

MEGHALAYA ACT 22 OF 1973

THE MEGHALAYA (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION (AMENDMENT) ACT, 1973

(As passed by the Assembly)

(Received the assent of the Governor on the 24th June, 1973)

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An

Act

further to amend the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor spirit and Lubricants) Taxation Act.

Be it enacted by the Legislature of Meghalaya in the Twenty-fourth Year of the Republic of India as follows:-

**Short title and
comment.**

1. (1) This Act may be called the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1973.

(2) It shall be deemed to have come into force on the 1st April, 1973.

**Insertion of
new
section 3A.**

2. After section 3 of the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, the following shall be inserted as section 3A, namely:-

**“Surcharge on
sales.**

3A. (1) Subject to the provisions, of this section every dealer shall be liable to pay, in addition to tax under section 3 and any other dues payable under any law for the time being in force, a surcharge, hereinafter referred to as Sales Surcharge, on his sales of taxable goods.

(2) The rate of Sales Surcharge on any sale shall be one per centum of the rupee of the amount of the tax payable under this Act in respect of the said sale:

Provided that this surcharge shall not apply in respect of goods declared to be of special importance under section 14 of the Central Sales Tax Act, 1956, if the ceiling rates as prescribed under section 15 A, of the aforesaid Act has been reached;

*Central Act
74 of 1956.*

Provided that the amount of Sales Surcharge payable by a dealer for any return period as prescribed under this Act shall be rounded off to the nearest rupee.

(3) The Sales Surcharge shall be payable as if it were a tax under section 3 of this Act, and the provisions of this Act including the rules thereunder shall accordingly apply; and the authorities for the time being empowered to collect and enforce payment of the said tax under section 3 shall, unless otherwise provided for by or under this Act, within their respective jurisdiction for the purpose of the said tax accordingly collect and enforce payment of the Sales Surcharge:

Provided that the State Government may, for facilitating implementation, by notification, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the State Government may make rules generally for securing the payment of the Sales Surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Sales Surcharge.”