No. 52 Shillong, Thursday, December 24, 2020 3rd Pausa, 1942 (S. E.)

Separate paging is given on this part in order that it may be filed as a separate compilation.

PART-IIA

GOVERNMENT OF MEGHALAYA

NOTIFICATIONS

The 8th December, 2020.

No.ERTS (T) 49/2020/101. - In exercise of the powers conferred by Section 15 of the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020, the Governor of Meghalaya is pleased to make the following Rules, namely:-

1. Short title and commencement – (1) These Rules may be called The Meghalaya Settlement of Arrears (under State Taxation Acts) Rules, 2020.

2. Definitions - In these Rules, unless the context otherwise requires:-

(a) **"Additional/Joint/Deputy/Assistant Commissioner"** shall mean the Additional/Joint/ Deputy/Assistant Commissioner of Taxes, Meghalaya;

(b) **"Act"** means the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020;

(c) **"Remission"** means the amount of tax, interest, surcharge and penalty eligible for waive off;

(d) **"Return"** means the return of Turnover under the form as prescribed in the respective State Taxation Act; (e) **"Settlement Notice"** means the notice issued by the Commissioner of Taxes in prescribed format under Rule 13;

(f) **"Tax period"** means the period covered by the Return; and

(g) **"Total Dues"** means the sum total of tax, interest, surcharge and penalty remaining outstanding after adjustment as provided under clause (a) of sub-section (1) of Section **3** of the Act.

3. Application Form- An eligible applicant for remission shall file the application for remission of total dues for the specified tax period in Meghalaya Settlement of Arrears Act.

Form-1 appended to these Rules, to the concerned Assessing Officer having jurisdiction over the applicant. **4. Limitation for filing of application-(**1)An eligible applicant who has been served the notice of demand before the date of commencement of these rules, shall file the application for remission in the prescribed Meghalaya Settlement of Arrears Act Form 1 under Rule 3, not later than 30 (thirty) days from the date of commencement of these Rules;

Provided that an officer not below the rank of Additional Commissioner may extend the limitation period by not more than 30 (thirty) days, subject to sufficient cause being shown.

(2) An eligible applicant who has been served the notice of demand on or after the date of commencement of these rules, shall file the application for remission in the prescribed Meghalaya Settlement of Arrears Act

Form 1 not later than 30 (thirty) days from such date.

5. Period for withdrawal of Appeal- An applicant having an appeal case pending for order under the Departmental Appellate Authority, the Tribunal or any Court of law but desirous of availing the Amnesty under the Act, shall furnish to the Commissioner of Taxes, the evidence of withdrawal filed before the concerned appellate authority. On approval by the Commissioner or in the absence of formal communication of such approval within 15 (fifteen) working days, such applicant shall be eligible to file the application as provided under Rule 3.

6. Acknowledgment of application- The Assessing Officer shall issue the acknowledgement of application received in Meghalaya Settlement of Arrears Act

Form-2 appended to these rules

7. Verification of application- The Assessing Officer is to verify the correctness of the application with particular reference to the following:

(a) Name and address of the applicant:-
(b) Trade name and address of the business:-
(c) Registration No. of the business under the relevant State Taxation Act:-
(d) Composition of the business:-
(e) Details of ownership:-
(i) Name, address, contact No., email, PAN:-
(please attach separate annexure for details of ownership other than proprietorship) (f) Tax period:-
(g) Total amount assessed:-
(i) Tax –
(ii) Interest -
(iii) Surcharge –
(iv) Penalty –
(h) Total amount paid:-
(i) Tax –
(ii) Interest -
(iii) Surcharge –
(iv) Penalty –
(i) Total Dues:-
(i) Tax –
(ii) Interest - (calculated upto ……)
(iii) Surcharge –
(iv) Penalty –
(j) Other observations:-
(k) Recommendation:-

8. Documents to accompany the application-The application is to be accompanied with the following documents:-

(a) Certified copy of assessment order for each tax period.

(b) Self attested copy of notice of demand.

(c) Self attested copies of Treasury Challans in support of payment already made.

