



The Gazette of Meghalaya
EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 61

Shillong, Friday, March 13, 2020

23rd Phalguna, 1941 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
DISTRICT COUNCIL AFFAIRS DEPARTMENT

NOTIFICATION

The 13th March, 2020.

No.DCA.13/2019/116. - The Governor of Meghalaya is pleased to revoke his Order for the taking over of the administration of the Khasi Hills Autonomous District Council and the appointment of the Administrator of the Council as notified *vide* Government Notifications **No.DCA.13/2019/109, dated 7th February, 2020** and **No.DCA.13/2019/110, dated 7th February, 2020** with effect from the date of election of the Chairman of the said Council.

A. MAWLONG,
Commissioner & Secretary to the Govt. of Meghalaya,
District Council Affairs Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
DISTRICT COUNCIL AFFAIRS DEPARTMENT

NOTIFICATION

The 13th March, 2020.

No.DCA.13/2019/117. - Whereas, the Governor of Meghalaya has *vide* this Department's Notification No.DCA.13/2019/116, dated 13th March, 2020 revoked the Order of the taking over of the administration of the Khasi Hills Autonomous District Council and the appointment of the Administrator of the Council as notified *vide* Government Notifications No.DCA.13/2019/109, dated 7th February, 2020 and No.DCA.13/2019/110, dated 7th February, 2020;

Now, therefore, in exercise of the powers conferred by sub-rule (5) of rule 36 *read* with sub-rule (1) of Rule 32 of the Assam and Meghalaya Autonomous Districts (Constitution of District Councils) Rules, 1951 as amended, the Governor of Meghalaya is pleased to summon a meeting of the Khasi Hills Autonomous District Council on the **17th March, 2020 (Tuesday)** at **10:00 A.M.** in its District Council Hall, Shillong for the election of the Chairman of the said Council.

The Governor is also pleased to authorize the Deputy Commissioner, East Khasi Hills District to preside over the said meeting of the said District Council.

A. MAWLONG,

Commissioner & Secretary to the Govt. of Meghalaya,
District Council Affairs Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
DISTRICT COUNCIL AFFAIRS DEPARTMENT

NOTIFICATION

The 13th March, 2020.

No.DCA.13/2019/118. - Whereas, the Governor of Meghalaya has *vide* this Department's Notification No.DCA.13/2019/116, dated 13th March, 2020 revoked the Order of taking over of the administration of the Khasi Hills Autonomous District Council and the appointment of the Administrator of the Council as notified *vide* Government Notifications No.DCA.13/2019/109, dated 7th February, 2020 and No.DCA.13/2019/110, dated 7th February, 2020;

Now, therefore, in exercise of the powers conferred by sub-rule (5) of rule 36 *read* with sub-rule (1) of Rule 32 of the Assam and Meghalaya Autonomous Districts (Constitution of District Councils) Rules, 1951 as amended, the Governor of Meghalaya is pleased to summon a meeting of the Khasi Hills Autonomous District Council on the **18th March, 2020 (Wednesday) at 11:00 A.M.** in its District Council Hall, Shillong for the election of the Chief Executive Member of the said Council.

A. MAWLONG,

Commissioner & Secretary to the Govt. of Meghalaya,
District Council Affairs Department.



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PART-V

GOVERNMENT OF MEGHALAYA
MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 13th March, 2020.

No.LB.45/LA/2020/5. – The Meghalaya Goods and Services Tax (Amendment) Bill, 2020 introduced in the Meghalaya Legislative Assembly on the 13th March, 2020 together with the Statement of Objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

THE MEGHALAYA GOODS AND SERVICES TAX (AMENDMENT) BILL, 2020**A****BILL**

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 First Year of the Republic of India as follows:-

Short title and commencement.

1. (1) This Act may be called the Meghalaya Goods and Services Tax (Amendment) Act, 2020.
- (2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Meghalaya Government may, by notification in the Official Gazette, appoint.

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of Section 2.

2. (1) In Section 2 of the Meghalaya Goods and Services Tax Act, 2017 (hereinafter referred as Meghalaya Goods and Services Tax Act), in sub-section (4), after the words "the Appellate Authority for Advance Ruling", the words "the National Appellate Authority for Advance Ruling", shall be inserted.

Amendment of Section 10.

3. (1) In Section 10 of the Meghalaya Goods and Services Tax Act, —
 - (a) in sub-section (1), after the second proviso, the following Explanation shall be inserted, namely:-

"Explanation.- For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in the State";
 - (b) in sub-section (2),-
 - (i) in clause (d), the word "and" occurring at the end shall be omitted;
 - (ii) in clause (e), for the word "Council:", the words "Council; and" shall be substituted;
 - (iii) after clause (e), the following clause shall be inserted, namely:-

"(f) he is neither a casual taxable person nor a non-resident taxable person:";
 - (c) after sub-section (2), the following sub-section shall be inserted, namely:-

"(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of Section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of Section 9, an amount of tax calculated at such rate as may be

prescribed, but not exceeding three per cent of the turnover in the State, if he is not-

- (a) engaged in making any supply of goods or services which are not leviable to tax under this Act;
- (b) engaged in making any inter-State outward supplies of goods or services;
- (c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under Section 52;
- (d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and
- (e) a casual taxable person or a non-resident taxable person:

Provided that where more than one registered person are having the same Permanent Account Number issued under the Income-tax Act, 1961, the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section.";

(d) in sub-section (3), after the words, brackets and figure "under sub-section (1)" at both the places where they occur, the words, brackets, figure and letter "or sub-section (2A), as the case may be," shall be inserted.

