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**PART-IV**  
**GOVERNMENT OF MEGHALAYA**  
**LAW (B) DEPARTMENT**

**NOTIFICATION**

The 23rd September, 2021.

**No.LL(B).28/2017/Pt/363.**—The Meghalaya Goods and Services Tax (Amendment) Act, 2021 (Act No. 13 of 2021) is hereby published for general information.

**MEGHALAYA ACT NO. 13 OF 2021.**

*(As passed by the Meghalaya Legislative Assembly)*

*Received the assent of the Governor on 22nd September, 2021.*

*Published in the Gazette of Meghalaya Extra-Ordinary issue dated 23rd September, 2021.*

# THE MEGHALAYA GOODS AND SERVICES TAX (AMENDMENT) ACT, 2021

An

Act

further to amend the Meghalaya Goods and Services Tax, Act 2017 (Act No. 10 of 2017).

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

- |                                     |   |
|-------------------------------------|---|
| <b>Short title and commencement</b> | <p>1. (a) This Bill may be called the Meghalaya Goods and Services Tax (Amendment) Act, 2021.</p> <p>(b) It shall come into force on such date as the State Government may by notification in the Official Gazette appoint.</p>   |
| <b>Amendment of Section 7</b>       | <p>2. In the Meghalaya Goods and Services Tax Act, 2017 (hereinafter referred to as the Principal Act), in Section 7, in sub-section (1), after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1<sup>st</sup> day of July, 2017, namely:—</p> <p>“(aa) the activities or transactions, by a person, other than an individual, to its members or constituents or <i>vice-versa</i>, for cash, deferred payment or other valuable consideration.</p> <p><i>Explanation.</i>—For the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions <i>inter se</i> shall be deemed to take place from one such person to another;”</p> |
| <b>Amendment of Section 16</b>      | <p>3. In Section 16 of the Principal Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:—</p> <p>“(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under Section 37;”</p>  |
| <b>Amendment of Section 35</b>      | <p>4. In Section 35 of the Principal Act, sub-section (5) shall be omitted.</p>   |
| <b>Substitution of Section 44</b>   | <p>5. For Section 44 of the Principal Act, the following section shall be substituted, namely:—</p>   |

"44. Every registered person, other than an Input Service Distributor, a person paying tax under Section 51 or Section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

Provided further that nothing contained in this Section shall apply to any department of the Meghalaya Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force."

**Amendment of Section 50**

6. In sub section (1) of Section 50 of the Principal Act, for the existing proviso, the following proviso shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

"Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of Section 39, except where such return is furnished after commencement of any proceedings under Section 73 or Section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger."

**Amendment of Section 74**

7. In Section 74 of the Principal Act, in Explanation 1, in clause (ii), for the words and figures "Sections 122, 125, 129 & 130", the words and figures "Sections 122 and 125" shall be substituted.

**Amendment of Section 75**

8. In Section 75 of the Principal Act, in sub-section (12), the following *Explanation* shall be inserted, namely:—

*'Explanation.—*For the purposes of this sub-section, the expression "self-assessed tax" shall include the tax payable in respect of details of outward supplies furnished under Section 37, but not included in the return furnished under Section 39.'

**Amendment of Section 83**

9. In Section 83 of the Principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting



the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of Section 122, in such manner as may be prescribed."

**Amendment of Section 107**

10. In Section 107 of the Principal Act, in sub-section (6), the following proviso shall be inserted, namely:—

"Provided that no appeal shall be filed against an order under sub-section (3) of Section 129, unless a sum equal to twenty-five per cent of the penalty has been paid by the appellant."

**Amendment of Section 129**

11. In Section 129 of the Principal Act,—

- (i) In sub-section (1), for clauses (a) and (b), the following clauses shall be substituted, namely:—

"(a) on payment of penalty equal to two hundred per cent, of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent, of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such penalty;

(b) on payment of penalty equal to fifty per cent, of the value of the goods or two hundred per cent, of the tax payable on such goods, whichever is higher, and in case of exempted goods, on payment of an amount equal to five per cent, of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such penalty;"

- (ii) sub-section (2) shall be omitted;

- (iii) for sub-section (3), the following sub-section shall be substituted, namely,—

"(3) The proper officer detaining or seizing goods or conveyance shall issue a notice within seven days of such detention or seizure, specifying the penalty payable, and thereafter, pass an order within a period of seven days from the date of service of such notice, for payment of penalty under clause

- i. or clause (b) of sub-section (1);"

- (iv) In sub-section (4), for the words "No tax, interest or penalty", the words "No penalty" shall be substituted;

- (v) for sub-section (6), the following sub-section shall be substituted, namely:—

"(6) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) within fifteen days from the date of receipt of the copy of the order passed under sub-section (5), the goods or conveyance so detained or seized shall be liable to be sold or disposed of otherwise, in such manner and within such time as may be prescribed, to recover the penalty payable under sub-section (3):

Provided that the conveyance shall be released on payment by the transporter of penalty under sub-section (3) or one lakh rupees, whichever is less:

Provided further that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.”.

**Amendment of Section 130**

12. In Section 130 of the Principal Act,—

(a) in sub-section (1), for the words “Notwithstanding anything contained in this Act, if”, the word “Where” shall be substituted;

(b) in sub-section (2), in the second proviso, for the words, brackets and figures “amount of penalty leviable under sub-section (1) of Section 129”, the words “penalty equal to hundred percent of the tax payable on such goods” shall be substituted;

(c) sub-section (5) shall be omitted

**Substitution of Section 151**

13. For Section 151 of the Principal Act, the following Section shall be substituted, namely:—

“151. The Commissioner or an officer authorised by him may, by an order, direct any person to furnish information relating to any matter dealt within connection with this Act, within such time, in such form, and in such manner, as may be specified therein.”.

**Power to call for Information**

**Amendment of Section 152**

14. In Section 152 of the Principal Act,—

(a) in sub-section (1),—

(i) the words “of any individual return or part thereof” shall be omitted;

(ii) after the words “any proceedings under this Act”, the words “without giving an opportunity of being heard to the person concerned” shall be inserted;

(b) sub-section (2) shall be omitted

**Amendment to Schedule II**

15. In Schedule II of the Principal Act, paragraph 7 shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017.

**Repeal and Saving**

16. (1) The Meghalaya Goods and Services Tax (Amendment) Ordinance, 2021 (Ordinance No. 3 of 2021) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the provisions of this Act.

**S. K. SANGMA,**  
Joint Legal Remembrancer  
& Deputy Secretary,  
to the Government of Meghalaya,  
Law Department.