



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

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No. 135

Shillong, Wednesday, September 10, 2025

19th Bhadra, 1947 (S. E.)

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## PART-IIA

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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### NOTIFICATION

The 8th September, 2025.

**No.LB.83/LA/2025/3.** - It is hereby notified for general information that **Shri Thomas A. Sangma, Hon'ble Speaker, Meghalaya Legislative Assembly** *vide* Notification **No.LB.83/LA/2025/2**, dated **8th September, 2025**, **Shri Timothy D. Shira, MLA** has resigned from the post of Deputy Speaker.

The Hon'ble Speaker has accepted the resignation.

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



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No. 136 Shillong, Wednesday, September 10, 2025 19<sup>th</sup> Bhadra, 1947 (S. E.)

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## PART-V

GOVERNMENT OF MEGHALAYA  
MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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### NOTIFICATION

The 10<sup>th</sup> September, 2025.

**No.LB.84/LA/2025/3.** – The Meghalaya Shops and Establishments (Amendment) Bill, 2025 introduced in the Meghalaya Legislative Assembly on the 10<sup>th</sup> September, 2025 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 SHOPS AND ESTABLISHMENTS (AMENDMENT) BILL, 2025**

**A**

**BILL**

**to Amend the Meghalaya Shops and Establishment Act, 2003 (Act No. 4 of 2004)**

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

<b>Short title and commencement</b>	<p>(1) This Act may be called the Meghalaya Shops And Establishments (Amendment) Act, 2025.</p> <p>(2) It shall come into force from the date of publication in the Official Gazette.</p>
<b>Amendment of Section 3</b>	<p>In sub-section (1) of Section 3 of the Meghalaya Shops and Establishments Act, 2003, hereinafter referred to as the principal Act, in section 3, in sub-section (1) in between the words "establishment" and "shall" the words "employing five or more employees" shall be inserted.</p>
<b>Amendment of Section 5</b>	<p>In the principal Act, for the existing section 5 the following shall be substituted as follows, namely; -</p> <p>"5. Hour of work. - (1) The number of hours which shall constitute a normal working day, inclusive of the daily interval of rest shall be as per the following provisos and subject to a maximum of forty-eight hours in any week:</p> <p>Provided that. -</p> <p>(a) If the employee works in the establishment for six days in a week, the period of work of an employee shall be so arranged that inclusive of interval for rest shall not spread over for more than nine hours per day and the seventh day of the said week for the employee shall be a paid holiday;</p> <p>(b) If the employee works in the establishment for five days in a week arising due to provision of flexibility in working hours the period of work of an employee, shall so be arranged that inclusive of interval for rest shall not spread over or more than ten hours per day and the remaining days of the said week for the employee shall be paid holidays;</p> <p>(c) If the employee works in the establishment for four days in a week arising due to provision of flexibility in working hours, the period of work of an employee, shall be so arranged that inclusive of interval for rest shall not spread over for more than twelve hours per day and the remaining days of the said week for the employee shall be paid holidays:</p> <p>Provided further that overtime working hours per quarter shall not be more than 144 hours and that this condition of overtime may be made optional to all employees and employees opting for overtime shall be entitled to wages at the rate of twice the ordinary rate of wages.</p> <p>(2) No employee shall be allowed to work for more than five hours continuously before he has had an interval for rest of at least half an hour."</p>
<b>Amendment of Section 6</b>	<p>In Section 6 of the Meghalaya Shops and Establishment Act, 2003 (hereinafter referred to as the Principal Act), the entire Section may be substituted and replaced by the following new words, namely, -</p> <p>"6. Opening and closing of establishments. - Every establishment registered under the Act may remain open on all days of the year, unless directed otherwise by way of Government order or notice."</p>
<b>Amendment of Section 8</b>	<p>In the principal Act, for the existing section 8 the following shall be substituted, namely. -</p> <p>"8. Women employees in night shift. - (1) Women employees shall be permitted to work in the night shift between the hours of 8 p.m. and 6 a.m. in shops and commercial establishments falling under the ambit of the Act, subject to the following conditions:</p>

	<p>i. Female employees shall be provided rest rooms and resting area specifically for women during night shift at the work place. The employer shall ensure that proper lighting and CCTV cameras are operable within the premises of the establishment as well as the surroundings.</p> <p>ii. Every employer employing women employees in an establishment with 10 or more workers shall constitute the Internal Complaints Committee against sexual harassment of women under the Sexual Harassment of Women at Workplace (Prevention Prohibition and Redressal) Act, 2013 (Central Act, 14 of 2013) and the said Committee shall be operative for that particular establishment. This shall be displayed in a conspicuous place of the establishment. Any establishment having less than 10 workers shall refer any complaint of sexual harassment to the Local Committee of the District.</p> <p>iii. If female employee(s) is/are required to work after 8.00 P.M. her/their written consent in this regard shall be taken and kept as record in the establishment. Adequate safety and security arrangements of female employees shall be made during working hours and efforts should be made to see that they safely reach home after their work is over.</p> <p>(2) Any other condition pertaining to the employment of women employees as may be specified in this regard may be added by the State Government, by notification, from time to time."</p>
<b>Amendment of Section 23</b>	<p>In Section 23 of the Principal Act, the entire Section may be substituted and replaced by the following new words, namely, -</p> <p>"23. Whoever contravenes any of the provisions of this Act or any Rules made thereunder shall be liable for penalty which may extend to fifty thousand rupees;</p> <p>Provided that for any second or subsequent contravention, the employer shall be liable to a penalty which may extend to one lakh rupees."</p>

Secretary to the Govt. of Meghalaya,  
Law Department.

**STATEMENT OF OBJECT AND REASONS**

The proposed Bill, namely the Meghalaya Shops and Establishments (Amendment) Bill, 2025 is to promote Ease of Doing Business and to ensure that the provisions of the Act are strengthened for better implementation and compliance.

Hence the Bill.

**SHAKLIAR WARJRI,**  
Minister,  
Sports and Youth Affairs,  
Labour and Registration & Stamps,  
Meghalaya, Shillong.

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

**FINANCIAL MEMORANDUM**

There will be no expenditure to be incurred from the consolidated fund of the State.

**MEMORANDUM OF DELEGATED LEGISLATION**

The Act empowers the Government to make rules and the delegations are in normal character.



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No. 137 Shillong, Wednesday, September 10, 2025 19<sup>th</sup> Bhadra, 1947 (S. E.)

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## PART-V

GOVERNMENT OF MEGHALAYA  
MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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### NOTIFICATION

The 10<sup>th</sup> September, 2025.

