MEGHALAYA ACT NO. 6 OF 2012

(As passed by the Meghalaya Legislative Assembly)
Received the assent of the Governor on 29th March, 2012.
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THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION (AMENDMENT) ACT, 2012

An Act

Further to amend the Meghalaya Professions, Trades, Calling and Employments Taxation Act (Assam Act VI of 1947 as adapted by Meghalaya).

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

Short title and Commencement. 1. (1) This Act may be called the Meghalaya Professions, Trades, Calling and Employments Taxation (Amendment) Act, 2012.

(2) It shall come into force on the first day of April, 2012.

Amendment of the schedule to the Principal Act. 2. The existing Schedule to the Principal Act shall be substituted by the following new Schedule, namely,

A. Where the gross total annual income | Amount of Tax
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(a) Does not exceed ₹ 50,000/- | Nil
(b) Exceeds ₹ 50,000/- but below ₹ 75,000/- | 200
(c) Exceeds ₹ 75,000/- but below ₹ 1,00,000/- | 300
(d) Exceeds ₹ 1,00,000/- but below ₹ 1,50,000/- | 500
(e) Exceeds ₹ 1,50,000/- but below ₹ 2,00,000/- | 750
(f) Exceeds ₹ 2,00,000/- but below ₹ 2,50,000/- | 1000
(g) Exceeds ₹ 2,50,000/- but below ₹ 3,00,000/- | 1250
(h) Exceeds ₹ 3,00,000/- but below ₹ 3,50,000/- | 1500
(i) Exceeds ₹ 3,50,000/- but below ₹ 4,00,000/- | 1500
(j) Exceeds ₹ 4,00,000/- but below ₹ 4,50,000/- | 2100
(k) Exceeds ₹ 4,50,000/- but below ₹ 5,00,000/- | 2400
(l) Exceeds ₹ 5,00,000/- | 2500