

GOVERNMENT OF MEGHALAYA
EXCISE: REGISTRATION: TAXATION & STAMPS DEPARTMENT

NOTIFICATION

Dated Shillong, the 18th January, 2023

No. ERTS (T) 122/2021/Pt I/33 - In exercise of the powers conferred by section 19 of the Meghalaya Professions, Trades, Callings and Employments Taxation Act (Assam Act VI of 1947 as adapted and amended by Meghalaya), the Governor of Meghalaya hereby makes the following rules further to amend the Meghalaya Professions, Trades, Callings and Employment Taxation Rules (Assam Rules of 1947 as adapted and amended by Meghalaya), namely,-

- Short Title and Commencement** 1 These rules shall be called the Meghalaya Trades, Callings and Employment (Amendment) Rules 2022.
(2) They shall come into force at once.
- Insertion of new Rule 5** 2 In the Meghalaya Professions, Trades, Callings and Employments Taxation Rules (Assam Rules of 1947 as adapted and amended by Meghalaya), hereinafter called the Principal Rules, after the existing Rule 4, the following new Rule 5 shall be inserted:
- “5 (i) The Additional Commissioner shall exercise such powers and perform such duties as may be required of him by the Act or the Rules made thereunder.
(ii) The Joint Commissioner shall exercise such powers and perform such duties as may be required of him by the Act or the Rules made thereunder”.
- Amendment of Rule 8** 3 In the Principal Rules, in the existing Rule 8, before the words “Assistant Commissioner”, the words “Additional Commissioner, Joint Commissioner, Deputy Commissioner” shall be inserted
- Insertion of new Rule 9** 4 In the Principal Rules, after the existing Rule 8, a new Rule 9 shall be inserted as under:
- “9 - Certificate of Registration and Enrolment:-
- (1) (a) (i) An application for certificate of registration under sub-section (1) of section 3A shall be in **Form IA**. The applicant for registration shall at the time of furnishing the application attach the list of Proprietor/partner/Director/employees/others containing particulars of designation, estimated gross annual income and the estimated annual tax payable by each employee in a prescribed format **Form Ia**.
(ii) An applicant shall include the particulars pertaining to Proprietor/ partner/ Director along with details of employees of Principal establishment in Form IA for the Principal establishment. Separate details of employees/ others of additional places of establishment should be furnished for each such additional establishment in separate Form Ia.

(iii) An applicant having multiple numbers of establishments should apply for enrolment as provided in clause (b).

(b) An applicant having the Principal and additional/multiple place(s) of work solely within the jurisdiction of Assessing Authorities located in areas under the jurisdiction of the State Government or the Autonomous District Councils shall furnish application for registration to the Assessing Authority having jurisdiction over the Principal place of business.

Provided that an applicant having the Principal and additional/multiple place(s) of work in areas of separate jurisdiction of the State Government or the Autonomous District Councils, shall furnish separate application for registration to each such authority in respect of his place of work within the jurisdiction of that authority.

(c) On receipt of the application for registration, the assessing authority if he is satisfied that the application is in order and the necessary particulars have been furnished by the applicant, shall within 30 (thirty) days, grant to the applicant a certificate of registration in **Form IAA**.

(d) The holder of the certificate of registration shall display the certificate conspicuously at his principal place of work and additional/ multiple place(s) of work.

(e) The holder of the certificate of registration shall at the time of filing the return for the financial year, furnish the list of employees together with other particulars mentioned in clause (a) and thereafter inform the assessing authority of any alteration made to the list during the financial year.

(f) If the assessing authority finds that the application is not in order or the particulars necessary for registration have not been furnished or is incomplete in any manner, he shall within 7 (seven) working days from the date of receipt of the application, direct the applicant in **Form IAB**, to file a revised application or to furnish such additional information as may be necessary.

(g) The applicant is to furnish the revised applications or the additional information within a period of 7 (seven) working days from the date of receipt of the notice referred in clause (f) above.