(e) in sub-section (4), after the words, brackets and figure "of sub-Section (1)", the words, brackets, figure and letter "or, as the case may be, sub-section (2A)" shall be inserted.

(f) in sub-section (5), after the words, brackets and figure "under sub-section (1)", the words, brackets, figure and letter "or sub-section (2A), as the case may be," shall be inserted.

(g) after sub-section (5), the following Explanation shall be inserted, namely:-

'Explanation 1.- For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this Section, the expression "aggregate turnover" shall include the value of supplies made by such person from the 1st day of April of a financial year upto the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Explanation 2.- For the purposes of determining the tax payable by a person under this Section, the expression "turnover in State" shall not include the value of following supplies, namely:-

- (i) supplies from the first day of April of a financial year upto the date when such person becomes liable for registration under this Act; and
- (ii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.'

**Amendment of
Section 22**

4. In Section 22 of the Meghalaya Goods and Services Tax Act, in sub-section (1), after the existing proviso, the following proviso shall be inserted, namely:-

"Provided also that the Government may, on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

Explanation.- For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount."

**Amendment of
Section 25**

5. In Section 25 of the Meghalaya Goods and Services Tax Act, after sub section (6), the following sub-sections shall be inserted, namely:—

"(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6C) On and from the date of notification, every person other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorized signatory and such other class of persons, in such manner, as the Government may, on the recommendation of the Council, specify in the said notification:

Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the

Government may, on the recommendations of the Council, specify in the said notification.

(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons, or part of the State, as the Government may, on the recommendations of the Council, specify by notification.

Explanation.—For the purposes of this Section, the expression "Aadhaar number" shall have the same meaning as assigned to it in clause (a) of Section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016."

**Insertion of new
Section 31A
Facility of digital
payment to
recipient**

6. After Section 31 of the Meghalaya Goods and Services Tax Act, the following new Section shall be inserted, namely:-
"31A. The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed."

**Amendment of
Section 39**

7. In Section 39 of the Meghalaya Goods and Services Tax Act,—
- (a) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—
- "(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of Section 10 or Section 51 or Section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:
- Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.
- (2) A registered person paying tax under the provisions of Section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.";
- (b) for sub-section (7), the following sub-section shall be substituted, namely:—
- "(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government the tax due taking into account turnover in the State, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed".

**Amendment of
Section 44**

8. In Section 44 of the Meghalaya Goods and Services Tax Act, in sub-section (1), the following provisos shall be inserted, namely:—

"Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central Tax shall be deemed to be notified by the Commissioner."

**Amendment of
Section 49**

9. In Section 49 of the Meghalaya Goods and Services Tax Act, after sub-section (9), the following sub-sections shall be inserted, namely:—

"(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for Integrated Tax, Central Tax, State Tax or Cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1)."

**Amendment of
Section 50**

10. In Section 50 of the Meghalaya Goods and Services Tax Act, in sub-section (1), the following proviso shall be inserted, 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 levied on that portion of the tax that is paid by debiting the electronic cash ledger."

**Amendment of
Section 52**

11. In Section 52 of the Meghalaya Goods and Services Tax Act,-

(a) in sub-section (4), the following provisos shall be inserted, namely:-

"Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central Tax shall be deemed to be notified by the Commissioner."

(c) in sub-section (5), the following provisos shall be inserted, namely:-

"Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union Territory Tax shall be deemed to be notified by the Commissioner."

**Insertion of new
Section 53A
Transfer of certain
Amount**

12. After Section 53 of the Meghalaya Goods and Services Tax Act, the following new Section shall be inserted, namely:-
"5 3 A. Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the Central Goods and Services Tax Act or under the Integrated Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, the Central Government shall, transfer to the Central Tax account or the Integrated Tax account or Cess account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed."

**Amendment of
Section 54**

13. In Section 54 of the Meghalaya Goods and Services Tax Act, after **sub-section (8)**, the following sub-section shall be inserted, namely:-
"(8A) The Government may disburse the refund of the State Tax in such manner as may be prescribed".

**Amendment of
Section 95**

14. In Section 95 of the Meghalaya Goods and Services Tax Act,-
(i) in clause (a).-
(a) after the words "Appellate Authority", the words "or the National Appellate Authority" shall be inserted;
(b) after the words and figures "of Section 100", the words, figures and letter "or of Section 101C of the Central Goods and Services Tax Act" shall be inserted;
(ii) after clause (e), the following clause shall be inserted, namely:--
"(f) " National Appellate Authority" means the National Appellate Authority for Advance Ruling referred to in Section 101A."

