



**The Gazette of Meghalaya**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

No. 27

Shillong, Monday, March 8, 2021

17<sup>th</sup> Phalgun, 1942 (S. E.)

**PART-IIA**

**GOVERNMENT OF MEGHALAYA**  
**DISTRICT COUNCIL AFFAIRS DEPARTMENT**

-----  
**NOTIFICATION**

The 8<sup>th</sup> March, 2021.

**No.DCA.1/2020/264.** - Whereas, the Governor of Meghalaya had, *vide* Notification No.DCA.1/2020/250, dated 3<sup>rd</sup> February, 2021 under Rule 129 of the Assam & Meghalaya Autonomous Districts (Constitution of District Councils) Rules, 1951, as amended, published in the Extraordinary Notification in the Official Gazette of Meghalaya dated 3<sup>rd</sup> February, 2021, appointed the schedule of dates for publication of Draft Electoral Rolls, Filing and Disposal of Claims and Objections; and,

Whereas, the Final Electoral Roll for every District Council Constituency of the Garo Hills Autonomous District have been published on 6<sup>th</sup> March, 2021.

Now, therefore, in exercise of the power conferred by sub-rule (2) of Rule 124 of the afore-mentioned Rules, the Governor of Meghalaya is pleased to call upon all the constituencies of the Garo Hills Autonomous District to elect members to the Garo Hills Autonomous District Council and appoints the following dates for the completion of the process indicated against each, in the conduct of the General Elections to the Garo Hills Autonomous District Council, 2021:

- (i) the 15<sup>th</sup> March, 2021 (Monday) before 3:00 P.M. as the last date for filing of nominations {Rules 133(2)(a) & 133(3)};
- (ii) the 15<sup>th</sup> March, 2021 (Monday) after 3:00 P.M. as the date of scrutiny of nomination papers {Rule 133(2)(a) & 135(1)};
- (iii) the 19<sup>th</sup> March, 2021 (Friday) as the last date for withdrawal of nomination papers {Rule 133 (9)}
- (iv) the 22<sup>nd</sup> March, 2021 (Monday) as the date of finalization and publication of valid nominations and allocation of symbols {Rule 135 (4)}
- (v) the 12<sup>th</sup> April, 2021 (Monday) as the date on which the poll shall be taken {Rule 133(2)(b)}.  
The Poll shall commence at 7:00 A.M. and close at 4:00 P.M. on the date for the poll specified above {Rule 140(1)}
- (vi) the 15<sup>th</sup> April, 2021 (Thursday) as the date for Counting of Votes.

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



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

---

No. 28

Shillong, Monday, March 8, 2021

17th Phalguna, 1942 (S. E.)

---

## PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

---

### NOTIFICATION

The 5th March, 2021.

**No.LB.41/LA/2021/2.** - The Meghalaya Regulation of Gaming Bill, 2021 introduced in the Meghalaya Legislative Assembly on the 5th March, 2021, 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.

**MEGHALAYA REGULATION OF GAMING BILL, 2021****A****BILL**

to regulate gaming within the State like the games of Skill and games of Chance and to provide for matters connected therewith or indicated thereto;

Therefore, be it enacted by the Legislature of the State of Meghalaya on the Seventy Second Year of the Republic of India as follows:-

**1 Short title, extent and commencement.-**

(1) This Act may be called the Meghalaya Regulation of Gaming Act, 2021.

(2) It shall extend to the whole of Meghalaya.

(3) It shall come into force on such date as the State Government, may, by notification in the Official Gazette, appoint.

**2 Definitions.-**

In this Act, unless there is anything repugnant to the subject or the context otherwise requires: -

(a) "Act" means the Meghalaya Regulation of Gaming Act, 2021.

(b) "Adjudicating Officer" means the Commissioner of Tax or any other Officer authorized by the State Government under this Act to adjudicate offences under this Act;

(c) "Appellate Authority" means the State Government or such authority notified by the Government;

(d) "Authorized Officer" means any person or persons not below the rank of Joint Commissioner of Taxes authorized by the State Government for the purpose of the Act;

(e) "Bet" means any money or a valuable security or a thing staked by a person on behalf of himself or through an agent or any person procured or employed, acting for or on his behalf, to be lost or won on the happening or determination of an unascertained thing, event or contingency of or in relation to a game or sport and shall include acceptance of a bet;

- (f) "Commission" means the Meghalaya Gaming Commission constituted under this Act;
- (g) "Commissioner" means the Commissioner of Taxes;
- (h) "Company" means a body corporate, and includes firm or other association of individuals duly constituted and registered under the provisions of the Companies Act 1956 or the Companies Act, 2013;
- (i) "Competition" shall mean an event in which individuals or teams contest on the basis of their skills and ability;
- (j) "Games of Chance" mean all such games where there is a preponderance of chance over skill.

**Explanation:** Without prejudice to the generality of the above provision, all Games provided in Schedule A of this Act shall fall under the category of "Games of Chance"

- (k) "Games of Skill" mean all such games where there is preponderance of skill over chance, including where the skill relates to strategizing the manner of placing wagers or placing bets or where the skill lies in team selection or selection of virtual stocks based on analyses or where the skill relates to the manner in which the moves are made, whether through deployment of physical or mental skill and acumen, where the success in game depends on the existence of superior knowledge, training, attention, experience and adroitness of a player.

**Explanation:** For the purposes of this Act:-

- (i) Without prejudice to the generality of the above provision, all Games provided in Schedule B of this Act shall fall under the category of "Games of Skill".
- (ii) Games which have been declared to be 'Games of Skill' by law or judicial decisions, games where there are domestic and international competitions and tournaments, or games which can be determined to be 'Games of Skill' shall be included in Schedule B.

(iii) Games of Skill may be (a) Card based and (b) action or virtual sports or adventure or mystery and (c) Calculation, strategy or quiz based.

(iv) This Act seeks to regulate only those Games of Skills involving betting or wagering of money or money's worth.