(h) After considering the revised application or the additional information, if any, the assessing authority shall grant the certificate of registration in **Form IAA**.

(i) The assessing authority if he is not satisfied with the revised application or the additional information furnished by the applicant, he may, subject to any inquiry deemed necessary, reject the application by passing a speaking order

and inform the applicant in **Form IAC** and such applicant shall be deemed to have violated the provisions of the Act and may be subject to proceedings under Section 15 of the Act.

(j) Where the holder of a certificate of registration granted under this rule desires the certificate to be amended he shall submit an application in **Form IA** for this purpose to the assessing authority setting out the particulars in respect of which he desires such amendment and the reason(s) thereof together with the certificate of registration and thereupon the assessing authority may if he is satisfied with the reason(s) furnished, make such amendments as he thinks necessary in the certificate of registration within 7 (Seven) working days from the date of receipt of the application.

(k) The certificate of Registration granted under this rule shall remain valid for so long it is not cancelled under sub-rule (4).

(2) (a) An application for certificate of enrolment under sub-section (2) of section 3A shall be made in **Form IIA**.

(b) An applicant having more than one place of work in the State shall be granted only one certificate of enrolment which shall contain the details of the additional/multiple place(s) of work.

(c) An applicant having the Principal and additional/ multiple place(s) of work solely within the jurisdiction of Assessing Authorities located in areas under the jurisdiction of the State Government or the Autonomous District Councils shall furnish application for registration to the Assessing Authority having jurisdiction over the Principal place of business.

Provided that an applicant having the Principal and additional/multiple place(s) of work in areas of separate jurisdiction of the State Government or the Autonomous District Councils, shall furnish separate application for registration to each such authority in respect of his place of work within the jurisdiction of that authority.

(d) On receipt of the application for enrolment, the assessing authority, if he is satisfied that the application is in order and the necessary particulars have been furnished by the applicant, shall within 7 (seven) working days, grant to the applicant a certificate of enrolment in **Form II AA**.

(e) If the assessing authority finds that the application is not in order or the particulars necessary for enrolment have not been furnished or is incomplete in any manner, he shall within 7 (seven) working days, direct the applicant in **Form II AB**, to file a revised application or to furnish such additional information as may be necessary.

(f) The applicant is to furnish the revised applications or the additional information within a period of 7 (seven) working days from the date of receipt of the notice referred in clause (e) above.

(g) After considering the revised application or the additional information, if any, the assessing authority shall grant the certificate of enrolment in **Form II AA**.

(h) The assessing authority if he is not satisfied with the revised application or the additional information furnished by the applicant, he may, subject to any inquiry deemed necessary, reject the application by passing a speaking order and inform the applicant in **Form II AC** and such applicant shall be deemed to have violated the provisions of the Act and may be subject to proceedings under Section 15 of the Act.

(i) Where the applicant has more than one place of work in the State, as many copies of the certificate shall be issued to him as there are additional places of work in addition to one copy for the principal place of work.

(j) A certificate of enrolment granted under this rule shall remain valid for so long it is not cancelled under sub-rule (4).

(k) Where the holder of a certificate of enrolment granted under this rule desires the certificate to be amended he shall submit an application in **Form IIA** for this purpose to the assessing authority, setting out the particulars in respect of which he desires such amendment and the reason(s) thereof, together with the certificate of enrolment and thereupon the assessing authority, may, if he is satisfied with the reason(s) furnished, make such amendments as he thinks necessary in the certificate of enrolment within 7 (Seven) working days from the date of receipt of the application.

(3) (a) A person who is in employment of any diplomatic or consular office or trade commission of any foreign country situated in any part of Meghalaya shall apply for the certificate of enrolment in Form-IIA.

(b) Provisions of clause(d), (e), (f) (g) and (h) of Rule 2 shall apply mutatis mutandis to the processing of application under this Rule.

