | | | |
| | 3425-Other Scientific Research | | | | |
| | 3454-Census, Survey and Statistics | | | | |
| | 4202-Capital Outlay on Education, Sports, Art and Culture | | | | |
| | 4204-Capital Outlay on Education, Sports, Art and Culture | | | | |
| 6202-Loans for Education, Art and Culture | | | | | |
| 24. | 2071-Pensions and other Retirements Benefits | Revenue | 26,00,000 | ... | 26,00,000 |
| 26. | 2210-Medical and Public Health | Revenue | 50,000 | ... | 50,000 |
| | 2211-Family Welfare | | | | |
| | 4210-Capital Outlay on Medical and Public Health | | | | |
| | 4211-Capital Outlay on Family Welfare | Capital | ... | ... | ... |

6

SCHEDULE-contd.
(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. | |
| 27. | 2215-Water Supply and Sanitation | Revenue | 1,32,00,000 | ... | 1,22,00,000 |
| | 2216-Housing | | | | |
| | 4215-Capital Outlay on Water Supply and Sanitation | | | | |
| 27. | 4216-Capital Outlay on Housing- 01-Government Residential Buildings | Capital | ... | ... | ... |
| | 6225-Loans for Sanitation and Water Supply | | | | |
| 28. | 2216-Housing | Revenue | ... | ... | ... |
| | 4216-Capital Outlay on Housing | | | | |
| | 6216-Loans for Housing | Capital | 46,53,000 | ... | 46,53,000 |
| 30. | 2217-Urban Development | Revenue | 73,46,000 | ... | 73,46,000 |
| | 4216-Capital Outlay on Housing | | | | |
| 30. | 4217-Capital Outlay on Urban Development | Capital | ... | ... | ... |
| | | | | | |
| 35. | 2225-Welfare of S.Cs, S.Ts and Other B.Cs | | | | |
| | 2235-Social Security and Welfare | Revenue | 2,12,38,000 | ... | 2,12,38,000 |
| | 2236-Nutrition (Social Welfare) | | | | |
| 35. | 4059-Capital Outlay on Public Works (Social Welfare) | Capital | ... | ... | ... |
| | | | | | |

SCHEDULE-contd.
(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. | 2425-Co-operation | Revenue | ... | ... |
| | 4425-Capital Outlay on Co-operation | Capital | 25,00,000 | 25,00,000 |
| | 4435-Capital Outlay of other Agricultural Programmes | | | |
| | 6425-Loans for Co-operation | | | |
| 41. | 2552-North Eastern Areas | Revenue | 9,18,000 | 9,18,000 |
| | 4552-Capital Outlay on North Eastern Areas | Capital | ... | ... |
| | 6552-Loans for North Eastern Areas | | | |
| 46. | 2402-Soil and Water Conservation | Revenue | 28,00,000 | 28,00,000 |
| | 2415-Agricultural Research and Education | | | |
| | 2216-Housing-01-Government Residential Buildings | | | |

8

SCHEDULE-contd.
(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. | |
| 48. | 2403-Animal Husbandry | Revenue | 10,00,000 | ... | 10,00,000 |
| | 2415-Agricultural Research and Education (Animal Husbandry) | | | | |
| | 2216-Housing-01-Government Residential Buildings | | | | |
| | 4059-Capital Outlay on Public Works | | | | |
| | 4403-Loans for Animal Husbandry | Capital | ... | ... | ... |
| 50. | 2405-Fisheries | Revenue | 8,00,000 | ... | 8,00,000 |
| | 2415-Agricultural Research and Education | | | | |
| | 2216-Housing-01-Government Residential Buildings | | | | |
| | 4216-Capital Outlay on Housing 4405-Capital Outlay on Fisheries | | | | |
| | | Capital | ... | ... | ... |
| 51. | 2406-Forestry and Wild Life | Revenue | ... | 2,70,505 | 2,70,505 |
| | 2415-Agricultural Research and Education | | | | |
| | 4406-Capital Outlay on Forestry | | | | |

SCHEDULE-contd.
(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. | 2515-Other Rural Development Programmes | | | | |
| | 2216-Housing-01-Government Residential Buildings | Revenue | 3,51,23,000 | ... | 3,51,23,000 |
| | 2236-Nutrition | | | | |
| | 2505-Rural Employment | | | | |
| | 4216-Capital Outlay on Housing | | | | |
| | 4515-Capital Outlay on Rural Development | Capital | ... | ... | ... |
| | 6515-Loans for other Rural Development Programmes | | | | |
| 56. | 2853-Non-Ferrous Mining and Metallurgical Industries Regulation and Development of Mines. | Revenue | 47,78,249 | ... | 47,78,249 |
| | 4216-Capital Outlay on Housing -01-Government Residential Buildings | | | | |
| | 4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries - Non-Ferrous Metals. | Capital | ... | ... | ... |
| 1. | 7610-Loans to Government Servants etc | Capital | 86,63,750 | ... | 86,63,750 |
| Total | | ... | 22,17,66,267 | 4,59,999 | 22,22,20,100 |

MEGHALAYA ACT 2 OF 1991

THE MEGHALAYA APPROPRIATION (VOTE-ON-ACCOUNT) ACT, 1991

(As passed by the Meghalaya Legislative Assembly on the 27th March, 1991)

Received the assent of the Governor on the 30th March, 1991

Published in the Gazette of Meghalaya, Extra-ordinary dated 30th March, 1991

An

Act

To provide for the withdrawal of certain further sums from and out of the Consolidated Fund of Meghalaya for the services of the financial year 1991-92

Be it enacted by the Legislature of the State of Meghalaya in the Forty-second 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, 1991 (2) It shall come into force on the first day of April, 1991 |
| Withdrawal of Rs. 137,54,68,675 from and out of the Consolidated Fund of Meghalaya for the financial year 1991-92 | 2 | From and out of the Consolidated Fund of Meghalaya there may be withdrawn sums not exceeding those specified in Column (3) of the Schedule amounting in the aggregate to the sum of rupees one hundred thirty seven crores, fifty four lakhs, sixty eight thousand, six hundred seventy five towards defraying the several charges which will come in the course of payment during the period of three months beginning on the first day of April, 1991 in respect of the services specified in Column (2) of the Schedule. |

11
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. | |
| 1. | 2011-Parliamentary/State/Union Territory Legislature | Revenue | 42,80,500 | 1,19,500 | 44,00,000 |
| | 4058-Capital Outlay on Stationery and Printing | Capital | 3,25,000 | ... | 3,25,000 |
| 2. | 2012-Governor | Revenue | 6,250 | 17,85,750 | 17,92,000 |
| 3. | 2013-Council of Ministers | Revenue | 24,27,500 | ... | 24,27,500 |
| 4. | 2014-Administration of Justice ... | Revenue | 20,60,000 | 3,02,500 | 23,62,500 |
| 5. | 2015-Elections | Revenue | 25,02,500 | ... | 25,02,500 |
| 6. | 2029-Land Revenue | Revenue | 89,73,000 | ... | 89,73,000 |
| | 2245-Relief on account of Natural Calamities | | | | |
| | 2250-Other Social Services | | | | |
| | 3475-Other General Economic Services-201-Land Ceilings | | | | |
| 6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | Capital | 2,500 | ... | 2,500 | |
| | 6250-Loans for Other Social Services | | | | |
| | 6401-Loans for Crop Husbandry | | | | |
| 7. | 2030-Stamps and Registration ... | Revenue | 3,14,250 | ... | 3,14,250 |
| 8. | 2039-State Excise | Revenue | 20,88,500 | ... | 20,88,500 |
| 9. | 2040-Sales Tax | Revenue | 15,13,500 | ... | 15,13,500 |
| | 2045-Other Taxes and Duties on Commodities and Services | | | | |

12
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. | |
| 10. | 2041-Taxes on vehicles | Revenue | 84,46,250 | ... | 84,46,250 |
| | 2070-Other Administrative Services-Purchase and Maintenance of Transport | | | | |
| | 3055-Road Transport | | | | |
| | 5055-Capital Outlay on Road Transport | Capital | 57,25,000 | ... | 57,25,000 |
| 11. | 2045-Other Taxes and Duties on Commodities and Services-II-Inspectorate of Electricity. | Revenue | 1,82,48,500 | ... | 1,82,48,500 |
| | 2501-Special Programme for Rural Development Integrated Rural Energy Programme | | | | |
| | 2801-Power | Capital | 4,79,50,000 | ... | 4,79,50,000 |
| | 2810-Non-Conventional Sources of Energy | | | | |
| | 6801-Loans for Power Project | | | | |
| 12. | 2047-Other Fiscal Services Promotion of Small Savings | Revenue | 1,02,500 | ... | 1,02,500 |
| | 2048-Appropriation for Reduction or Avoidance of Debt | Revenue | ... | ... | ... |
| | <i>(Charged)</i> | | | | |
| | 2049-Interest Payments | Revenue | ... | 5,72,22,225 | 5,72,22,525 |
| | 2051-Public Services Commission | Revenue | ... | 6,00,000 | 6,00,000 |

13
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. |
| 13. | 2052-Secretariat General Services -I-Civil Departments 2251-Secretariat Social and Community Services-I-Civil Departments 3451-Secretariat Economic Services-I-Civil Departments | Revenue | 2,04,89,250 | ... 2,04,89,250 |
| 14. | 2053-District Administration | Revenue | 62,62,500 | ... 62,62,500 |
| 15. | 2054-Treasury and Accounts Administration | Revenue | 33,32,500 | ... 33,32,500 |
| | 2055-Police | | | |
| 16. | 2070-Other Administrative Services-Fire Protection and Control 2216-Housing-01-Government Residential Buildings 4059-Capital Outlay on Public Works (Police) 4216-Capital Outlay on Housing (Police) | Revenue | 6,75,95,000 | 20,000 6,76,15,000 |
| | 2056-Jails | Revenue | 22,37,500 | ... 22,37,500 |
| 17. | 4059-Capital Outlay on Public Works (Jails) | Capital | 6,25,000 | ... 6,25,000 |
| | | Capital | ... | ... |

15
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. | |
| | 4059-Capital Outlay on Public Works 4202-Capital Outlay on Education, Sports etc. 4210-Capital Outlay on Medical and Public Health 4216-Capital Outlay on Housing 01-Government Residential Buildings (i/c. P.W.D) 4403-Capital Outlay on Animal Husbandry 4404-Capital Outlay on Dairy Development | Capital | 2,99,38,000 | ... | 2,99,38,000 |
| | 2070-Other Administrative Services-Civil defence and Home Guards | Revenue | 89,25,000 | ... | 89,25,000 |
| 20. | 4059-Capital Outlay on Public Works (Civil Defence and Home Guards) | Capital | ... | ... | ... |

16
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. | | | |
| 21. | { 2075-Miscellaneous General Services-104-Pensions and Awards in consideration of Distinguished Services 2202-General Education ... 2203-Technical Education ... 2204-Sports and Youth Services 2205-Art and Culture ... 2236-Nutrition ... 3425-Other Scientific Research 3454-Census, Survey and Statistics 4202-Capital Outlay on Education, Sports, Art and Culture 6202-Loans for Education, Art and Culture } | Revenue | 18,12,92,250 | ... | 18,12,92,250 | | |
| | | Capital | 2,50,000 | ... | 2,50,000 | | |
| | | 22. | { 2070-Other Administrative Services-IV-Guest Houses, Government Hostels, etc 2216-Housing-01-Government Residential Buildings (i/c. G.A.D) 4059-Capital Outlay on Public Works (i/c. G.A.D) } | Revenue | 46,95,000 | ... | 46,95,000 |
| | | | | Capital | ... | ... | ... |
| | | | | Revenue | 5,66,750 | ... | 5,66,750 |
| | | 23. | 2070-Other Administrative Services-V-Training Vigilance, Administration of Citizenship Act etc. | Revenue | 5,66,750 | ... | 5,66,750 |

