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## PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

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NOTIFICATION

The 26<sup>th</sup> March, 2021.

**No.LL(B).30/2012/11.** – The Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit) Taxation (Amendment) Act, 2021 (Act No. 8 of 2021) is hereby published for general information.

**MEGHALAYA ACT NO. 8 OF 2021.**

*(As passed by the Meghalaya Legislative Assembly)*

*Received the assent of the Governor on the 23<sup>rd</sup> March, 2021.*

*Published in the Gazette of Meghalaya Extra-Ordinary issue dated 26<sup>th</sup> March, 2021.*

**THE MEGHALAYA (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING MOTOR SPIRIT) TAXATION (AMENDMENT) ACT, 2021**

**An**

**Act**

further to amend the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit) Taxation Act (Assam Act No. IX of 1956 as adapted and amended by Meghalaya).

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

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| <b>Short title, extent and commencement.</b>   | <p>1. (1) This Act may be called the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit) Taxation (Amendment) Act, 2021.</p> <p>(2) It shall extend to the whole of Meghalaya.</p> <p>(3) It shall come into force with effect from 1<sup>st</sup> April, 2021.</p>  |
| <b>Amendment of Section 3.</b>                 | <p>2. In the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit) Taxation Act (Assam Act No. IX of 1956 as adapted and amended by Meghalaya) hererinafter referred to as the principal Act, for the existing sub-section (1) of Section 3 the following shall be substituted,-</p> <p>"(1) There shall be levied and collected from every dealer a tax on sales of the following goods at rates to be prescribed by the State Government by notification from time to time:-</p> <ul style="list-style-type: none"> <li>(i) Motor Spirit (except diesel oil and internal combustion oil other than petrol).</li> <li>(ii) Diesel oil and other combustion oil other than petrol.</li> <li>(iii) Crude oil</li> <li>(iv) Petroleum coke.</li> <li>(v) Petroleum gas and natural gas.</li> <li>(vi) Aviation turbine fuel." </li></ul> |
| <b>Omission and substitution of Section 3A</b> | <p>3. The existing Section 3A as inserted by clause (ii) of para 3 of the Meghalaya Taxation Laws (Amendment) Act, 1998 (Meghalaya Act No.4 of 1998) shall be omitted and further Section 3A as inserted by para 2 of the Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1973 (Meghalaya Act 22 of 1973) shall be substituted by new Section 3 A in the principal Act as follows,-</p>   |
| <b>"Pollution Surcharge on sales</b>           | <p><b>"3A.</b> (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 "Pollution Surcharge" on his sales of taxable goods.</p> <p>(2) The rate of Pollution Surcharge shall be as prescribed by the State Government by way of a notification:</p>   |

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

(3) The Pollution 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 of the purpose of the said tax, accordingly collect and enforce payment of the Pollution 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 Pollution 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 Pollution Surcharge.

*Explanation-* For the purpose of this Section the word "Pollution Surcharge" shall mean the additional levy on retail sale of Motor Spirit and High Speed Diesel."

**Insertion of new Section 44A.**

In the principal Act, after the existing Section 44 the following new Section 44A shall be inserted:-

**"Savings**

**"44A.** Notwithstanding anything contained in any notifications issued or purported to have been issued in exercise of the powers conferred under Section 3 of this Act, the tax and surcharge thereof shall, for all purposes, be deemed to be and to have always been validly levied and collected under the provisions of the said principal Act and all actions taken, done and orders made or issued as a consequent of such notifications, were taken, done and orders issued under the provisions of the principal Act."

**S. K. SANGMA,**

Deputy Secretary to the Govt. of Meghalaya,  
Law (B) Department.