(4) If a certificate of registration or a certificate of enrolment granted under these rules is lost, destroyed or defaced, the holder of such certificate shall apply to the assessing authority for a duplicate copy of such certificate in **Form I AD** or **Form II AD** respectively as applicable and the said authority after necessary verification, shall within 7(seven) working days of

receipt of the application, issue to the applicant a Duplicate copy of the original certificate and the copy so issued shall bear the endorsement reading "Duplicate Copy".

(5) (a) If a person who has been registered under sub-rule (1) or sub-rule (2) or sub-rule(3) of these Rules ceases to be an employer or a self employed or an employee due to any reason, he himself or in case he is deceased, his successor, shall within 60(sixty) days of the occurrence of the event, apply for cancellation of the registration certificate in **Form I AE** or cancellation of the certificate of enrolment in **Form II AE** as applicable:

Provided that the Assessing Authority may initiate suo motu proceedings for cancellation of the registration or enrolment certificate on coming into information that the registered person is no longer liable to pay tax due to reason of discontinuation of establishment or due to demise of the registered person or on coming into information that the registered person has violated any provision of the Act and the Rules.

(b) The certificate of registration or certificate of enrolment granted under these rules may be cancelled by the assessing authority after he is satisfied that the registered person is deceased or that his liability to pay tax has ceased and issue the order in **Form IAF or Form II AF** as applicable”.

Amendment of Rule 20

4 In the principal rules, in the existing rule 20, after the words “the memorandum of appeal” the words “shall be in **Form 10** and” shall be inserted.

Amendment of Rule 31

5 In the principal rules, in the existing Rule 31, after the words “An application for refund” the words “shall be made in **Form-VIII A** and”.

Amendment of Rule 35

6 In the Principal Rules, for the existing Rule 35, the following shall be substituted:

“35. The State Government may prescribe, by way of notification, the fees for the following:

- (a) Upon a memorandum of appeal
- (b) Upon a petition for revision
- (c) Upon any other miscellaneous petition

Provided that no fee shall be payable in respect of any written objection made in reply to a notice.

(d) Application fee for registration or enrolment.

(e) Application fee for amendment of registration or enrolment certificate”.

Amendment of Rule 35A

7 In the Principal Rules, for the existing Rule 35A, the following shall be substituted:

“35A. The State Government may prescribe, by way of notification, the fees for certified copies of the following:

- (a) An application fee
- (b) Authentication fees for every 360 words-
- (c) one impressed folio for not more than 150 words or less and for extra folio for every 150 additional words or less
- (d) Urgent fee, if an applicant requires his copy to be furnished on the day of submission of the application. In such cases, fees and folios must also accompany the application.
- (e) An additional fee to cover the cost of postage if the applicant wants his copy to be sent to him by post.
- (f) A search fee, if the applicant wants a copy of the order or document which is more than one year old.

Amendment of Rule 36

- 8 In the Principal Rules, for the existing Rule 36, the following shall be substituted,-
 “36. All fees referred to the rule 35 and 35A shall be paid as may be prescribed by the Government”.

Insertion of new Rule 39, 40 and 41

- 9 In the Principal Rules, after the existing Rule 38, 39, 40 and 41 the following new rule shall be inserted:

(i) 39. Interest payable

The Assessing Authority shall levy the interest at the rate prescribed under sub-section (5) of Section 12 of the Act, on the amount not paid or short paid from the first day of delay of submission of the return with full payment of tax beyond the period prescribed in Rule 10 till the date of payment.

Provided that there shall be no interest on delayed payment of the tax on account of tax deducted at source under Section 9 of the Act.

(ii) 40. Levy of Penalty

(1) The Assessing Authority shall before levy of penalty under sub-section (3) of Section 15 of the Act, afford the opportunity of hearing to the respondent by issuance of a notice in **Form-11**:

Provided that no such notice shall be issued after a lapse of three Financial years from the assessment year.

(2) The respondent shall furnish the reply to the Assessing Authority within twenty one days from the date of receipt of the notice.

