

(68)

**GOVERNMENT OF MEGHALAYA**  
**EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**

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**ORDER BY THE GOVERNOR**

**NOTIFICATION**

Dated Shillong the 27<sup>th</sup> May, 2020.

No. ERTS (T)91/2012/Pt/174- In exercise of the powers conferred by the proviso to Section 4 of the Meghalaya Passenger and Goods Taxation Act (Assam, Passengers and Goods Taxation Act, 1962 as adapted by Meghalaya) read with Rule 11 of the Meghalaya Passenger and Goods Taxation Rules (Assam, Passengers and Goods Taxation Rules, 1962 as adapted by Meghalaya) and in supersession to the Notification No. ERTS(T) 91/2012/224, dated 14.6.2017, the Governor of Meghalaya is pleased to substitute the existing Schedule of rates for passenger vehicles and vehicles for carriage of goods on hire as per Schedule below:-

**SCHEDULE**

**RATES OF MEGHALAYA PASSENGERS AND GOODS TAX ON MOTOR VEHICLES**

A. PASSENGER VEHICLES USED FOR COMMERCIAL PURPOSES				
Sl No	Type Class of Vehicles	Rate per Passenger Per Annum (PA)	Rate of MPGT Annually	Interest payable
1	2	3	4	5
1.	Passenger carrying capacity of 3 or less persons (three wheelers)	Rs. 750/-	Rs.750/- × certified sitting capacity	Interest at 18% p.a. U/S 9A MPGT Act is payable for all late payments beyond 15 (fifteen) days of the due date.
2.	Passenger carrying capacity of 4 to 6 persons (three wheelers)	Rs.650/-	Rs.650/- × certified sitting capacity	
3.	Four- Wheeler vehicle with passenger carrying capacity of 6 (six) or less persons licensed to operate in one city or region	Rs.650/-	Rs.650/- × certified sitting capacity	
4.	Four- Wheeler vehicle with passenger carrying capacity of 6 (six) or less persons licensed to operate all over the State	Rs.750/-	Rs.750/- × certified sitting capacity	
5.	Vehicles with passenger carrying capacity of 7 to 12 persons	Rs.650/-	Rs.650/- × certified sitting capacity	
6.	Vehicles with passenger carrying capacity of 13 to 30 persons	Rs.750/-	Rs.750/- × certified sitting capacity	Interest at 18% p.a. U/S 9A MPGT Act is payable for all late payments beyond 15 (fifteen) days of the due date.
7.	Vehicles with passenger carrying capacity of more than 30 (thirty) persons	Rs.650/-	Rs.650/- × certified sitting capacity	
8.	Omni Tourist Bus	Rs.650/-	Rs.650/- × certified sitting capacity	
9.	Deluxe Express Buses with passenger carrying capacity of more than 30 (thirty) persons	Rs.650/-	Rs.650/- × certified sitting capacity	
10.	All Meghalaya Super Deluxe Contract Carriage	Rs.700/-	Rs.700/- × certified sitting capacity	

## B. VEHICLES USED FOR CARRIAGE OF GOODS ON HIRE

Sl No.	Type/Class of Vehicles	Rate of MPGT Annually	Interest payable
1	2	3	4
1.	Exceeding 1MT to 3MT	Rs. 7000/-	Interest at 18% p.a. U/S 9A MPGT Act is payable for all late payments beyond 15 (fifteen) days of the due date.
2.	Exceeding 3MT to 7MT	Rs. 8000/-	
3.	Exceeding 7MT to 12MT	Rs. 10,000/-	
4.	Exceeding to 12MT	Rs. 12,000/-	

1. District Transport Officer of the concerned District is empowered to collect the tax payable under the Act as per Notification No. ERTS (T) 91/2012/Pt/50, dated 14.5.2018 with effect from 1<sup>st</sup> July, 2020.
2. The payment of the tax shall be made at the time of issuance of the registration under the Motor Vehicles Act, 1988 and will be co-terminus with the validity of the Road Tax for passenger vehicles used for commercial purposes and vehicles used for carriage of goods on hire respectively, issued under the Motor Vehicles Rules, 1989, for new vehicles and at the time of renewal of the same for old vehicles.
3. The calculation of the lumpsum MPGT payable for a quarter of a financial year shall be the annual amount payable divided by 12 multiplied by 3, for a month shall be the annual amount payable divided by 12 and for a fraction of a month shall be the lumpsum amount payable for a month divided by 30 multiplied by the number of days.
4. The rates indicated above will effect from 1<sup>st</sup> July, 2020.
5. The Head of Account where the payment of Tax shall be deposited is "0042-Taxes on Goods and Passengers -103 – Passengers Tax (01) – Tax collection – Passenger Tax -104 – Goods Tax (01) – Tax Collection – Goods Tax".

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