

GOVERNMENT OF MEGHALAYA
EXCISE: REGISTRATION: TAXATION & STAMPS DEPARTMENT

NOTIFICATION

No. ERTS (T) 81/2014/Pt I/79

Dated Shillong, the 12th August, 2024

Whereas, the Government of Meghalaya (hereinafter referred to as "Government") is concerned at the huge accumulation of arrear dues on account of demand raised in assessment under the Meghalaya (Sales of petroleum and Petroleum products including motor spirit) Taxation Act; and

Whereas, the Government had in order to recover the dues under this Act and other State Taxation Acts, enacted the Meghalaya Settlement of Arrear (under State Taxation Acts) Act, 2020 which offered 30% waiver of total dues on full payment of the remaining 70% by the fixed date; and

Whereas, the Scheme under the above-mentioned Act, saw lukewarm response from the defaulters; and

Whereas, the Government had in order to cease the accumulation of current dues and in order to recover the arrear, issued a Standard Operating Procedure for issuance of declaration in Form C under the Central Sales Tax Act, 1956, and also notified a prescribed No Objection Certificate for lifting of motor spirit and High-Speed Diesel from the depots of Oil Marketing Companies vide no. ERTS(T) 81/2014/Pt/39 dated 26.10.2021; and

Whereas, the above stated notification failed to effectively address the issue of recovery of arrear that has accumulated over a period of several years and which has also resulted in closure of some Retail Sale Outlets of Motor Spirit and High-Speed Diesel; and

Whereas, the Government in order to recover the arrear and also to encourage the defaulters to make payment of the same and in exercise of the power conferred by the proviso to sub-Section (4) of Section 20 of the Meghalaya (Sales of petroleum and Petroleum products including motor spirit) Taxation Act (Assam Act IX of 1956 as adapted and amended by Meghalaya) (hereinafter referred to as "the Act") read with the second proviso to Rule 34-A of the Meghalaya (Sales of petroleum and Petroleum products including motor spirit) Taxation Rules as amended, hereby notifies the following scheme for payment of arrear under the Act:-

SHORT TITLE, EXTENT AND COMMENCEMENT	1	<p>(1) This Scheme shall be called The Meghalaya Payment of Arrears under the Meghalaya (Sales of petroleum and Petroleum products including motor spirit) Taxation Act Installments Scheme, 2024.</p> <p>(2) It shall extend to the whole of the State of Meghalaya.</p> <p>(3) It shall come into force from such date as the State Government may, by notification, appoint.</p>
DEFINITION	2	<p>(1) “Act” means Meghalaya (Sales of petroleum and Petroleum Products including Motor Spirit) Taxation Act (Assam Act no IX of 1956 as adapted and amended by Meghalaya).</p> <p>(2) “Arrear” means the grand total unpaid dues of tax, interest and penalty as assessed and demanded by the Assessing officer for each tax period upto the tax period ending quarterly on 31st March, 2022 and outstanding as on the date of application for availing the Scheme by the tax defaulter and against which there is no outstanding appeal in any forum.</p> <p>(3) “Arrear installment Payment Scheme, 2024” means the Meghalaya Payment of Arrears under the Meghalaya (Sales of petroleum and Petroleum products including motor spirit) Taxation Act on installments Scheme, 2024</p> <p>(4) “Assessing Officer” means the Government official designated to complete assessment of periodical tax Returns filed by a registered dealer under respective State Taxation Acts.</p> <p>(5) “Assessment” means statutory proceedings under the Act to determine the tax liability of a registered dealer.</p> <p>(6) “Commissioner” means the Commissioner of Taxes, Meghalaya.</p> <p>(7) “Dealer” means a person who carries on business, as defined under Sub-section (4) of Section 2 of the Meghalaya (Sales of Petroleum and Petroleum products etc.) Taxation Act.</p> <p>(8) “Form” means the various Forms appended to this Scheme.</p> <p>(9) “Freeze” and all its grammatical variations, means the date specified by the Government from which no further interest shall accrue on the arrear payable under the Scheme by a tax defaulter who has been allowed by the Commissioner so to do.</p> <p>(10) “Government” means the Government of Meghalaya.</p> <p>(11) “Interest” means the interest payable under Section 20-A of the Act read with Rule 34-A framed thereunder.</p> <p>(12) “State” means the State of Meghalaya.</p> <p>(13) “Tax Defaulter” means a registered dealer who has been assessed to tax and has been issued Notice(s) of Demand for any of the quarterly tax periods ending on or before 31st March 2022, but has failed to pay the outstanding dues of tax, interest, surcharge or penalty either partly or fully.</p> <p>(14) “Tax period” means the tax period as defined under Rule 16 of the Meghalaya Sales of petroleum and Petroleum products including motor spirit) Taxation Rules.</p>