- (l) "Gaming" means and includes Games of Chance and Games of Skill as defined in this Act.
- (m) "Gaming Royalty" means such percentage sum of money of Gross Gaming Revenue, as notified by the Government from time to time.
- (n) "Government" means the State Government of Meghalaya;
- (o) "Gross Gaming Revenue" means a sum of total amount of all bets made and the revenue generated from advertising, marketing and promotion as permitted under this Act; less value of all winnings and prizes, bonuses and discounts and cash backs, as well as the payment gateway and banking charges in the course of the Gaming during the period as may be prescribed;
- (p) "Instruments of Gaming" means and includes any article, electronic apparatus, computer, instrument, server or machine with their accessories used or intended to be used as a subject, and accessory or means of gaming, any document used or intended to be used as a register or record or evidence of gaming, the proceeds of any gaming, and any winnings or prizes in money or otherwise distributed or intended to be distributed in respect of any gaming;
- (q) "License" means permission granted by the State Government in writing under the provisions of the Act for the purpose of running Gaming, including its organization, management or promotion and negotiation or receipt of bets;
- (r) "Licensee" means any person, company or firm who has been granted a License to install and operate Gaming including installing and

- maintaining a server;
- (s) "Licensing Authority" means the State Government;
  - (t) "Match play" shall mean any game played between two or more players or between a player and the computer.
  - (u) "Online Gaming" means any gaming, where any player enters or may enter the game or takes or may take any step in the game or acquires or may acquire, by means of a telecommunication device or an electronic machine or instrument or apparatus, including the negotiating or receiving of any bet by means of a telecommunication device for money or money's worth which may also be held through non-restricted geo-fenced internet or at a physical premises;
  - (v) "Online Gaming Server" means any main frame computer or set of computers, installed or maintained by the Licensee, at a central location or any location in the State of Meghalaya that accepts, processes, stores and validates wager or transaction and otherwise manages, monitors and controls the entire system;
  - (w) "Online Gaming Website" means the non-restricted geo-fenced internet domain registration or URL address of the Licensee through which Games are conducted;
  - (x) "Peer to Peer Challenge" shall mean a game which is played only between two or more players, where one player issues a challenge to another player specifically or in general, and another player accepts the challenge on the terms proposed;
  - (y) "Penalty" means a fine imposed by the Adjudicating Officer under this Act for any offence committed under this Act including, but not limited to, the breach or contravention of any of the provisions of this Act, the rules made hereunder and the conditions of the License;
  - (z) "prescribed" means prescribed by rules made

under this Act;

- (aa) "Public Place" includes a place to which the public is permitted to have access, including any access to non-restricted geo-fenced internet, whether on payment or otherwise;
- (bb) "Security Deposit" means any sum of money as may be prescribed to be deposited before the issuance of any License or permit;
- (cc) "Sports Gaming" means games involving the prediction of the results of sporting events and placing a bet on the outcome, in part or in whole, of such sporting event;
- (dd) "State" means the State of Meghalaya;
- (ee) "Tournament" shall mean a contest in a game among a number of competitors;
- (ff) "Wagering" or "Betting" shall mean the staking of money or virtual currency, if permitted by law and payment of which is made via cash, cheque, bank transfers, credit and debit cards, e-wallets, mobile payments including near field communication (NFC);

**3 Licensing for Gaming and exemption under law.-**

- (1) No Games of Skills or Games of Chance, involving betting or wagering of money or money's worth, shall be played, organized or exhibited by any person at any place in the State of Meghalaya including through a telecommunication device, non-restricted geo fenced internet or instruments of gaming at a physical premises or any other mode without a License granted in accordance with the provisions of this Act and rules made thereunder.
- (2) Nothing in the Meghalaya Prevention of Gambling Act, 1970, shall apply to Games of Skill or Games of Chance Licensed under this Act.
- (3) Nothing in this Act shall apply to the game of Arrow Shooting called Teer being Regulated through Meghalaya Regulation of the Game of Arrow Shooting and the Sale of Teer Tickets Act, 2018 and lotteries regulated under the Meghalaya

**Lottery (Regulation) Rules, 2019.****4 Application for License for Gaming and grant or refusal of such License.-**

- (1) The License may be issued to any person or entity upon due compliance of the terms and conditions prescribed in this Act and the rules made thereunder to the satisfaction of the Licensing authority.
- (2) A License under this Act shall be issued only to an Indian citizen or legal entity incorporated in India.
- (3) The State Government may, by notification prescribe the manner and format for the applications for License, including the terms and conditions of the License to be issued under this Act.
- (4) Any person desiring to obtain a License shall make an application in writing to the State Government, in such form and manner as may be prescribed. On receipt of such application, the State Government may, after making such inquiry as it considers necessary, by order in writing, either grant the License or refuse to grant the License:

Provided that, where the State Government refuses to grant a License, it shall put on its record a brief statement of the reasons for such refusal.

**5 Duration of License.-**

- (1) A License, unless it is cancelled or surrendered, shall remain in force for five years from the date of grant of License.
- (2) The holder of a License may surrender the License by notice in writing to the Licensing Authority prior to the expiry of the License.
- (3) The cancellation, surrender or expiry of a License shall not affect any liability for anything done or omitted to be done by the Licensee before the date on which the License ceases to have effect.

**6 Renewal or refusal to renew.-**

The Licensing Authority may, on application made to it, renew the License granted under this Act, on fulfilment of conditions prescribed for renewal of the License or refuse to renew any such License by a speaking order disclosing the reasons for such refusal.

- 7 License Fees, Renewal Fee and Royalty.-**
- (1) An applicant for the License shall pay to the Licensing Authority such fee as may be prescribed for the grant of the License.
  - (2) The Licensee shall pay to the Licensing Authority, an amount known as "Gaming Royalty" notified by the State Government from time to time, at such intervals and in such manner as may be prescribed.
  - (3) The Licensee shall pay to the Licensing Authority a renewal fee as may be prescribed at the time of renewal of License.
- 8 Variation of Conditions of License.-**
- (1) The Licensing Authority may, on application by the Licensee or on its own motion vary the conditions of the License by adding a prescribed description of Gaming to, or deleting a description of Gaming from, the descriptions specified in the License.
  - (2) The Licensing Authority may, on application by the Licensee or on its own motion, vary or cancel any condition specified in the License.
  - (3) A variation of a License or of a condition of a License, made otherwise than on application by the Licensee shall not have effect until the expiration of twenty one days from the date on which notice of the variation is given to the applicant, or where an appeal is made against such variation, until the said appeal is decided.
  - (4) Notwithstanding anything contained in sub-section (3) above, a variation of condition of the License made by the Licensing Authority necessitated on the ground of change or amendment of the provisions of this Act or the rules framed thereunder or any other law for the time being in force, shall be applicable with immediate effect.
- 9 Transfer of License.-**
- (1) The Licensing Authority may, on an application by the Licensee, transfer the License to a person specified in the application, subject to compliance with all requirements by the transferee for grant of License prescribed in this Act and the rules framed thereunder.
  - (2) Such a transfer shall be endorsed on the License by the Licensing Authority.

**10 Marketing and promotion.-**

- (1) The Licensee shall intimate to the Licensing Authority of all regular promotional activities, including registration bonus, bonus deposits and free play.
- (2) The Licensee shall, conduct tournaments and competitions for its players either online through the authorized website or at physical locations anywhere in the State, only with prior approval of the Licensing Authority.
- (3) If the tournament or competition is being held at a physical premise, the Licensee shall be responsible for obtaining the necessary approvals from the district administration and other authorities as required in law.
- (4) The Licensee may, with prior permission of the Licensing Authority as prescribed under the Rules, provide Games of Skills and Games of Chance Licensed under this Act, for a specified period of time and for specified purpose, to any other person or company. For the purpose of calculating the Royalty, the Gross Gaming Revenue of the Licensee shall include the Gross Gaming Revenue of each such person or company.

