

**MEGHALAYA ACT NO. 7 OF 2020**

(As passed by the Meghalaya Legislative Assembly)  
Received the assent of the Governor on 31<sup>st</sup> March, 2020  
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**THE MEGHALAYA PASSENGERS AND GOODS TAXATION (AMENDMENT) ACT, 2020**

An  
Act

further to amend the Meghalaya Passengers and Goods Taxation Act, (Assam Act No. 16 of 1962 as adapted and amended by Meghalaya).

Be it enacted by the Legislature of the State of Meghalaya on the Seventy First Year of the Republic of India.

Short title and commencement.

1. (1) This Act may be called the Meghalaya Passengers and Goods Taxation (Amendment) Act, 2020.
- (2) It shall extend to the whole State of Meghalaya.
- (3) It shall come into force on such date as the State Government may by notification in the official Gazette, appoint.

Amendment of Section 9.

2. In the Meghalaya Passengers and Goods Taxation Act, 1972 (hereinafter referred to as the Principal Act), for the existing Section 9, the following shall be substituted;

Interest for non - payment of tax

"9. If the prescribed Authority is satisfied that any owner is liable to pay tax under the provisions of the Act in respect of any period but has failed to pay the tax, the said Authority may, after giving the owner a reasonable opportunity of being heard, assess the amount of tax and interest payable under Section 9A and a fixed sum if any, due from the owner."

Insertion of new Section 9A.

3. In the Principal Act, after Section 9, a new Section 9A shall be inserted as under:-

Interest on late payment of tax

"9A (1) If any owner of taxable vehicle does not pay the full amount of tax payable by him under this Act by the fifteenth day on which it falls due, simple interest at the rate of eighteen per centum per annum shall be payable by him on the amount by which the tax paid if any, by the aforesaid due date falls short of the tax payable.

(2) The interest payable under sub section (1) by the owner of a taxable vehicle who has opted for payment of the tax under proviso to Section 4 shall be determined by the Authority empowered to collect the tax as notified by the Government.

(3) The interest payable under sub section (1) by the owner of a taxable vehicle who has not opted for payment of the tax under proviso to Section 4 shall be determined by the Taxing Authority under the Act.

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(4) No interest is payable on tax deducted at source under sub-section (1) of Section 4A."

**Amendment of  
Section 22**


4. In the Principal Act, in Section 22 for the existing clause (f) the following shall be substituted, -

(f) Contravenes any other provision of this Act or the Rules made thereunder shall be liable, on conviction to a fine of not less than twenty five thousand rupees which may extend to one lakh rupees and when the offence is a continuing one, on subsequent conviction, to a fine not less than five hundred rupees which may extend to one thousand rupees for each day of the continuance of the offence in addition to the tax and interest payable."

**Substitution of  
Sub-section (1)  
of Section 23.**

5. In the Principal Act, in Section 23, the existing sub-section (1) shall be substituted by the following, namely,-

"(1) The prescribed authority may, at anytime accept from any person who has committed an offence falling under clause (b), (c), (d), (e) & (f) of Section 22, by way of composition offence, a fixed sum of money of ten thousand rupees in addition to the tax and interest payable."

  
D. Lomash  
Deputy Secretary to the Govt.  
of Meghalaya, Law Deptt.