**Insertion of new
Section 101A,
"Constitution of
National Appellate
Authority for
Advance Ruling**

15. After Section 101 of the Meghalaya Goods and Services Tax Act, the following new Section shall be inserted, namely:-
101A. (1) The Government shall, on the recommendations of the Council, by notification, constitute, with effect from such date as may be specified therein, an Authority known as the National Appellate Authority for Advance Ruling for hearing appeals made under Section 101B.
(2) The Constitution of the National Appellate Authority and the qualification, appointment, salary and allowances, terms of office, resignation, removal with respect to the President and Members of the National Appellate

- Authority shall be governed as per sub section (2), sub section (3), sub section (4), sub section (5), sub section (6), sub section (7), sub section (8), sub section (9), sub section (10), sub section (11), sub section (12), sub section (13) and sub section (14) of Section 101A of the Central Goods and Services Tax Act".
- Amendment of Section 102**
16. In Section 102 of the Meghalaya Goods and Services Tax Act, in the opening portion,-
- (a) after the words "Appellate Authority", at both the places where they occur, the words "or the National Appellate Authority" shall be inserted;
- (b) after the words and figures "or Section 101", the words, figures and letter "or Section 101C, respectively," shall be inserted;
- (c) for the words "or the appellant", the words "appellant, the Authority or the Appellate Authority" shall be substituted.
- Amendment of Section 103**
17. In Section 103 of the Meghalaya Goods and Services Tax Act,-
- (i) after sub-section (1), the following sub-section shall be inserted, namely:-
- "(1A) The advance ruling pronounced by the National Appellate Authority under this Chapter shall be binding on-
- (a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of Section 101B of the Central Goods and Services Tax Act and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961;
- (b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961.";
- (ii) in sub-section (2), after the words, brackets and figure "in sub-section (1)", the words, brackets, figure and letter "and sub-section (1A)" shall be inserted.
- Amendment of Section 104**
18. In Section 104 of the Meghalaya Goods and Services Tax Act, in sub-section (1),-
- (a) after the words "Authority or the Appellate Authority", the words "or the National Appellate Authority" shall be inserted;
- (b) after the words and figures "of Section 101", the words, figures and letter "or under Section 101C of the Central Goods and Services Tax Act" shall be inserted.
- Amendment of Section 105**
19. In Section 105 of the Meghalaya Goods and Services Tax Act,-
- (a) for the marginal heading, the following marginal heading shall be substituted, namely:- "Powers of Authority, Appellate Authority and National Appellate Authority";
- (b) in sub-section (1), after the words "Appellate Authority", the words "or the National Appellate Authority" shall be inserted;

- (c) in sub-section (2), after the words "Appellate Authority", at both the places where they occur, the words "or the National Appellate Authority" shall be inserted.
- Amendment of Section 106**
20. In Section 106 of the Meghalaya Goods and Services Tax Act,-
- (a) for the marginal heading, the following marginal heading shall be substituted, namely:- "Procedure of Authority, Appellate Authority and National Appellate Authority";
- (b) after the words "Appellate Authority", the words "or the National Appellate Authority" shall be inserted.
- Amendment of Section 171**
21. In Section 171 of the Meghalaya Goods and Services Tax Act, after sub-section (3), the following amendment shall be inserted, namely:—
- "(3A) Where the Authority referred to in sub-section (2) after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent. of the amount so profiteered:
- Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.
- Explanation.- For the purposes of this Section, the expression "profiteered" shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both."
- Repeal and Savings**
22. (1) The Meghalaya Goods and Services Tax (Amendment Ordinance) (Meghalaya Ordinance No. 8 of 2019) is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the Principal Act, as amended by the said Ordinance shall be deemed to have been done or action taken under the Principal Act as amended by this Act.

STATEMENT OF OBJECTS AND REASONS

The Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) requires to be amended again in order to put into effect the changes recommended by the GST Council. Some of the major recommendations amongst others are:-

- (i) Creation of the National Appellate Authority for Advance Ruling.
- (ii) To provide for an alternative composition Scheme for supplier of services or mixed suppliers who are presently not eligible.
- (iii) To provide for the Government to increase the threshold limit for registration under the Act for supplier of goods from the existing exceeding ₹ 20 lakhs p.a. to exceeding ₹ 40 lakhs p.a.
- (iv) To provide for mandatory Aadhaar submission or alternative authentication procedure in its absence.
- (v) To provide for furnishing of annual return for tax payers opting for composition scheme with quarterly payment of tax and for certain other tax payers to opt for quarterly submission of return and monthly payment of tax.
- (vi) To provide for transfer of amount available in the electronic cash ledger, from one head to another.
- (vii) To provide for charging of interest only on the net cash liability.
- (viii) To provide for levy of penalty equivalent to 10% of the profiteered amount.

Hence this Bill.