(d) Certified copy of Appellate/Court order on appeal petition disposed off, if any.

(e) Self attested copy of withdrawal application and order thereof from the competent authority/court on pending appeal petition.

9.**Adjustment of payment made under relevant Act-**The Assessing Officer is to effect adjustment of the payment made under the relevant Act as provided under sub-section (1) & (2) of Section 3 on all outstanding dues as on the date of commencement of the Act.

10. Form of Defect Notice-In the event of any defect coming into the notice of the Assessing Officer, the same is to be communicated to the applicant in Meghalaya Settlement of Arrears Act

Form-3within 30 (thirty) working days from the date of issue of notice.

11.Opportunity of hearing for curing defects-On expiry of the date fixed for curing of defects under Rule 10 and failure of the applicant to do so, the Assessing Officer is to afford the opportunity of hearing to the applicant in person or through an authorised representative within 7 (seven) working days and pass the speaking order thereof within the time fixed under sub-section (5) of Section 8 of the Act

12.Form for Appeal against rejection order- The appeal against rejection order shall lie before the Commissioner of Taxes and is to be filed within 15 (fifteen) working days in Meghalaya Settlement of Arrears Act

Form-4.

13. "Settlement Notice"- For purpose of sub-section (2) of Section 9 of the Act the Commissioner shall issue the Settlement Notice inMeghalaya Settlement of Arrears ActForm-5.

14. Tax clearance certificate- On full payment of the sum demanded as per settlement notice, the Commissioner shall pass a speaking order and issue the tax clearance certificate in Meghalaya Settlement of Arrears Act

Form-6.

15.Delegation of power- The Commissioner may by an order in writing delegate any of his powers with the exception of the powers conferred under Section 9 and Section 16 of the Act, to any subordinate officer(s) not below the rank of Assistant Commissioner of Taxes.

S.A. SYNREM,
Commissioner & Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation and Stamps Department.

APPLICATION FORM

Meghalaya Settlement of Arrears Act

Form-1

(See Rule 3)

To

The Commissioner of Taxes
Meghalaya, Shillong.

(Through the Jurisdictional Superintendent of Taxes)

I, Shri/Smt…….proprietor/authorized signatory of M/s ……. do hereby submit the following application under the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020, for settlement of total dues in accordance with the provisions under the Act and the Rules thereunder. 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 Relevant Taxation 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:-

4. Details of assessment :-

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

Note :- Certified copy of assessment order to be enclosed.

5. Details of amounts paid before issuance of notice of demand:-

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

Note :- Copies of Treasury Challans and statement to be enclosed.

6. Total dues as per notice of demand:-

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

7. Amnesty amount eligible :-

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

(iv) Penalty :-

(v) Total :-

Note:- If applicant is a Tax non-payer or short payer, the details at point No. 3, 4, 5, 6 & 7 are to be filed separately after completion of assessment and copy of notice of demand is to be enclosed.

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 refund to the Government the amount availed as remission in case the same was sanctioned due to wrong or misrepresentation of facts and that I am liable for prosecution in such case(s).

Date:- **Signature of the Authorised Signatory**.

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES
(herein please insert name of Circle)

No. …….. Dated ……...

Acknowledgment of application
Meghalaya Settlement of Arrears Act
Form-2
(See Rule 6)

To

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

……

This is to acknowledge receipt on …….(date) of application under the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020, for settlement of total dues. The documents attached with the application are listed under:-

1.

2.

3.

n.

Superintendent of Taxes

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES
(herein please insert name of Circle)

No. …….. Dated ……..

DEFECT NOTICE
Meghalaya Settlement of Arrears Act
Form-3
(See Rule 10)

To

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

……

Whereas on verification of your application under the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020, for settlement of total dues, the following deficiencies were noted and you are required to correct the same within 15 (fifteen) working days from the date of issue of this notice.

Details of deficiencies:-

1. Details of assessment do not match with assessment records
   Note:- Discrepancies to be mentioned.
2. Details of payments do not match with assessments records
   Note:- Discrepancies to be mentioned.
3. Details of outstanding dues do not match with assessment records
   Note:- Discrepancies to be mentioned.
4. Other discrepancies (details to be elaborated).

