

**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**



APPLICATION FORM
Meghalaya Settlement of Arrears Ordinance

Form-1

(See Rule 3)

To

The Commissioner of Taxes
Meghalaya, Shillong.

(Through the Jurisdictional Superintendent of Taxes)

I, Shri/Smt.....proprietor/authorized signatory of M/s do hereby submit the following application under the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, for settlement of total dues in accordance with the provisions under the Act and the Rules thereunder. The particulars are given below:-

1. Details of applicant.

- (i) Name of the applicant :-
- (ii) Residential address :-
- (iii) Trade name :-
- (iv) Address
- (v) Registration no. under the Relevant Taxation Act :-
- (vi) Contact No. :-
- (vii) Mobile No. :-
- (viii) Email address :-

2. Details of authorised signatory

- (i) Name of the applicant :-
- (ii) Designation :-
- (iii) Residential address :-
- (iv) Contact No. :-
- (v) Mobile No. :-
- (vi) Email address :-

Note :- Authority letter to be enclosed.

3. Tax period:-

4. Details of assessment :-

- (i) Tax :-
- (ii) Surcharge :-
- (iii) Interest :-
- (iv) Penalty :-

Note :- Certified copy of assessment order to be enclosed.

5. Details of amounts paid before issuance of notice of demand:-

- (i) Tax :-
- (ii) Surcharge :-
- (iii) Interest :-
- (iv) Penalty :-

Note :- Copies of Treasury Challans and statement to be enclosed.

6. Total dues as per notice of demand:-

- (i) Tax :-
- (ii) Surcharge :-
- (iii) Interest :-
- (iv) Penalty :-
- (v) Total :-

7. Amnesty amount eligible :-

- (i) Tax :-
- (ii) Surcharge :-
- (iii) Interest :-
- (iv) Penalty :-
- (v) Total :-

Note:- If applicant is a Tax non-payer or short payer, the details at point No. 3, 4, 5, 6 & 7 are to be filed separately after completion of assessment and copy of notice of demand is to be enclosed.

Declaration

I, Shri/Smt..... s/o d/o.....
Proprietor/ Partner/ Director/ Authorised signatory of M/s do hereby
declare that the statement furnished by me is correct to the best of my knowledge and belief. I
undertake to refund to the Government the amount availed as remission in case the same was
sanctioned due to wrong or misrepresentation of facts and that I am liable for prosecution in such
case(s).

Date:-

Signature of the Authorised Signatory.

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES
(herein please insert name of Circle)

No.

Dated

Acknowledgment of application
Meghalaya Settlement of Arrears Ordinance
Form-2
(See Rule 6)

To

..... (here insert name and address of applicant)

.....

This is to acknowledge receipt on(date) of application under the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, for settlement of total dues. The documents attached with the application are listed under:-

- 1.
- 2.
- 3.
- n.

Superintendent of Taxes

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES
(herein please insert name of Circle)

No.

Dated

DEFECT NOTICE

Meghalaya Settlement of Arrears Ordinance

Form-3

(See Rule 10)

To

..... (here insert name and address of applicant)

.....

Whereas on verification of your application under the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, for settlement of total dues, the following deficiencies were noted and you are required to correct the same within 15 (fifteen) working days from the date of issue of this notice.

Details of deficiencies:-

1. Details of assessment do not match with assessment records
Note:- Discrepancies to be mentioned.
2. Details of payments do not match with assessments records
Note:- Discrepancies to be mentioned.
3. Details of outstanding dues do not match with assessment records
Note:- Discrepancies to be mentioned.
4. Other discrepancies (details to be elaborated).

Superintendent of Taxes

(NAME OF THE OFFICE)

Appeal against rejection order

Meghalaya Settlement of Arrears Ordinance

Form-4

(See Rule 12)

To

The Commissioner of Taxes
Meghalaya, Shillong.

Subject:- Appeal under sub-section (9) of Section 8 of the Meghalaya Settlement of Arrears
(under State Taxation Acts) Ordinance, 2020.

Sir,

This is to inform you that I the undersigned applicant/authorised signatory on behalf of the applicant, is aggrieved by the decision of the Assessing Authority in rejecting the application for amnesty and tax remission under the above stated Act. Therefore in accordance with the provisions of the Ordinance and the Rules thereunder, I hereby file this appeal petition against the said Order, a copy of which is enclosed.

1. Grounds of appeal:-

2. Documentary evidences :-

I also request you to kindly allow me the opportunity of personal hearing and also to file further submissions in support of my appeal.

Date:-

Signature of the applicant

Authorised Signatory.

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

No.....

Dated.....

SETTLEMENT NOTICE

Meghalaya Settlement of Arrears Ordinance

Form-5

(See Rule 13)

To

..... (here insert name and address of applicant)

.....

After verification of your application under the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, for settlement of total dues, I am to inform you that you were found eligible for remission of 30% of the total dues payable and you are directed to pay the amount determined at column No. 7 of the table below, on or before by Treasury Challan and to submit a copy of the receipt thereof to the undersigned for further necessary action.

Dues as per Settlement Notice :-

Tax	Surcharge	Interest	Penalty	Total dues	Less 30% remission	Net amount payable
1	2	3	4	5	6	7

Note:- The amount payable at col. No. 7 of the table above may be paid in instalments within the dates specified in the Settlement Notice.

**Commissioner of Taxes
Meghalaya, Shillong**

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

No.....

Dated.....

Tax clearance certificate

Meghalaya Settlement of Arrears Ordinance

Form-6

(See Rule 14)

To

..... (here insert name and address of applicant)

.....

This is to certify that the applicant named above has paid the net amount payable being 70% of the total dues in accordance with the provisions of the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, as detailed under:-

1. Trade name and address:-
2. Registration No. under the State Taxation Act:-
3. Tax period:-
4. Details of dues:-

Tax	Surcharge	Interest	Penalty	Total dues	Less 30% remission	Net amount payable
1	2	3	4	5	6	7

5. Last date of payment:-


6. Details of Treasury Challan:-

Sl. No.	Treasury Challan No.	Date	Amount
1.			
2.			
n			
Total			

Rupees

Therefore, in exercise of the powers conferred under sub-section (2) of Section 9 of the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, I hereby certify that the applicant has fully paid the dues as per Settlement Notice issued under **Meghalaya Settlement Arrears Ordinance Form-5** No..... dated and all liabilities of the applicant to the extent of 30% as specified in the said notice for the Tax Period..... amounting to Rs. are hereby fully waived in accordance with the provisions of the Ordinance.

Given under my hand and seal this day ofmonth in the year.


**Commissioner of Taxes
Meghalaya, Shillong**