JAMES K. SANGMA,
Minister-in-charge.

ANDREW SIMONS,
Commissioner & Secretary,
Meghalaya Legislative Assembly.

FINANCIAL MEMORANDUM

The provisions of this Bill when enacted and enforced will be administered by the staff of the Taxation Department and no additional expenditure will be necessary for the purpose.



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PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 13th March, 2020.

No.LB.49/LA/2020/3. – The Meghalaya Identification, Registration (Safety & Security) of Migrant Workers Bill, 2020 introduced in the Meghalaya Legislative Assembly on the 13th March, 2020 together with the Statement of Objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

**THE MEGHALAYA IDENTIFICATION, REGISTRATION (SAFETY & SECURITY) OF
MIGRANT WORKERS BILL, 2020**

A

Bill

to provide for the maintenance of public order and for the protection and safety of Migrant Workers in the State of Meghalaya, by identification and mandatory registration of all such workers in the State.

And to prevent the commission of offences of harassment, intimidation, discrimination and such other actor omission that may affect the safety and security of Migrant Workers,

and to further ensure the safety and security of all Migrant Workers during the course of employment within the State of Meghalaya and for matters connected therewith.

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

Short Title, Extent, Commencement and Application.	<p>1. (1) This Act may be called the Meghalaya Identification, Registration (Safety & Security) of Migrant Workers Act, 2020.</p> <p>(2) It extends to the whole of Meghalaya.</p> <p>(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.</p> <p>(4) It applies to all establishments in the State irrespective of the number of Migrant Workers engaged or employed.</p>
Definitions	<p>2. In this Act, unless the context otherwise requires:-</p> <p>(a) “Act” means the Meghalaya Identification, Registration & Regulation of Migrant Workers Act, 2020;</p> <p>(b) “Appellate Officer” means any Officer appointed by the State Government under Section 3 of this Act;</p> <p>(c) “Establishment” means—</p> <p>(i) any office or department of the Government or local authority; or</p> <p>(ii) any place where any industry, trade, business, manufacture or occupation is carried on; or</p> <p>(iii) any place which employs or causes to employ any Migrant Worker;</p> <p>(d) “Form” means form appended to the Rules framed under this Act;</p> <p>(e) “Labour Commissioner” means any Officer as appointed by the State Government;</p> <p>(f) “Local Authority” means traditional tribal bodies which includes Nokma, Sordar, Syiem, Sirdar (Sardar), Doloi,</p>

	<p>Wahoh shnong, Wahadadar, Lyngdoh and Rangbah Shnong of Garo Hills, Khasi Hills and Jaintia Hills, or any other such body constituted as per the tradition, customs and practices in the tribal areas and other authorities which may be notified by the Government or the Deputy Commissioner of the District concerned in the Official Gazette;</p> <p>(g) "Migrant Worker" means any person not belonging to the State of Meghalaya and who is not domiciled in the State of Meghalaya, who seeks employment, or is employed to perform any of the works defined in Sub-section (k) of this Section;</p> <p>(h) "Prescribed" means prescribed in the Rules;</p> <p>(i) "Registering Officer" means the Registering Officer appointed by the State Government under Section 3 of this Act;</p> <p>(j) "State Government" means the Government of Meghalaya;</p> <p>(k) "Work" means work in any establishment as skilled, semi-skilled or unskilled, manual, technical or clerical worker, whether the terms of employment be expressed or implied, but does not include any work ordinarily involving research or is in managerial, administrative or supervisory capacity etc.</p>
<p>Appointment of Registering and Appellate Officers</p>	<p>3. The State Government may, by order notified in the Official Gazette:-</p> <ol style="list-style-type: none"> (1) Appoint such person, being Officers of Government as it thinks fit to be Registering Officers for the purposes of this Act; and (2) Define the limit, within which the Registering Officer or officers shall exercise the power conferred on him by or under this Act; (3) Notwithstanding anything contained in the previous sub-sections, the State Government may appoint any other Officer being Officer of the Government as it thinks fit as to be Appellate Officers under this Act; (4) The State Government may confer any such additional powers on the Registering or Appellate Officers which may be required to achieve the purposes of this Act.
<p>Registration</p>	<p>4. (1) Every Migrant Worker shall have to register himself/herself and obtain a separate Registration Card as issued under the provisions of this Act and rules made</p>