**11 Exhibition of conditions of license by licensee.-**

The Licensee shall exhibit a copy of License at the approved website and the physical premise where the gaming is being conducted.

**12 Licensee to keep accounts.-**

- (1) The Licensee under this Act shall keep accounts of Gaming in such manner as may be prescribed.
- (2) The Licensee shall submit to the Licensing Authority or to an officer authorized by the State Government a statement of accounts in such form and at such intervals as may be prescribed.

**13 Suspension, cancellation of license and forfeiture of security deposit.-**

- (1) The Licensing Authority may, on the advice of the Commissioner, suspend the License if the Commissioner has reason to believe that the Licensee has acted in violation of any provision of this Act or the Rules made thereunder or any conditions of the License; or the Commissioner has reason to believe that the License has been

obtained by furnishing incorrect information which the Licensee knows or believes to be false or does not believe to be true, may initiate the procedure for cancellation of License and if the Licensing Authority deems fit, it may also suspend the License with immediate effect till the decision on the issue of cancellation of License is taken by the Licensing Authority.

(2) After following the procedure as may be prescribed in the Rules, if it is found by the Licensing Authority that the Licensee has violated any provision of this Act or the Rules made thereunder or any conditions of the License or where the License was found to have been obtained by furnishing incorrect information which the Licensee knows or believes to be false or does not believe to be true, the Licensing Authority shall cancel the License forthwith.

(3) Upon cancellation of License, the security deposit along with the balance annual fee for that year shall stand forfeited to the State Government:

Provided that no action under sub-section (3) shall be taken unless the Licensee has been given an opportunity of being heard:

Provided further that the violation of the License terms may be compounded if the breach is remedied within thirty days of the breach having been established to the satisfaction of the Licensing Authority.

(4) If there is any delay in payment of License fee, the said breach may be compounded by payment of penalty over and above the due License fee calculated @18% per annum along with the due License fee.

#### **14 Offences and Penalties under this Act.-**

(1) Where a Licensee, or any person acting on its behalf, has acted in contravention or violation of any provision of this Act or the Rules made thereunder or any conditions of the License, he shall be liable for a penalty not exceeding rupees two lakh.

- (2) Where any Player while playing any Games of Skill and Games of Chance at the approved website or physical premises, Licensed under this Act commits a breach of any of the conditions of the License as exhibited, or of the rules to be observed in playing such games, he shall be liable for a penalty not exceeding rupees ten thousand for the first three violations and thereafter, he shall be prohibited from participation in gaming under the Act for a period of not less than three years and entry of such person shall also be prohibited into the physical premises of the Licensee.
- (3) Where the Licensee, or any person acting on its behalf, has been found to have obtained the License by furnishing incorrect information which the Licensee has known or believed to be false or does not believe to be true, he shall be liable for a penalty not exceeding rupees two lakh.
- (4) In case any person or entity is found to have made a deliberate mis-declaration to the Licensing Authority in order to obtain a License, the person(s) in charge of the said entity or the individual concerned shall be liable for a penalty not exceeding rupees two lakh.
- (5) If any person or entity responsible under this Act to keep accounts or to submit statement of accounts to the Government fails to keep accounts or to submit statement of accounts as required by this Act or the Rules framed thereunder or keeps accounts or submit statements of accounts which are not correct and which he either knows or believes to be false or does not believe to be true, the person in charge of that entity or the individual concerned shall be liable for a penalty not exceeding rupees two lakh.
- (6) If a Licensee or any other person acting on its behalf is found to have issued a false or misleading advertisement in relation to its gaming, as may be prescribed in the rules, he shall be liable for a penalty not exceeding rupees

one lakh.

(7) Offences under sub-section (1) to sub-section (6) of this Section shall be adjudicated by 'Adjudicating Officer' authorized under this Act.

(8) If a person or an entity carries out the operation of gaming without obtaining a License under the provisions of this Act, such person is liable to be punished with imprisonment which may extend for a period of up to two years and shall also be liable to pay a fine not exceeding rupees ten lakh only.

**Explanation:**

Offence under sub-section (8) of this section shall be non-bailable, cognizable and triable by a Judicial Magistrate of the First Class.

**15 Power to recover losses.--**

In addition to the power to levy fine or penalty, if the Licensee or any other persons who have violated the provisions of this Act, rules made thereunder and conditions of license which have caused loss to the State Government, the Adjudicating Officer shall have power to recover losses and compensation from the Licensee or such other persons.

**16 Offences by Company.-**

Where any offence has been committed by a company, every person who at the time the offence was committed was in charge of and was responsible, for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence as above and shall be liable to be proceeded against and punished in accordance with the provisions of this Act:

Provided that nothing contained in this section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such violation of statutory provisions or the conditions of the License:

Provided further that notwithstanding anything contained in the first proviso to this section, where it is proved that an offence under this Act has been committed with the consent or connivance of, or is attributable to any neglect on the

part of, any director, manager, secretary or other officer of the Company, he shall also be deemed to be guilty of that offence and shall be liable to be punished in accordance with the provisions of this Act.

**Explanation:** For the purpose of this section:

“Director” in relation to a firm means a partner in the firm.

**17 Compounding of offences.-**

(1) The Authorized Officer under this Act, either before or after the institution of proceedings for any offence punishable under this Act or any rules made there under, accept from any person charged with such offence by way of composition of the offence such sum not exceeding 75% of the maximum amount of fine to which he is liable to pay on being found guilty of committing the offence.

(2) On the payment of such sum of money to such officer, no further proceedings shall be taken against the accused person in respect of the same offence:

Provided that no offence, for which punishment of imprisonment has been prescribed under this Act, shall be compounded.

**18 Adjudicating Officer and its Powers.-**

(1) The State Government shall, for adjudicating the offences related to contravention or violation of the provisions of this Act, the Rules framed thereunder or that of the conditions of the License except that under sub-section (8) of section 14 of this Act, shall appoint, by notification in the Official Gazette, an Adjudicating Officer not below the rank of Commissioner of Taxes.