ELIGIBILITY	3	A tax defaulter is eligible to apply for availing the Scheme subject to fulfillment of the terms and conditions set herein.
APPLICATION, TERMS AND CONDITIONS	4	<p>(1) A tax defaulter shall, within a period of 45 (forty-five) days of the notification of the Scheme, extendable by another period of 15 (fifteen) days by the Commissioner of Taxes on sufficient cause shown, apply to the Commissioner of Taxes through the jurisdictional assessing officer in Form-1. The acknowledgement shall be issued by the concerned officer in Form-1A.</p> <p>(2) (a) On receipt of application in Form-1, the concerned assessing officer shall update the interest upto the date of notification of the Scheme and thereafter forward the same including the Certificate of Arrears in Form-2 to the Commissioner of Taxes within 15(fifteen) days from the date of receipt excluding non-working days, if any. (b) The interest so calculated as specified in clause (a) shall remain frozen subject to compliance with the provision of sub-rule(5)(i).</p> <p>(3) On issuance of the Eligibility Certificate in Form-3 by the Commissioner of Taxes, the tax defaulter shall make payment of the first installment and all subsequent monthly installments within the due date specified therein.</p> <p>(4) All payments should be made by Treasury Challan or through GRAS and a copy of the same should be furnished to the concerned Assessing officer within 10(ten) days from the date of payment and an acknowledgement thereof shall be issued by the concerned officer in Form-4.</p> <p>(5) (i) Failure to make payment of an installment shall automatically render the eligibility Certificate null and void ab initio and further interest under Section 20-A of the Act shall accrue from the date of freezing of the interest including further penalty if applicable. (ii) The concerned Assessing officer shall inform the Commissioner within 15(fifteen) days from the date fixed for payment of the installment in case of failure on the part of the tax defaulter to make payment of the installment.</p> <p>(6) Under no circumstances, the applicant shall be entitled to get the refund of the amount paid under this instant Scheme, provided that, in case the offer under this instant Scheme is rendered null and void due to failure of the tax defaulter to make payment of any of the installment within the due date, the amount paid by the applicant under the instant Scheme shall be treated to have been paid under the Act as if this Scheme was never offered to or availed by the tax defaulter.</p>

EQUATED MONTHLY INSTALMENTS	5	(1) The number of equated monthly installments shall be as under: (a) Total arrear upto ₹10 lakhs-six installments. (b) Total arrear exceeding ₹10 lakhs upto ₹20 lakhs-twelve installments. (c) Total arrear exceeding ₹20 lakhs upto ₹50 lakhs-twenty-four installments. (d) ₹50 lakhs to ₹1 crore-thirty-six installments. (e) Exceeding ₹1 crore-forty-eight installments.
ADJUSTMENT OF PAYMENT	6	Any payment made in respect of the statutory order on or after the date of commencement of the instant Scheme, shall first be adjusted towards the amount of tax and thereafter towards the interest and the balance amount remaining unadjusted, shall then be adjusted towards the penalty, sequentially for each tax period.
TAX CLEARANCE CERTIFICATE	7	On full payment of the sum total of arrear dues by the due date for each installment and on receipt of the report to the effect from the concerned Assessing officer, the Commissioner shall issue the Tax Clearance Certificate in Form-5 .
VALIDITY	8	The Scheme shall remain valid till the last instalment is paid by the tax defaulter subject to the provision of Rule 4(5)(i).
BAR ON RE-OPENING OF SETTLED CASES	9	An order by the Commissioner authorizing payment of arrear on installment issued under the provisions of this Scheme shall be conclusive as to the payment of arrears covered under that order, and the matter covered by such order of settlement shall not be re-opened in any proceeding or review or revision or any other proceeding under the relevant Act.
POWER OF COMMISSIONER	10	The Commissioner may, from time to time, issue instructions and directions as he may deem fit to the designated authorities, for carrying out the purposes of this Act.
INTERPRETATION	11	If any question arises relating to the interpretation of any of the provisions in this Scheme, it shall be referred to the Government of Meghalaya in the Excise, Registration, Taxation & Stamps Department, whose decision thereon shall be final and binding and no challenge shall lie against any order passed under this Scheme before any court of law.
TO WHOM APPLY	12	(1) This Scheme shall be applicable to all Petrol Pump owners who are in default of payment of tax and other dues either partially or wholly for all quarterly tax periods upto March, ____ (2) This Scheme shall not apply to a registered dealer who has been permitted by the Commissioner to make payment of the arrear dues in installments prior to the effective date of this scheme, Provided that a registered dealer, who has been so permitted by the Commissioner to make payment of the arrear in installments, may apply for availing the offer under this Scheme.