	<p>thereunder;</p> <p>(2) It shall be the duty of every person, employing or engaging any Migrant Worker in any manner whatsoever to ensure the registration of such Migrant Worker failing which, the owner of any such establishment shall be liable to a fine which may extend to five thousand rupees;</p> <p>(3) Notwithstanding anything in Section 4 Sub-section (2) any Migrant Worker, if found working in the State of Meghalaya in violation of the Section 4 sub-section (1) shall be imposed with a fine which may extend to five hundred rupees.</p>
<p>Procedure for Registration</p>	<p>5. (1) Every Migrant Worker shall make an application in the form as may be prescribed;</p> <p>(2) Each application in the prescribed form shall be made before the 'Registering Officer' of the area in which the Migrant Worker intends to work;</p> <p>(3) The application shall be submitted to the Registering Officer;</p> <p>(4) On receipt of the application, the Registering Officer shall, after recording the date of receipt of application, give an acknowledgement of the same to the applicant.</p>
<p>Issue of Registration Card, validity etc.</p>	<p>6. (1) Where the Registering Officer registers the worker, he shall issue to the Migrant Worker, a Registration card with the necessary particulars of the worker in the form as may be prescribed:</p> <p>Provided that, the Registration Card shall remain valid for a period of One hundred and seventy nine days (179) since the date of issue;</p> <p>(2) The Registration Card may be renewed on payment of such fees and on such conditions as may be prescribed;</p> <p>(3) The Registering Officer shall maintain a register showing the particulars of the Migrant Worker <i>viz.</i> local address, contact details, name and address of the owner of the establishment, if any, Aadhaar/Election Photo Identity Card, permanent address and contact details of next of kin and such other details as may be prescribed;</p> <p>(4) The Registering Officer shall send a copy of the Register maintained under Section 6(3) of the Act to the Officer-in-charge of the jurisdictional Police Station and the Local Authority for maintenance of record and to ensure the maintenance of security and safety of all Migrant Workers within the jurisdiction of the Police Station concerned:</p> <p>Provided that the registration and issuance of Registration Card under the Act shall be subject to payment of a</p>

	<p>nominal fee as may be prescribed, and is subject to cancellation if conditions are violated and information furnished are found to be incorrect.</p>
Refusal to register and Appeal	<p>7. (1) The Registering Officer may refuse to register and grant a Registration Card for reasons recorded in writing, after giving the Migrant Worker a fair opportunity of hearing;</p> <p>(2) In case of a refusal to register and issuance of a Registration Card or in case of cancellation, an appeal in the manner prescribed shall lie to the Appellate Officer within thirty days from the date of decision of the Registering Officer:</p> <p>Provided that the Appellate Officer may condone any delay in filing of the appeal where there exist justifiable reasons for such delay;</p> <p>(3) The Appellate Officer shall decide the appeal after giving a fair opportunity of hearing to the applicant and such appeal shall be decided within a period of fifteen days from the date of filing of the appeal.</p>
Amendment of Registration Card and Duplicate Registration card	<p>8. (1) In relation to a Migrant Worker, if there is any change in the particulars specified in the Registration Card or in the information recorded in the register, the Migrant Worker shall intimate to the Registering Officer, within thirty days from, the date when such change takes place;</p> <p>(2) Where, on receipt of the intimation by the Migrant Worker or the establishment concerned, the Registering Officer is satisfied that there has occurred a change in the particulars as entered in the Register under Section 6(3), he shall amend the said register and record therein the change thus occurred:</p> <p>Provided that the Registering Officer shall not carry out any amendment in the register unless an appropriate fee as prescribed has been deposited by the establishment concerned or the Migrant Worker, as the case may be;</p> <p>(3) In case the Registration Card has been lost, defaced or accidentally destroyed, a duplicate thereof may be granted on payment of prescribed fee.</p>
Safety & Security	<p>9.(1) It shall be the duty of owner of any establishment, employing or engaging Migrant Worker to ensure the safety and security of the Migrant Worker during the currency of the employment;</p> <p>(2) It shall also be the duty of the owner of any establishment to report any incident threatening the safety and security of the migrant worker to the jurisdictional Police Station and Local Authority;</p>

	<p>(3) On receiving any such information as mentioned in Section 9 (2) through an owner of an establishment or otherwise, as the case may be, it shall be the responsibility of the Officer-in-charge of the jurisdictional Police Station to ensure that such a complaint of harassment, intimidation, discrimination, personal injury or any other complaint disclosing the commission of any offence against a Migrant Worker, is forth with registered, investigated into, and the matter shall be proceeded as per law;</p> <p>(4) A report in this regard shall also be sent by the Officer-in-charge of the jurisdictional Police Station to the Registering Officer, with a copy to Labour Commissioner, Meghalaya for immediate action, if any, and if so within a period of thirty days from receipt of such information;</p> <p>(5) The Labour Commissioner shall have the power to call for any information in relation to Migrant Worker from owner of any establishment or any other person, employing or engaging a Migrant Worker by an order in writing, to ascertain the facts in relation to the report received under Section 9(3), or in relation to any other information received by him:</p> <p>Provided that the exercise of power under this sub-section, shall not preclude the Labour Commissioner from instituting any proceeding in accordance with powers available to him under any other law in force.</p> <p>(6) The Labour Commissioner, upon receipt of the report, shall consider the same and if there exists prima facie evidence against the owner of the establishment or employee or otherwise, violating any of the provisions of this Act, he shall initiate or cause to be initiated, appropriate proceedings against the said owner of establishment or any other person employing or engaging a Migrant Worker or any employee.</p>
<p>Offences and Penalties</p>	<p>10. (1) Whoever, not being a Migrant Worker-</p> <p>(a) intimidates, harasses, threatens, or in any manner discriminates and threatens the safety and security of a Migrant Worker;</p> <p>(b) obstructs avenues of employment of Migrant Worker;</p> <p>(c) restricts a Migrant Worker from carrying out duties while in employment or from performing their normal duties and functions;</p> <p>(d) forces or causes a Migrant Worker to leave his / her house or other place of residence;</p>