(3) The Assessing Authority shall on non-receipt of the reply or non-acceptance of the reply; pass a speaking order confirming the penalty proposed in **Form-12** within twenty one days from the date of receipt of the reply.

Provided that the Assessing Authority shall on acceptance of the reply drop the proceedings and inform the respondent accordingly within twenty one days from the date of receipt of the reply.

(iii) 41. Validation of Online Procedures:-

(1) All procedures prescribed in the Principal Rules with respect to Registration, Enrolment, Return and Payment, shall be valid from a date to be notified.

(2) The Portal for online procedures is megtaxation.nic.in.

THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION RULES,

FORM I A

[See rule 9 (1)(a) (i)]

Application for Certificate of Registration/Amendment of Certificate of Registration

To,

..... (Assessing authority)

.....

I hereby apply for a Certificate of Registration/amendment of Certificate of Registration under the Meghalaya Professions, Trades, Callings and Employments Taxation Act, as per particulars given below:

(Please type or use Block Letters only) 1. Name of the applicant :

2. Address : District :

Pin Code :

3. (a) Name of the Principal establishment:

(b) Address:

(c) Constitution of the establishment: (Please (v) whichever is applicable)

Proprietorship/ Partnership/ Company/ Association of persons

(d) Tax Circle Jurisdiction (Please select appropriate Circle from the Department website available under Section- Meghalaya Professions etc Tax Act

4. Additional places of business (details to be furnished in separate annexure)

Note: Details of partners/ Board of Directors/ members/employees drawing income from the establishment(s) to be provided in **Form Ia**.

4. Description of goods and or services supplied by the establishment(s):

--

5. Status of the person signing this form. (Put (v) on the applicable designation).

Proprietor/ Partner/ Principal Officer/ Agent/ Manager/ Director/ Secretary.

6. Class of employer. (Put (v) mark below the heading whichever is applicable) : Individual/ Firm/ Company/ Corporation/ Society/ Club/ Association.

7. List of employees in prescribed format enclosed: Yes/ No

8. If registered under any of the following Acts, number of registration certificate held:

<u>Title of Act</u>	<u>Registration Certificate No.</u>
(a)The Meghalaya (Sales of Petroleum and Petroleum Products, including Motor Spirit) Taxation Act,	
(b) The Central Sales Tax Act, 1956	
(c) The Meghalaya Value Added Tax Act, 2003	
(d) The Meghalaya Goods and Services Tax Act, 2017	

10. Amendments

*Ground on which amendment is sought (provide documentary evidence if any):

The above statements are true to the best of my knowledge and belief.

Date

Signature.....

Status.....

*To be filled in only in case it is application for amendment

ACKNOWLEDGEMENT

Received an application for Certificate of registration /amendment of Certificate of registration in Form IA from:-

Name of the applicant :

Full Postal address :

Date :

Receiving Officer Signature

Form I a

Prescribed format to be enclosed with Form 1A

- 1. Name of establishment:-**
- 2. Address of establishment**
- 3. Status:- Principal/ Additional.**

Sl. No	Name of Proprietor/ Partner/ Director/ Employees/ others	Designation	Total Gross annual Income	Tax payable
1				
2				
3				
n				

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES

CIRCLE-.....

**THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION RULES,**

FORM-I AA

[See Rule 9(1) (c)]

Certificate of Registration

No.....

Date.....

This is to certify that the Individual/ Firm/ club/ Association/ Society/
Corporation/ Company by the name and style and
located at.....has been registered as an Employer under the
Meghalaya Professions, Trades, Callings and Employments Taxation Act,

The holder of this certificate has additional establishment at the following addresses:

1.
2.
- n.....

(1). Return in the prescribed Form IV shall be furnished by the employer in respect of a Financial year separately on or before the due date prescribed under Rule 10. The total tax payable shall be with reference to the total annual gross income as specified in the Schedule notified by Government and the receipted challan in token of payment of the tax shall be attached to the return.