FORM 1
APPLICATION FORM
Arrear Instalment Payment Scheme, 2024
[See Sub-clause (1) of clause 4]

To

The Commissioner of Taxes
Meghalaya, Shillong.

(Through the Jurisdictional Assessing officer)

I, Shri/Smt.....proprietor/authorized signatory of M/s do hereby submit the following application under **Arrear Instalment Payment Scheme, 2024**, for payment of total dues in accordance with the provisions under the Scheme. The particulars are given below:-

1. Details of applicant.

- (i) Name of the applicant :-
- (ii) Residential address :-
- (iii) Trade name :-
- (iv) Address
- (v) Registration no. under the Act :-
- (vi) Contact No. :-
- (vii) Mobile No. :-
- (viii) Email address :-

2. Details of authorised signatory

- (i) Name of the applicant :-
- (ii) Designation :-
- (iii) Residential address :-
- (iv) Contact No. :-
- (v) Mobile No. :-
- (vi) Email address :-

Note :- Authority letter to be enclosed.

3. Tax period:- from Q.E_____ to Q.E_____

4. Details of assessment (cumulative for tax periods at Point no.3 above) :-

- (i) Tax :-
- (ii) Surcharge :-
- (iii) Interest :-
- (iv) Penalty :-

5. Details of amounts paid before issuance of notice of demand (cumulative for tax periods at Point no.3 above):-

- (i) Tax :-
- (ii) Surcharge :-
- (iii) Interest :-
- (iv) Penalty :-

6. Total dues as per latest notice of demand (cumulative for tax periods at point no.3 above):-

- (i) Tax :-
- (ii) Surcharge :-
- (iii) Interest :-
- (iv) Penalty :-
- (v) Total :-

Note: The applicant is to attach the original/ certified copies of assessment orders, demand notices and copies of treasury challans/GRAS receipts with the application.

Declaration

I, Shri/Smt..... s/o d/o..... Proprietor/ Partner/ Director/ Authorised signatory of M/s do hereby declare that the statement furnished by me is correct to the best of my knowledge and belief. I undertake to make payment of each instalment if permitted, by the due date fixed in the Order and I understand that failure to do so shall render the offer under the Scheme null and void ab initio.

Date:-

Signature of the Authorised Signatory.

FORM 1A
[See Sub-clause (1) of clause 4]
(herein please insert name of Circle)

No.

Dated

Acknowledgment of application
Arrear Instalment Payment Scheme, 2024

To

..... (here insert name and address of applicant)

.....

This is to acknowledge receipt on(date) of application under the **Arrear Instalment Scheme, 2024** for payment of arrear dues on instalments . The documents attached with the application are listed under:-

- 1.
- 2.
- 3.
- n.

Superintendent of Taxes

FORM 2
[See Sub-clause (2) of clause 4]
(herein please insert name of Circle)

No.

Dated

Certificate of Arrears
Arrear Instalment Payment Scheme, 2024

Certified that the registered dealer whose particulars are given below has applied for payment of the arrear on instalments under the **Arrear Instalment Payment Scheme, 2024**, on _____ (herein please enter the date of application). The arrear dues as on the date of notification of the Scheme vide notification no..... (Herein please enter notification number and date) are as given hereunder: -

1. Name and address of the applicant:
2. Trade name:
3. Location of the Retail Sale Outlet:
4. Registration Number:
5. Tax period-wise break up of dues (to be given in separate annexure as per prescribed format):
6. Total dues from tax period _____ to tax period _____
 - (i) Tax=
 - (ii) Interest=
 - (iii) Surcharge=
 - (iv) Penalty=

Superintendent of Taxes

Forwarded to the Commissioner of Taxes, Meghalaya for favour of information and necessary action.