(2) The Adjudicating Officer shall, while adjudicating the offences prescribed under this Act, including those prescribed under sub-section (1) above, have all the powers of a civil court trying a suit under the Code of Civil Procedure, 1908, and in particular in respect of the following matters, namely:

(i) summoning and enforcing the attendance of

- witnesses and examining them on oath;
  - (ii) discovery and production of any document;
  - (iii) receiving evidence on affidavits;
  - (iv) requisitioning any public record or copy thereof from any court or office;
  - (v) issuing commissions for the examination of witnesses or documents;
  - (vi) any other matter which may be prescribed.
- (3) The Adjudicating Officer shall have power to require any person, subject to any privilege which may be claimed by that person under any law for the time being in force, to furnish information on such points or matters as, in the opinion of the Adjudicating Officer, may be useful for, or relevant to, the subject matter of the inquiry and any person so required shall be deemed to be legally bound to furnish such information within the meaning of section 176 and section 177 of the Indian Penal Code 1860.
- (4) The Adjudicating Officer or an Authorised Officer, specially authorized in this behalf by the State Government may enter any building or place where the Adjudicating Officer has reason to believe that any document relating to the subject matter of the inquiry may be found, and may seize any such document or take extracts or copies therefrom subject to the provisions of section 100 of the Code of Criminal Procedure, 1973, in so far as it may be applicable.
- (5) The Adjudicating Officer shall be deemed to be a civil court and when any offence as is described in section 175, 178, 179, 180 or 228 of the Indian Penal Code 1860 is committed in his view or in presence of the Adjudicating Officer, the Adjudicating Officer may, after recording the facts constituting the offence and the statement of the accused as provided for in the Code of Criminal Procedure, 1973 (2 of 1974), forward the case to a Magistrate having jurisdiction to try the same and the Magistrate to whom any such case is forwarded shall proceed to hear the complaint against the accused as if the case has been forwarded to him under section 346 of the

Code of Criminal Procedure, 1973.

- (6) Every proceeding before the Adjudicating Officer shall be deemed to be a judicial proceeding within the meaning of Code of Criminal procedure and for the purposes of section 196, of the Indian Penal Code 1860, the Commission shall be deemed to be a civil court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974).

**19 Responsibility of the license holder for compliance of Central and State Acts and Rules.-**

Without prejudice to the provisions of this Act, the onus of compliance to various central and state Acts and Rules including but not limited to The Cable Television Network Rules, 1994, Foreign Exchange Management Act 1999, Current Account Rules of the Reserve Bank of India, the Information Technology Act 2000, Information Technology (Intermediaries Guidelines) Rules, 2011, Prevention of Money Laundering Act, 2002, the Indecent Representation of Women (Prohibition) Act, 1986, the Young Person's (Harmful Publications) Act 1956, Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, The Payment and Settlement Systems Act, 2007, the Indian Contract Act 1872, Consumer Protection Act, 1986, the Copyright Act, 1957, the Trade Marks Act, 1999, the Patents Act, 1970, the Prize Competitions Act, 1955, The Central Goods and Services Tax Act, 2017, The Meghalaya Goods and Services Tax Act, 2017 and the Meghalaya Prevention of Gambling Act, 1970 shall be on the Licensee and the State Government shall be kept indemnified for any non-compliance thereof by the Licensee or any player.

**20 Non-liability of the Government.-**

The State Government shall not be liable for payment of any dividend or award or reward by whatever name called to any winner or participant of any gaming event or to the holder of any winning ticket which evidenced receipt of stake money.

- 21 Best Judgment assessment in certain cases.-** Where an officer authorized by the State Government in this behalf is not satisfied about the correctness or completeness of the accounts kept by the Licensee or where the Licensee fails to submit any statement of accounts as required by this Act, the said officer shall after giving a reasonable opportunity to the Licensee to be heard and after taking into account all relevant materials which he may have gathered, make the assessment of the royalty payable by the Licensee to the best of his judgment and call upon the Licensee by order in writing to pay the amount of royalty so assessed on or before such date as may be specified in the order.
- 22 Appeals.-** (a) An appeal against the order made by the 'Adjudicating Officer' or any other authorised officer under this Act shall be made to the State Government, within a period of forty five days of communication of the said order, whose decision shall be final and binding.
- 23 Recovery of fines or Penalty.-** Where any fine or penalty imposed on any person under this Act is not paid within six months from the day of imposition of fine or penalty, the Adjudicating Officer or any other officer authorized by him in this behalf may proceed to recover the amount from the said person in the same manner as prescribed in Schedule II of the Income-tax Act, 1961 (43 of 1961) for the recovery of arrears and he or any officer authorized by him in this behalf shall have all the powers of the Tax Recovery Officer mentioned in the said Schedule for the said purpose.
- 24 Power to require production of accounts or to inspect accounts.-** The State Government or the Commissioner of Taxes or any Authorized Officer under this Act may, for the purposes of this Act, at all reasonable times require the Licensee to produce before it or him accounts or other documents or to furnish any other information, or inspect the accounts of the Licensee.
- 25 Power of entry, search, and seizure.-** (1) It shall be lawful for the Authorised Officer, or any other officer not below the rank of Inspector of Taxes, authorized in writing by the State

**Government in this behalf:-**

- (i) to enter, if necessary, by force, whether by day or night, or with such assistants as he considers necessary, at any premises where he has reasonable cause to believe that any provision of this Act or the rules made there under have been or are being or are likely to be contravened or a breach of any of the conditions of the License is or is likely to be committed;
  - (ii) to search such premises and the persons whom he may find therein;
  - (iii) with the assistance of any police officer not below the rank of an Inspector of Police, to take into custody and produce before the Judicial Magistrate of the First Class all such persons as are concerned or against whom a reasonable complaint has been made or credible information has been received or a reasonable suspicion exists having been concerned with any contravention or breach;
  - (iv) to seize any machine, instrument, apparatus, telecommunication device, books of account, registers, tickets or any other document maintained physically or in electronic form, from such premises if the authorized officer has reasons to suspect that the provisions of this Act or any rules made there under are not being complied with and may retain the same for so long as may be necessary for the purposes of this Act and shall grant a receipt to the owner or person in charge of the premises;
- (2) All searches under this section shall be made in accordance with the provisions of Code of Criminal Procedure, 1973.
  - (3) If any person prevents or obstructs the entry, search, seizure or any other action of any officer so authorized, he shall, in addition to any action which he is liable under any law for the time being in force, be liable to pay a fine not exceeding rupees fifty thousand only as decided by the State Government.

**26 Protection of action taken in good faith.-**

No suit, prosecution or other legal proceeding shall lie against the State Government or any officer of the Government or any other person exercising any powers or discharging any functions or performing any duties under this Act for anything done or intended to be done under this Act or any rule or order made there under in good faith.

**27 The Meghalaya Gaming Commission.-**

(1) The Meghalaya Gaming Commission shall consist of the following members, who shall be nominated by the State Government for a period of three years on such terms and conditions as may be notified from time to time -

(i) A retired judge of the High Court -  
Chairperson

(ii) A person having vast experience in Gaming Industry - Member

(iii) A person from Civil Society Organizations/Non Governmental Organizations - Member

Provided that the term of the Chairperson and the members shall be extended for another period not exceeding three years or till he attains the age of sixty five years, whichever is earlier.

(2) The salaries and allowances and the other terms and conditions of service of the members, and the officials appointed for the purpose of the Commission shall be such as may be prescribed by the State Government.