**No.LB.85/LA/2025/3.** – The Factories (Meghalaya Amendment) Bill, 2025 introduced in the Meghalaya Legislative Assembly on the 10<sup>th</sup> September, 2025 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 FACTORIES (MEGHALAYA AMENDMENT) BILL, 2025

A

BILL

to amend the Factories Act, 1948 in its application to the State of Meghalaya.

Whereas, it is expedient further to amend the Factories Act, 1948 (Central Act LXIII of 1948). Hereinafter, referred to as the Principal Act, in its application to the State of Meghalaya for the purposes hereinafter appearing;

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

1. **Short title and commencement:-** (1) This Act may be called the Factories (Meghalaya Amendment) Act, 2025.  
(2) It shall come into force at once.
2. **Amendment of Section 8:-** In Section 8 of the Principal Act, in sub-section (5).-  
after the words appearing "...or any purposes of this Act," the words "and empanel third party agencies" shall be added; and after the words appearing "...it may assign to them respectively." the words "subjected to terms and conditions to be imposed by the State Government" shall be added;
3. **Amendment of Section 54:-** In Section 54 of the Principal Act,-
  - (i) the existing provision shall be numbered as sub-section (1); and
  - (ii) after sub-section (1) so numbered, the following new sub-section (2) shall be inserted, namely:-  

"(2) The State Government may by notification in the Official Gazette, extend the daily maximum hours of work specified in this section up to ten hours inclusive of interval for rest in any day, subject to a maximum of forty eight hours in any week as specified in Section 51, in respect of any group or class or description of factories on such conditions as it may deem expedient, subject to the written consent of such worker for such work, and the remaining days of the said week for the worker shall be paid holidays."
4. **Amendment of Section 55. -** In Section 55 of the Principal Act, after sub-section (2), the following new sub-section (3) shall be inserted, namely:-  

"(3) The State Government may by notification extend the total number of hours of work of a worker without an interval to six hours in respect of any group or class or description of factories on such conditions as it may deem expedient due to the provision of flexibility in working hours as specified in sub-section (2) of Section 54."
5. **Amendment of Section 56. -** In Section 56 of the Principal Act, -
  - (i) the existing provision shall be numbered as sub-section (1); and
  - (ii) after sub-section (1) so numbered, the following new sub-section (2) shall be inserted, namely:-  

"(2) The State Government may by notification in the Official Gazette increase the spread over up to twelve hours inclusive of his intervals for rest in respect of any group or class or description of factories on such conditions as it may deem expedient, due to the provision of flexibility in working hours as specified in sub-section (2) of Section 54."
6. **Amendment of Section 59. -** In Section 59 of the Principal Act, for the existing sub-section (1), the following shall be substituted, namely:-  

"(1) Where a worker works in any factory.-

  - (i) for more than nine hours in any day or for more than forty eight hours in any week, working for six days in any week;
  - (ii) for more than ten hours in any day or for more than forty eight hours in any week, working for five days in any week;
  - (iii) for more than eleven and a half hours in any day working for four days in any week, or works on paid holidays

he shall in respect of overtime work, be entitled to wages at the rate of twice his ordinary rate of wages."

7. **Amendment of Section 65.** - In Section 65 of the Principal Act, in sub-section (3), -
- (i) in clause (iv), for the words appearing "seventy five" the words "one hundred and forty four hours" shall be substituted;
  - (ii) after clause (iv) the following new clause (v) shall be inserted, namely:-  
"(v) a worker shall be required to work overtime subject to the written consent of such worker for such work."
8. **Amendment of Section 66.** - In Section 66 of the Principal Act, -  
The following shall be substituted, namely:-  
**"66.Special provisions relating to employment of women,-**
- (1) **Employment of Women,-** Women shall be entitled to be employed in all factories for all types of works under this Act and they may also be employed, with their consent before 6 a.m. and beyond 7 p.m. subject to such conditions relating to safety, holidays and working hours or any other condition to be observed by the occupier, as may be prescribed by the State Government."
  - (2) **Adequate safety of employment of women in dangerous operation,-** Where the State Government considers that the employment of women is dangerous for their health and safety, in a factory or class of factories or in any particular hazardous or dangerous processes in such factory or class of factories, due to the operation carried out therein, State Government may in the prescribed manner, require the employer to provide adequate safeguards prior to the employment of women for such operation.
9. **Amendment of Section 87.** - In Section 87 of the Principal Act, in clause (b), -  
for the words appearing "women" the words "**pregnant woman or women or lactating mother**" shall be substituted;

### STATEMENT OF OBJECTS AND REASONS

The Factories Act, 1948 is a Central Legislation enacted by the Parliament under Entries 24 and 36 of List III (Concurrent List) of the Seventh Schedule to the Constitution of India. The Factories Act, 1948 seeks to regulate the conditions of labour in factories, with a focus on ensuring the safety, health, welfare of workers.

Over time, the Factories Act, 1948 has been amended at both the Central and State levels to align with emerging industrial practices, technological advancements and evolving socio-economic conditions. Several State Governments have also undertaken amendments to the factories Act, 1948 to promote the ease of doing business, while balancing the interests of employers and workers.

In the context of Meghalaya, there is a growing demand to foster a more inclusive, progressive, and flexible work environment, particularly in light of recent developments in the labour sector and the economic priorities of the State. It has been felt that certain provisions of the factories Act, 1948 in their current form, may not fully address the operational needs of modern day industries or the aspirations of the local workforce.

Therefore, in line with the labour reforms proposed under Ease of Doing business Initiative, it is proposed to amend Section 8, 54, 55, 56, 59, 65, 66 and 87 of the factories Act, 1948 in their application to the State of Meghalaya. These sections pertain to third party inspection, daily working, hours, rest intervals, spread-over of working hours, overtime wages, special provisions relating, to employment of women and restriction of pregnant woman or women or lactating mother from working in dangerous operations, which are critical in ensuring, both worker welfare and operational flexibility, for industries.

The proposed amendments aim to strike a balance between safeguarding, the rights of workers and promoting industrial growth by enabling adaptable work arrangements suited to the local context.

Hence, this Bill.

**SHAKLIAR WARJRI,**  
Minister,  
Sports and Youth Affairs,  
Labour and Registration & Stamps,  
Meghalaya, Shillong.

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



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## PART-V

GOVERNMENT OF MEGHALAYA  
MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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### NOTIFICATION

The 10<sup>th</sup> September, 2025.