Superintendent of Taxes

FORM-3
[See Sub-clause (3) of clause 4]

No.

Dated

Eligibility Certificate
Arrear Instalment Payment Scheme, 2024

Certified that M/s _____ (herein please enter the trade name and location of the Retail Sale Outlet) a dealer registered under the Meghalaya (Sales of Petroleum and Petroleum products etc) Taxation Act, has applied for availment of the offer to pay the arrear under the **Arrear Instalment Payment Scheme, 2024**. On verification of the application, I am satisfied to allow the dealer to make payment of the arrear in equated monthly instalments as detailed under:

(1) Tax period from _____ to tax period _____

(2) Break up of dues:

(i) Tax=

(ii) Interest (up to date of application) =

(iii) Surcharge=

(iv) Penalty=

Total=

(3) Number of equated monthly instalments (as per Rule 5 of the Scheme) =

(4) Amount payable per instalment= Rs_____ (Rupees_____).

(5) Due date of payment: -

Commissioner of Taxes,
Meghalaya, Shillong.

FORM 4
[See Sub-clause (4) of clause 4]

No.

Dated

Acknowledgement of Payment
Arrear Instalment Payment Scheme, 2024

To,

M/s _____

Registration number:

Eligibility Certificate No.:

Receipt of treasury challan/ GRAS receipt number _____ dated _____ for an amount of Rs _____ (Rupees _____) being the _____ (herein please enter the instalment number) instalment payable by _____ (please enter due date of payment).

Superintendent of Taxes

Copy forwarded to the Commissioner of Taxes Meghalaya, Shillong for favour of information.

Superintendent of Taxes

FORM 5
[See rule 7]

No.

Dated

Tax clearance certificate

Arrear Instalment Payment Scheme, 2024

To,

M/s _____

This is to certify that the applicant named above has paid the total amount payable in accordance with the provisions of the **Arrear Instalment Payment Scheme, 2024**, as detailed under:-

Trade name and address:

Registration No. under the State Taxation Act:-

1. Tax period: - Q.E _____ to Q E _____
2. Details of dues: -

Tax	Surcharge	Interest	Penalty	Total dues	Nos of instalments allowed	Total amount paid
1	2	3	4	5	6	7

3. Due date for payment of each instalment

4. Details of Treasury Challan: -

Sl. No.	Treasury Challan/GRN No.	Date	Amount
1.			
2			
3			
n			
TOTAL			

Therefore, in accordance with Rule 7 of the Arrear instalment Payment Scheme, 2024, I hereby certify that the registered dealer named herein **has** paid all the dues for the tax periods from Q.E _____ to Q E _____ amounting to _____ (Rupees _____) only.

**Commissioner of Taxes,
Meghalaya, Shillong.**

Copy to:

The Superintendent of Taxes, _____ for favour of information and necessary action.

**Commissioner of Taxes,
Meghalaya, Shillong**

Sd/-
(Pravin Bakshi, IAS)
Commissioner & Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department

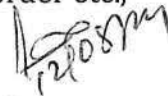
Memo No. ERTS (T) 81/2014/Pt I/79-A

Dated Shillong the 12th August, 2024

Copy forwarded to:

1. P. S. to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
2. P. S. to the Deputy Chief Minister, for information of the Deputy Chief Minister.
3. P. S. to Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P. S. to Minister in-charge Taxation for favour of information of the Minister.
5. P. S. to Chief Secretary for favour of information of the Chief Secretary.
6. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
7. Accountant General (A & E), Meghalaya, Shillong-793001.
8. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department.
9. The Commissioner & Secretary to the Govt. of Meghalaya, ERTS Department.
10. The Commissioner & Secretary to the Govt. of Meghalaya, Law Department.
11. The Commissioner of Taxes, Meghalaya, Shillong.
12. Deputy Commissioners, East Khasi Hills District, Shillong, West Khasi Hills District, Nongstoin, South West Khasi Hills District, Mawkyrwat, Eastern West Khasi Hills District, Mairang, Ri Bhoi District, Nongpoh, West Jaintia Hills District, Jowai, East Jaintia Hills District, Khliehriat, East Garo Hills District, Williamnagar, North Garo Hills District, Resubelpara, South Garo Hills District, Baghmara, West Garo Hills District, Tura, South West Garo Hills District, Ampati.
13. The Additional Commissioner of Taxes, Meghalaya, Shillong.
14. 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 20 spare copies.
15. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



Joint Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department