	<p>(e) obstructs or prevents a Migrant Worker from practicing any profession or the carrying on of any occupation, trade or business or employment in any job which other members of the public, or any section thereof, have a right to use or have access to;</p> <p>(f) imposes or threatens a social or economic boycott of any Migrant Worker;</p> <p>shall be punishable with simple imprisonment for a term which may extend to three months, or with a fine which may extend to five thousand rupees or with both.</p> <p>(2) The offence under Section 10 (1) shall be cognizable and bailable:</p> <p>Provided in case of a second or subsequent offence, it shall be punishable with simple imprisonment of one year or with a fine which may extend to ten thousand rupees or with both.</p>
General provision for punishment of offences	11. Whoever contravenes any provisions of this Act or of any rule, regulation or notification made thereunder shall, if no penalty for the offence is provided then, the offence for the first time may be punishable with a fine which may extend to five hundred rupees, and for any second or subsequent offence with a fine which may extend to one thousand rupees.
Compounding of certain offences	<p>12.(1) Any offence committed after the commencement of this Act punishable under sections 4, 10 (1), 11 of the Act, may after the institution of the prosecution, be compounded by such Officers or authorities and for such amount as the State Government may, by notification in the Official Gazette, specify in this behalf.</p> <p>(2) Where an offence has been compounded under subsection (1) the offender is in custody, shall be discharged and no further proceedings shall be taken against him in respect of such offence.</p>
Legal Aid	13. On receipt of a written application from Migrant Worker for providing legal aid in relation to any proceeding before the authority under the instant Act, in which the migrant workman or his / her legal heir is a party, the specified authority concerned if he is satisfied, may with the prior approval of the Labour Commissioner of the State engage an Advocate to conduct the relevant proceedings on behalf of Migrant Worker or his / her legal heir as the case may be, and meet all legal expenses in this regard.
Power to make Rules.	14. The State Government may make rules for carrying out the purposes of this Act:

	<p>Provided that, every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature while it is in session.</p>
Powers of the State to remove difficulties	<p>15. (1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order, make such provisions not inconsistent with provisions of this Act as may appear to be necessary for removing the difficulty:</p> <p>Provided no order under this section shall be made by the State Government after a period of four years from the commencement of the Act;</p> <p>(2) Every order made under this section shall be, as soon as may be after it is made be laid before the Meghalaya Legislative Assembly.</p>
Protection of acts done in good faith	<p>16. No suit, prosecution or other legal proceedings shall lie against any Government Servant for anything which is done in good faith or intended to be done in good faith under this Act or the Rules made there under.</p>

STATEMENT OF OBJECT AND REASONS

The proposed Bill namely the Meghalaya Identification, Registration (Safety & Security) of Migrant Workers Bill, 2020 is to provide for the maintenance of public order and for the protection and safety of Migrant workers in the State of Meghalaya, by identification and mandatory registration of all such workers in the State.

Hence the Bill.

PRESTONE TYNSONG,
Deputy Chief Minister in-charge

ANDREW SIMONS,
Commissioner & Secretary,
Meghalaya Legislative Assembly.

FINANCIAL MEMORANDUM

No expenditure will be incurred from the State Consolidated Fund for implementing the above proposed Bill.

MEMORANDUM OF DELEGATED LEGISLATION

Clause 14 of the Bill empowers the State Government to make rules which are matter of details and the delegations are in normal character.



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PART-V

GOVERNMENT OF MEGHALAYA
MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 13th March, 2020.

No.LB.50/LA/2020/5.—The Meghalaya Residents Safety and Security (Amendment) Bill, 2020 introduced in the Meghalaya Legislative Assembly on the 13th March, 2020 together with the Statement of Objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

THE MEGHALAYA RESIDENTS SAFETY AND SECURITY (AMENDMENT) BILL, 2020**A****BILL**

further to amend the Meghalaya Residents Safety and Security Act, 2016 (Act No. 6 of 2016)

Be it enacted by the Legislature of the state of Meghalaya in the Seventy-first year of the Republic of India as follows:-

- | | |
|---|---|
| Short title and commencement. | 1. (1) This Act may be called the Meghalaya Residents Safety and Security (Amendment) Act, 2020.