17
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. |
| 24. | 2071-Pensions and other Retirements Benefits | Revenue | 1,37,50,000 | ... 1,37,50,000 |
| 25. | 2070-Other Administrative Services-VI-State Lotteries | Revenue | 2,60,000 | ... 2,60,000 |
| | 2075-Miscellaneous General Services | | | |
| 26. | 2210-Medical and Public Health 2211-Family Welfare 4210-Capital Outlay on Medical and Public Health | Revenue | 6,35,22,950 | ... 6,35,22,950 |
| | 4211-Capital Outlay on Family Welfare | Capital | 59,00,000 | ... 59,00,000 |
| 27. | 2215-Water Supply and Sanitation 2216-Housing 4215-Capital Outlay on Water Supply and Sanitation | Revenue | 3,93,70,500 | ... 3,93,70,500 |
| | 4216-Capital Outlay on Housing -01-Government Residential Buildings 6215-Loans for Sanitation and Water Supply | Capital | 5,67,50,000 | ... 5,67,50,000 |
| 28. | 2216-Housing 4216-Capital Outlay on Housing | Revenue | 66,60,000 | ... 66,60,000 |
| | 6216-Loans for Housing | Capital | 18,75,000 | ... 18,75,000 |

18
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. |
| 29. | 2217-Urban Development Municipal Administration | Revenue | ... | ... |
| | 6217-Loans for Urban Development | Capital | ... | ... |
| 30. | 2217-Urban Development | Revenue | 1,38,50,000 | ... |
| | 4216-Capital Outlay on Housing | | | 1,38,50,000 |
| | 4217-Capital Outlay on Urban Development | Capital | 76,25,000 | ... |
| 31. | 2220-Information and Publicity | Revenue | 48,76,750 | ... |
| 32. | 2230-Labour and Employment -01-Labour | | | |
| | 2230-Labour and Employment -01-Labour-(A)-Inspectorate of Factories and Steam Boilers | Revenue | 45,96,250 | ... |
| | 2230-Labour and Employment -02-Employment and -03- Training | | | |
| | 3456-Civil Supplies | | | |
| 33. | 2408-Food Storage and Water housing | Revenue | 25,75,000 | ... |
| | 4408-Capital Outlay on Food Storage and Warehousing | Capital | 20,750 | ... |

19
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. | |
| 34. | 2235-Social Security and Welfare -01-Rehabilitation | Revenue | ... | ... | |
| | 6235-Loans for Social Security and Welfare-60-Other Social Security and Welfare Programmes | Capital | ... | ... | |
| 35. | 2225-Welfare of S.Cs, S.Ts and Other B.Cs | Revenue | 2,54,65,250 | ... | |
| | 2235-Social Security and Welfare | | | | 2,54,65,250 |
| | 2236-Nutrition (Social Welfare) | | | | 2,56,000 |
| | 4059-Capital Outlay on Public Works (Social Welfare) | Capital | 2,56,000 | ... | |
| 36. | 2235- Social Security and Welfare -60-Other Social Security and Welfare Programmes | Revenue | 1,13,000 | ... | |
| | 6235-Loans for Social Security and Welfare 60-Other Social Security and Welfare Programmes | Capital | ... | ... | |
| 37. | 2235-Social Security and Welfare- -E-60-Other Social Security and Welfare Programmes | Revenue | 1,84,000 | ... | |
| | 2075-Miscellaneous General Services-104-Pension and Awards in consideration of Distinguished Services | | | | 1,84,000 |
| | | | | | 1,84,000 |

20
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. |
| 38. | 2250-Other Social Services | Revenue | 8,250 | ... |
| | | | | 8,250 |
| 39. | 3451-Secretariat-Economic Services-II-Planning Board and attached Offices | Revenue | 35,94,750 | ... |
| | | | | 35,94,750 |
| 40. | 2425-Co-operation | Revenue | 95,08,750 | ... |
| | 4425-Capital Outlay on Co-operation | | | 95,08,750 |
| | 4435-Capital Outlay on other Agricultural Programmes | Capital | 1,74,05,000 | ... |
| | 6425-Loans for Co-operation | | | 1,74,05,000 |
| 41. | 2552-North Eastern Areas | Revenue | 68,50,000 | ... |
| | 4552-Capital Outlay on North Eastern Areas | | | 68,50,000 |
| | 6552-Loans for North Eastern Areas | Capital | 2,27,50,000 | ... |
| | | | | 2,27,50,000 |
| 42. | 3454-Census, Surveys and Statistics-02-Survey and Statistics | Revenue | 24,60,750 | ... |
| | | | | 24,60,750 |
| 43. | 3475-Other General Economic Services-Regulation of Weight and Measures | | | |
| | 2216-Housing-01-Government Residential Buildings | Revenue | 9,20,750 | ... |
| | | | | 9,20,750 |

21
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. | | | |
| 44. | { 2401-Crop Husbandry 2415-Agricultural Research and Education 2435-Other Agricultural Programmes 2702-Minor Irrigation 2250-Other Social Services 2216-Housing 4216-Capital Outlay on Housing 4401-Capital Outlay on Crop Husbandry 4702-Capital Outlay on Minor Irrigation 4416-Investments in Agricultural Financial Institutions 6401-Loans for Crop Husbandry } | Revenue | 4,97,02,750 | ... | 4,97,02,750 | | |
| | | Capital | 1,17,75,000 | ... | 1,17,75,000 | | |
| | | 45. | { 2701-Medium Irrigation-II-Works Under Embankment and Drainage Wing P.W.D Medium Irrigation Projects 2711-Irrigation Navigation Drainage and Flood Control Projects 4701-Capital Outlay on Medium Irrigation 4711-Capital Outlay on Flood Control Projects } | Revenue | 7,32,500 | ... | 7,32,500 |
| | | | | Capital | 28,00,000 | ... | 28,00,000 |

22
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. |
| 46. | 2402-Soil and Water Conservation 2415-Agricultural Research and Education 2216-Housing-01-Government Residential Buildings | Revenue | 3,56,07,500 | ... 3,56,07,500 |
| 47. | 2501-Special Programmes for Rural Development 6402-Loans for Soil and Water Conservation | Revenue | 61,62,500 | ... 61,62,500 |
| 48. | 2403-Animal Husbandry 2415-Agricultural Research and Education (Animal Husbandry) 2216-Housing-01-Government Residential Buildings 4059-Capital Outlay on Public Works 4403-Capital Outlay on Animal Husbandry 6403-Loans for Animal Husbandry | Revenue | 2,27,34,750 | ... 2,27,34,750 |
| | | Capital | 50,000 | ... 50,000 |
| 49. | 2404-Dairy Development 2216-Housing-01-Government Residential Buildings 2515-Agricultural Research and Education | Revenue | 45,15,000 | ... 45,15,000 |

23
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. |
| 50. | { 2405-Fisheries 2415-Agricultural Research and Education 2216-Housing-01-Government Residential Buildings 4216-Capital Outlay on Housing 4405-Capital Outlay on Fisheries } | Revenue | 44,91,250 | ... 44,91,250 |
| | | Capital | 3,62,500 | ... 3,62,500 |
| 51. | { 2406-Forestry and Wild Life 2415-Agricultural Research and Education 4406-Capital Outlay on Forestry } | Revenue | 6,73,76,500 | ... 6,73,76,500 |
| | | Capital | ... | |
| 52. | { 2515-Other Rural Development Programmes 2216-Housing-01-Government Residential Buildings 2236-Nutrition 2505-Rural Employment 2461-Capital Outlay on Housing 4515-Capital Outlay on Rural Development 6515-Loans for other Rural Development Programmes } | Revenue | 3,54,20,000 | ... 3,54,20,000 |
| | | Capital | 33,25,000 | ... 33,25,000 |

24
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. |
| 53. | 2852-Industries Revenue | 22,78,750 | ... | 22,78,750 |
| | 4885-Capital Outlay on Industries and Mineral | | | |
| | 4858-Capital Outlay on Engineering Industries | | | |
| | 4860-Capital Outlay on Consumer Industries | 56,25,000 | ... | 56,25,000 |
| | 6885-Loans for other Industries and Minerals | | | |
| 54. | 2851-Village and Small Industries | | | |
| | 2216-Housing-01-Government Residential Buildings | 81,97,500 | ... | 81,97,500 |
| | 4851-Capital Outlay on Village and Small Industries | | | |
| 55. | 6851-Loans for Village and Small Industries | 3,60,000 | ... | 3,60,000 |
| | 2851-Village and Small Industries | | | |
| 55. | 2216-Housing-01-Government Residential Buildings | 71,67,500 | ... | 71,67,500 |
| | 4216-Capital Outlay on Housing | | | |
| | 4851-Capital Outlay on Village and Small Scale Industries | 62,12,500 | ... | 62,12,500 |
| | | | | |

25
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. | |
| | 2853-Non-Ferrous Mining and Metallurgical Industries Regulation and Development of Mines | Revenue | 32,37,500 | ... | 32,37,500 |
| | 4216-Capital Outlay on Housing-01 Government Residential Buildings | | | | |
| 56. | 4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries-Non-Ferrous Metals | Capital | 3,00,000 | ... | 3,00,000 |
| 57. | 3054-Roads and Bridges | Revenue | 5,10,75,000 | ... | 5,10,75,000 |
| | 5054-Capital Outlay on Roads and Bridges | Capital | 8,39,27,500 | ... | 8,39,27,500 |
| 58. | 3452-Tourism | Revenue | 26,91,000 | ... | 26,91,000 |
| | 4059-Capital Outlay on Public Works (Tourism) | | | | |
| | 5275-Capital Outlay on other Communication Services | Capital | 27,50,000 | ... | 27,50,000 |
| | 5452-Capital Outlay on Tourism | | | | |
| 59. | 7452-Loans for Tourism | | | | |
| | 3606-Aid Materials and Equipment | Revenue | 6,30,000 | ... | 6,30,000 |
| | 6003-Internal Debt of the State Government (Charged) | Capital | ... | 5,67,44,250 | 5,67,44,250 |
| | 6004-Loans and Advances from the Central Government (Charged) | Capital | ... | 3,45,28,000 | 3,45,28,000 |
| 60. | 5465-Investment in General Financial and Training | Capital | ... | ... | ... |

26
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. |
| 61. | 7610-Loans to Government Servants etc | Capital 1,05,00,000 | ... | 1,05,00,000 |
| 62. | 7615-Miscellaneous Loans | Capital ... | ... | ... |
| 63. | 7810-Inter-State Settlement | Capital ... | ... | ... |
| 64. | 7999-Appropriation to Contingency Fund | Capital ... | ... | ... |
| Total | | ... 1,22,41,46,450 | 15,13,22,225 | 1,37,54,68,675 |

MEGHALAYA ACT 3 OF 1991

THE MEGHALAYA FOREST AUTHORITY ACT, 1991

(As passed by the Meghalaya Legislative Assembly on the 1st April, 1991)

Received the assent of the Governor on the 16th April, 1991

Published in the Gazette of Meghalaya, Extra-ordinary dated 17th April, 1991

An

Act

To provide for the constitution of an Authority for the unified control of forests in the State

WHEREAS, there is need to further adopt measures to prevent indiscriminate felling of trees in the State:

AND, WHEREAS, for that purpose it is expedient to have an authority with persons from the State Government and the District Council as members:

AND, WHEREAS, concurrence of all the Chief Executive Members of the District Councils in the State has been obtained:

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

1. Short title, extend and commencement-

- (1) This Act may be called the Meghalaya Forest Authority Act, 1991.
- (2) It extends to the whole of the State of Meghalaya.
- (3) It shall be deemed to have come into force on the 2nd March, 1991.

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

- (a) "Authority" means the Meghalaya Forest Authority constituted under section 3;
- (b) "District Council" means an Autonomous District Council constituted under the provisions of the Sixth Schedule to the Constitution of India; and
- (c) "Forest" means all classes of forests but excludes reserved forests, Government or Government protected forests and any area recorded as forests in Government records.

3. Constitution of the Authority-

- (1) There shall be constituted the Meghalaya Forest Authority with a Board of Governors comprising of the Chief Minister, the Minister-in-charge, Forests and Environment and the Chief Executive Members of the Autonomous District Councils in the State.