Name:

Signature:

(Seal)

Date

Assessing Authority

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES

CIRCLE-.....

THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION RULES,

FORM-I AB

[See Rule 9(1) (f)]

Notice for correction of defects/ furnishing of
additional information.

No.....

Date.....

To Shri/ Smti.....

Individual/Firm/club/Association/Society/Corporation/ Company(Please (v)
whichever is applicable). by the name and style and
located at

Whereas on verification of your application for registration under the Act, the following
defects were noticed/ following additional particulars/ information are required to be
corrected/ furnished by you:

1.
2.
- n.....

You are therefore to submit a revised application/ furnish the particulars/ information within 7
(Seven) working days from the date of issue of this notice for further necessary action of the
undersigned.

Name:

Signature:

(Seal)

Date

Assessing Authority

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES

CIRCLE-.....

THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION RULES,

FORM-I AC

[See Rule 9(1)(i)]

Notice for rejection of application

No.....

Date.....

To Shri/ Smti

Individual/Firm/club/Association/Society/Corporation/ Company(Please (v) whichever is applicable). by the name and style and located at,

Whereas on verification of your application for registration under the Act, the following defects were not corrected/ following additional particulars/ information were not furnished by you;

1.
2.
- n.....

You are therefore informed that your application for registration under the Act stands rejected and you are informed that you may be liable to proceedings under Section 15 of the Act.

Name:

Signature:

(Seal)

Date

Assessing Authority

6. Status of the person signing this form. (Put (v) on the applicable designation).

Proprietor, Partner, Principal Officer, Agent, Manager, Director, Secretary.

7. Class of employer. (Put (v) mark below the heading whichever is applicable):

Individual/ Firm/ Company/ Corporation/ Society/ Club/ Association.

8. Registration Number under the Act:

9. Number of Duplicate Copies of certificate of registration required:

Date

Signature.....

Status.....

ACKNOWLEDGEMENT

Received an application for Duplicate Copy of Certificate of registration :-

Name of the applicant :

Full Postal address :

Date :

Receiving Officer Signature.

**THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION RULES,**

FORM I AE

[See rule 9 (5) (a)]

Application for Cancellation of Certificate of Registration

To,

..... (Assessing authority)

.....

I hereby apply for cancellation of Certificate of Registration No.....
under the Meghalaya Professions, Trades, Callings and Employments Taxation Act, as per
particulars given below:

(Please type or use Block Letters only)

1. Name of the applicant :

2. Address :

District :

Pin Code :

3.Registration No..... date.....

(Please enclose original/ duplicate copy (ies) of registration certificate)

4. Name and address of the Principal establishment:

5. Name(s) and address (es) of additional establishment (s):

6. Status of the person signing this form. (Put (v) on the applicable designation).

Proprietor/ Partner/ Principal Officer/ Agent/ Manager/ Director/ Secretary/ Successor

7. Class of employer. (Put (v) mark below the heading whichever is applicable): Individual/ Firm/
Company/ Corporation/ Society/ Club/ Association.

8. Number of Duplicate Copies of certificate of registration:

9. Reason for cancellation:

(a)

(b)

(n)

Date

Signature.....

Status.....

ACKNOWLEDGEMENT

Received an application for cancellation of Certificate of registration :-

Name of the applicant :

Full Postal address :

Date :

Receiving Officer Signature. _____

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES

CIRCLE-.....

**THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION RULES,**

FORM-I AF

[See Rule 9(5)(b)]

Cancellation of Registration Certificate

No.....

Date.....

To Shri/ Smti

Registration No..... under the Meghalaya Professions, Trades,
Callings and Employments Taxation Acts and Rules.

Individual/Firm/club/Association/Society/Corporation/ Company/ Successor/ Agent
(Please (v) whichever is applicable). by the name and style
and located at

Whereas on receipt of your application for cancellation of registration under the Act and
following enquiry as deemed necessary, the undersigned is satisfied that the holder of the
registration certificate bearing No. is no longer liable to pay tax under the
Act, due to the following reasons:

(a).....