(2) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint. |
| Amendment of Preamble of the Principal Act | 2. In the Meghalaya Residents Safety and Security Act, 2016 (hereinafter referred to as the Principal Act) (Act, No. 6 of 2016) in the Preamble the word "tenants" appearing in between the words "regulate the" and "residing" shall be substituted by the words "entry of persons to Meghalaya and also to regulate the tenants or any other persons" and the words "or any other places shall be inserted in between the words" "houses" and "in the State". |
| Amendment of Section 2 | 3. Clause (i) of section 2 of the Principal Act, shall be substituted by the following " relatives or members of family" means members of a family and includes husband, wife, father, mother, son, daughter, sister, brother, grandfather, grandmother, grandson, granddaughter, step-son, step-daughter, adopted son/daughter, brother, sister of mother/father, father-in-law, mother-in law, son-in-law, daughter-in-law. |
| Amendment of Section 3 | 4. In Section 3 of the Principal Act, the words "or any other places" shall be inserted in between the words "houses" and "in the State". |
| Insertion of new Section 4A after sub-section (2) of Section 4 of the Principal Act. | 5. A new Section 4A shall be inserted after the sub-section (2) of Section 4, namely,- |
| "Persons to furnish information | 4A. Every person who intends to stay in the State of Meghalaya for more than forty eight hours shall furnish information in the manner prescribed under the Rules:

Provided that "every person" under this sub-section shall not be construed to mean the following persons:

(a) Who has been residing permanently in the State of Meghalaya and includes his or her relative or members of family as defined under clause (i) of section 2 of the Act;

(b) Members of Parliament, Members of State Assemblies, Members of judiciary and includes his or her relatives or members of family as defined under clause (i) of Section 2 of the Act;

(c) Who is employed with State Government or the Union Government, as the case may be and includes his or her |

relatives, or members of family as defined under Clause (i) of Section 2 of the Act;

- (d) Who is employed under a Board, Corporation, Society, Organisation or Agency, partly or wholly owned by the State Government or the Union Government as the case may be and includes his or her relatives or members of family as defined under clause (i) of Section 2 of the Act;
- (e) Professionals like medical practitioners, lawyers, Chartered Accountants, Architects, Attorneys, Engineers, Consultants by donor or funding agencies or any other professional including his or her relatives or members of family as defined under clause (i) of Section 2 of the Act;
- (f) Any other category, class of persons, individuals, which may be notified by the Government from time to time.”

Amendment of Section 6

6. In sub-section (2) of Section 6 of the Principal Act, the words “or any other persons” shall be inserted in between the words “tenants” and “maintained”.

Amendment of Section 10

7. In Section 10 of the Principal Act, the words “or any other persons” shall be inserted in between the words “tenant” and if so required”.

Insertion of new Section 13A after proviso to Section 13 of the Principal Act

8. A new Section 13A shall be inserted after the proviso to Section 13, namely,- :
- “Imposition of 13A. `Any persons who wilfully fails to furnish the information or Penalty on any provides false information as required as per Section 4A other persons. shall be liable to be punished under Section 176 or Section 177 of the Indian Penal Code, 1860 as may be applicable.**

Provided that the first offence under this section shall be punishable only by imposition of a fine as provided under Section 176 or Section 177 of the Indian Penal Code, 1860” as may be applicable.

STATEMENT OF OBJECTS AND REASONS

A Bill to amend the Meghalaya Residents Safety and Security Act, 2016 (Act No. 6 of 2016) to verify and regulate the entry or persons to Meghalaya and also to regulate the tenants or any other persons residing in rented houses or any other places in the State.

Hence the Bill.

CONRAD K. SANGMA,
Chief Minister

ANDREW SIMONS,
Commissioner & Secretary,
Meghalaya Legislative Assembly.

FINANCIAL MEMORANDUM

No additional expenditure will be incurred for implementation of this Bill.



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PART-V

GOVERNMENT OF MEGHALAYA
MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 13th March, 2020.

No.LB.47/LA/2020/3. – The Indian Stamp (Meghalaya Amendment) Bill, 2020, introduced in the Meghalaya Legislative Assembly on the 13th March, 2020, together with the Statement of Objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

THE INDIAN STAMP (MEGHALAYA AMENDMENT) BILL, 2020

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BILL

further to amend the Indian Stamp (Meghalaya Amendment) Act, 1993

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

- Short title, extent and commencement.** 1. (1) This act may be called the Indian Stamp (Meghalaya Amendment) Act, 2020.
(2) It extends to the whole of the State of Meghalaya.
(3) It shall come into force at once.
- Amendment of Schedule - I** 2. In Articles 35 to schedule 1 of the Indian Stamp Act, 1899, (as amended by Meghalaya) after entry No. (c), new entry (d) shall be inserted as follows,-

Description of Instrument	Proper stamp duty
“d Where lease is granted for mining of minerals:	
(i) Where the lease is granted for more than one year and not exceeding ten years	One rupee for every hundred rupees of the total amount of the average annual royalty payable calculated on the highest annual extraction of minerals as per approved mining plan.
(ii) Where the lease is granted for more than ten years and not exceeding twenty years	Two rupees for every hundred rupees of the total amount of the average annual royalty calculated on the highest annual extraction of minerals as per approved mining plan.
(iii) Where the lease is granted for more than twenty years and not exceeding thirty years	Three rupees of every hundred rupees of the total amount of the average annual royalty payable calculated on the highest annual extraction of minerals as per approved mining plan.
(iv) Where the lease is granted for more than thirty years and not exceeding fifty years	Four rupees for every hundred rupees of the total amount of the average annual royalty payable calculated on the highest annual extraction of minerals as per approved mining plan."