**No.LB.86/LA/2025/3.** – The National Law University of Meghalaya (Amendment) Bill, 2025 introduced in the Meghalaya Legislative Assembly on the 10<sup>th</sup> September, 2025 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 NATIONAL LAW UNIVERSITY OF MEGHALAYA (AMENDMENT) BILL, 2025

A

BILL

further to amend the National Law University of Meghalaya Act, 2022 (Act No. 10 of 2022).

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

**Short title and  
Commencement.**

1. (1) This Bill may be called the National Law University of Meghalaya (Amendment) Bill, 2025.
- (2) It shall come into force at once.

**Amendment of  
Section 3.**

2. A new sub-section (6) of Section 3 shall be inserted after sub-section (5) of Section 3 of the National Law University Act, 2022, as follows, namely;  
  
"3(6) The Accountant General, Meghalaya shall be the Statutory Auditor of all the receipts and expenditure of the University."

**STATEMENT OF OBJECT AND REASONS**

The National Law University of Meghalaya was established in the year 2023 after its enactment.

The university has proposed to have the Accountant General, Meghalaya as the Statutory Auditor.

Hence, the proposed amendment to incorporate the Accountant General, Meghalaya as the Statutory Auditor for all receipts and expenditure of the University, in section 3 of the Principal Act.

**MAZEL AMPAREEN LYNGDOH,**  
Minister,  
Law Department.

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

**FINANCIAL MEMORANDUM**

There shall be no additional financial implication after the enactment of the amendment.



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## PART-V

GOVERNMENT OF MEGHALAYA  
MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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### NOTIFICATION

The 10<sup>th</sup> September, 2025.

**No.LB.87/LA/2025/3.** – The Meghalaya Decriminalization (Amendment of Provisions and Repealing) Bill, 2025 introduced in the Meghalaya Legislative Assembly on the 10<sup>th</sup> September, 2025 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 DECRIMINALIZATION (AMENDMENT OF PROVISIONS AND REPEALING) BILL, 2025

A

BILL

*to amend certain enactments for decriminalising and rationalising offences to further enhance trust-based governance for ease of living and doing business.*

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

**Short title and Commencement.-**

1. (1) This Act may be called the Meghalaya Decriminalisation (Amendment of Provisions and Repealing) Bill, 2025.  
(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for amendments relating to different enactments mentioned in the Schedule.

**Amendment of certain enactments. -**

2. The enactments mentioned in column (4) of the Schedule are hereby amended to the extent and in the manner mentioned in column (5) thereof.

**Savings. -**

3. The amendment or repeal by this Act of any enactment shall not affect any other enactment in which the amended or repealed enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of, or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, or recognised or derived by, in or from any enactment hereby amended or repealed; nor shall the amendment or repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

**Power to remove difficulties.-**

4. (1) If any difficulty arises in giving effect to the provisions of different enactments mentioned in the Schedule as amended by this Act, the State Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of the enactments as amended by 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 sub-section (1) shall, as soon as may be after it is made, be laid before the State Legislature.

THE SCHEDULE  
(See section 2)

Sl. No.	Year	No.	Short title	Amendments
(1)	(2)	(3)	(4)	(5)
1.	1971	8	The Meghalaya Subsidiary Force, 1971	Repealed.
2.	1971	9	The Meghalaya Wild Animals and Birds Protection Act, 1971	Repealed
3.	1976	14	The Meghalaya Intoxicating Liquor (Prohibition of Publication of Advertisements) Act, 1976	(A) For section 6, the following section shall be substituted, namely:— “6. Penalty.- Any person who contravenes the provisions of Section 3 shall be liable to a penalty which may extend to one lakh rupees.” (B) In section 9, in sub-section (1) for the words “five hundred” the words “ten thousand” shall be substituted.
4.	1980	15	The Meghalaya Public Premises (Eviction of Unauthorised Occupants) Act, 1980	For section 10, in sub-section (1) the following shall be substituted, namely:— “ (1) If any person who has been evicted from any public premises under this Act again occupied the premises without authority for such occupation, he shall be liable to a penalty which may extend to five thousand rupees and in the case of a continuing contravention, he shall be liable with imprisonment which may extend to one year or with a penalty which may extend to ten thousand rupees.”
5.	1988	7	The Meghalaya Minerals Cess Act, 1988	For section 9 the following section shall be substituted, namely:— “ 9. Penalty.-Whoever evades payment of the tax under this Act shall on conviction by a court be liable to a penalty which may extend to two lakhs rupees and in the case of continuing contravention, with an additional penalty of two thousand rupees for every day during which such contravention continues”.
6.	1992	4	The Meghalaya Protection of Catchment Areas Act, 1990	For section 11, the following section shall be substituted, namely:- “11. Penalties.-Whoever contravenes the provisions of section 9 or of section 10 shall for the first contravention be punishable with a penalty which may extend to five thousand rupees and in the case of continuing contravention, with a penalty of one thousand rupees for each day the contravention continues and for any subsequent contravention with a penalty which may extend to ten thousand rupees”.
7.	2002	5	The Meghalaya (Mobile Phone Connection) Cess, Act, 2002	Repealed.

(1)	(2)	(3)	(4)	(5)
8.	2018	12	The Meghalaya Regulation of the Game of Arrow Shooting and the Sale of Teer Tickets Act, 2018	<p>(A) In section 4, in sub-section (3) for the words "on conviction before a magistrate to a fine" the words "to a penalty" shall be substituted.</p> <p>(B) For section 13 the following section shall be substituted, namely: —</p> <p>"13. Penalties. - Any breach of the conditions and restrictions imposed by this Act or as may be prescribed under the rules made thereunder shall result in levy of penalty which may extend to five lakh rupees for organizers and ten thousand rupees for bookmaker, subject to the condition that opportunity of being heard should be accorded to the licensee or permit holder".</p> <p>(C) After the existing section 13 the following new sections 13A, 13B, and 13C shall be inserted, namely:-</p> <p>"13A. Adjudicating authority.—(1) The State Government, for the purpose of determining the amount of penalty, may by a notification, authorise the authority appointed under section 3 to be the adjudicating authority, to hold an inquiry and impose penalty, in the manner as may be prescribed.</p> <p>(2) The adjudicating authority may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has failed to comply with the provisions of sections 13, he may impose penalty:</p> <p>Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard in the matter.</p> <p>13B. Appeal.—(1) Whoever aggrieved by the order, passed by the adjudicating authority under section 13A or made by the Regulating Authority under sub-section (2) of Section 3 may prefer an appeal before the Secretary to the Government of Meghalaya within thirty days from the date of receipt of order in such manner as may be prescribed.</p> <p>(2) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the Secretary to the Government of Meghalaya that he had sufficient cause for not preferring the appeal within that period.</p> <p>(3) The Secretary to the Government of Meghalaya may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit.</p> <p>(4) The Secretary to the Government of Meghalaya shall dispose of the appeal within sixty days from the date of filing.</p> <p>13C. Recovery.—Notwithstanding anything contained in this Act, if penalty imposed by the adjudicating authority under section 13A or by the order of the Secretary to the Government of Meghalaya under section 13B, as the case may be, is not deposited by the bookmaker or organizers, it shall result in cancellation of license or permit by the Government".</p> <p>(D) Sub-section (3) of section 14 shall be omitted.</p> <p>(E) Section 15 shall be omitted.</p>