**28 Powers and functions of the Meghalaya Gaming Commission**

(1) The Meghalaya Gaming Commission shall have the following powers:

(i) to issue policy directions for regulating games of skill and games of chance to be played in fair and transparent manner.

(ii) to monitor and submit periodic report to the State Government of the activities of all Licensees to ensure compliance with the provisions of this Act.

(iii) to act as Dispute Redressal body for disputes between the players and the Licensee.

- (2) The policy directions issued by the Meghalaya Gaming Commission shall, after approval of the State Government, be binding on all concerned.

**29 Power to make rules.-**

- (1) The State Government may, by notification in the Official Gazette, and subject to the condition of previous application, make rules for carrying out the purposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:
  - (i) The form and manner of making application for the License and the fees to be paid for its grant or renewal and the conditions subject to which it may be granted;
  - (ii) The Gaming royalty to be paid by the Licensee to the State Government;
  - (iii) The manner of keeping accounts relating to Games of Skills and Games of Chance, the other particulars to be shown in the accounts, and the form in which and the intervals at which they shall be submitted to the State Government, or to the authorized officer;
  - (iv) The other restrictions or conditions with regard to the age or other conditions of the persons who may be employed for Games of Skill and Games of Chance, or a player who may be permitted to play Games of Skills and Games of Chance or otherwise take part in the organization or exhibition of such games;
  - (v) The types of notices to be exhibited and the manner in which they are to be exhibited on the website or physical premises;
  - (vi) The restrictions or conditions with regard to the advertisements pertaining to Games of Skill and Games of Chance;
  - (vii) The restrictions or conditions with regard to providing credit facilities by the Licensee to the participants of Games of Skill and Games of Chance and the prohibition or regulation of participation by proxy in the Games of Skills;

(viii) Any other matter which is required to be or may be prescribed.

**30 Power to remove difficulties.-** (1) If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, by notification or order make such provisions not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient, for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under this section, shall, as soon as may be after it is made, be laid before the House of Legislative Assembly.

**31 Repeal & Savings**

(1) The Meghalaya Regulation of Gaming Ordinance, 2021 (Meghalaya Ordinance No. 1 of 2021) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the provisions of this Act.

**SCHEDULE-A****[See section 2 (j)]****All the games listed below :**

- (i) **Baccarat (*Punto Banco*)**
- (ii) **Big Six Wheel/Wheel of Fortune**
- (iii) **Chemin-de-for**
- (iv) **Craps**
- (v) **Flush/Brag/Three Card Game**
- (vi) **Keno**
- (vii) **Pontoon/21**
- (viii) **Roulette**
- (ix) **Slots**
- (x) **Super Pan 9**
- (xi) **Any other game of chance permitted by the State Government from time to time.**

**SCHEDULE – B****[See section 2 (k)]****All the games listed below:**

- (i) Backgammon
- (ii) Bingo
- (iii) Black Jack
- (iv) Bridge
- (v) Napoleon
- (vi) Poker
- (vii) Poker Dice
- (viii) Rummy
- (ix) Solitaire
- (x) Spades
- (xi) Prediction of the results of the sporting events and placing a bet on the outcome, in part or in whole, of sports or sporting events such as football, cricket, lawn tennis, chess, golf, horse race and such other sport games
- (xii) Teen Patti
- (xiii) Virtual adventure games
- (xiv) Virtual Combat Games
- (xv) Virtual mystery and detective games
- (xvi) Virtual racing games including virtual horse racing, virtual car racing *et al*
- (xvii) Virtual sports fantasy league games.
- (xviii) Virtual Sports gaming including Soccer, Golf, Cricket, Archery, Snooker, Bridge, Pool *et al*
- (xix) Virtual Stock/monopoly games
- (xx) Virtual team selection games
- (xxi) Any other game of skill permitted by the State Government from time to time.

## **STATEMENT OF OBJECTS AND REASONS**

The Meghalaya Regulation of Gaming Ordinance, 2021 was promulgated by the Hon'ble Governor on the 13<sup>th</sup> February, 2021 and published in the Gazette of Meghalaya Extra Ordinary issue dated 17<sup>th</sup> February, 2021 due to exigency in regulating of gaming and to raise revenue to the State.

In view of Constitutional requirement under article 213 (2) (a) and also of the up coming Assembly Session it is necessary to lay the said Ordinance before the Legislative Assembly of the State by way of a Bill, namely, The Meghalaya Regulation of Gaming Bill, 2021.

Hence the Bill.



*Minister-in-charge*

*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.



*Minister-in-charge*



**The Gazette of Meghalaya**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

---

No. 29

Shillong, Monday, March 8, 2021

17<sup>th</sup> Phalguna, 1942 (S. E.)

---

**PART-V**  
**GOVERNMENT OF MEGHALAYA**  
**MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT**

-----

**NOTIFICATION**

The 5<sup>th</sup> March, 2021.

**No.LB.43/LA/2021/2.**– The Meghalaya Local Fund (Audit) Bill, 2021 introduced in the Meghalaya Legislative Assembly on the 5<sup>th</sup> March, 2021 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.

**MEGHALAYA LOCAL FUND (AUDIT) BILL, 2021****A  
BILL**

to provide for and to regulate the Audit of the Local Funds under the management or control of certain Local authorities in the State of Meghalaya.

Whereas it is expedient to provide for and to regulate the Audit of the Local Funds under the management or control of certain Local Authorities in the State of Meghalaya and for matters connected therein or incidental thereto;

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

- Short title and commencement** 1. (1) This Act may be called the Meghalaya Local Fund (Audit) Act, 2021.
- (2) It extends to the whole of the State of Meghalaya.
- (3) It shall come into force from the date the State Government may by Notification in the Official Gazette, appoint.
- Definitions.** 2. In this Act, unless the context otherwise requires:-
- (a) **“Audit”** includes Cent-per-cent Audit, Concurrent Audit, Post Audit, Pre-Audit, Special Audit and Test Audit;
- (i) **“Cent-per-cent Audit”** means an audit of accounts of the entire transactions for the whole year or for the period specified by the Director;
- (ii) **“Concurrent Audit”** means audit on the spot either simultaneously with or soon after the making of payment, withdrawal or adjustment out of a Local Fund;
- (iii) **“Post Audit”** means audit after making of payment, withdrawal or adjustment out of a Local Fund which is not Concurrent Audit but includes Cent-per-cent and Test Audit;
- (iv) **“Pre-Audit”** means audit before payment, withdrawal or adjustment out of a Local Fund;
- (v) **“Special Audit”** means an audit of accounts pertaining to a specified item or series of items requiring through examination;
- (vi) **“Test Audit”** means an audit of a certain period selected at random by the Director or any other authority empowered by him;
- (b) **“Auditor”** means the Director of Local Fund Audit and includes any other Officer of the Directorate of Local Fund Audit empowered by the Director to perform the functions of an Auditor under this Act;