STATEMENT OF OBJECTS AND REASONS

In order to facilitate ease of doing business and to bring in uniformity and affordability of Stamp duty on mining leases in the State of Meghalaya, specific provisions relating to regulation of mining leases are required to be inserted. Therefore, it has become necessary to amend the Indian Stamp (Meghalaya Amendment) Act, 1993.

Hence, the Bill.

CONRAD K. SANGMA
Chief Minister

ANDREW SIMONS,
Commissioner & Secretary,
Meghalaya Legislative Assembly.

FINANCIAL MEMORANDUM

The provisions of this Bill when enacted and enforce will involve no additional expenditure from the consolidated fund of the State as the existing staff will administer the Act.



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PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 13th March, 2020.

No.LB.48/LA/2020/3. - The Meghalaya Passengers and Goods Taxation (Amendment) Bill, 2020 introduced in the Meghalaya Legislative Assembly on the 13th March, 2020 together with the statement of objects and reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

**THE MEGHALAYA PASSENGERS AND GOODS TAXATION
(AMENDMENT) BILL, 2020**

**A
BILL**

further to amend the Meghalaya Passengers and Goods Taxation Act, (Assam Act No. 16 of 1962 as adapted and amended by Meghalaya).

Be it enacted by the Legislature of the State of Meghalaya on the Seventy First Year of the Republic of India.

Short title and commencement.

1. (1) This Act may be called the Meghalaya Passengers and Goods Taxation (Amendment) Act, 2020.
- (2) It shall extend to the whole State of Meghalaya.
- (3) It shall come into force on such date as the State Government may by notification in the official Gazette, appoint.

Amendment of Section 9.

2. In the Meghalaya Passengers and Goods Taxation Act, 1972 (hereinafter referred to as the Principal Act), for the existing Section 9, the following shall be substituted;

Interest for non - payment of tax

“9. If the prescribed Authority is satisfied that any owner is liable to pay tax under the provisions of the Act in respect of any period but has failed to pay the tax, the said Authority may, after giving the owner a reasonable opportunity of being heard, assess the amount of tax and interest payable under Section 9A and a fixed sum if any, due from the owner.”

Insertion of new Section 9A.

3. In the Principal Act, after Section 9, a new Section 9A shall be inserted as under:-

Interest on late payment of tax

“9A (1) If any owner of taxable vehicle does not pay the full amount of tax payable by him under this Act by the fifteenth day on which it falls due, simple interest at the rate of eighteen per centum per annum shall be payable by him on the amount by which the tax paid if any, by the aforesaid due date falls short of the tax payable.

(2) The interest payable under sub section (1) by the owner of a taxable vehicle who has opted for payment of the tax under proviso to Section 4 shall be determined by the Authority empowered to collect the tax as notified by the Government.

(3) The interest payable under sub section (1) by the owner of a taxable vehicle who has not opted for payment of the tax under proviso to Section 4 shall be determined by the Taxing Authority under the Act.

(4) No interest is payable on tax deducted at source under sub-section (1) of Section 4A.”

Amendment of Section 22

4. In the Principal Act, in Section 22 for the existing clause (f) the following shall be substituted, -

(f) Contravenes any other provision of this Act or the Rules made thereunder shall be liable, on conviction to a fine of not less than twenty five thousand rupees which may extend to one lakh rupees and when the offence is a continuing one, on subsequent conviction, to a fine not less than five hundred rupees which may extent to one thousand rupees for each day of the continuance of the offence in addition to the tax and interest payable.”

Substitution of Sub-section (1) of Section 23.

5. In the Principal Act, in Section 23, the existing sub-section (1) shall be substituted by the following, namely,-

“(1) The prescribed authority may, at anytime accept from any person who has committed an offence falling under clause (b), (c), (d), (e) & (f) of Section 22, by way of composition offence, a fixed sum of money of ten thousand rupees in addition to the tax and interest payable.”

STATEMENT OF OBJECTS AND REASONS

In order to raise the Revenue of the State, it has become necessary to plug the leakage of revenue under the Meghalaya Passengers and Goods Taxation Act, 1962 (Assam Act XVI of 1962). Therefore, for this purpose the existing provisions of the Meghalaya Passengers and Goods Taxation Act, 1972 (Assam Act XVI of 1962) are required to be amended.

Hence, the Bill.

JAMES P. K. SANGMA,
Minister-in-charge

ANDREW SIMONS,
Commissioner & Secretary,
Meghalaya Legislative Assembly.

FINANCIAL MEMORANDUM

The provisions of this Bill when enacted and enforced will be administered by the staff of the Department and no additional expenditure will be necessary for the purpose.