Superintendent of Taxes

(NAME OF THE OFFICE)
Appeal against rejection order
Meghalaya Settlement of Arrears Act

Form-4

(See Rule 12)

To

The Commissioner of
Taxes
Meghalaya, Shillong.

Subject:-Appeal under sub-section (9) of Section 8 of theMeghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020.

Sir,

This is to inform you that I the undersigned applicant/authorised signatory on behalf of the applicant, is aggrieved by the decision of the Assessing Authority in rejecting the application for amnesty and tax remission under the above stated Act. Therefore in accordance with the provisions of the Act and the Rules thereunder, I hereby file this appeal petition against the said Order, a copy of which is enclosed.

1. Grounds of appeal:-
2. Documentary evidences :-

I also request you to kindly allow me the opportunity of personal hearing and also to file further submissions in support of my appeal.

Date:- **Signature of the applicant**
Authorised Signatory.

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF TAXES,
ETC.,
MEGHALAYA, SHILLONG.

No…….. **Dated……..**

SETTLEMENT NOTICE
Meghalaya Settlement of Arrears Act
Form-5
(See Rule 13)

To

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

After verification of your application under the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020, for settlement of total dues, I am to inform you that you were found eligible for remission of 30% of the total dues payable and you are directed to pay the amount determined at column No. 7 of the table below, on or before …….. by Treasury Challan and to submit a copy of the receipt thereof to the undersigned for further necessary action.

Dues as per Settlement Notice :-

Tax	Surcharge	Interest	Penalty	Total dues	Less 30% remission	Net amount payable
1	2	3	4	5	6	7

Note:- The amount payable at col. No. 7 of the table above may be paid in instalments within the dates specified in the Settlement Notice.

Commissioner of
Taxes
Meghalaya, Shillong

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF TAXES,
ETC.,
MEGHALAYA, SHILLONG.

No…….. **Dated……..**

Tax clearance certificate
Meghalaya Settlement of Arrears Act

Form-6

(See Rule 14)

To

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

……

This is to certify that the applicant named above has paid the net amount payable being 70% of the total dues in accordance with the provisions of the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020, as detailed under:-

1. Trade name and address:-
2. Registration No. under the State Taxation Act:-
3. Tax period:-
4. Details of dues:-

Tax	Surcharge	Interest	Penalty	Total dues	Less 30% remission	Net amount payable
1	2	3	4	5	6	7

5. Last date of payment:-
6. Details of Treasury Challan:-

Sl. No.	Treasury Challan No.	Date	Amount
1.			
2.			
n			
		Total	

Rupees ……..

Therefore, in exercise of the powers conferred under sub-section (2) of Section 9 of the Meghalaya Settlement of Arrears (under State Taxation Acts) Act, 2020, I hereby certify that the applicant has fully paid

Form-5 No……

dated …….. and all liabilities of the applicant to the extent of 30% as specified in the said notice for the Tax Period……. amounting to Rs. …… are hereby fully waived in accordance with the provisions of the Act.

Given under my hand and seal this …… day of ……..month in the …… year.

Commissioner of
Taxes
Meghalaya, Shillong.

The 11th December, 2020.

No.PLR.44/2020/118.-WHEREAS Ease of Doing Business is a priority of the Government of Meghalaya, in consonance with the Business Reform Action Plan of the Department for Promotion of Industry and Internal Trade, Ministry of Commerce & Industry, Government of India;

WHEREAS to increase transparency and eliminate/minimize physical touchpoints, it has been decided to deliver services provided by the various departments of state government to the Industries through an online portal - https://investmeghalaya.gov.in/ (InvestMeghalaya) in following manner:

1. The list of such services is mentioned in Annexure 1. This Annexure shall be updated time to time either by Planning Department or concerned departments through a notification or office order.

2. The portal shall provide the facility for online application submission, payment, tracking and monitoring and downloading the final signed certificate/license/document issued by the concerned Authority. No physical/manual application shall to be required by the concerned authority in addition to online application.