- (2) The Chief Minister shall be the Chairman, the Minister-in-charge, Forests and Environment, the Deputy Chairman and an officer of the State Forests Department, not below the rank of a Conservator of the Forests to be nominated by the State Government, the Member Secretary of the Board of Governor.
- (3) In the event that there is no council of Ministers in the State of Executive Committee in any District Council the Governors as the case may be, of the Board shall, for the time being, be appointed by the Governor of Meghalaya.
4. **Functions of the Authority-** The functions of the Authority shall be to advise the State Government and the District Councils on proper co-ordination and implementation of State and District Council forest laws and in the preparation of forest plans and schemes and other matters connected with the preservation of forests in the State.
5. **Meetings of the Authority and Quorum-**
 - (1) The Authority shall meet as often as may be necessary and all matters in a meeting shall be decided by the majority members present with the Chairman casting his vote only in case of a tie.
 - (2) The quorum for any meeting shall be four including the person presiding.
 - (3) Every meeting shall be presided over the Chairman and, in his absence, by the Deputy Chairman.
6. **Officers and Staff-**
 - (1) The Member-Secretary shall be the Chief administrative officer of the Authority and shall exercise supervision and control over its day to day affairs, authenticated letters other papers emanating from it and maintain or cause to be maintained accounts and other records.
 - (2) The Authority may with prior approval of Government appoint such other officers and staff as may be necessary not carrying out its function under this Act.
7. **Power to make rules-** The State Government may make rules for carrying out the purpose of this Act.
8. **Act not to be in derogation of any other laws-** The provisions of this Act shall not be in derogation of any other law on forests operating in the State.
9. **Repeal and Saving-**
 - (1) The Meghalaya Forest Authority Ordinance, 1991 is hereby repealed.
 - (2) Notwithstanding the repeal any action taken or anything done under the Ordinance so repeal shall repealed shall be deemed to have been taken or done under the corresponding provisions of this Act.

MEGHALAYA ACT 4 OF 1991

**THE MEGHALAYA PROFESSIONS, TRADES, CALLING AND EMPLOYMENTS
TAXATION (AMENDMENT) ACT, 1991**

(As passed by the Meghalaya Legislative Assembly on the 1st April, 1990)

[Received the assent of the Governor on the 16th April, 1991]

(Published in the Gazette of Meghalaya, Extra-ordinary dated 17th April, 1991)

An

Act

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

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

- | | | |
|---|---|---|
| Short title and commencement | 1 | (1) This Act may be called the Meghalaya Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1991. (2) It shall come into force on the first day of April, 1991 |
| Amendment of section 5 to the principal Act. | 2 | In the Meghalaya Professions, Trades, Callings and Employments Taxation Act (Assam Act VI of 1947 as adapted and modified by Meghalaya hereinafter referred to as the principal Act), in the proviso to section 5 for the words “two hundred and fifty rupees” the words “two thousand and five hundred rupees” shall be substituted. |
| Amendment of the Schedule to the principal Act. | 3 | The existing Schedule to the principal Act shall be substituted by the following new Schedule, namely- |

THE SCHEDULE

Rate of tax

(See Section 4)

| Where the gross total annual income | Amount of Tax |
|---|---------------|
| (a) Does not exceed Rs. 25,000 | Nil |
| (b) exceed Rs. 25,000 but does not exceed Rs. 30,000 | 50 |
| (c) exceed Rs. 30,000 but does not exceed Rs. 35,000 | 80 |
| (d) exceed Rs. 35,000 but does not exceed Rs. 40,000 | 120 |
| (e) exceed Rs. 40,000 but does not exceed Rs. 45,000 | 150 |
| (f) exceed Rs. 45,000 but does not exceed Rs. 50,000 | 200 |
| (g) exceed Rs. 50,000 but does not exceed Rs. 55,000 | 230 |
| (h) exceed Rs. 55,000 but does not exceed Rs. 60,000 | 250 |
| (i) exceed Rs. 60,000 but does not exceed Rs. 65,000 | 280 |
| (j) exceed Rs. 65,000 but does not exceed Rs. 70,000 | 300 |
| (k) exceed Rs. 70,000 but does not exceed Rs. 75,000 | 350 |
| (l) exceed Rs. 75,000 but does not exceed Rs. 80,000 | 380 |
| (m) exceed Rs. 80,000 but does not exceed Rs. 90,000 | 400 |
| (n) exceed Rs. 90,000 but does not exceed Rs. 1,00,000 | 425 |
| (o) exceed Rs. 1,00,000 but does not exceed Rs. 1,20,000 | 450 |
| (p) exceed Rs. 1,20,000 but does not exceed Rs. 1,50,000 | 500 |
| (q) exceed Rs. 1,50,000 but does not exceed Rs. 2,00,000 | 1500 |
| (r) exceed Rs. 2,00,000 but does not exceed Rs. 2,50,000 | 2000 |
| (s) exceed Rs. 2,50,000 | 2500 |

MEGHALAYA ACT 5 OF 1991

**THE MEGHALAYA AMUSEMENT AND BETTING TAX (AMENDMENT) ACT,
1991**

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the Governor on the 18th April, 1991]

(Published in the Gazette of Meghalaya, Extra-ordinary dated 19th April, 1991)

An

Act

Further to amend the Meghalaya Amusements and Betting Tax Act (Assam Act VI of 1939 as adapted by Meghalaya)

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

| | | |
|---|---|--|
| Short title and commencement | 1 | (1) This Act may be called the Meghalaya Amusements and Betting Tax (Amendment) Act, 1991. (2) It shall come into force on the first day of April, 1991 |
| Amendment of section 18 of the principal Act. | 2 | In section 18, sub-section (3), of the Meghalaya Amusement and Betting Tax Act (Assam Act VI of 1939 as adapted and modified by Meghalaya) for the words "twenty percent" the words "thirty percent" shall be substituted. |

MEGHALAYA ACT 6 OF 1991

**THE MEGHALAYA SALES OF PETROLEUM AND PETROLEUM PRODUCTS
INCLUDING MOTOR SPIRIT AND LUBRICANTS TAXATION (AMENDMENT)
ACT, 1991**

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the Governor on the 18th April, 1991]

(Published in the Gazette of Meghalaya, Extra-ordinary dated 19th April, 1991)

An

Act

Further to amend the Meghalaya (Sales of Petroleum and Petroleum products including Motor Spirit and Lubricants) Taxation (amendment) Act (Assam Act IX of 1956 as adapted by Meghalaya)

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

- | | | |
|--|---|---|
| Short title extend and commencement | 1 | <p>(1) This Act may be called the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1991</p> <p>(2) It shall come into force on the first day of April, 1991</p> |
| Amendment of Section 2 of the principal Act. | 2 | <p>In the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act (Assam Act IX of 1956 as adapted and amended by Meghalaya hereinafter referred to as the principal Act), in section-</p> <p>(i) After clause (1), the following shall be inserted as new clause (1A), namely-</p> <p>“(1A). ‘business’ includes-</p> <p>(a) Any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture whether or not such trade, commerce, manufacture adventure or concern is carried on with the motive of making gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern; and</p> <p>(b) Any transaction in connection with or incidental to such trade, commerce, manufacture, adventure or concern”.</p> |

- (ii) For the existing clause (2), the following shall be substituted, namely-

“(3) ‘crude oil’ means the crude oil as defined in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1957)”.

- (iii) For the existing clause (4), the following shall be substituted, namely-

“(4) ‘dealer’ means any person who carries on the business of selling taxable goods in Meghalaya.

“**Explanation-**A manager or agent of a dealer who resides outside Meghalaya but carries on the business of selling taxable goods in Meghalaya shall in respect of such business be deemed to be a dealer for the purpose of this Act.”

Amendment of
Section 3 of the
principal Act.

3

In section 3, sub-section (1), of the principal Act, against items (i), (ii) and (iii), for the figures and words “26 paise per litre”, “10 paise per litre” and “11 paise per litre” occurring therein the figures and words “34 paise per litre”, “15 paise per litre” and “15 paise per litre” respectively shall be substituted.

Amendment of
Section 3A of the
principal Act.

4

In Section 3A of the principal Act, in sub-section (2), for the words “one per centum” the words “two per centum” shall be substituted.

MEGHALAYA ACT 7 OF 1991

THE MEGHALAYA APPROPRIATION (No. II) ACT, 1991

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the Governor on the 30th June, 1991]

(Published in the Gazette of Meghalaya, Extra-ordinary dated 1st July, 1991)

An

Act

To authorise payment and appropriation of certain sums from and out of the Consolidated Fund of Meghalaya for the services of the financial year ending on the thirty-first day of March, 1992

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

| | | |
|---|---|---|
| Short title and commencement | 1 | (1) This Act may be called the Meghalaya Appropriation (No. II) Act, 1991 (2) It shall be deemed to have come into force on the first day of April, 1991 |
| Withdrawal of Rs. 550,27,72,700 from and out of the Consolidated Fund of Meghalaya for the financial year 1991-92 | 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 the aggregate inclusive of the sum specified in column (3) of the Schedule to the Meghalaya Appropriation (Vote-on-Account) Act, 1991 to the sum of rupees five hundred fifty crores, twenty seven lakhs, seventy two thousand, seven hundred 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, 1992 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. |

35
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. | |
| 1. | 2011-Parliamentary/State/Union Territory Legislature | Revenue | 1,71,22,000 | 4,78,000 | 1,76,00,000 |
| | 4058-Capital Outlay on Stationery and Printing | Capital | 13,00,000 | ... | 13,00,000 |
| 2. | 2012-Governor | Revenue | 25,000 | 71,43,000 | 71,68,000 |
| 3. | 2013-Council of Ministers | Revenue | 97,10,000 | ... | 97,10,000 |
| 4. | 2014-Administration of Justice ... | Revenue | 82,40,000 | 12,10,000 | 94,50,000 |
| 5. | 2015-Elections | Revenue | 1,00,10,000 | ... | 1,00,10,000 |
| 6. | 2029-Land Revenue | Revenue | 3,58,92,000 | ... | 3,58,92,000 |
| | 2245-Relief on account of Natural Calamities | | | | |
| | 2250-Other Social Services Services | | | | |
| | 3475-Other General Economic Services-201-Land Ceilings | | | | |
| 6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | Capital | 10,000 | ... | 10,000 | |
| 6250-Loans for Other Social Services | | | | | |
| 6401-Loans for Crop Husbandry | | | | | |
| 7. | 2030-Stamps and Registration ... | Revenue | 12,57,000 | ... | 12,57,000 |
| 8. | 2039-State Excise | Revenue | 83,54,000 | ... | 83,54,000 |

36
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. | |
| 9. | 2040-Sales Tax | } Revenue | 60,54,000 | ... | 60,54,000 |
| | 2045-Other Taxes and Duties on Commodities and Services | | | | |
| 10. | 2041-Taxes on vehicles | } Revenue | 3,37,85,000 | ... | 3,37,85,000 |
| | 2070-Other Administrative Services-Purchase and Maintenance of Transport | | | | |
| | 3055-Road Transport | | | | |
| | 5055-Capital Outlay on Road Transport | | | | |
| 11. | 2045-Other Taxes and Duties on Commodities and Services- II-Inspectorate of Electricity | } Revenue | 7,29,94,000 | ... | 7,29,94,000 |
| | 2501-Special Programme for Rural Development-Integrated Rural Energy Programme | | | | |
| | 2801-Power | | | | |
| | 2810-Non-Conventional Sources of Energy | | | | |
| | 6801-Loans for Power Project | Capital | 19,18,00,000 | ... | 19,18,00,000 |
| 12. | 2047-Other Fiscal Services | Revenue | 4,10,000 | ... | 4,10,000 |
| | Promotion of Small Savings | | | | |
| | 2048-Appropriation for Reduction or Avoidance of Debt (Charged) | Revenue | ... | ... | ... |
| | 2049-Interest Payments (Charged) | Revenue | ... | 22,88,88,000 | 22,88,88,000 |
| | 2051-Public Services Commission (Charged) | Revenue | ... | 24,00,000 | 24,00,000 |