- (c) **“Audit Report”** means the report sent under Section 10 of this Act and includes reports sent by the Auditor on conduct of Cent-per-cent Audit, Concurrent Audit, Special Audit, Test Audit of accounts of any institution for a specified period, included in the Schedule;
- (d) **“Director”** means the Director of Local Fund Audit and includes any person empowered by the Government to perform the functions of the Director of Local Fund Audit;
- (e) **“Executive Authority”** means the Principal Executive Officer of a Local Authority;
- (f) **“Local Authority”** shall mean a Municipal Board, Council, Corporation, Town Committee, Local Boards or any other authority legally entitled to or entrusted by the State Government with the control or management of a Municipal or Local Fund, and such other institutions, boards, agencies or bodies as also subsidiaries thereof constituted under any State Law which are in receipt of financial grant, subsidy, funds or financial assistance in any form from the Government;
- (g) **“Local Fund”** means-
  - (i) a fund administered by a Local Authority which, though not part of a Government Department, has been established by or under a law or orders of the Government, and
  - (ii) any other fund which the Government may, by Notification in the Gazette, declare to be a Local Fund for the purpose of this Act;
- (h) **“Prescribed”** means prescribed by rules made under this Act;
- (i) **“Schedule”** means the Schedule appended to the Meghalaya Local Fund Audit Rules;
- (j) **“State”** means the State of Meghalaya;
- (k) **“Surcharge”** means an amount for which the Auditor, in exercise of the powers vested in him under this Act, makes a person liable for loss, waste, misapplication or misappropriation of any money or other property belonging to any Local Authority.

**Appointment of Director.**

3. (1) The Government shall, by Notification in the Gazette, appoint a person, having such qualifications as may be prescribed to be the Director of Local Fund Audit in charge of the audit of accounts of a Local Authority or a Local Fund included in the Schedule.  
  
(2) The Government may appoint such other officers in the Directorate of Local Fund Audit to assist the Director in the exercise of his powers vested in him and to discharge his functions and duties under this Act.  
  
(3) All Officers and staff of the Directorate of Local Fund Audit shall be subordinate to the Director who shall have general superintendence and control over them in the performance of their functions under this Act or the Rules or Manual made there under.

- Audit of Accounts.**
4. (1) Notwithstanding anything contained in any other law for the time being in force but subject to the provisions of the Controller and Auditor General (Duties, Powers and Conditions of Service) Act, 1971 (Central Act 56 of 1971) the Director shall, in the manner provided by or under this Act, conduct the audit of accounts of a Local Authority or Local Fund as prescribed.
- (2) Government may, by Notification in the Gazette and for reason to be specified therein, add any other authority, body, institution or Local Fund to the Schedule referred to in the Meghalaya Local Fund Audit Rules and on publication of the Notification, such authority, body, institution or Local Fund shall be deemed to be added to the Schedule.
- (3) No authority, body, institution or Local Fund included in the Schedule referred to in the Rules shall be omitted there from except by the authority of a law made by the State Legislature.
- Power of audit of accounts of certain authorities, bodies, institutions or funds not included in the Schedule.**
5. The Director may, with the previous sanction of the Government and without prejudice to the provisions of sub-section (1) of Section 4, audit the accounts of any authority, body, institution or fund not included in the Schedule subject to such terms and conditions as may be agreed upon between the Director and the person responsible for the administration of such authority, body, institution or fund.
- Audit of accounts of stock/ stores and verification of cash balance.**
6. (1) The Auditor shall have authority to Audit and report on the accounts of stores/stock kept by a Local Authority as specified in the Schedule.
- (2) An Officer not below the rank of a Deputy Director shall have authority to make surprise inspection of the stock/stores kept by a Local Authority as specified in the Schedule.
- (3) The Director shall have authority to verify the cash balance of the fund at the time of audit and inspection.
- Manner in which Audit is to be conducted.**
7. The Auditor shall conduct the audit at such intervals as may be decided by the Director or, may conduct audit of such local authorities as are found necessary under the provisions of any law governing them or as may be decided by the Director in consultation with the State Government.
- Auditor to be deemed to be public servant.**
8. An Auditor when acting in pursuance to any of the provisions of this act shall be deemed to be a public servant within the meaning of Section 21 of the Indian Penal Code 1860.
- Liability of local authorities to prepare and present accounts for Audit.**
9. (1) The accounts of a Local Authority or Local Fund included in the Schedule relating to a financial year shall be prepared or caused to be prepared by the Executive Authority, in such form and in such manner as may be prescribed, and presented for audit within four months after the close of that financial year.
- (2) Where an Executive Authority makes default in the preparation and presentation of accounts for audit within the period specified

under sub-section (1), the Executive Authority shall be punishable, on conviction, with fine which may extend to ten thousand rupees but which shall not be less than five thousand rupees.

(3) No proceedings under sub-section (2) shall be taken by the Director without giving the person affected thereby an opportunity to show cause, within fifteen days as to why such proceedings should not be taken against him.

**Issue of Audit Report.**

10. Issue of Audit Report shall be made by the Auditor within six months from the date of completion of audit, failing which the officer responsible for the delay shall be liable to be proceeded against under the provisions of the Meghalaya Services (Discipline & Appeal) Rules, 2011.

**Power of auditor to require production of accounts and attendance of persons.**

11. (1) For the purpose of an Audit under this Act, an Auditor may:-

(a) require in writing, the production at the place of audit such vouchers, statements, returns, correspondence, notes or any other documents for the perusal or examination of which he believes to be necessary for the elucidation of the accounts;

(b) require in writing any employee of the Local Authority accountable for or having the custody or control of such vouchers, statements, returns, correspondences, notes or other documents or any person having directly or indirectly, any share or interest in any contract with or under the Local Authority to appear in person before him at the head office of that Local Authority or at the place of audit and answer any question and require any person so appearing to make and sign a declaration with respect to such document or to prepare and furnish any statement relating thereto; and

(c) in the event of any explanation being required from any officer or member of a Local Authority, in writing invite such person and shall in writing, specify the points on which his explanation is required.

(2) The Auditor may, in any requisition made under sub-section (1), fix a reasonable period of not less than three days within which the said requisition shall be complied with.

(3) The Auditor shall give notice in writing to the Executive Authority of the institution concerned at least two weeks before the date on which he propose to commence the audit;

Provided that the Auditor may, for special reasons to be recorded in writing, give notice shorter than two weeks or commence a special or detailed audit without notice, on the order of the Director.

(4) The Auditor shall, in suitable cases, and if so required by Government, give public notice of the date and time of audit by publication in the notice board of the local authority to be audited and also in a newspaper in the local language having wide circulation in the area where it is situated and shall consider the objections, if any, made in writing by any person.

**Penalty for disobeying requisition under Section 11.**

12. Any person who willfully neglects or refuses to comply with any requisition lawfully made upon him under clause (a) or clause (b) of sub-section (1) Section 11 shall be punishable, on conviction, with a fine which may extend to one thousand rupees:

Provided that before proceedings are taken, the Director shall call upon the person against whom the proceeding are contemplated to show cause, within fifteen days as to why such proceeding should not be taken.