### STATEMENT OF OBJECTS AND REASONS

1. The State aims to foster trust-based governance, reduce compliance burdens, and enhance ease of living and doing business by decriminalizing minor offences and rationalizing offences across various State Acts. In view of the above, amendments are being proposed in certain provisions of the following Acts to decriminalize minor offences and rationalize the penalty amount.
2. Amendments are being introduced to substitute “fine” with “penalty” in certain provisions, omit certain provisions, and repealing of redundant laws.
3. This Bill aims to streamline regulations to attract investments, improve administrative efficiency, and ensure fair and transparent framework for penalties, contributing to sustainable development, entrepreneurship, and a business-friendly environment in the State of Meghalaya.
4. To facilitate the ease of living and doing business by decriminalizing minor offences and rationalizing offences, suitable amendments and repealing of the following relevant Acts are proposed: -
  - (i) The Meghalaya Subsidiary Force, 1971 (Act No. 8 of 1971)
  - (ii) The Meghalaya Wild Animals and Birds Protection Act, 1971 (Act No.9 of 1971)
  - (iii) The Meghalaya Intoxicating Liquor (Prohibition of Publication of Advertisements) Act, 1976, (Act No. 14 of 1976)
  - (iv) The Meghalaya Public Premises (Eviction of Unauthorised Occupants ) 1980, (Act No. 15 of 1980)
  - (v) The Meghalaya Protection of Catchment Areas Act, 1990 (Act No. 4 of 1992)
  - (vi) The Meghalaya (Mobile Phone Connection) Cess, Act, 2002 (Act No.5 of 2002)
  - (vii) The Meghalaya Minerals Cess Act, 1988 (Act No. 7 of 1988)
  - (viii) The Meghalaya Regulation of the Game of Arrow Shooting and the Sale of Teer Tickets Act, 2018 (Act No. 12 of 2018)
5. Therefore, the Meghalaya Decriminalization (Amendment of Provisions and Repealing) Bill, 2025 is being proposed.
6. Hence this Bill.

**MAZEL AMPAREEN LYNGDOH,**  
Minister,  
Law Department  
Government of Meghalaya.

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

**FINANCIAL MEMORANDUM**

The Bill, if enacted, would not involve any expenditure, either recurring or non-recurring, from and out of the consolidated Fund of the State of Meghalaya.

**MEMORANDUM REGARDING DELEGATED LEGISLATION**

In the Bill, in the Schedule, in serial number 8, clause (B) empowers the State Government to make rules regarding manner of conducting enquiry by the adjudicating officer and the manner in which an appeal may be preferred before the Secretary to the Government of Meghalaya;

2. The matters in respect of which notifications may be issued and rules may be made in accordance with the provisions of the Bill are generally matters of procedures and administrative detail and it is not practicable to provide for them in the Bill itself. The delegation of legislative power is, therefore, of a normal character.

**ANNEXURE.**

EXTRACTS FROM The Meghalaya Intoxicating Liquor (Prohibition of Publication of Advertisements) Act, 1976  
(Act No. 14 of 1976)

\* \* \* \* \*  
**Section 6. Penalty.**-Any person who contravenes the provisions of Section 3 shall, on conviction, be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

\* \* \* \* \*  
**Section 9. Power to compound offences.**(1) The Deputy Commissioner of the district may accept from any person, against whom a reasonable suspicion exists that he has committed any offence punishable under this Act, such sum of money, not being less than five hundred rupees, as he thinks fit by way of composition for the offence which such person is suspected to have committed.

EXTRACTS FROM The Meghalaya Public Premises (Eviction of Unauthorised Occupants) (Act No. 15 of 1980)

\* \* \* \* \*  
**Section 10. Offence and penalty.**- (1). If any person who has been evicted from any public premises under this Act again occupied the premises without authority for such occupation, he shall be punishable with imprisonment for a term which may extend to one year or with fine which may extend to one thousand rupees, or with both.

EXTRACTS FROM The Meghalaya Minerals Cess Act, 1988  
(Act No. 7 of 1988)

\* \* \* \* \*  
**Section 9. Offences.**- Whoever evades payment of the tax under this Act shall on conviction by a court be punishable with imprisonment for a term which may extend to six months or with fine which may extend to rupees two thousand or with both.

EXTRACTS FROM The Meghalaya Protection of Catchment Areas Act, 1990  
(Act No. 4 of 1992).

\* \* \* \* \*  
**Section 11. Penalties.**- Whoever contravenes the provisions of section 9 or of section 10 shall for the first offence be punishable with fine which may extend to rupees two thousand and, in case of continuing offence, of rupees two hundred for each day the offence continues and for any subsequent offence with imprisonment for a term which may extend to six months with or without fines.

EXTRACTS FROM The Meghalaya Regulation of the Game of Arrow Shooting and the Sale of  
Teer Tickets Act, 2018  
(Act No. 12 of 2018):

\* \* \* \* \*  
**Section 4. Powers and functions of the Regulatory Authority- (1)** \* \* \* \*

(3) If any person prevents or obstructs the entry 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 on conviction before a magistrate to a fine not exceeding rupees Fifty thousand only.

\* \* \* \* \*  
**Section 13. Offences and penalty.-** (1) Any breach of the conditions and restrictions imposed by this Act or as may be prescribed under the Rules made thereunder shall result in levy of penalty as provided hereunder, subject to the condition that opportunity of being heard should be accorded to the licensee or permit holder.  
(2) On conviction by a court not below that of a First Class Magistrate for any of the offences amounting to a breach of any of the conditions and restrictions imposed by this Act, shall be penalized with imprisonment that may extend upto three months and with fine not exceeding rupees fifty thousand only from the organize and a sum not exceeding rupees ten thousand only from a bookmaker.

\* \* \* \* \*  
**14. Power to compound offences.- (1)** \* \* \* \* \*  
(3) All offences punishable, under this Act or the rules made thereunder shall be non-cognizable and bailable.

