

**GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF TAXES, ETC.,
MEGHALAYA, SHILLONG.**

NOTIFICATION

Dated Shillong, the 28th September, 2020.

No. ERTS (T) 49/2020/16 - In exercise of the powers conferred by Section 15 of the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, the Governor of Meghalaya is pleased to make the following Rules, namely:-

1. Short title and commencement. - (1) These Rules may be called The Meghalaya Settlement of Arrears (under State Taxation Acts) Rules, 2020.

(2) They shall come into force from the date of notification in the Official Gazette.

2. Definitions.- In these Rules, unless the context otherwise requires:-

(a) “**Additional/Joint/Deputy/Assistant Commissioner**” shall mean the Additional/Joint/ Deputy/Assistant Commissioner of Taxes, Meghalaya;

(b) “**Ordinance**” means the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020;

(c) “**Remission**” means the amount of tax, interest, surcharge and penalty eligible for waive off;

(d) “**Return**” means the return of Turnover under the form as prescribed in the respective State Taxation Act;

(e) “**Settlement Notice**” means the notice issued by the Commissioner of Taxes in prescribed format under Rule 13;

(f) “**Tax period**” means the period covered by the Return; and

(g) “**Total Dues**” means the sum total of tax, interest, surcharge and penalty remaining outstanding after adjustment as provided under clause (a) of sub-section (1) of Section 3 of the Ordinance.

3. Application Form. - An eligible applicant for remission shall file the application for remission of total dues for the specified tax period in Meghalaya Settlement of Arrears Act Form-1 appended to these Rules, to the concerned Assessing Officer having jurisdiction over the applicant.

4. Limitation for filing of application. - (1) An eligible applicant who has been served the notice of demand before the date of commencement of these rules, shall file the application for remission in the prescribed Meghalaya Settlement of Arrears Act Form-1 under Rule 3, not later than 30 (thirty) days from the date of commencement of these rules:

Provided that an officer not below the rank of Additional Commissioner may extend the limitation period by not more than 30 (thirty) days, subject to sufficient cause being shown.

(2) An eligible applicant who has been served the notice of demand on or after the date of commencement of these rules, shall file the application for remission in the prescribed Meghalaya Settlement of Arrears Act Form-1 not later than 30 (thirty) days from such date.

5. Period for withdrawal of Appeal. - An applicant having an appeal case pending for order under the Departmental Appellate Authority, the Tribunal or any Court of law but desirous of availing the Amnesty under the Ordinance, should furnish to the Commissioner of Taxes, the evidence of withdrawal filed before the concerned appellate authority. On approval by the Commissioner or in the absence of formal communication of such approval within 15 (fifteen) working days, such applicant shall be eligible to file the application as provided under Rule 3.

6. Acknowledgment of application. - The Assessing Officer shall issue the acknowledgement of application received in Meghalaya Settlement of Arrears Act Form-2 appended to these rules.

7. Verification of application. - The Assessing Officer is to verify the correctness of the application with particular reference to the following:

- (a) Name and address of the applicant :-
- (b) Trade name and address of the business :-
- (c) Registration No. of the business under the relevant State Taxation Act :-
- (d) Composition of the business :-
- (e) Details of ownership :-
 - (i) Name, address, contact No., email, PAN:-
(please attach separate annexure for details of ownership other than proprietorship)
- (f) Tax period :-
- (g) Total amount assessed :-
 - (i) Tax –
 - (ii) Interest -
 - (iii) Surcharge –
 - (iv) Penalty –
- (h) Total amount paid :-
 - (i) Tax –
 - (ii) Interest -
 - (iii) Surcharge –
 - (iv) Penalty –
- (i) Total Dues :-
 - (i) Tax –
 - (ii) Interest – (calculated up to)
 - (iii) Surcharge –
 - (iv) Penalty –
- (j) Other observations :-
- (k) Recommendation :-

8. Documents to accompany the application. - The application is to be accompanied with the following documents:-

- (a) Certified copy of assessment order for each tax period.
- (b) Self attested copy of notice of demand.
- (c) Self attested copies of Treasury Challans in support of payment already made.
- (d) Certified copy of Appellate/Court order on appeal petition disposed off, if any.
- (e) Self attested copy of withdrawal application and order thereof from the competent authority/court on pending appeal petition.

9. **Adjustment of payment made under relevant Act.** - The Assessing Officer is to effect adjustment of the payment made under the relevant Act as provided under sub-section (1) and (2) of Section 3 on all outstanding dues as on the date of commencement of the Ordinance.

10. **Form of Defect Notice.** - The Defect Notice shall be communicated to the applicant in Meghalaya Settlement of Arrears Act Form-3. Defects shall be corrected within 15 (fifteen) working days from the date of issue of notice.

11. **Opportunity of hearing for curing defects.** - On expiry of the date fixed for curing of defects under Rule 10 and failure of the applicant to do so, the Assessing Officer is to afford the opportunity of hearing to the applicant in person or through an authorised representative within 7 (seven) working days and pass the speaking order thereof within the time fixed under sub-section (5) of Section 8 of the Ordinance.

12. **Form for Appeal against rejection order.** -The appeal against rejection order shall lie before the Commissioner of Taxes and is to be filed within 15 (fifteen) working days in Meghalaya Settlement of Arrears Act Form-4.

13. **"Settlement Notice".** - For purpose of sub section (2) of Section 9 of the Ordinance the Commissioner shall issue the Settlement Notice in Meghalaya Settlement of Arrears Act Form-5.

14. **Tax clearance certificate.** - On full payment of the sum demanded as per Settlement Notice, the Commissioner shall pass a speaking order and issue the tax clearance certificate in Meghalaya Settlement of Arrears Act Form-6.

15. **Delegation of power.** - The Commissioner may by an order in writing delegate any of his powers with the exception of the powers conferred under Section 9 and Section 16 of the Ordinance, to any subordinate officer(s) not below the rank of Assistant Commissioner of Taxes.

Sd/-
S. A. Synrem
Commissioner & Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department

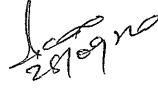
Memo No. ERTS (T) 49/2020/16 -A
Copy forwarded to :

Dated Shillong, the 28th September, 2020.

1. The P.S. to the Chief Minister for information of the Chief Minister.
2. The P. S to Speaker for information of the Hon'ble Speaker.
3. The P. S. to the Leader of Opposition for information of the Hon'ble Leader of Opposition.
4. The P.S. to the Minister in-charge, Taxation Department.
5. The P.S. to the Chief Secretary for information of the Chief Secretary.
6. The Additional Chief Secretary to the Govt. of Meghalaya, Finance Department.
7. The Commissioner & Secretary to the Govt. of Meghalaya, ERTS Department.
8. The Commissioner of Taxes, Meghalaya, Shillong.
9. All Deputy Commissioners/Sub Divisional Officers.
10. The Additional Commissioner of Taxes, Meghalaya, Shillong for information and necessary action.
11. The Cabinet Affairs Department with reference to their Agenda Item No – 91/2020.

12. The Director, Printing and Stationery, Meghalaya, Shillong for publication in the next issue of the Gazette of Meghalaya and to furnish this Department with 50 copies.
13. The Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
14. The Accountant General (A & E), Meghalaya, Shillong-793001.
15. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



**Under Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department**