3. Documents uploaded with online application should be sufficient and no physical copies shall be requested by the concerned authority. Certificate(s) downloaded from Official websites/portals of various Central/State Ministries/Departments/Agencies shall be accepted as valid. Physically signed/stamped certificate(s) shall not be required.

4. There shall be no physical touchpoints between the applicant and Department from the time of application process till the final decision except in cases where inspection/site visit is required under the concerned Act/Rules. Applicant need not be physically present for submission and verification of documents before the certificate/license/approval/permit is issued.

5. Notification(s) at every critical stages of application processing shall be sent to the applicant through SMS/email.

6. All queries/clarifications related to industrial applicants shall be sought once and within 7 days of receiving the application from such applicant by concerned authority.

This notification shall come into effect from 17th December, 2020.

M. S. RAO,
Chief Secretary,
Government of
Meghalaya.

Annexure 1: List of Services to be provided online as per notification

Sl. No.	Services	Department/Office of State Government
1	Grant of license for 'Fair Price Shops' under the relevant act and its renewal	Office of Deputy Commissioner
2	Measurement/Demarcation of Land	Office of Deputy Commissioner
3	Cinema License where exhibition is by means of a Cinematograph and Renewal	Office of Deputy Commissioner
4	Non-Encumbrance Certificate	Office of Deputy Commissioner
5	Change of Land Use	Office of Deputy Commissioner
6	NOC required for setting up of explosives manufacturing, storage, sale, transport	Office of Deputy Commissioner

7	NOC required for setting up of petroleum, diesel & Naphtha manufacturing, storage, sale, transport	Office of Deputy Commissioner
8	License for Sale of Crackers	Office of Deputy Commissioner
9	Registration of Cooperative Societies	Cooperation Department
10	Registration of Schools under Right to Education	Education Department
11	NOC for setting up CBSE School	Education Department
12	NOC for water abstraction from Central Ground Water Authority/Relevant Authority	Water Resources Department
13	Mining lease/Quarry Permit from Forest & Environment Department	Forests & Environment Department
14	Issue of letter of intent in case of fresh lease (for environmental clearance - category B2- Less than 5 acres) from Forest & Environment Department	Forests & Environment Department
15	Certificate of Non-Forest land from Forest & Environment Department	Forests & Environment Department
16	Registration under PC&PNDT Act, 1994 (Amended, 2003) (For 5 years) & its Renewal	Health & Family Welfare Department
17	Registration and Renewal under The Meghalaya Nursing Homes (Licensing and Registration), Act 1993 and The Meghalaya Nursing Home (Licensing and Registration) Rules, 2015	Health & Family Welfare Department
18	Certificate for Verification of Weights & Measures and Its Renewal	Legal Metrology Department
19	NOC from Fire Department (prior to commencement of construction activities)	Home (Police)
20	Certificate of non-availability of water from water supply agency required for NOC for water abstraction from Central Ground Water Authority/Relevant Authority	Public Health Engineering Department
21	Registration of Contractors for works and services by Public Works Department	Public Works Department
22	Road Cutting Permission (including inspection carried out for granting road cutting permission and verification to ensure proper restoration) by State Public Works Department	Public Works Department
23	Registration and renewal of license under The Factories Act, 1948	Labour Department
24	Fire License (Registration and Renewal)	Home (Police)
25	License as Dealers in Weights & Measures	Legal Metrology Department
26	License as Repairer in Weights & Measures	Legal Metrology Department
27	License as Manufacturer in Weights & Measures	Legal Metrology Department
28	Registration of Societies	Political Department
29	License for contractors under the Inter State Migrant Workmen (RE&CS) Act, 1979	Labour Department

The 14th December, 2020.

No.PLR.101/2020/6. - The Governor of Meghalaya is please to notify Planning Department as the Nodal Department and the Meghalaya Basin Development Authority as the Implementing Agency for Prime Minister Van Dhan Yojana Scheme (PMVDY).

VIJAY KUMAR D.

Commissioner& Secretary Government of Meghalaya,