(b).....

(n)

You are therefore informed that the said registration certificate has been cancelled with effect
from..... and your liability to pay tax under the Act has ceased from the said date.

Name:

Signature:

(Seal)

Date

Assessing Authority

**THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAX RULES,**

FORM II A

[See Rules 9(2) a and 9(2)(k)]

Application for a Certificate of Enrolment/Amendment of Certificate of Enrolment.

(Please type or use block letter only)

To,

..... (Assessing authority)

.....

I hereby apply for a certificate of Enrolment/amendment of Certificate of Enrolment under the Meghalaya Professions, Trades, Callings and Employments Tax Act, as per particulars given below:

1. Name of the applicant :

2. (a) Name of the establishment:

(b) . Address :

District :

Pin Code :

(c) Tax Circle Jurisdiction (Please select appropriate Circle from the Department website available under Section- Meghalaya Professions etc Tax Act)

3. Description of goods and or services supplied by the establishment:

--

4. Date of commencement of Profession/Trade/Calling/Employment in Meghalaya :

(Please tick whichever is applicable)

5. Gross annual income in last financial year

6. (a)If an employee of any diplomatic or consular office or trade commissioner of any foreign country, the name and address of the employer and the monthly salary or wage earned in respect of employment.

(b)Principal Place of work:

(i) Name

(ii) Address

7. (a) Names and addresses of other places of work, if any, in the State.

(b) No. of Branch Certificates of enrolment required

8. If registered under any of the following Acts, number of registration certificate held :-

<u>Title of Act.</u>	<u>Registration Certificate No.</u>
1. The Meghalaya Value Added Tax Act, 2003	
2. The Meghalaya Goods and Services Tax Act, 2017	
3. The Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1955.	
4. The Central Sales Tax Act, 1956	
5. Amendment (Please fill in this part in case the application is for amendment of a Certificate of Enrolment.)	

Grounds on which amendment is sought.

The above statements are true to the best of my knowledge and belief.

Date.....

Signature.....

Status.....

ACKNOWLEDGMENT

(particulars of name and address to be filled in by the applicant)

Received an application for a Certificate of Enrolment/amendment of Certificate of Enrolment in Form IIA from..... (Name of the applicant)

Full postal address.....

Date.....

Signature of the Receiving Officer

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES

CIRCLE-.....

**THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION RULES,**

FORM II AA

[see rule 9 (2)(g)]

CERTIFICATE OF ENROLMENT

No.....

Date.....

This is to certify that Shri/ Smti engaged in the profession/trade/calling/ known as or in employment with..... located at..... has been enrolled under the Meghalaya Professions, Trades, Callings and Employments Taxation Act,

The holder of this certificate has additional place of work at the following address(es) :

.....

.....

Enrolment No..... date.....

(1). Return in the prescribed Form 1 shall be furnished by the registered tax payer in respect of each Financial year on or before the due date prescribed under Rule 10. The total tax payable shall be with reference to the total annual gross income as specified in the Schedule notified by the Government and the receipted challan in token of payment of the tax shall be attached to the return.

Name:

Signature:

(Seal)

Date

Assessing Authority

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES

CIRCLE-.....

THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION RULES,

FORM-II AB

[See Rule 9(2)(e)]

Notice for correction of defects/ furnishing of
additional information

No.....

Date.....

To Shri/ Smti

who is engaged in the Profession/ Trade/ Calling, by the name and style
..... and located at

OR

To Shri/ Smti

who is engaged in the employment of,..... (herein enter the
name and style of the employer) and located at.....

Whereas on verification of your application for registration under the Act, the following
defects were noticed/ following additional particulars/ information are required to be
corrected/ furnished by you:

1.
2.
- n.....

You are therefore to submit a revised application/ furnish the particulars/ information within 7
(Seven) working days from the date of issue of this notice for further necessary action of the
undersigned.