**Audit Reports to be sent to certain officers and bodies as Government may direct.**

13. As soon as practicable after the completion of the Audit, but not later than six months thereafter, the Auditor shall send to the Local Authority concerned a report on the accounts audited and examined by him and the copies of the report shall also be sent to such officers and such bodies as the Government may direct or as may be specified under the law governing that Local Authority.

**Contents of Audit Report.**

14. The Auditor shall include in the Audit Report a statement of-
- (a) every payment which appears to him to be contrary to law;
  - (b) the amount of any deficiency or loss which appears to have been caused by the negligence or misconduct of any person;
  - (c) the cases of misappropriation or misutilisation of the Local Fund;
  - (d) the amount, if any, received which is required to be brought into account but has not been brought into account by any person; and
  - (e) any other material impropriety or irregularity which he observes in the accounts.

**Procedure to be followed after getting the report of the Director under section 13.**

15. (1) On receipt of a report under Section 13, the Executive Authority concerned shall either remedy the defects or irregularities which may have been pointed out in the report and send to the Director within three months of the receipt of the report or within such period as may be specified under the law governing the Local Authority, intimation of his having done so, or shall within the said period, supply to the Director any further explanation as he may wish to make in regard to the defects or irregularities.
- (2) On receipt of such intimation or explanation, the Auditor may, in respect of all or any of the matters discussed in his report:-
- (a) accept the intimation or explanation and drop the objection;
- or
- (b) hold that the defects or irregularities pointed out in the report or any of them have not been removed or remedied.
- (3) (a) The Auditor shall send a report of his decision to the Executive Authority concerned within two months from the date of receipt by him of the intimation or explanation referred in sub section (1) or if no such intimation or explanation is received, on the expiry of the period of two months mentioned in that sub-section.
- (b) If the Auditor holds that any defects or irregularities have not been removed or remedied he shall state in the report:-

(i) whether, in his opinion, the defects or irregularities can be regularised and, if so, by what method;

(ii) if they do not admit of being regularised, whether they can be condoned and, if so, by what authority; and

(iii) whether the amounts to which the defects or irregularities relate should, in his opinion, be charged and, if so, against whom.

(4) The Local Authority concerned shall publish in its next Annual Report such portions of the report under Section 13, dealing with defects and irregularities falling under clause (b) of sub-section (2) together with the explanation thereof, if any, given under sub-section (1) and the final report of the Auditor thereon under sub-section (3). The report of defects and irregularities, the explanation thereon and the final report shall be open to inspection by the public at the office of the Local Authority for a period of one month from the date of their receipt.

(5) Nothing in this Section or in Section 13 shall preclude the Auditor, at any time, from bringing to the notice of the Government or of any officer of Government for such action as may be necessary, any information which appears to the Auditor to support a presumption of criminal misappropriation or fraud or which, in Auditor's opinion, deserves special attention or immediate investigation.

**Auditor to surcharge illegal payments and loss caused by negligence or misconduct.**

16. (1) The Auditor may disallow any item which appears to him to be contrary to law and surcharge the same against the person making or person or body of persons authorizing the making of the illegal payment and may charge against any person responsible thereof, the amount of any deficiency or loss caused by the negligence or misconduct of that person or any sum received which ought to have been, but has not been brought into account by that person and shall, in every such case, certify the amount due from such person.

(2) The Auditor shall state, in writing, the reasons for his decision in respect of every disallowance, surcharge or charge and shall communicate the same by registered post to the person against whom it is made together with an extract of the relevant objection in the Audit Report.

(3) Any person aggrieved by disallowance, surcharge or charge made may, within one month after he has received or been served with the decision of the Auditor, apply to the District Court, to set aside such disallowance, surcharge or charge and the court, after taking such evidence as is necessary, may confirm, modify or remit such disallowance, surcharge or charge.

(4) Every sum certified to be due from any person by the Auditor under this Act shall be paid by such person to the Executive Authority within one month after the intimation to him of the decision of the Director unless, within that time, such person has

filed an application before the District Court against the decision under sub-section (3) and such amount, if not so paid, or such amount as the District Court shall declare to be due as if it were an arrear of public revenue due on land.

**Powers and duties of the Director.**

17. (1) The Director shall exercise general supervision and control over the discharge by the subordinates of their duties under this Act.
- (2) The Director may seek technical advice and services of any expert if, in his opinion, it is necessary to do so.
- (3) He may condone a payment made from a Local Fund, which appears to him to be contrary to law, if:-
- (i) in his opinion there was no negligence or misconduct on the part of the person making or authorizing such payment, and
- (ii) such payment does not exceed rupees five thousand in each case.
- (4) If any Audit Report already issued but genuine errors were later detected, such audit report(s) may be reviewed and re-opened by the Director as a special case.

**Delegation of powers and functions.**

18. The Director may, delegate all or any of the powers to be exercised or functions to be performed by him under this Act to any officer of the Directorate of Local Fund Audit and may in like manner withdraw such powers or functions so delegated.

**Payment of charges for Audit.-**

19. (1) The cost of Audit of accounts shall be paid by the authority concerned at such rates as may be fixed by the Government, from time to time.
- (2) The Government may, by general or special order, exempt, either wholly or in part, any authority from the liability to pay the cost of Audit under sub-section (1).

**Power to dispense with Cent-per-cent Audit:-**

20. The Director may, when circumstances so warrant, dispense with Cent-per-cent Audit of any account or class or transactions and apply such limited check in relation to such accounts or transactions as may deem fit.

**Defalcation or loss in money or stores to be reported by the Executive Authority.**

21. Whenever any defalcation or loss in money or stores of local authority is discovered the fact shall be promptly reported by the Executive Authority to the Director and to the Controlling authority or the Government, as the case may be, giving in detail the circumstances which led to such defalcation or loss.

**Explanation: -**

- (1) In this sub-section Controlling Authority means the Head of the Department concerned or the Officer empowered to countersign the Grant-in-aid Bill.

(2) On receipt of a report under sub-section (1), the Director shall immediately conduct or cause to be conducted a special audit of the accounts of that Local Authority:

Provided that nothing in this section shall prevent the Local Authority from taking criminal proceedings against any person suspected of, involved in, any defalcation or loss of money or stores, where such a course is considered expedient.