37
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. | | | |
| 13. | 2052-Secretariat-General-Services -I-Civil Departments 2251-Secretariat-Social and Community Services-I-Civil Department 3451-Secretariat-Economic Ser- vices-I-Civil Departments | Revenue | 8,19,57,000 | ... | 8,19,57,000 | | |
| | | 14. | 2053-District Administration | Revenue | 2,50,50,000 | ... | 2,50,50,000 |
| | | 15. | 2054-Treasury and Accounts Administration | Revenue | 1,33,30,000 | ... | 1,33,30,000 |
| | | 16. | 2055-Police 2070-Other Administrative Ser- vices-Fire Protection and Control 2216-Housing-01-Government Residential Buildings 4059-Capital Outlay on Public Works 4216-Capital Outlay on Housing (Police) | Revenue | 27,03,80,000 | 80,000 | 27,04,00,000 |
| Capital | 25,00,000 | | | .. | 25,00,000 | | |
| 17. | 2056-Jails 4059-Capital Outlay on Public Works | | | Revenue | 89,50,000 | ... | 89,50,000 |
| | | Capital | ... | ... | ... | | |

38
SCHEDULE
(See Section 2 & 3)

| (1) Grant No. | (2) Services and Purposes (Major Heads) | (3) Sums not exceeding | | | |
|------------------|--|---------------------------|------------------|-------|--------------|
| | | Voted by | Charged on | Total | |
| | | the | the Consolidated | | |
| | | Assembly | Fund | | |
| | | Rs. | Rs. | Rs. | |
| 18. | <div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">{</div> <div style="margin-right: 10px;">2058-Stationery and Printing</div> <div style="margin-right: 10px;">4058-Capital Outlay on Stationery and Printing</div> <div style="margin-right: 10px;">4216-Capital Outlay on Housing -01-Government Residential Buildings</div> </div> | Revenue | 2,43,23,000 | ... | 2,43,23,000 |
| | | Capital | 90,00,000 | ... | 90,00,000 |
| 19. | <div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">{</div> <div style="margin-right: 10px;">2052-Secretariat-General Services -II-Public works Department-Secretariat</div> <div style="margin-right: 10px;">2059-Public Works</div> <div style="margin-right: 10px;">2202-General Education</div> <div style="margin-right: 10px;">2203-Technical Education Buildings</div> <div style="margin-right: 10px;">2204-Sports, etc Buildings</div> <div style="margin-right: 10px;">2205-Art and Culture</div> <div style="margin-right: 10px;">2210-Medical and Public Health</div> <div style="margin-right: 10px;">2216-Housing-01-Government Residential Buildings (i/c. P.W.D)</div> </div> | Revenue | 17,39,40,000 | ... | 17,39,40,000 |

39
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. |
| 20. | 4059-Capital Outlay on Public Works | Capital | 12,06,50,000 | ... 12,06,50,000 |
| | 4202-Capital Outlay on Education, Sports etc | | | |
| | 4210-Capital Outlay on Medical and Public Health | | | |
| | 4216-Capital Outlay on Housing -01-Government Residential Buildings (i/c. P.W.D) | | | |
| | 4403-Capital Outlay on Animal Husbandry | | | |
| | 4404-Capital Outlay on Dairy Development | | | |
| | 2070-Other Administrative Services-Civil Defence and Home Guards | Revenue | 3,57,00,000 | ... 3,57,00,000 |
| | 4059-Capital Outlay on Public Works (Civil Defence and Home Guards) | Capital | ... | |

SCHEDULE-contd.
(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. | |
| 21. | 2075-Miscellaneous General Services-104-Pensions and Awards in consideration of Distinguished Services 2202-General Education 2203-Technical Education 2204-Sports and Youth Services 2205-Art and Culture 2236-Nutrition 3425-Other Scientific Research 3454-Census, Survey and Statistics 4202-Capital Outlay on Education, Art and Culture 4204-Capital Outlay on Education, Sports, Art and Culture 6202-Loans for Education, Art and Culture | Revenue | 72,51,69,000 | ... | 72,51,69,000 |
| | | Capital | 10,00,000 | ... | 10,00,000 |
| | | Revenue | 1,87,80,000 | ... | 1,87,80,000 |
| | | Capital | ... | ... | ... |

SCHEDULE-contd.
(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-V-Training Vigilance, Administrative of Citizenship Act, etc | Revenue | 22,67,000 | ... 22,67,000 |
| 24. | 2071-Pensions and other Retirements Benefits | Revenue | 5,50,00,000 | ... 5,50,00,000 |
| 25. | 2070-Other Administrative Services-VI-State Lotteries | Revenue | 10,40,000 | ... 10,40,000 |
| | 2075-Miscellaneous General Services | | | |
| 26. | 2210-Medical and Public Health | Revenue | 25,40,91,800 | ... 25,40,91,800 |
| | 2211-Family Welfare | | | |
| | 4210-Capital Outlay on Medical and Public Health | | | |
| | 4211-Capital Outlay on Family Welfare | Capital | 2,36,00,000 | ... 2,36,00,000 |
| 27. | 2215-Water Supply and Sanitation | Revenue | 15,74,82,000 | ... 15,74,82,000 |
| | 2216-Housing | | | |
| | 4215-Capital Outlay on Water Supply and Sanitation | Capital | 22,70,00,000 | ... 22,70,00,000 |
| | 4216-Capital Outlay on Housing -01-Government Residential Buildings | | | |
| | 6215-Loans for Sanitation and Water Supply | | | |
| 28. | 2216-Housing | Revenue | 2,66,40,000 | ... 2,66,40,000 |
| | 4216-Capital Outlay on Housing | Capital | 75,00,000 | ... 75,00,000 |
| | 6216-Loand for Housing | | | |

SCHEDULE-contd.
(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. | |
| 29. | 2217-Urban Development Municipal Administration | Revenue | ... | ... | ... |
| | 6217-Loans for Urban Develop- ment | Capital | ... | ... | ... |
| 30. | 2217-Urban Development 4216-Capital Outlay on Housing 4217-Capital Outlay on Urban Development | Revenue | 5,54,00,000 | ... | 5,54,40,000 |
| | | Capital | 3,05,00,000 | ... | 3,05,00,000 |
| 31. | 2220-Information and Publicity | Revenue | 1,95,07,000 | ... | 1,95,07,000 |
| 32. | 2230-Labour and Employment-01 -Labour 2230-Labour and Employment-01 -Labour-(A)-Inspectorate of Factories and Steam Boilers 2230-Labour and Employment-02 -Employment and -03-Training | Revenue | 1,83,85,000 | ... | 1,83,85,000 |
| | | | | | |
| | | | | | |
| 33. | 3456-Civil Supplies 2408-Food Storage and Warehou- sing 4408-Capital Outlay on Food Storage and Warehousing | Revenue | 1,03,00,000 | ... | 1,03,00,000 |
| | | Capital | 83,000 | ... | 83,000 |
| 34. | 2235-Social Security and Welfare- -01-Rehabilitation 6235-Loans for Social Security and Welfare-60-Other Social Security and Welfare Programmes | Revenue | ... | ... | ... |
| | | Capital | ... | ... | ... |

SCHEDULE-contd.
(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. | |
| 35. | { 2225-Welfare of S.Cs, S.Ts and Other B.Cs 2235-Social Security and Welfare 2236-Nutrition (Social Welfare) 4059-Capital Outlay on Public Works (Social Welfare) } | Revenue | 10,18,61,000 | ... | 10,18,61,000 |
| | | Capital | 10,24,000 | ... | 10,24,000 |
| 36. | { 2235- Social Security and Welfare- 60-Other Social Security and Welfare Programmes 6235-Loans for Social Security and Welfare-60-Other Social Security and Welfare Programmes } | Revenue | 4,52,000 | ... | 4,52,000 |
| | | Capital | ... | ... | ... |
| 37. | { 2235-Social Security and Welfare- E-60-Other Social Security and Welfare Programmes 2075-Miscellaneous General Services-104-Pension and Awards in consideration of Distinguished Services } | Revenue | 7,36,000 | ... | 7,36,000 |
| | | 2235-Social Security and Welfare- | | | |
| 38. | 2250-Other Social Services | Revenue | 33,000 | ... | 33,000 |

SCHEDULE-contd.

(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. |
| 39. | 3451-Secretariat-Economic Services-II-Planning Board and attached Offices | Revenue | 1,43,79,000 | ... 1,43,79,000 |
| 40. | 2425-Co-operation 4425-Capital Outlay on Co-operation 4435-Capital Outlay on other Agricultural Programmes 6425-Loans for Co-operation | Revenue | 3,80,35,000 | ... 3,80,35,000 |
| | | Capital | 6,96,20,000 | ... 6,96,20,000 |
| | | | | |
| 41. | 2552-North Eastern Areas 4552-Capital Outlay on North Eastern Areas 6552-Loans for North Eastern Areas | Revenue | 2,74,00,000 | ... 2,74,00,000 |
| | | Capital | 9,10,00,000 | ... 9,10,00,000 |
| | | | | |
| 42. | 3454-Census, Surveys and Statistics-02-Survey and Statistics | Revenue | 98,43,000 | ... 98,43,000 |
| 43. | 3475-Other General Economic Services-Regulation of weights and Measures 2216-Housing-01-Government Residential Buildings | Revenue | 36,83,000 | ... 36,83,000 |
| | | | | |

SCHEDULE-contd.
(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. | 2401-Crop Husbandry | Revenue | 19,88,11,000 | ... | 19,88,11,000 |
| | 2415-Agricultural Research and Education | | | | |
| | 2435-Other Agricultural Programmes | | | | |
| | 2702-Minor Irrigation | | | | |
| | 2250-Other Social Services | | | | |
| | 2216-Housing | | | | |
| | 4216-Capital Outlay on Housing | | | | |
| | 4401-Capital Outlay on Crop Husbandry | | | | |
| | 4702-Capital Outlay on Minor Irrigation | | | | |
| | 4416-Investments in Agricultural Financial Institution | | | | |
| 6401-Loans for Crop Husbandry | Capital | 4,71,00,000 | ... | 4,71,00,000 | |
| 45. | 2701-Medium Irrigation-II-Works Under Embankment and Drainage Wing P.W.D Medium Irrigation Projects | Revenue | 29,30,000 | ... | 29,30,000 |
| | 2711-Irrigation, Navigation, Drainage and Flood Control Projects | Capital | 1,12,00,000 | ... | 1,12,00,000 |
| | 4701-Capital Outlay on Medium Irrigation | | | | |
| | 4711-Capital Outlay on Flood Control Projects | | | | |

46

SCHEDULE-contd.
(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. | | | | | |
| 46. | 2402-Soil and Water Conservation | Revenue | 14,24,30,000 | ... | 14,24,30,000 | | | | |
| | 2415-Agricultural Research and Education | } | | | | | | | |
| | 2216-Housing-01-Government Residential Buildings | | | | | | | | |
| 47. | 2501-Special Programmes for Rural Development | | | | | Revenue | 2,46,50,000 | ... | 2,46,50,000 |
| | 6402-Loans for Soil and Water Conservation | Capital | ... | ... | ... | | | | |
| 48. | 2403-Animal Husbandry | } | | | | | | | |
| | 2415-Agricultural Research and Education (Animal Husbandry) | | | | | | | | |
| | 2216-Housing-01-Government Residential Buildings | | | | | Revenue | 9,09,39,000 | ... | 9,09,39,000 |
| | 4059-Capital Outlay on Public Works | | | | | | | | |
| | 4403-Capital Outlay on Animal Husbandry | } | | | | | | | |
| | 6403-Loans for Animal Husbandry | | | | | Capital | 2,00,000 | ... | 2,00,000 |
| 49. | 2404-Dairy Development | } | | | | | | | |
| | 2216-Housing-01-Government Residential Buildings | | | | | | | | |
| | 2415-Agricultural Research and Education | | | | | Revenue | 1,80,60,000 | ... | 1,80,60,000 |

SCHEDULE-contd.
(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. | 2405-Fisheries | Revenue | 1,79,65,000 | ... | 1,79,65,000 |
| | 2415-Agricultural Research and Education | | | | |
| | 2216-Housing-01-Government Residential Buildings | | | | |
| | 4216-Capital Outlay on Housing | | | | |
| 51. | 4405-Capital Outlay on Fisheries | Capital | 14,50,000 | ... | 14,50,000 |
| | 2406-Forestry and Wild Life | Revenue | 26,95,06,000 | ... | 26,95,06,000 |
| | 2415-Agricultural Research and Education | | | | |
| 4406-Capital Outlay on Forestry | Capital | | | | |
| 52. | 2515-Other Rural Development Programmes | Revenue | 14,16,80,000 | ... | 14,16,80,000 |
| | 2216-Housing-01-Government Residential Buildings | | | | |
| | 2236-Nutrition | | | | |
| | 2505-Rural Employment | | | | |
| | 2461-Capital Outlay on Housing | | | | |
| | 4515-Capital Outlay on Rural Development | | | | |
| 6515-Loans for other Rural Development Programmes | | | | | |

SCHEDULE-contd.