Name:

Signature:

(Seal)

Date

Assessing Authority

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES

CIRCLE-.....

**THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION RULES,**

FORM-II AC

[See Rule 9(2)(h)]

Notice for rejection of application

No.....

Date.....

To Shri/ Smti

who is engaged in the Profession/ Trade/ Calling, by the name and style
..... and located at

OR

To Shri/ Smti.....

who is engaged in the employment of,..... (herein enter the
name and style of the employer) and located at.....

Whereas on verification of your application for registration under the Act, the following
defects were not corrected/ following additional particulars/ information were not
furnished by you;

4.

5.

n.....

You are therefore informed that your application for registration under the Act stands rejected
and you are informed that you may be liable to proceedings under Section 15 of the Act.

Name:

Signature:

(Seal)

Date

Assessing Authority

ACKNOWLEDGEMENT

Received an application for Duplicate Copy of Certificate of registration :-

Name of the applicant :

Full Postal address :

Date :

Receiving Officer Signature. _____

ACKNOWLEDGEMENT

Received an application for cancellation of Certificate of Enrolment :-

Name of the applicant :

Full Postal address :

Date :

Receiving Officer Signature. _____

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES

CIRCLE-.....

THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION RULES,

FORM-II AF

[See Rule 9(5)(b)]

Order for Cancellation of Certificate of Enrolment

No.....

Date.....

To Shri/ Smti

Name and address of
Establishment/Employer.....,

Whereas on receipt of your application for cancellation of Enrolment under the Act and following enquiry as deemed necessary, the undersigned is satisfied that the holder of the Enrolment certificate bearing No. is no longer liable to pay tax under the Act, due to the following reasons:

(i).....

(ii).....

(n)

You are therefore informed that the said Enrolment certificate has been cancelled with effect from..... and your liability to pay tax under the Act has ceased from the said date.

Signature

Name:

(Seal)

Date

Assessing Authority... ..

**THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND
EMPLOYMENTS TAXATION RULES,**

FORM VIII A

[see rule 31]

APPLICATION FOR REFUND

To

The Assessing Authority

.....

.....

I, Shri/ Smti..... holder of Registration/ Enrolment Certificate No.

..... date..... under the Act, do hereby apply for refund of the excess tax/ Penalty

amounting to Rupees..... for the assessment year

The following are the particulars:-

- (i) Name and style of the assessee:
Address
- (ii) Assessment year for which refund is claimed:
- (iii) Assessment Order/ Penalty Demand Order:
- (iv) Amount of dues already paid:
Challan No. date
- (v) Amount of refund due:
- (vi) Grounds for refund:

Verification

I Shri/ Smti/ Agent of, holding Registration/ Enrolment No.
do hereby declare that the particulars furnished in this application for refund of the excess tax/ penalty
are correct to the best of my knowledge and belief. I also undertake to refund back to the Government
the sum of money refunded to me based on the information contained herein and later found to be
incorrect or false.

Date:

Signature of the holder of the
Certificate of Registration/ Enrolment/ Agent.
Name:
Status:

**THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION RULES,**

FORM 10

[see rule 20]

Memorandum of Appeal

To

The Assistant Commissioner of Taxes (Appeal)

.....

.....

I, Shri/ Smti..... holder of Registration/ Enrolment Certificate No.

.....date under the Act, do hereby submit the Memorandum of Appeal against

Order No. dated passed by the Assessing Authority .

1. The following are the statements of facts:

(i)

(ii)

(iii)

(n)

2. Grounds on which the petition is filed

(i)

(ii)

(iii)

(n)

3. The date of service of the order appealed against:

4. To enclose certified copy of order appealed against:

5. Declaration:

(a) Tax not in dispute has been fully paid

(b) Tax, interest and / or penalty in dispute has been paid or separate petition has been filed before the Assistant Commissioner of Taxes (Appeal) for waiver of the condition and payment will be subject to the outcome of the separate petition.