\* \* \* \* \*  
**Section 15. Appeal -** Every appeal against the order made by the Regulating Authority under sub-section (2) of Section 3 shall be made to the Assistant Commissioner of Tax within a period of forty five days: Provided that an appeal against an order imposing penalty by an officer duly authorized shall not be made.



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

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No. 140      Shillong, Wednesday, September 10, 2025      19<sup>th</sup> Bhadra, 1947 (S. E.)

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## PART-V

GOVERNMENT OF MEGHALAYA  
MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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### NOTIFICATION

The 10<sup>th</sup> September, 2025.

**No.LB.88/LA/2025/3.** – The Meghalaya Private Colleges (Promotion and Regulation) Bill, 2025 introduced in the Meghalaya Legislative Assembly on the 10<sup>th</sup> September, 2025 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 PRIVATE COLLEGES (PROMOTION AND REGULATION) BILL, 2025**

**A**

**BILL**

*to provide for the promotion and regulation of Private Colleges in the State of Meghalaya.*

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

CHAPTER I  
PRELIMINARY

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

- (1) This Act may be called the Meghalaya Private Colleges (Promotion and Regulation) Act, 2025.
- (2) It shall extend to the whole of the State 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 the context otherwise requires, -

- (a) "Act" means the Meghalaya Private Colleges (Promotion and Regulation) Act, 2025;
- (b) "aid" or "grant-in-aid" means any sum of money paid by the Government, by whatever description called;
- (c) "aided college" means a college receiving aid;
- (d) "college" means any Institution, whether known as such or by any other name which provides for a course of study for obtaining any qualification from a university and which, in accordance with the rules and regulations of such university, is recognized as competent to provide for such course of study and present students undergoing such course of study for the examination for the award of such qualification;
- (e) "competent authority" means authority, officer or person, authorized by the Government by notification, to be the competent authority and different competent authorities may be appointed for different provisions or for different areas or in relation to different classes of private colleges as may be specified in the notification;
- (f) "Director" means the Director of Higher & Technical Education (DHTE);
- (g) "educational agency" means any person or body of persons permitted or deemed to be permitted under this Act to establish and maintain any private college;
- (h) "fee" means all fees including tuition fee and other charges, by whatever description called;
- (i) "Government" means the Government of the Meghalaya;
- (j) "notification" means a notification and the expression "notified" shall be construed accordingly;
- (k) "prescribed" means prescribed by rules made under this Act;
- (l) "private college" means a college maintained by an educational agency and approved by, or affiliate to a university;
- (m) "UGC" means the University Grants Commission established under section 4 of the University Grants Commission Act, 1956 (3 of 1956).
- (n) "university" means any University established or incorporated by or under a Central Act, or by an Act of State Legislature of the State of Meghalaya.

CHAPTER II

ESTABLISHMENT, PERMISSION FOR ESTABLISHMENT OF PRIVATE COLLEGES

**3. Private college to obtain permission.** - No person shall, without the prior permission of the Government and subject to the terms and conditions specified in such permission, establish, on or after the date of commencement of this Act, any private college.

**4. Application for permission and submission of statement.** -

(1) The educational agency of a private college seeking permission to establish on or after the date of commencement shall make an application to the Government in the prescribed form for permission to establish a private college.

(2) Every such application shall –

(a) be accompanied by such fee as may be notified by the Government; and

(b) contain the following particulars, namely: -

(i) the name of the private college and the name and address of the educational agency;

(ii) the courses offered for study for obtaining any qualification from a university;

(iii) the amenities available to students and teachers;

(iv) the equipment, laboratory, library and other facilities for instruction;

(v) the sources of income of the private college;

(vi) the situation and description of the buildings in which such private college is proposed to be established;

(vii) a statement showing compliance with the requirements and regulations framed by UGC and University;

(viii) such other particulars as may be prescribed.

3 The educational agency of every private college in existence on the date of commencement of this Act, shall within such period as may be notified, submit to the Government a statement in the prescribed form containing –

(i) the particulars specified in clause (b) of sub-section (2);

(ii) the names of the members of the teaching and non-teaching staff and the educational qualifications of each such member; and

(iii) the number of students enrolled in each of the courses offered for study for obtaining any qualification from a university, on a yearly basis, for the last five years.

**5. Grant of permission -**

- (1) On receipt of an application under sub-section (1) of section 4, the Government may, after considering the particulars contained in such application, grant or refuse to grant the permission within a period of six months from the date of such receipt:

Provided that before refusal of permission under this section, an opportunity to rectify the defects, if any, shall be given to the applicant.

Provided the applicant may apply afresh for permission for next academic year.

- (2) The decision of the Government under clause (a) of sub-section (1) shall be final.

- 6. Permission deemed to be granted in certain cases.** - No permission would be required for existing private colleges: Provided that the existing private colleges would be required to submit a statement under sub-section (3) of section 4 of the Act within a period of six months from the coming into effect of this Act failing which, the private college would be deemed to have no permission under the provisions of the Act.

- 7. Publication of list of Private Colleges** - The Govt. shall on or before the first day of July each year, publish on the official website of the Education Department, a list containing the names of all Private Colleges established under this Act together with such particulars and in such manner as may be notified.

## CHAPTER III

## REGULATION OF PRIVATE COLLEGES

- 8. Management of Private Colleges.** - Every private college shall be managed and maintained in accordance with the norms and standards as prescribed by the Government, UGC and other concerned statutory authorities.

- 9. Information regarding change in the management of Educational Agency.** - Whenever there is any change in the constitution or management of the educational agency, the educational agency shall inform the competent authority in such manner and in such time as prescribed of such change.

**10. Grant of aid -**

- (1) The Government upon an application from educational agency, may, in its discretion, extend to the private college such aid at such amount and in such manner, as it may consider appropriate in terms of its policy;
- (2) The Government may withhold permanently or for any specified period the whole or part of any aid referred to in sub-section (1) in respect of any private college that fails to duly comply with any of the provisions of this Act or any rules made or directions issued by the Government.

**11. College Fund. -**

- (1) In every aided college, there shall be a fund, called the "Aided College Fund" and there shall be credited thereto –
- any aid received;
  - income accruing to the college by way of fees, charges or other payments, and
  - any other contributions, endowments, gifts and the like.
- (2) The Aided College Fund shall be accounted for and utilized by the educational agency in accordance with the rules as may be prescribed.
- (3) Income accruing to private college by way of fees, shall be accounted for and utilized only for such purposes as may be prescribed;
- (4) Charges or other payments and any other contributions, endowments and gifts received by private colleges shall be utilized only for the specific purpose for which they were realized or received and shall be accounted for as may be prescribed.

