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GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

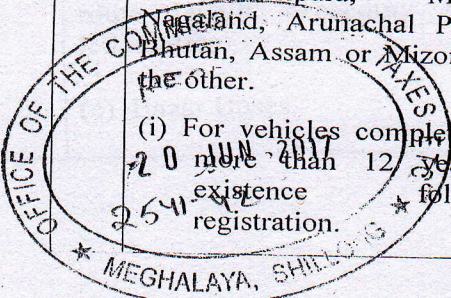
ORDERS BY THE GOVERNOR

Notification

Dated the 14th Jun, 2017

No. ERTS(T)91/2012/224 - In exercise of the powers conferred by the proviso to Section 4 of the Meghalaya Passengers and Goods Taxation Act (Assam Passengers and Goods Taxation Act, 1962 as adapted by Meghalaya) read with Rule 11 of the Meghalaya Passengers and Goods Taxation Rules (Assam Passengers and Goods Taxation Rules 1962 as adapted by Meghalaya) and in supersecession to the Notification No. ERTS(T) 168/90/104, dated 24th April, 2003, the Governor of Meghalaya is pleased to allow (1) owner of the undernoted classes of taxable vehicles to pay lumpsum at the rate specified against each class of taxable vehicles in lieu of the tax chargeable on fare and freight on application made by each to the Assessing Authority of the area, and (2) willing owners of the stage carriages, city buses and bazar buses to pay lumpsum at the rate specified against each class noted below in lieu of the tax chargeable on fare and freight on application made by each to the Assessing Authority of the Area.-

1	2 Class of vehicles	Upto 5 tonnes (pay load)		Above 5 tonnes but upto 9 tonnes (pay load)		Above 9 tonnes (pay load)	
		Annual	Per diem	Annual	Per diem	Annual	Per diem
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
		3	4	5	6	7	8
A.	Motor vehicles for the transport of goods on hire.						
1.	For vehicles plying in interstate routes except those operating between Meghalaya on the one hand and Tripura, Manipur, Nagaland, Arunachal Pradesh, Bhutan, Assam or Mizoram on the other.						
	(i) For vehicles completed not more than 12 years of existence following registration.	5742	25	9035	41	9852	44
	(ii) For vehicles completed more than 12 years of existence following registration.	5421	25	8367	41	9108	44
2.	For vehicles plying wholly within the State of Meghalaya, but not confined to a single district and those between Meghalaya, on the one hand and Tripura, Manipur, Nagaland, Arunachal Pradesh, Bhutan, Assam or Mizoram on the other.						
	(i) For vehicles completed not more than 12 years of existence following registration.	5867	18	8688	26	9801	30



	(ii) For vehicles completed more than 12 years of existence following registration.	5520	18	8070	26	9084	30
3.	For vehicles plying only in Single Hills District and also vehicles plying exclusive within one more Hills District but not passing through any plains District.						
(a)	(i) For vehicles completed not more than 12 years of existence following registration.	5520	17	7055	20	8565	26
	(ii) For vehicles completed more than 12 years of existence following registration.	5223	17	6585	20	7971	26
3	For vehicles plying in plains District (includes vehicles plying between a Hills District and adjacent plains District also).						
(b)	(i) For vehicles completed not more than 12 years of existence following registration.	5867	18	7550	24	9258	28
	(ii) For vehicles completed more than 12 years of existence following registration.	5643	18	7055	24	8565	28

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1	Class of vehicles	Inter-State and Inter-District				Inter-District			
		Annual		Per diem		Annual		Per diem	
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
		3		4		5		6	
B.	Motor vehicles for transport of passengers on hire – (a) Motor Cabs and three wheeler only: (1) Carrying capacity not more than 4 passenger (ii) Carrying capacity more than 4 passengers.	744.00		5.00		620.00		4.00	
		per passenger		per passenger		per passenger		per passenger	
		744.00		5.00		620.00		4.00	
		per passenger		per passenger		per passenger		per passenger	
C.	Stage- Carriage and city buses (a) operating on permit with route length not exceeding 40 kilometres. (b) Operating on permit with route length exceeding 40 Kilometres. (c) Bazar Buses.	Rs. 627		Rate of Tax Per passenger per annum					
		Rs. 371 or 9852.00 –		- Do - Per vehicle per annum whichever is lower					
		134.00 –		Per passenger per annum.					

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1. The limit of 40 Kilometres will be determined by the total length covered. If any stage carriage performs more than one trip.
 2. An application for permission to pay the tax in lumpsum mentioned above the current financial year shall be made within fifteen days from the date of issue of Notification and thereafter within fifteen days after the commencement of the financial year for which the tax is intended to be paid.
 3. The lumpsum may be paid in one installment or in four equal installments in advance as indicated below:-
Annual - By 15th April.
Quarterly - By 15th April, 15th July, 15 October and 15th January for 1st, 2nd, 3rd & 4th Quarters respectively.
 4. The per diem rate shall be paid in advance subject to the condition that the total amount payable during the year shall not exceed the annual compounding fee payable for the same category of vehicles.
 5. The rates indicated above will take effect immediately.

Sd/-

P. W. Ingty

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

Memo No. ERTS (T) 91/2012/224-A

Dated Shillong, the 14th Jun, 2017

Copy to :-

1. P. S. to Chief Minister for favour of information of the Chief Minister.
2. P. S. to Minister i/c Taxation for favour of information of the Minister.
3. P. S. to Ministers i/c Transport for favour of information of the Minister.
4. P. S. to the Chief Secretary for favour of information of the Chief Secretary.
5. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
6. P. S. to all Addl. Chief Secretaries for favour of information of the Addl. Chief Secretary.
7. All Principal Secretaries/ Commissioner and Secretaries for information.
8. All Deputy Commissioners / Sub-Divisional Officers
9. All Superintendents of Police
10. Financial Advisers / Finance and Accounts Officers, office of the Commissioner of Taxes/ Shillong.
11. The Director, Printing and Stationery, Meghalaya, Shillong with a request to cause publication of the above Notification in the Gazette of Meghalaya Extra Ordinary issue and furnish this Department with 200 spare copies.
12. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001
13. Accountant General (A&E), Meghalaya, Shillong-793001
14. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
15. The Commissioner of Taxes, Meghalaya, Shillong for information and necessary action.
16. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.
17. The Superintendent of Taxes I / II / III / IV / V / VI / VII / VIII/ Jowai / Khliehriat / Nongstoin / Nongpoh / Tura Circle-I & II /Williamnagar / Enforcement Branch, Shillong/Tura/Byrnihat Taxation Checkgate for information and necessary action.
18. All the Inspector of Taxes, i/c Taxation Checkgates for information and necessary action.
19. Cabinet Affairs Department for information with reference to agenda item No. 65/2017 dt. 29.5.2017.
20. Law (B) Department.
21. Finance (EA) Department.

By order etc.,

Bsingh

**Under Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation and Stamps Deptt.**

J.B.D.