- Act to override other enactment.** 22. If any provision contained in any other law for the time being in force relating to the audit of accounts of a Local Authority or a Local Fund included in the Schedule is repugnant to the provisions of this Act, the latter shall prevail and the former shall be void to the extent of such repugnancy.
- Laying of audit report.** 23. The Director shall send to the Government annually a consolidated report of the accounts audited by him containing such particulars which he intends to bring to their notice and the Government shall, within a period of three months after the receipt of the same, cause it to be laid before the Legislative Assembly.
- Protection of action taken in good faith.** 24. No suit, prosecution or other legal proceedings shall lie against the Director or any officer acting under the provisions of this Act for anything which is in good faith done or intended to be done under this Act or the Rules made thereunder.
- Bar of jurisdiction of Civil Courts.** 25. Save as otherwise provided in sub-section (3) of section 16, no Civil Court shall have jurisdiction to entertain any suit or proceeding in respect of any action taken or to be taken by the Government or the Director or any Officer in pursuance of any power conferred by or under this Act.
- Special provision for pending audit.** 26. All audit of accounts pending at the commencement of this Act in respect of any Local Authority or Local Fund included in the Schedule shall, notwithstanding anything contained in this Act, be continued and completed by the Director, within such time as may be prescribed, in the same manner in which such accounts were being audited by him, as if this Act had not been enacted.
- Cognizance of offence.** 27. No court shall take cognizance of any offence punishable under this Act except on a complaint in writing of the facts constituting such offence, made by the Director or any Officer authorized by him in this behalf.
- Power of Government to make rules.** 28. (1) The Government may, by Notification in the Gazette, make rules for the purpose of carrying into effect the provisions of this Act.
- (2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-

(a) the manner and the form in which the accounts of a Local Authority whose accounts are subject to audit under this Act, shall be kept and presented:

(b) the powers and duties of Auditors and procedure to be followed by them for conducting an audit and period at which such audit may be conducted;

(c) the manner in which the matters required to be published under this Act shall be published; and

(d) all other matters, which may be or are required to be prescribed.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of fourteen days, which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

**Power to remove difficulties.**

29. If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order, as occasion may require, do anything not inconsistent with the provisions of this Act which appears to them to be necessary or expedient for the purpose of removing the difficulty:

Provided that no such order shall be issued after the expiry of two years from the date of commencement of this Act.

**Savings.**

30. Notwithstanding anything contained in this Act, the provisions of this Act shall not apply to any case, suit, appeal, revision petition or any other proceedings that may be pending before an Auditor, Civil Court or the Government and the law in force immediately before the commencement of this Act.

\*\*\*\*\*

**STATEMENT OF OBJECT AND REASONS**

The State of Meghalaya does not have its own Local Fund (Account and Audit) Law.

The Audit on the Accounts of the Local Bodies, Grand-in-aid Institutions in the State of Meghalaya was governed by the Assam Local Fund (Account and Audit) Act, 1930 which was duly adapted by the State of Meghalaya. Subsequent amendments were made to the Act in 1988. Since the Act is a very old Act, its provisions have become inadequate, for it does not cover most of the aspects of the present Audit scenario thereby making this Law redundant. It has become necessary to make a new and better auditing standard for safeguarding of Local Fund in Meghalaya due to changing circumstances.

Therefore, it is proposed to have a new Law namely, the Meghalaya Local Fund (Audit) Act, 2021 to be implemented in the State.

Hence, the Bill.

**CONRAD K. SANGMA,**  
Chief Minister,  
I/c. Finance Department

**ANDREW SIMONS,**  
Commissioner & Secretary,  
Meghalaya Legislative Assembly

**FINANCIAL MEMORANDUM**

There will be no additional expenditure from the Consolidated Fund of the State of Meghalaya for implementation of the provisions of the Bill.



**The Gazette of Meghalaya**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

---

No. 30

Shillong, Monday, March 8, 2021

17<sup>th</sup> Phalguna, 1942 (S. E.)

---

**PART-V**  
**GOVERNMENT OF MEGHALAYA**  
**MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT**

-----

**NOTIFICATION**

The 5<sup>th</sup> March, 2021.

**No.LB.44/LA/2021.** – The Institute of Chartered Financial Analysts of India University (Amendment) Bill, 2021 introduced in the Meghalaya Legislative Assembly on the 5<sup>th</sup> March, 2021 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 INSTITUTE OF CHARTERED FINANCIAL ANALYSTS OF INDIA UNIVERSITY  
(AMENDMENT) BILL, 2021**

**A**

**BILL**

to amend the Institute of Chartered Financial Analysts of India University Act, 2005 (Act No. 12 of 2005).

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

- |   |   |
|---|---|
| <b>Short Title and Commencement.</b>              | 1. (i) This Act may be called "The ICFAI University (Amendment) Act 2021".<br><br>(ii) It shall come into force at once.  |
| <b>Amendment of Short title and commencement.</b> | 2. The words and figures "The Institute of Chartered Financial Analysts of India University Act, 2005" shall be substituted by the words and figures "ICFAI University Act, 2005."  |
| <b>Amendment of long title.</b>                   | 3. In the Institute of Chartered Financial Analysts of India University Act, 2005 (hereinafter referred as the principal Act), in the long title, for the words "The Institute of Chartered Financial Analysts of India (ICFAI), Hyderabad, Andhra Pradesh", the words "the ICFAI Society, Telangana" shall be substituted.   |
| <b>Amendment of Section 1.</b>                    | 4. In sub-section (1) of Section 1 of the ICFAI University Act, 2005, (hereinafter referred to as the principal Act) for the words and figures "Institute of Chartered Financial Analysts of India University Act, 2005" appearing therein, the words and figures "ICFAI University Act, 2005" shall be substituted.  |
| <b>Amendment of Section 2.</b>                    | 5. (1) In Section 2 of the principal Act, in sub-section (1)<br><br>(a) In clause (ii) for the words "Institute of Chartered Financial Analysts of India" appearing therein, the words "ICFAI" shall be substituted,<br><br>(b) In clause (xxii) for the words "Institute of Chartered Financial Analysts of India" appearing therein, the words "ICFAI" shall be substituted,<br><br>(c) Clause (xxviii) shall be omitted;<br><br>(d) In clause (xxx) for the words "Council of Chartered Financial Analysts" appearing therein, the words "ICFAI Society" shall be substituted; |

- (e) In clause (xxxiii) for the words "Institute of Chartered Financial Analysts of India" appearing therein, the words "ICFAI" shall be substituted;
- Amendment of Section 7.**
6. In Section 7 of the principal Act, -
- (a) In clause (a) the words and figures "(leading to CFA Charter and Designation)" shall be omitted;
- (b) In clause (e) the words "including the Council of Chartered Financial Analysts" shall be omitted.
- Amendment of Section 8.**
7. In Section 8 of the principal Act, in sub section (1) in clause (c) the words and comma "the CFA Charter and Designation," shall be omitted.
- Savings.**
8. Anything done or any action taken under the provisions of the principal Act prior to this amendment shall be valid unless revoked or annulled by the State Government.

**LAHKMEN RYMBUI,**  
Minister,  
I/c. Education etc.

**ANDREW SIMONS,**  
Commissioner & Secretary,  
Meghalaya Legislative Assembly.