- 12 Fees** - The Government may prescribe norms for fixation of fees of the aided private colleges.

CHAPTER IV

ACCOUNTS, AUDIT, INSPECTION AND RETURNS

- 13. Accounts** - Every private aided college shall maintain accounts in such manner and containing such particulars as may be prescribed.
- 14. Annual audit of accounts of Aided College** - The accounts of every aided college shall be audited at the end of every year.
- 15. Inspection** - The Government may, from time to time, cause inspection of a private aided college, including its administrative and financial activities as and when the Government deems it necessary.
- 16. Furnishing of returns, etc.** - Every educational agency shall, within such time as may be fixed by the competent authority in this behalf, furnish to the competent authority such returns, statistics and other information as the competent authority may, from time to time, require.

CHAPTER V

PENALTIES AND PROCEDURE

- 17. Penalty for not giving information or giving false information** - If any person, when required, by or under this Act, to furnish any information, omits to furnish such information or furnishes any information which he knows, or has reasonable cause to believe, to be false, or not true, he shall be punishable with fine which may extend to one lakh rupees.
- 18. Other penalties-**
- (1) If any person willfully contravenes, or attempts to contravene, or knowingly abets the contravention of, any of the provisions of this Act or any rule made thereunder, he shall be punishable with fine which may extend to one lakh rupees and in case of continuing contravention with an additional fine which may extend to five thousand rupees for every day during which such contravention continues subject to a maximum of five lakhs.
- (2) If any person willfully obstructs any authority, officer or person, from entering any private college, in the exercise of any power conferred on it or him by or under this Act, he shall be punishable with fine which may extend to two lakh rupees, or with both.
- 19. Cognizance of offences** - No court shall take cognizance of any offence punishable under this Act except on a report in writing of the fact constituting such offence made by an authority or officer authorized by the Government in this behalf.

CHAPTER VI

MISCELLANEOUS

- 20. Delegation of powers of Government** - The Government may, by notification authorize any authority or officer to exercise any of the powers vested in them by or under this Act except the power to make rules and may, in like manner, withdraw such authority.
- Provided that the exercise of any power delegated shall be subject to such restrictions and conditions as may be prescribed:
- Provided that the Government shall also have power to control and revise the acts or proceedings of any authority or officer so empowered.
- 21. Competent authority, etc. to be public servant** - Every authority and every officer duly authorized to discharge any duty imposed on it or him by or under this act shall be deemed to be a public servant within the meaning of Section 2(28) of the Bharatiya Nyaya Sanhita, 2023.
- 22. Civil Court not to decide questions under this Act.** - No civil court shall have jurisdiction to decide or deal with any question which is by or under this Act required to be decided or dealt with by any authority or officer empowered under this Act.
- 23. Power to make rules -**
- (1) The Government may make rules to carry 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: -
- (a) all matters expressly required or allowed by this Act to be prescribed;
  - (b) the form of applications and the statements under this Act and the particulars which such application and statement shall contain;
  - (c) the establishment and maintenance of private colleges;
  - (d) the giving of aid;
  - (e) the grant of permission;
  - (f) the manner in which accounts, registers and records shall be maintained in private colleges and the authority responsible for such maintenance;
  - (g) the submission of returns, statements, reports and accounts by educational agencies of private colleges;
  - (h) the purposes of the private college for which the premises of the private college may be used and conditions subject to which such premises may be used for any other purpose;
  - (i) the conditions subject to which donations or contributions from the public may be accepted for the purposes of private colleges and the naming of private colleges;
  - (j) benefits which should be granted to the employees of aided college;
  - (k) the inspection of college;

**24. Power to remove difficulties –**

- (1) The Government shall have the power to remove any difficulty as may arise in applying the provisions of this Act to any college covered under this Act.
- (2) The decision of the Government shall, in every case, be final in regard to any dispute in between the State Government and the college or university in effecting the provisions of this Act.

**25. Overriding effect of this Act** - Notwithstanding anything contained in any other law or in any custom or usage for the time being in force, or in any Statutes, ordinances, Rules and Regulations made by any authority under any law for the time being in force that is repugnant to the provisions of this Act, the provisions of this Act, to the extent of such repugnancy, shall have overriding effect against any such law, custom, usage, Statutes, Ordinances, Rules and Regulations.

**26. Savings** - Anything done or purported to have been done in pursuance of any law for the time being in force by the Government immediately preceding the date of coming into effect of this Act, shall have effect to the extent it is not inconsistent with the provisions of this Act, as if this Act had not yet come into effect.

### STATEMENT OF OBJECTS AND REASONS

The Bill seeks to regulate the establishment and functioning of Private Colleges by mandating prior approval of the Government before their establishment. Its primary objective is to ensure transparency, accountability, and proper oversight in the management of such institutions.

The Bill provides for a framework through which eligible Private Colleges may receive Government grants-in-aid, subject to prescribed conditions, thereby enabling financial support while maintaining necessary controls. It further seeks to safeguard institutional property by prohibiting the sale, mortgage, or transfer of immovable property of aided colleges without prior approval of the Government.

In addition, the Bill introduces measures for accountability through proper auditing, regulation of fees, inspection and enforcement mechanisms, and ensures jurisdictional clarity along with protection for colleges receiving Government assistance.

**RAKKAM A. SANGMA,**  
Minister, I/C Education  
Government of Meghalaya.

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

### FINANCIAL MEMORANDUM

There shall be no financial implication from the Consolidated Fund of the State while implementing the Bill, when enacted.

### MEMORANDUM OF DELEGATED LEGISLATION

1. Clause 20 of the Bill empowers the Government to authorize any authority or officers to exercise any power vested in them by the Bill.
2. Clause 23 empowers the State Government to make rules to carry out the purpose of the Bill, when enacted.



# The Gazette of Meghalaya

EXTRAORDINARY

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## PART-V

GOVERNMENT OF MEGHALAYA  
MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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### NOTIFICATION

The 10<sup>th</sup> September, 2025.

**No.LB.89/LA/2025/3.** – The Meghalaya Town and Country Planning (Amendment) Bill, 2025 introduced in the Meghalaya Legislative Assembly on the 10<sup>th</sup> September, 2025 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 TOWN AND COUNTRY PLANNING ACT (AMENDMENT) BILL, 2025

A

BILL

to further amend the Meghalaya Town and Country Planning Act, 1973 (the Assam Town and Country Planning Act, 1959, as amended and adopted by Meghalaya).

