

The 30th March, 2012.

No.LL(B) 53/2002/566.—The Meghalaya Value Added Tax (Amendment) Act, 2012 (Act No. 7 of 2012) is hereby published for general information.

MEGHALAYA ACT NO. 7 OF 2012.

(As passed by the Meghalaya Legislative Assembly)

Received the assent of the Governor on 29th March, 2012.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 30th March, 2012.

THE MEGHALAYA VALUE ADDED TAX (AMENDMENT) ACT, 2012.

An

Act

further to amend the Meghalaya Value Added Tax Act, 2003

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

- Short title and Commencement.** 1. (1) This Act may be called the Meghalaya Value Added Tax (Amendment) Act, 2012.
(2) It shall be deemed to have come into force with effect from 1st May 2005.
- Amendment of Section 44.** 2. In the Meghalaya Value Added Tax Act, 2003 as amended in Section 44, the following new proviso shall be inserted, namely, -
"Provided that in respect of the sale of liquor, the point of sale as shall be made by the owner of Bonded ware house be deemed to be the first point of sale."

L. M. SANGMA,
Secretary to the Government of Meghalaya,
Law Department.