(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. | |
| 53. | 2852-Industries | Revenue | 91,15,000 | ... | 91,15,000 |
| | 4885-Capital Outlay on Industries and Mineral | Capital | 2,25,00,000 | ... | 2,25,00,000 |
| | 4858-Capital Outlay on Engineer- ing Industries | | | | |
| | 4860-Capital Outlay on Consumer Industries | | | | |
| 6885-Loans for other Industries and Minerals | | | | | |
| 54. | 2851-Village and Small Industries | Revenue | 3,27,90,000 | ... | 3,27,90,000 |
| | 2216-Housing-01-Government Residential Buildings | Capital | 14,40,000 | ... | 14,40,000 |
| | 4851-Capital Outlay on Village and Small Industries | | | | |
| 6851-Loans for Village and Small Industries | | | | | |
| 55. | 2851-Village and Small Industries | Revenue | 2,86,70,000 | ... | 2,86,70,000 |
| | 2216-Housing-01-Government Residential Buildings | | | | |
| | 4216-Capital Outlay on Housing | Capital | 2,48,50,000 | ... | 2,48,50,000 |
| | 4851-Capital Outlay on Village and Small Industries | | | | |

SCHEDULE-contd.
(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. | |
| 56. | 2853-Non-Ferrous Mining and Metallurgical Industries Regulation and Development of Mines | Revenue | 1,29,50,000 | ... | 1,29,50,000 |
| | 4216-Capital Outlay on Housing -01-Government Residential Buildings | Capital | 12,00,000 | ... | 12,00,000 |
| | 4853-Capital Outlay on Non-Fer- rous Mining and Metallurgical Industries-Non-Ferrous Metals | | | | |
| 57. | 3054-Roads and Bridges | Revenue | 20,43,00,000 | ... | 20,43,00,000 |
| | 5054-Capital Outlay on Roads and Bridges | Capital | 33,57,10,000 | ... | 33,57,10,000 |
| 58. | 3452-Tourism | Revenue | 1,07,64,000 | ... | 1,07,64,000 |
| | 4059-Capital Outlay on Public Works (Tourism) | Capital | 1,10,00,000 | ... | 1,10,00,000 |
| | 5275-Capital Outlay on other Communication Services | | | | |
| | 5452-Capital Outlay on Tourism 7452-Loans for Tourism | | | | |
| 59. | 3606-Aid Materials and Equipment | Revenue | 25,20,000 | ... | 25,20,000 |
| | 6003-Internal Debt of the State Government (<i>Charged</i>) | Capital | ... | 22,69,77,000 | 22,69,77,000 |
| | 6004-Loans and Advance from the Central Government (<i>Charged</i>) | Capital | ... | 13,81,12,000 | 13,81,12,000 |

50

SCHEDULE-contd.
(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. |
| 60. | 5465-Investment in General Financial and Training | Capital | ... | ... |
| 61. | 7610-Loans to Government Servants etc | Capital | 4,20,00,000 | ... 4,20,00,000 |
| 62. | 7615-Miscellaneous Loans | Capital | ... | ... |
| 63. | 7810-Inter-State Settlement | Capital | ... | ... |
| 64. | 7999-Appropriation to Contingency | Capital | ... | ... |
| Total | | ... | 4,89,74,83,000 | 60,52,88,900 5,50,27,72,700 |

MEGHALAYA ACT 8 OF 1991

**THE MEGHALAYA TAX ON LUXURIES (HOTELS AND LODGING HOUSES)
BILL, 1991**

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the Governor on the 29th July, 1991]

(Published in the Gazette of Meghalaya, Extra-ordinary dated 30th July, 1991)

An

Act

To provide for the imposition of a tax on luxuries in hotels and lodging houses.

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

- | | | |
|--------------------------------------|---|--|
| Short title, extend and commencement | 1 | (1) This Act may be called the Meghalaya Tax on Luxuries (Hotels and Lodging Houses) Act, 1991 (2) It extends to the whole of the State of Meghalaya. (3) It shall come into force with immediate effect. |
| Definition | 2 | In this Act, unless the context otherwise requires- (a) “assessing officer” means the officer competent to assess the tax and exercise the powers and functions as referred to in section 5 of this Act; (b) “business” includes the activity of providing lodging in a hotel and any other service in connection with incidental or ancillary to such activity for monetary consideration; (c) “hotel” include a lodging house, an inn, a public house or a building or part of a building where lodging is provided by way of business; (d) “hotelier” means a person including a firm or company or society or association who owns the hotel and also a person who for the time being is in-charge of the management of the hotel; (e) “luxury provided in a hotel” means accommodation and services including air conditioning, telephone, television, radio, music, entertainment and the like provided in a hotel but does not include the supply of food or drinks where such supply is separately charged for; (f) “place of business” includes an office, or any other place which a hotelier uses for the purposes of his business of where he keeps his books of accounts; |

- (g) "prescribed" means prescribed by rules made under this Act;
- (h) "register hotelier" means a hotelier registered under section 6 of this Act;
- (i) "rules" means rules made under this Act;
- (j) "section" means a section of this Act;
- (k) "State Government" means the Government of the state of Meghalaya;
- (l) "tax" means the tax leviable under this Act; and
- (m) "turnover of receipts" means the aggregate of the amounts of monetary consideration received or receivable by a hotelier or by his agent in respect of the luxury provided in a hotel during a given period but does not include any amount collected separately on account of any other tax payable by a hotelier;

Liability to tax 3

- (1) Subject to the provisions of this Act there shall be levied a tax on the turnover of receipts at the following rates, that is, where the charge per day per individual for luxury provided in a hotel-

- | | |
|--|---|
| (a) Is less than rupees forty five | Nil |
| (b) Is rupees forty five or more but does not exceed rupees seventy five | 10 percent of the turnover of the receipts. |
| (c) Exceeds rupees seventy five but does not exceed rupees one hundred | 12 ½ percent of the turnover of receipts |
| (d) Exceeds rupees one hundred but does not exceed two hundred. | 15 percent of the turnover of receipts |
| (e) Exceeds rupees two hundred but does not exceed rupees three hundred. | 17 ½ percent of the turnover of the receipts. |
| (f) Exceeds rupees three hundred. | 20 percent of the turnover of the receipts. |

- (2) Where a charge is made for a total number of days or individuals, the average charge for each day or individual shall be worked out therefrom for the purpose of sub-section (1)

- (3) Where additional services charges are levied and appropriated by a hotelier and not paid to the staff, such charges shall be deemed to be part of the charges for luxury provided in the hotel for the purpose of sub-section (1)
- (4) Where luxury provided in a hotel to any person not being an employee of the hotel is not charged or is charged at a concessional rate the tax shall be lived and collected as it normal charges for such luxury and been paid to the hotelier.
- (5) Where luxury provided in a hotel for a specified number of persons is shared by more than the number specified then unless the additional person is a child occupying the room along with his parent or guardian and no separate charge is recovered for the child tax shall be levied and recovered separately in respect of the extra person accommodated.

Explanation- For the purpose of this sub-section, “child” means a person who has not completed twelve years of age.

- (6) Any amount of tax payable under this Act shall be rounded off to the nearest rupee.

Liability of hotelier to pay the tax 4

- (1) The tax leviable under this Act shall be paid to Government by a hotelier.
- (2) If a person other than the owner is for the time being in-charge of the hotel, then such person and the owner shall jointly and severally be liable to pay the tax.

Exercise of Powers and the authorities 5

The authorities competent to assess, recover and enforce payment of tax, hear appeal and exercise powers and functions incidental there to under the Meghalaya Sale Tax Act and the rules framed there under shall, within the local limits of their jurisdiction, be the authorities competent to exercise the corresponding powers and functions under this Act as if the tax were a tax and the hotelier, a dealer within the meaning of this Act;

Registration 6

- (1) No hotelier who is liable to pay the tax under section 3 shall run the business unless he possess a valid certificate of registration as provided under this Act;

Provided that such hotelier who at the commencement of this Act is running the business may continue to do so but shall apply to the assessing officer for registration within thirty days there from.

- (2) Every hotelier who is required to possess a certificate of registration shall apply in the prescribed form to the assessing officer within thirty days from the date on which he first becomes liable to pay the tax.
- (3) If the assessing officer after such enquiry as he deems fit to make is satisfied that an application for registration is in order he shall register the applicant and issue to him a certificate of registration in the prescribed form.
- (4) The assessing officer may, after considering any information furnished or received under any provisions of this Act, amend from time to time the certificate of registration.
- (5) Where a registered hotelier discontinues, transfers or otherwise disposes of the business or where he causes to be liable to pay the tax and he applies in the prescribed form to the assessing officer for cancellation of the registration, the latter shall, after such enquiry as may be necessary cancel the certificate of registration with effect from such date as he may fix in accordance with the rules.
- (6) Where the assessing officer is satisfied that any registered hotelier has continued, transferred or otherwise disposed of the business and has failed to apply under sub-section (5) for cancellation of the registration the assessing officer may after giving the hotelier a reasonable opportunity of being heard, cancel the certificate of registration with effect from such date as he may fix to be the date from which the said activity has been discontinued, transferred or otherwise disposed of :

Provided that the cancellation of the certificate of registration shall not effect the liability of the hotelier to pay the tax, including any penalty, due for any period up to the date of cancellation whether the tax (including any penalty) is assessed before or after the date of cancellation.

Registration certificate 7
not transferable

Save as otherwise provided in section 9, a certificate of registration shall be personal to the hotelier to whom it is granted and shall not be transferable.

Information to be 8
furnished regarding
changes in business

- (1) If a hotelier liable to pay tax under this Act-
 - (a) Sells or otherwise disposes of his business or any parts thereof, or makes any other change in the ownership of the business;

- (b) Discontinues his business or change the name, nature or place thereof or opens a new place of business; or
 - (c) Enters into partnership or association in regard to his business.
 - (d) He shall within the prescribed time inform the assessing officer of the change.
- (2) Where a hotelier dies, his executor, administrator or other legal representative or where any such hotelier is a firm and there is a change in the constitution of the firm or the firm is dissolved every person who was a partner thereof shall, in like manner, inform the assessing officer of such death or, as the case may be, change or dissolution of the firm.

Certificate of registration to continue in certain circumstances.

- 9 Where a registered hotelier-
- (a) Effect any charge in the name of his business;
 - (b) Is a firm, and there is a change in the constitution of the firm without dissolving it; or
 - (c) Is a trustee of a trust, and there is change in the trustees thereof.

It shall not be necessary for the hotelier or the firm with the changed constitution or the new trustees to apply for a fresh certificate of registration and on information being furnished in the manner required by section 8, the certificate of registration shall be amended accordingly.

Returns

- 10
- (1) Every registered hotelier shall furnished returns for such periods, by such dates and to such authority as may be prescribed.
 - (2) If a hotelier discovers any omission or incorrect statement in the returns furnished under sub-section (1) he shall furnish revised returns before the expiry of three months next following the last date prescribed for furnishing the original returns.

Prohibition against collection of tax in certain cases and imposition of penalty.

- 11
- (1) No hotelier-
 - (a) Who is not required to pay the tax, shall collect it from any person; and
 - (b) Who is not required to pay the tax, shall collect it from any person any amount on that account in excess of that due under this Act.