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

- Short title, extent and commencement.**
1. (1) The Act may be called the Meghalaya Town and Country Planning (Amendment) Act, 2025.  
(2) It shall come into force at once.
- Amendment of Section 2 of Meghalaya town and Country Planning Act, 1973.**
2. After sub-section (16) of section 2, new sub-sections shall be inserted as follows:  
 "(17) Town and Country Planning Scheme" means a layout plan for a particular area within the designated planning area, conceived within the framework of the Master Plan. If any, providing detailed proposals, indicating the manner in which the use of land and development therein shall be carried out."  
 "(18) Town and Country Planning Officer" means the District Urban Planner.  
 "(19) Local Area Committee" means a Committee notified by the State Government for advising the Town and Country Planning Officer to plan, design, and implement the Town and Country Planning Scheme."  
 "(20) The Director" means the Director of Urban Affairs Department, Government of Meghalaya."  
 "(21) Tradeable Development Right" means A development right to trade the potential of a plot designated for a public purpose in a plan under this Act, expressed in terms of total permissible built-up space calculated on the basis of Floor Area Ratio (FAR) allowable for that plot, for utilization by the owner himself or by way of trade by him to someone else from the present location to an area in the plan as additional built-up space over and above the permissible limit in lieu of compensation for providing land for development projects as part of the Town and Country Planning Scheme."
- Amendment of Chapter IV.**
3. After Chapter IV, a new Chapter IV A, with a title "Town and Country Planning Scheme" shall be inserted as follows:
    - (1) "21 A. Constitution of the Local Area Committee:
      - (1) The State Government may constitute and notify Local Area Committee(s) for each Town and Country Planning Scheme.
      - (2) Each Local Area Committee shall consist of representatives from area selected for implementation of the scheme, government officials from relevant departments and qualified professionals as shown in the following table.

1.	Director/Joint Director (Planning) Urban Affairs Department	Chairperson
2.	Town and Country Planning Officer	Member Secretary
3.	Representatives from the Office of Deputy Commissioner not below the rank of Additional Deputy Commissioner	Member
4.	Representatives of the Autonomous District Council not below the rank of Deputy Secretary	Member
5.	Members of the Local Traditional Institutions and community	Member
6.	Representatives from departments of Revenue and Law Department, Public Works Department, Power Department, Public Health Engineering Department, etc. not below the rank of District Head of Office	Member

- (3) The Local Area Committee shall be responsible to advise the Town and Country Planning Officer to plan, design, and implement the Town and Country Planning Scheme within their respective jurisdictions.

**Notes:**

The Constitution of India, under the Sixth Schedule, ensures that tribal communities retain control over their land and resources in the State. This creates a unique land tenure system wherein majority share of the land is owned by the tribal communities and there exists strict provisions relating to land transfer as stipulated by the Meghalaya Transfer of Land (Regulation) Act, 1971. Therefore, to ensure cohesive development of the Town Planning and Country Scheme, participation of the tribal communities and the Local Traditional Institutes is crucial."

- (2) "21 B. Preparation of Town and Country Planning Scheme:

(1) Subject to the provisions of this Act or any other law for the time being in force, the final Master Plan shall be notified by the State Government in the Official Gazette for the purpose of implementing the proposals contained in the plan.

(2) The Government shall prepare one or more Town and Country Planning Scheme for any part of the area."

- (3) 21 C. Appointment of Town and Country Planning Officer:

Before the constitution of the Local Area Committee for any Town Planning Scheme, the State Government shall appoint the Town and Country Planning Officer to discharge his functions as mentioned in the aforementioned section."

- (4) "21 D. Roles and responsibilities of the Town and Country Planning Officer:
- (1) Act as the nodal officer of the Town and Country Planning Scheme for all the coordination and communication between the public and the Director or Local Area Committee.
  - 2) Act as the Member Secretary of the Local Area Committee(s) accordingly."
- (5) "21 E. Identification and Delineation of Town and Country Planning Scheme Area:
- The Town and Country Planning Officer in consultation with the Local Area Committee shall:
- (a) Identify the purpose of the Town and Country Planning Scheme such as green-field development, brown-field redevelopment, development of infrastructure and amenities, special purpose development, etc.
  - (b) Delineate the Town and Country Planning Scheme Area based on the current development of the area, Master Plan, and the demand for development in the area.
  - (c) Delineate the Town and Country Planning Scheme area boundaries based on the natural or physical barriers within the defined boundaries."
- (6) "21 F. Survey and Preparation of Base Map:
- (1) The Town and Country Planning Officer in consultation with the Local Area Committee shall conduct the necessary surveys to map the physical, natural, man-made/built features and prepare the Base Map in accordance with the Revenue/District Council/Local Dorbar Records and its reconciliation."
- (7) "21 G. Declaration of intent to prepare Town and Country Planning Scheme:
- (1) After reconciliation and consultation with the Local Area Committee, the Town and Country Planning Officer may, by a resolution, declare its intention to create Town and Country Planning Scheme to the Chairperson.
  - (2) The Chairperson shall forward a copy of the resolution together with the notice and the plan as indicated in sub section (3) above to the State Government."
- (8) "21 H. Contents of Town and Country Planning Scheme:
- (1) A Town and Country Planning Scheme may have detailed proposals, including but not limited to the following matters, namely: -
    - a) establishment of new housing, development scheme for different income groups including housing for economically weaker sections of the society, destitute, women and children in distress, disabled, physically challenged, senior citizens etc.;

- (b) establishment of commercial centers, including specialized markets, wholesale and retail trade centers;
  - (c) establishment of tourist centers and tourism related infrastructure;
  - (d) establishment of industries, industrial estates, Factories, service industries etc.;
  - (e) development and landscaping of open spaces, recreational grounds, parks, zoological and botanical gardens, and social forestry;
  - (f) conservation of ecologically sensitive areas, water bodies, Non-Developable Zone, etc.;
  - (g) protection of environmentally sensitive, water bodies, Non-Developable Zone, etc.;
  - (h) conservation of heritage sites and buildings, objects of historical importance or natural beauty and of buildings actually used for religious purposes;
  - (i) proposals for natural hazard prone areas;
  - (j) resettlement, rehabilitation and up-gradation of slum areas;
  - (k) provision of health care, religious, cultural and educational facilities;
  - (l) proposal for construction, reconstruction, alteration, improvement and maintenance of public roads and streets, bridges, utilities, pedestrian facilities, safe path for the cycle-riding, parking facilities, transport terminals including bus depots, bus bays, bus stops, street lighting and avenue plantation, improvement of road junctions;
  - (m) provision of public transportation including mass transportation;
  - (n) informal sectors;
  - (o) creation / reconstitution / redistribution of land for any public purpose usage.
  - (p) such other matters not inconsistent with the objects of this Act, as may be considered necessary.
- (2) In addition to the above sub-section (1), the Town and Country Planning Scheme shall contain details, as far as may be applicable in respect of:-
- (a) land assembly over which the Town and Country Planning Scheme is to be implemented;
  - (b) layout plan and other relevant drawings and details including, if necessary, the imposition of conditions and restrictions in regard to the open space to be maintained about buildings, the number, and character of buildings allowed in specified areas, the purposes for which buildings or specified areas may or may not be appropriated; the subdivision of plots, the discontinuance of objectionable uses of land in any area in reasonable periods; floor area ratio, coverage, height, parking space, the size of projections and advertisement signs and hoardings;