(c) Adequate stamp has been affixed.

Verification

I Shri/ Smti/ Agent of, holding Registration/ Enrolment No.
do hereby declare that the particulars furnished are correct to the best of my knowledge and belief.

Date:

Signature of the holder of the
Certificate of Registration/ Enrolment/ Agent.
Name:
Status:

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES
CIRCLE-.....

THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION RULES,

FORM 11

[see rule 40(1)]

No.....

Date.....

To

.....
.....

Registration/Enrolment No..... date.....

Subject: Show cause notice under Section 15 of the Meghalaya Professions, Trades, Callings and Employments Tax Act (Assam Act VI of 1947 as adapted and amended by Meghalaya) r/w Rule 40(1) of the Rules framed thereunder.

(1)Whereas you have without reasonable cause, failed to submit the return as required under the provision of the Meghalaya Professions, Trades, Callings and Employments Tax Act (Assam Act VI of 1947 as adapted and amended by Meghalaya) hereinafter called “the Act”; or

(2) Whereas I am in possession of information that the return submitted by you under the provisions of the Act, is false and you have fraudulently evaded payment of tax due under this Act and concealed your liability to pay tax under the Act; or

(3) Whereas you have without reasonable cause, failed to comply with the following requirements and obligations placed on you under the provisions of the Act; (reasons to be furnished below)

(a).....

(b).....

(n).....

You are therefore directed to furnish the reply in writing in person or through a duly authorised representative, on or before..... as to why penalty under Section 15 of the Act should not be imposed on you;

Failure to furnish the reply shall be construed as acceptance of the proposition and penalty shall be imposed accordingly without further reference to you.

Signature

(Seal)

Name:

Assessing Authority... ..

**GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES
CIRCLE-.....**

**THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION RULES,**

FORM 12

[see rule 40(3)]

No.....

Date.....

To

.....
.....

Registration/Enrolment No..... date.....

Subject: Order for imposition of penalty under Section 15 of the Meghalaya Professions, Trades, Callings and Employments Tax Act (Assam Act VI of 1947 as adapted and amended by Meghalaya)

Reference No..... date.....

(1)Whereas you have failed to furnish the reply to show cause notice in Form-11: or

(2) Whereas the reply furnished by you is not sustainable due to the following reasons:-

(a)

(b)

(n)

Therefore in exercise of the power conferred on me under Section 15 of the Act, I hereby order you to pay by way of penalty the sum of ₹.....

(Rupees.....) only by treasury challan on or before the and to furnish a receipted copy of the treasury challan to the office of the undersigned.

Failure to comply with the terms of this order shall render you liable to action under sub-section (3) of Section 13 of the Act.

Signature

(Seal)

Name:

Sd/-
(E. Kharmalki)
Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation and Stamps Department

Memo No. ERTS (T) 122/2021/Pt I/33-A

Dated Shillong the 18th January, 2023

Copy to :-

1. The P. S. to the Chief Minister for information of the Chief Minister.
2. The P.S. to the Speaker, Meghalaya Legislative Assembly for information of the Speaker.
3. The P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information of the Leader of Opposition.
4. The P.S. to the Minister i/c Taxation for information of the Minister.
5. The P. S. to the Chief Secretary for information of the Chief Secretary.
6. The Commissioner & Secretary to the Govt. of Meghalaya, ERTS Department.
7. The Commissioner & Secretary to the Govt. of Meghalaya, Law Department.
8. The Commissioner of Taxes, Meghalaya, Shillong.
9. The Cabinet Affairs Department with reference to their agenda item No 157/2022.
10. The Accountant General (A&E) Meghalaya, Shillong.
11. The Deputy Commissioners (All)
12. The Director of Printing & Stationery, Meghalaya, Shillong for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 100 spare copies.
13. NIC, Shillong for uploading in the Meghalaya website.

By order etc.,

Deputy Secretary to the Government of Meghalaya
Excise, Registration, Taxation and Stamps Department