- (2) Whoever contravenes the provisions of sub-section (1) shall be punishable with fine of Rupees two thousand or twice the amount collected or as the case may be, collected in excess of the tax due whichever is higher and the amount so collected shall be forfeited to the State Government and the person from whom the hotelier had recovered it may claim for its refund from the Government within one year from the date he became aware of its forfeiture.
- Bill of each memorandum to be issued to a customer 12 A registered hotelier shall issue to a customer a bill or cash memorandum serially numbered, signed and dated by him or his employee, manager or agent showing therein such particulars as may be prescribed and shall retain the counterfoil or duplicate copy of such bill or cash memorandum and preserve it for a period of not less than eight years.
- Accounts 13 (1) Every hotelier liable to pay tax under this Act and every hotelier who is required so to do by the assessing officer shall keep a true account of the luxury provided by him in the hotel in such form as may be prescribed.
(2) The commissioner of taxes by notice in writing direct any hotelier or by notification in the Official Gazette direct any class of hoteliers to maintain accounts and records showing such particulars regarding their business in such form and in such manner as may be specified by him.
(3) A registered hotelier shall keep all books of accounts, registers and documents relating to his business at the place of business specified in the certificate of registration or, with his previous approval, at such other place as the assessing officer may allow.
- Declaration in respect of a Hotelier which is a firm, company, etc. 14 Where a hotelier is a firm, company, society, association or trust the person who is in charge of and is responsible to the firm, company, society, association or trust, as the case may be shall furnish a declaration stating the names of the persons who are members of the Board of Directors or Governing Body thereof and such other particulars as may be prescribed.
- Offences and imposition of penalty 15 (1) A hotelier who under section 10 knowingly furnishes false returns shall on conviction be punished:-

- (a) Where the tax attempted to be evaded by submission of the false returns exceeds rupees ten thousand, which rigorous imprisonment for a term which shall not be less than six months but which may extend to three years and with fine which may extend to rupees two thousand; and
- (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 which may extend to rupees one thousand.
- (2) A hotelier who knowingly keeps false copies of bills or cash memoranda as required under section 12 or accounts or other books as required under section 13 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 fine which may extend to rupees one thousand.
- (3) A hotelier who attempts in any manner to evade payment of the tax shall on conviction, be punished-
 - (a) Where the amount involved exceeds rupees fifty thousand, with rigorous imprisonment for term which shall not be less than six months but which may extend to three years and with fine which may extend to rupees two thousand; and
 - (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 which may extend to rupees one thousand.
- (4) Whoever contravenes the provisions of section 6 or fails to comply with those of sections 8 or 10 to issue a bill or cash memorandum to any customer as required under section 12 or whoever obstructs and prevents an officer from discharging his duties under this Act shall on conviction be punished with imprisonment for a term which may extend to one year or with fine or with both.
- (5) Whoever aids or abets any person in the commission of any offence under this Act or rules framed thereunder 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 which may extend to rupees one thousand.

Power to make rules

16

- (1) The State Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing provision, such rules may provide for all or any of the following matters, namely;

- (a) The manner of payment or refund of tax;
 - (b) The form in which accounts and registers shall be maintained by a hotelier;
 - (c) The manner in which registration under section 6 is to be made and the form of licence to be granted;
 - (d) The form of returns to be submitted;
 - (e) The manner of and period for payment of the tax; and
 - (f) Any other matter which is required to be prescribed for the purpose of this Act.
- (3) Rules, except rules made for the first time, shall be subject to the condition of previous publication for a period of not less than three weeks.

Power to reserve difficulties

17 If any difficulty arises in giving effect to any provision of this Act the State Government may, by general or special order, do anything not inconsistent with such provision for the purpose of removing the difficulty.

MEGHALAYA ACT 9 OF 1991

**THE MEGHALAYA PARLIAMENTARY SECRETARY'S SALARY AND
ALLOWANCES ACT, 1991**

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the Governor on the 29th July, 1991]

(Published in the Gazette of Meghalaya, Extra-ordinary dated 30th July, 1991)

An

Act

**To provide for the salary and allowances of and facilities for Parliamentary Secretary of
Meghalaya.**

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

| | | |
|------------------------------|---|---|
| Short title and commencement | 1 | (1) This Act may be called the Meghalaya Parliamentary Secretary's Salary and Allowances Act, 1991 (2) It shall be deemed to have come into force on the first day of April, 1991 |
| Definition | 2 | In this Act, unless the context otherwise requires- (a) "Parliamentary Secretary" means a member of the Meghalaya Legislative Assembly appointed as Parliamentary Secretary; and (b) "Prescribed" means prescribed by rules made by Government under this Act. |
| Salary | 3 | There shall be paid to a Parliamentary Secretary a salary of rupees four thousand only per mensem. |
| Residential accommodation | 4 | (1) A Parliamentary Secretary shall be provided by Government without payment of rent, with a free furnished residence at Shillong and also at any other place which may be declared by Government to be its headquarters for the time being. (2) The residence so provided shall be maintained and furnished by Government on a scale as may be prescribed. |

Explanation- For the purpose of this section 'maintenance' in relation to a residence shall include the payment of local rates and taxes and making provisions for electricity and water

| | | |
|---|----|--|
| Private residence occupied by a Parliamentary Secretary | 5 | Where a Parliamentary Secretary does not occupy residence provided by Government as referred to a section 4 the private residence he occupies may stand requisitioned and rent as may be prescribed paid for by Government. |
| Conveyance | 6 | Government may provide a conveyance for the use of a Parliamentary Secretary and may by rules provide for its maintenance and repair: Provided that if a Parliamentary Secretary chooses to maintain his own car, he shall be entitled to a conveyance allowance of rupees three hundred per mensem. |
| Prohibition against taking up any employment and drawing salary as Member of the Meghalaya Legislative Assembly | 7 | A Parliament Secretary shall not- (1) Practice any profession or engage himself in any trade or undertake for remuneration any employment other than has duties as parliamentary Secretary. (2) Be entitled to Salary or allowances as a Member of the Legislative Assembly of Meghalaya. |
| Use of residence and conveyance after ceasing to hold office | 8 | A Parliamentary Secretary on ceasing to hold office shall be entitled to a free use of Government furnished residence and conveyance for a period not exceeding one month subject to conditions as may be prescribed. |
| Travelling and daily Allowances. | 9 | (1) A Parliamentary Secretary shall be entitle, while touring on public business, to travelling and daily allowances at such rates and subject to such conditions as may be prescribed. (2) Without prejudice to the provisions of sub-section (1) Government may from time to time by order revise the rates so prescribed and such order may have a retrospective effect. |
| Medical treatment and benefits | 10 | A Parliamentary Secretary and members of family shall be entitled to such medical treatment and benefits as may be prescribed. <i>Explanation-</i> (i) For the purpose of this section the expression "members of his family" shall include such members as may be prescribed. |

61

- (ii) Medical treatment may be taken from any allopathic, ayurvedic, unani, homeopathic or registered physician of his choice and cost of medicines prescribed by such physician shall be reimbursable by Government.

| | | |
|---------------------|----|---|
| Power to make rules | 11 | <p>Government may, by notification make rules to carry out purposes of this Act and in particular, such rules may prescribe for-</p> <ul style="list-style-type: none">(a) The residence and conveyance to be provided and for their use and maintenance;(b) Conditions for drawal of travelling and daily allowances; and(c) The facilities for medical attendance and treatment |
| Repeal and savings | 12 | <ul style="list-style-type: none">(1) All previous orders providing or the salary and facilities for a Parliamentary Secretary are hereby(2) Notwithstanding such repeal, any action taken up purported to have been taken or anything done or purported to have been done under the orders so repealed shall be deemed to have been taken or done under the corresponding provisions of this Act. |

MEGHALAYA ACT 10 OF 1991

THE LEGISLATIVE ASSEMBLY OF MEGHALAYA (MEMBER SALARIES AND ALLOWANCES) (AMENDMENT) ACT, 1991

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the Governor on the 29th July, 1991](Published in the Gazette of Meghalaya, Extra-ordinary dated 30th July, 1991)

An

Act

Further to amend the Legislative Assembly of Meghalaya Member's Salaries and Allowances Act, 1972.

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

| | | |
|--|---|--|
| Short title and commencement | 1 | <p>(1) This Act shall be called the Legislative Assembly of Meghalaya (Members' Salaries and Allowances) (Amendment) Act, 1991</p> <p>(2) It shall be deemed to have come into force on the 1st April, 1991</p> |
| Insertion of new section in Act 8 of 1972. | 2 | <p>In the Legislative Assembly of Meghalaya (Members' Salaries and Allowances) Act, 1972 (Act 8 of 1972), after section 6B, the following shall be inserted as new section 6C, namely-</p> <p>'Members holding other offices. "6C. Notwithstanding anything contained in this Act a member holding office which by Government order is equated to that of a Minister or Minister of State shall be paid the salary and other allowances and be entitled to the privileges and facilities as provided under the relevant Act, rules and orders for a Minister or, as the case may be, a minister of State and the provisions of sections 3,4,5,6 and 6A of this Act shall not apply to him;</p> <p style="text-align: center;">"Provided that for journeys performed in connection with any work pertaining to the legislative Assembly of Meghalaya travelling and daily allowances at rates admissible to him as a member shall be paid".</p> |

MEGHALAYA ACT 11 OF 1991

THE MEGHALAYA TRANSFER OF LAND (REGULATION) (AMENDMENT) ACT,
1991

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the Governor on the 29th July, 1991](Published in the Gazette of Meghalaya, Extra-ordinary dated 30th July, 1991)

An

Act

further to amend the Meghalaya Transfer of Land (Regulation) Act, 1971 (Act 1 of 1972).

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

| | | |
|---|---|---|
| Short title, extend and commencement | 1 | <p>(1) This Act may be called the Meghalaya Transfer of Land (Regulation) (Amendment) Act, 1991</p> <p>(2) It shall have the like extent as the principal Act.</p> <p>(3) It shall come into force at once.</p> |
| Amendment of section 3 of Act I of 1972 | 2 | <p>In Section 3 of the Meghalaya Transfer of Land (Regulation) Act, 1971 as amended (hereinafter referred to as the principal Act)-</p> <p>(a) In the existing proviso to sub-section (1), for the word “such” occurring between the words “prohibit” and “transfer”, the word “any” shall be substituted; and</p> <p>(b) After the existing proviso the following shall be inserted as a second proviso, namely:-</p> <p>“Provided further that no notification made under the preceding proviso shall apply to transfer of land for any of the purposes mentioned in clause (e) or clause (f) of sub-section (1) of Section 4”.</p> |
| Amendment of section 4 | 3 | <p>In section 4, sub-section (1), of the principal Act, after the existing clause (d) the following new clauses shall be inserted, namely:-</p> <p>“(e) Whether the land proposed to be transferred is actually required as a place of public religious worship by any community or as burial or cremation ground;</p> <p>“(f) Whether the land sought to be transferred is for the purpose of implementing a scheme to promote the interests of the tribals in the field of education or industry”.</p> |

MEGHALAYA ACT 12 OF 1991

THE MEGHALAYA TAXATION LAWS (AMENDMENT) ACT, 1991

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the Governor on the 5th August, 1991](Published in the Extra-ordinary *Gazette of Meghalaya*, dated 6th August, 1991)

An

Act

further to amend the Meghalaya Sales Tax Act and the Meghalaya Finance (Sales Tax) Act

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

| | | |
|--|---|--|
| Short title | 1 | This Act may be called the Meghalaya Taxation Laws (Amendment) Act, 1991. |
| Amendment of the Meghalaya Sales Tax Act. | 2 | <p>In section 34 of the Meghalaya Sales Tax Act Assam Act XVII of 1947 as adapted and amended by Meghalaya, after sub-section (4), the following new sub-section (5) shall be inserted, namely:-</p> <p>“(5) Notwithstanding anything contained in sub-section (2) or sub-section (3) the State Government may, by notification, direct that in respect of any sale to any person or class of persons, department, body or authority as may be satisfied therein, the tax payable under this Act shall be deposited in Government treasury by such persons or, as the case may be, class of persons, department, body or authority in such manner and subject to such conditions as may be laid down in the notification”.</p> |
| Amendment of the Meghalaya Finance (Sale Tax) Act | 3 | <p>In section 22 of the Meghalaya Finance (Sale Tax) Act (Assam Act XI of 1956 as adapted and amended by Meghalaya) after sub-section (4), the following new sub-section (5) shall be inserted namely:-</p> <p>“(5) Notwithstanding anything contained in sub-section (2) or sub-section (3) the State Government may, by notification, direct that in respect of any sales to any person or class of persons, department, body or authority as may be satisfied therein, the tax payable under this Act shall be deposited in Government treasury by such persons or, as the case may be, class of persons, department, body or authority in such manner and subject to such conditions as may be laid down in the notification”.</p> |

MEGHALAYA ACT 13 OF 1991

THE MEGHALAYA (SALES OF PETROLEUM AND PETROLUUM PRODUCTS INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION (AMENDMENT) ACT, 1991

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the Governor on the 5th August, 1991]

(Published in the Extra-ordinary *Gazette of Meghalaya*, dated 6th August, 1991)

An

Act

further to amend the Meghalaya (Sales of Petroleum and Petroleum products including Motor Spirit and Lubricants) Taxation Act (Assam Act IX of 1956 as adapted and amended by Meghalaya).

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

| | | |
|--|---|--|
| Short title and commencement | 1 | <p>(1) This Act may be called the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1991</p> <p>(2) It shall come into force at once.</p> |
| Amendment of section 3 of Meghalaya (Sales of Petroleum and Petroleum Products etc) Taxation Act | 2 | <p>In section 3 of the Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act (Assam Act IX of 1956) as adapted and amended by Meghalaya in sub-section (1):-</p> <p>(i) For item (vi), the following shall be substituted, namely:- “(vi) Petroleum coke ... Four paise in the rupee”. “(vi A) petroleum gas ... Ten paise in the rupee”.</p> <p>(ii) Against item (vii) for the words “seven paise in the rupee” occurring in column 3, the words “ten paise in the rupee” shall be substituted.</p> |

MEGHALAYA ACT 14 OF 1991

**THE MEGHALAYA LAND SURVEY AND RECORDS PREPARATION
(AMENDMENT) ACT, 1991**

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the Governor on the 5th August, 1991]

(Published in the Extra-ordinary *Gazette of Meghalaya* dated 6th August, 1991)

An

Act

to amend the Meghalaya Land Survey and Records Preparation Act, 1980.

WHEREAS, there is need to amend the Act to provide for involvement of District Councils also in the Cadastral Survey operation of land in the State.

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

| | | |
|--|---|---|
| Short title | 1 | (1) This Act may be called the Meghalaya Land Survey and Records Preparation (Amendment) Act, 1991 |
| Insertion of new section 29A in the Principal Act. | 2 | After section 29 of the Meghalaya Land Survey and Records Preparation Act, 1980 (hereinafter referred to as the principal Act), the following shall be inserted as a new section 29A, namely- |
| ‘Entrustment of Powers and functions to District Council’. | | <p>“29A (1) The State Government may, after consultation with a District Council, entrust to it or its officers such powers and functions under this Act as it may by notifications specify”.</p> <p>“(2) The Director shall guide, advise, render technical assistance and, wherever required, make available the service of department officers and staff to a District Council for carrying out the functions so entrusted to it”.</p> <p>“(3) The services of the Departmental officers and staff working with the District Councils as referred to in subsection (2) shall for all purposes be deemed to have been rendered to the State Government and the officers and staff shall remain under the control of the Department notwithstanding that they render service to the District Council from time to time”.</p> |

“(4) On being entrusted with powers and functions under sub-section (1), the provisions of sections 26 and 29 of this Act shall also apply to the District Council and its officers for anything done for the purpose of this Act”.

“Explanation- ‘District Council’ under this section and section 30 means and Autonomous District Council constituted under the provisions of the Sixth Schedule to the Constitution of India.

| | | |
|---|---|---|
| Amendment of section 30 of the principal Act. | 3 | <p>In section 30, sub-section (2), of the principal Act after clause (1), the following shall be inserted as a new clause (iA), namely-</p> <p>“(iA) the extent of the functions of District Council and its officers under Section 29A”.</p> |
| Repeal and Saving | 4 | <p>(1) The Meghalaya Land Survey and Records Preparation (Amendment) Ordinance, 1991 is hereby repealed.</p> <p>(2) Notwithstanding the repeal any action taken or anything done under the Ordinance so repealed shall be deemed to have been taken or done under the corresponding provisions of this Act.</p> |

MEGHALAYA ACT 15 OF 1991

THE MEGHALAYA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1991

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the Governor on the 15th August, 1991](Published in the Extra-ordinary *Gazette of Meghalaya* dated 6th August, 1991)

An

Act

to amend the Meghalaya Motor Vehicles Taxation Act (Assam Act IX of 1936 as adapted by Meghalaya.

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

- | | | |
|--|---|---|
| Short title, extend and commencement | 1 | <p>(1) This Act may be called the Meghalaya Motor Vehicles Taxation (Amendment) Act, 1991</p> <p>(2) It extends to the whole of the State of Meghalaya</p> <p>(3) It shall be deemed to have come into force on the first day of April, 1991</p> |
| Amendment of section 4 of the principal Act. | 2 | <p>In the Meghalaya Motor vehicles Taxation Act (Assam Act IX of 1936 as adapted by Meghalaya, hereinafter referred to as the principal Act), in section 4, for sub-section (1), the following shall be substituted, namely:-</p> <p>(1) No vehicle shall ply in the State of Meghalaya unless the owner has paid in respect of it, the annual tax as specified in the Schedule to this Act notwithstanding that the vehicle may not from time to time be plying.</p> <p>“(1A) Notwithstanding anything contained in this Act the tax in respect of a vehicle specified in Articles I and II of the Schedule thereto and used otherwise than for hire or reward shall be paid once and once only for an amount aggregating to the total of the tax payable for ten years less any amount of like tax already paid or paid in any other State for the years the vehicle was used in that State.</p> <p>“Explanation- In this sub-section, the period of ten years shall be reckoned from the time the vehicle was first registered under the provisions of Chapter IV of the Motor vehicles Act, 1988”.</p> |

- Amendment of section 7 of the principal Act. 3 The existing section 7 of the principal Act shall be renumbered as sub-section (1) and thereafter the following inserted as sub-section (2), namely-
- “(2) Without prejudice to the provisions of sub-section (1) the tax paid in accordance with sub-section (A) of section 4, less the amount proportionately chargeable for the years the vehicle had plied in the State shall be refunded in cases where the vehicle is validly removed from Meghalaya and registered a fresh in another State or is condemned as being permanently unfit for further plying”.
- Amendment of the Schedule to the principal Act. 4 In the Schedule to the principal Act-
- (i) For Articles I and II the following shall be substituted, namely-
- | | |
|---|---|
| “I. Motor-cycles and scooters propelled by mechanised power- | Rs. 50 per annum and additionally Rs. 20 per annum for a trailer or side car attached. |
| (i) Bi-cycles not exceeding 90 kg. In weight unladen. | |
| (ii) Bi-cycles exceeding 90 kg. In weight unladen | Rs. 80 per annum and additionally Rs. 20 per annum for a trailer or side car attached. |
| (iii) Tri-cycles | Rs. 70 per annum and additionally Rs. 20 per annum for a trailer or side car attached. |
| “II (a) Vehicles constructed and used solely for conveyance of passengers and light personal luggage. | Rs. 180 per annum if it is of 14 horse-power or less and Rs. 220 per annum if it exceeds 14 horse-power |
| (b) Trailer attached to or drawn by vehicles at (a) | Rs. 50 per annum if it is light, Rs. 90 if it is medium and Rs. 180 if it is heavy”. |
- (ii) In Articles IIIA, in columns 3 and 4, for the figures “420” and “105” occurring against item (i) the figures “567” and “142”, and for the figures “98” and “25” occurring against item (ii) the figures “142” and “34” respectively shall be substituted.

70

- (iii) In Article V, in column 3 and 4, for the figures “420” and “105” occurring against item (i) the figures “493” and “124”, and for the figures “105” and “27” occurring against item (ii) the figures “142” and “36” respectively shall be substituted.

Repeal 5 The Meghalaya Motor vehicles Taxation (Amendment) Ordinance, 1991 is hereby repealed.

MEGHALAYA ACT 16 OF 1991

THE INDIAN PARTNERSHIP (MEGHALAYA AMENDMENT) ACT, 1991

(As passed by the Meghalaya Legislative Assembly)

[Received the assent of the President on the 1st August, 1991](Published in the Extra-ordinary *Gazette of Meghalaya* dated 13th August, 1991)

An

Act

to amend the Indian Partnership Act, 1932 (Act No. IX of 1932) in its application to the State of Meghalaya.

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

| | | |
|---|---|---|
| Short title and commencement | 1 | (1) This Act may be called the Indian Partnership (Meghalaya Amendment) Act, 1991. (2) It shall come into force at once. |
| Substitution of Schedule I of Act IX of 1932. | 2 | In the Indian Partnership Act, 1932, the existing Schedule I thereto shall be substituted by the following namely- |

“SCHEDULE-I-MAXIMUM FEES”

(Section 71 (1))

| Document or act in respect of which the fee is payable | ... | Maximum fee |
|--|-----|---------------------------------|
| Statement under section 58 | ... | Two hundred and fifty rupees. |
| Statement under section 60 | ... | One hundred and seventy rupees. |
| Intimation under section 61 | ... | One hundred and seventy rupees |
| Intimation under section 62 | ... | One hundred and seventy rupees |
| Notice under section 63 | ... | One hundred and seventy rupees |
| Application under section 64 | ... | One hundred and seventy rupees |

| | |
|--|---------------|
| Inspection of the Register of Firms under sub-section (1) of section 66 | Twenty rupees |
| Inspection of documents relating to a firm under sub-section (2) of section 66 | Twenty rupees |
| Copies from the Register of firms | Fifty rupees |

MEGHALAYA ORDINANCE NO. 1 OF 1991

(Promulgated by the Governor on the 6th February, 1991)

(Published in the Extra-ordinary issue of the *Gazette of Meghalaya* dated 6th February, 1991)

THE CONTINGENCY FUND OF MEGHALAYA (AMENDMENT) ORDINANCES, 1991

An

Ordinances

to amend temporarily the Contingency Fund of Meghalaya Act, 1972

WHEREAS, the Legislative Assembly of Meghalaya is not in session;

AND, WHEREAS, the Governor is satisfied that circumstances which render it necessary for him to take immediate action;

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 in the Forty-second Year of the Republic of India the following Ordinance, namely:-

1. Short title and commencement-

(1) This Ordinance may be called the Contingency Fund of Meghalaya (Amendment) Ordinance, 1991

(2) It shall come into force at once.

2. Amendment of section 2 of Meghalaya Act 5 of 1977- To section 2 of the Contingency Fund of Meghalaya Act, 1972 the following proviso shall be added namely:-

“Provided that during the period beginning on the date of commencement of the Contingency Fund of Meghalaya (Amendment) Ordinance, 1991 and ending on the 31st day of March, 1991. This section shall have effect subject to the modification that for the words ‘rupees six crores’, the words ‘rupees twenty crores’ shall be substituted.

THE MEGHALAYA FOREST AUTHORITY ORDINANCE 1991

An

Ordinances

to provide for the constitution of an Authority for the unified control of forests in the State

WHEREAS, there is need to further adopt measures to prevent indiscriminate felling of tress in the State.

AND WHEREAS, for that purpose it is expedient to have an authority with person from the State Government and the District Councils as member;

AND, WHEREAS, concurrence of all the Chief Executive Members of the District Councils in the State have been obtained;

AND, WHEREAS, the Legislative Assembly of Meghalaya is not in session and Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

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 in the Forty-second Year of the Republic of India the following Ordinance, namely-

1. Short title, extent and commencement-

- (1) This Ordinance shall be called the Meghalaya Forest Authority Ordinance, 1991
- (2) It extends to the whole of the State of Meghalaya
- (3) It shall come into force at once.

2. Definitions- In this Ordinance unless there is anything repugnant in the subject or context-

- (a) "Authority" means the Meghalaya Forest Authority constituted under section 3;
- (b) "District Council" means an Authority District Council constituted under the provisions of the Sixth Schedule to the Constitution of India;
- (c) 'forest' means all classes of forests but excludes reserved forests, Government or Government protected forests and any area recorded as forests in Government records; and
- (d) 'Ordinance' means the Meghalaya Forest Ordinance Forests Ordinance, 1991.

3. Constitution of the Authority-

- (1) There shall be constituted the Meghalaya Forest Authority with a Board of Governors comprising of the Chief Minister, the Minister, Forest and Environment and the Chief Executive Members of the Autonomous District Councils in the State.

- (2) The Chief Minister shall be the Chairman, the Minister Forest and Environment, the Deputy Chairman and an officer of the State Forests Department, not below the rank of a Conservator of Forest to be nominated by the State Government, the Member-Secretary of the Board of Governor.
 - (3) In the event that there is no council of Ministers in the State or Executive Committee in any District Council the Governor, as the case may be, of the Board under this section shall, for the time being, be appointed by the Governor of Meghalaya.
4. **Functions of the Authority-** The function of the Authority shall be to advise the State Government and the District Council on proper co=ordination and implementation of State and District Council forests laws and in the preparation of forest plan and schemes and other matters connected with the preservation of forests in the State.
5. **Meetings of the Authority and Quorum-**
 - (1) The Authority shall meet as often as may be necessary and all matters in a meeting shall be decided by the majority of the members present with the Chairman casting his vote only in case of a tie.
 - (2) The quorum for any meeting shall be four including the person presiding.
 - (3) Every meeting shall be presided over by the Chairman and in his absence, by the Deputy Chairman.
6. **Officers and Staff-**
 - (1) The Member-Secretary shall be the chief administrative officer of the Authority and shall exercise supervision and control over its today affairs, authenticate letters and other papers emanating from it and maintain and caused to be maintained accounts and other records.
 - (2) The Authority may with prior approval of Government appoint such other officers and staff as may be necessary for carrying out its functions under this Ordinance.
7. **Power to make rule-** The State Government may make rules for carrying out the purposes of this Ordinance.
8. **Ordinances not to be in derogation of any other law-** The provisions of this Ordinance shall not be in derogation of any other law on forests operating in the State.

THE MEGHALAYA ORDINANCE NO. 3 OF 1991

**THE MEGHALAYA MOTOR VEHICLE TAXATION (AMENDMENT)
ORDINANCE, 1991**

(Promulgated by the Governor on 10th April, 1991)

(Published in the Extraordinary *Gazette of Meghalaya*, dated 10th April, 1991)

An

Ordinance

to amend the Meghalaya Motor Vehicles Taxation Act (Assam Act IX of 1936 as adapted by Meghalaya)

WHEREAS, there is need to revise the rate of taxes on motor vehicles with effect from the beginning of the current financial year.

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 to take immediate action;

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 in the Forty-second Year of the Republic of India the following Ordinance, namely-

| | | |
|--|---|---|
| Short title, extend and commencement | 1 | (1) This Ordinance may be called the Meghalaya Motor Vehicles Taxation (Amendment) Ordinance, 1991. (2) It extends to the whole of the State of Meghalaya. (3) It shall come into force on the first day of April, 1991 |
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| Amendment of section 4 of the principal Act | 2 | In the Meghalaya Motor Vehicles Taxation Act (Assam Act IX of 1936 as adapted by Meghalaya , hereinafter referred to as the principal Act), in section 4, for sub-section (1), the following shall be substituted, namely- |
|---|---|--|

“(1) No vehicle shall ply in the State of Meghalaya unless the owner has paid in respect of it the annual tax as specified in the Schedule to this Act notwithstanding that the vehicle may not from time to time be plying.

“(1A) Notwithstanding anything contained in this Act the tax in respect of a vehicle specified in Articles I and II of the Schedule thereto and used otherwise than for hire or reward shall be paid once and once only for an amount aggregating to the total of the tax payable for ten years less any amount of like Tax already paid or paid in any other State for the years the vehicle was used in that State.

“Explanation- In this sub-section, the period of ten years shall be reckoned from the time the vehicle was first registered under the provisions of Chapter IV of the Motor vehicles Act, 1988”.

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| Amendment of section 7 of the principal Act | 3 | <p>The existing section 7 of the principal Act shall be renumbered as sub-section (1) and thereafter the following inserted as sub-section (2), namely-</p> <p>“(2) Without prejudice to the provisions of sub-section (1) the tax paid in accordance with sub-section (IA) of section 4, less the amount proportionately chargeable for the years the vehicle had plied in the State shall be refunded in cases where the vehicle is validly removed from Meghalaya and registered a fresh in another State or is condemned as being permanently unit for further plying”.</p> | | | | | | | | |
| Amendment of the Schedule to the principal Act. | 4 | <p>In the Schedule to the principal Act-</p> <p>(i) For Articles I and II the following shall be substituted, namely-</p> <p>I. Motor-cycles and scooters propelled by mechanised power-</p> <table border="0" style="margin-left: 20px;"> <tr> <td style="padding-right: 20px;">(i) Bi-cycles not exceeding 90 kg. In weight unladen.</td> <td>Rs. 50 per annum and additionally Rs. 20 per annum for a trailer or side car attached.</td> </tr> <tr> <td style="padding-right: 20px;">(ii) Bi-cycles exceeding 90 kg. In weight unladen</td> <td>Rs. 80 per annum and additionally Rs. 20 per annum for a trailer or side car attached.</td> </tr> <tr> <td style="padding-right: 20px;">(iii) Tri-cycles</td> <td>Rs. 70 per annum and additionally Rs. 20 per annum for a trailer or side car attached.</td> </tr> </table> <p>“II (a) Vehicles constructed and used solely for conveyance of passengers and light personal luggage.</p> <table border="0" style="margin-left: 20px;"> <tr> <td>Rs. 180 per annum if it is of 14 horse-power or less and Rs. 220 per annum if it exceeds 14 horse-power</td> </tr> </table> <p>(b)Trailer attached to or drawn by vehicles at (a)</p> <table border="0" style="margin-left: 20px;"> <tr> <td>Rs. 50 per annum if it is light, Rs. 90 if it is medium and Rs. 180 if it is heavy”.</td> </tr> </table> | (i) Bi-cycles not exceeding 90 kg. In weight unladen. | Rs. 50 per annum and additionally Rs. 20 per annum for a trailer or side car attached. | (ii) Bi-cycles exceeding 90 kg. In weight unladen | Rs. 80 per annum and additionally Rs. 20 per annum for a trailer or side car attached. | (iii) Tri-cycles | Rs. 70 per annum and additionally Rs. 20 per annum for a trailer or side car attached. | Rs. 180 per annum if it is of 14 horse-power or less and Rs. 220 per annum if it exceeds 14 horse-power | Rs. 50 per annum if it is light, Rs. 90 if it is medium and Rs. 180 if it is heavy”. |
| (i) Bi-cycles not exceeding 90 kg. In weight unladen. | Rs. 50 per annum and additionally Rs. 20 per annum for a trailer or side car attached. | | | | | | | | | |
| (ii) Bi-cycles exceeding 90 kg. In weight unladen | Rs. 80 per annum and additionally Rs. 20 per annum for a trailer or side car attached. | | | | | | | | | |
| (iii) Tri-cycles | Rs. 70 per annum and additionally Rs. 20 per annum for a trailer or side car attached. | | | | | | | | | |
| Rs. 180 per annum if it is of 14 horse-power or less and Rs. 220 per annum if it exceeds 14 horse-power | | | | | | | | | | |
| Rs. 50 per annum if it is light, Rs. 90 if it is medium and Rs. 180 if it is heavy”. | | | | | | | | | | |

- (ii) In Articles IIIA, in columns 3 and 4, for the figures “420” and “105” occurring against item (i) the figures “567” and for the figures “98” and “25” occurring against item (ii) the figures “134” and “34” respectively shall be substituted.
- (iii) In Article V, in column 3 and 4, for the figures “420” and “105” occurring against item (i) the figures “493” and “124”, and for the figures “105” and “27” occurring against item (ii) the figures “142” and “36” respectively shall be substituted.

THE MEGHALAYA ORDINANCE NO. 4 OF 1991**The Meghalaya Land Survey and Records-Preparation (Amendment) Ordinance, 1991**(Promulgated by the Governor on 1st May, 1991)(Published in the Extraordinary *Gazette of Meghalaya*, dated 1st May, 1991)

An

Ordinances

to amend the Meghalaya Land Survey and Records-Preparation (Amendment) Ordinance, 1991

WHEREAS, there is need to amend the Act to provide for involvement of District Councils also in the cadastral survey operations of land in the State.

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 to take immediate action;

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 in the Forty-second Year of the Republic of India the following Ordinance, namely-

| | | |
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| Short title | 1 | This Ordinance may be called the Meghalaya Land Survey and Record-Preparation (Amendment) Ordinance, 1991 |
| Insertion of new section 29A in the principal Act. | 2 | After section 29 of the Meghalaya Land Survey and Records-Preparation Act, 1980 (hereinafter referred to as the principal Act), the following shall be inserted as a new section 29A, namely- |
| Entrustment of powers and functions to District Councils | | <p>“29A (1). The State Government may, after consultation with a District Council, entrust to it or to its officers such powers and functions under this Act as it may be by notification specify.</p> <p>“(2) The Director shall guide, advise, render technical assistance and, wherever required, make available the services of departmental officers and staff to a District Council for carrying out the functions so entrusted to it.</p> |

“(3) The services of the departmental officers and staff working with a District Council as referred to in sub-section (2) shall for all purpose be deemed to have been rendered to the State Government and the officers and staff shall remain under the control of the department notwithstanding that they render service to a District Council from time to time.

“(4) On being entrusted with powers and functions under sub-section (1), the provisions of section 26 and 29 of this Act shall also apply to a District Council and its officers for anything done for the purpose of this Act.

“**Explanation-** ‘District Council’ under this section and section 30 means an Autonomous District Council constituted under the provision of the Sixth Schedule to the Constitution of India”.

Amendment of section 30 of the principal Act.

3

In section 30, sub-section (2), of the principal Act, after clause (i), the following shall be inserted as a new clause (iA), namely-

“(iA) the extent of the functions of a District Council and its officers under section 29A”.

THE MEGHALAYA ORDINANCE NO. 5 OF 1991

THE MEGHALAYA SALES TAX (AMENDMENT) ORDINANCE, 1991

(Promulgated by the Governor on 31st July, 1991)

(Published in the Extraordinary *Gazette of Meghalaya*, dated 31st July, 1991)

An

Ordinances

further to amend the Meghalaya Sales Tax Act

WHEREAS, the Legislative Assembly of Meghalaya is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

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 in the Forty-second Year of the Republic of India the following Ordinance, namely-

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| Short title and commencement | 1 | (1) This Ordinance may be called the Meghalaya Sales Tax (Amendment) Ordinance, 1991 (2) It shall come into force at once. |
| Amendment of Schedule II and III of the Meghalaya Sales Tax Act. | 2 | In the Meghalaya Sales Tax Act (Assam Act XVII) of 1947 as adapted and amended by Meghalaya)- (a) In Schedule II, for the existing item No. 2, the following new item shall be substituted' namely- "2. Ready-made garments and hosiery (cotton, synthetic and otherwise) including school uniforms. 6 paise in the rupee" (b) In item 76 of Schedule III, the words "School Uniforms" shall be omitted. |

THE MEGHALAYA ORDINANCE NO. 6 OF 1991

THE MEGHALAYA PURCHASE TAX (AMENDMENT) ORDINANCE, 1991

(Promulgated by the Governor on 5th August, 1991)

(Published in the Extraordinary *Gazette of Meghalaya*, dated 6th August, 1991)

An

Ordinances

further to amend the Meghalaya Purchase Tax Act, 1967 (Assam Act XIX of 1967 as adapted and amended by Meghalaya)

WHEREAS, the Legislative Assembly of Meghalaya is not in session;

AND, WHEREAS, the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action.