- (c) total estimated cost, source of funding, cost recovery statement, if any;
  - (d) manner of disposal of assets, if any;
  - (e) management and maintenance mechanism; and
  - (f) any other matters as may be considered necessary for ensuring planned development."
- (9) "21 I. Preparation of the Preliminary Town and Country Planning Scheme:
- (1) The Town and Country Planning Officer in consultation with the Local Area Committee shall conduct existing situation analysis but not limited to, existing land use, proposed land use in notified Master Plan, building use and building conditions, land ownership, topography and environmental features, development suitability, infrastructure (physical and social), transport network, informal settlements and informal activities, land transaction rates, and lease rental.
  - (2) The Town and Country Planning Officer in consultation with the Local Area Committee shall plan the schematic layout considering features, including but not limited to, form-based regulations (if any), network planning, utility / infrastructure planning, street design, integration of informal activities, physical and social infrastructure, conservation of heritage / natural, affordable housing, reserve land for public purpose.
  - (3) The Town and Country Planning Officer in consultation with the Local Area Committee shall reconstitute the land parcel to accommodate the features in sub-section (2) to minimize irregularities in plot shape and provide efficient plot proportions to cater to the development needs.
  - (4) The Town and Country Planning Officer in consultation with the Local Area Committee shall prepare cost of preparing Town and Country Planning Scheme.
  - (5) The Town and Country Planning Officer in consultation with the Local Area Committee shall estimate the revenue generation from sources including but not limited to, contributions, land for sale/lease, public-private partnership model, development fees, betterment fee, additional FAR, advertisement rates.
  - (6) The Town and Country Planning Officer in consultation with the Local Area Committee shall prepare a Financial Plan for the implementation of the Town and Country Planning Scheme and identify the funding sources.
  - (7) The Town and Country Planning Officer in consultation with the Local Area Committee shall submit the Preliminary Town and Country Planning Scheme along with the Financial Plan to the Director."

- (8) The Town and Country Planning Officer, in compliance with the guidelines notified by the Director, and in consultation with the Local Area Committee shall conduct valuation assessment of the original plots and the reconstituted plots for the landowners and submit to the Director.
- (9) The Town and Country Planning Officer, in compliance with the guidelines notified by the Director, and in consultation with the Local Area Committee shall determine the compensation and incremental value / contribution and estimate allowable Tradeable Development Rights (TDR) for the landowners for the implementation of the Town and Country Planning Scheme.
- (10) The Town and Country Planning Officer, in compliance with the guidelines notified by the Director, and in consultation with the Local Area Committee shall hold public hearings inviting objections and suggestions or stakeholder consultation meetings with various stakeholders such as individual plot holders, local representatives and traditional institutions as required.
- (11) The Director shall prepare the guidelines for valuation of the land parcels, compensation, incremental value / contribution, estimate allowable Tradeable Development Rights (TDR) for Town and Country Planning Scheme.
- (12) The Director in consultation with the Local Area Committee shall explore alternative compensation in lieu of Tradeable Development Rights for landowner to receive alternative compensation. This may include either of the followings:-
  - (a) Compensation equitably at market value;
  - (b) Reconstituted plot within the scheme area, where feasible;
  - (c) Credit certificates redeemable against future development charges;
  - (d) Allot land in Government owned lands.
- (13) The State Government may prescribe the procedure for award of TDR and may determine the market mechanism for the TDR transactions.
- (10) "21 J. Consultation and Publication of the Preliminary Town and Country Planning Scheme:
  - (1) The Local Area Committee shall conduct an owners' meeting to convey the contents of the Town and Country Planning Scheme. The Local Area Committee shall prepare a summary of all the objections and suggestions received during the owners' meeting. The Local Area Committee shall also prepare a summary of remarks against each suggestion explaining the reason for either incorporating or not incorporating in the Preliminary Town and Country Planning Scheme.
  - (2) The Director shall publish the Preliminary Town and Country Planning Scheme within six months in at least two widely circulated

newspapers in the local planning area, with one being in the regional language. The notice should specify where a copy of the scheme is available for inspection and invite objections and suggestions to be submitted within 30 days from the date of publication.

- (3) Any person aggrieved by the decision in appeal in matters referred to in sub- section 1 and 2 above, may appeal within 30 days from the date of decision as per provisions of the Principal Act (Chapter VIII (42))."

(11) "21 K. Preparation of the Final Town and Country Planning Scheme:

- (1) Post consultation with the owners, publication and modification of the Preliminary Town and Country Planning Scheme, the Town and Country Planning Officer in consultation with the Local Area Committee shall prepare the Final Town and Country Planning Scheme with the revised layout, costing, and financial plan.
- (2) The Town and Country Planning Officer shall submit the Final Town and Country Planning Scheme to the Director for approval and sanction from the State Government."

(12) "21 L. Power to Sanction Town and Country Planning Scheme:

- (1) The State Government may, by notification, sanction such scheme with or without modifications or subject to such conditions as it may think fit to impose or refuse to sanction it.
- (2) The State Government may, if deem fit, by notification in the Official Gazette, return the scheme to the Director to carry out such modifications as may be directed, including the direction to include or exclude any land in question in the scheme. The Director shall comply with the directions of the State Government and shall, after following the procedure laid down under this section, submit the scheme within the specified time limit to the State Government."

(13) "21 M. Implementation of Town and Country Planning Scheme:

- (1) Upon approval of the Final Town and Country Planning Scheme, the State Government shall allocate the funds required to implement the scheme to the Director.
- (2) The Director shall implement the sanctioned Final Town and Country Planning Scheme as per the provisions of the Principal Act."

**STATEMENT OF OBJECT AND REASON**

The Meghalaya Town and Country Planning Act, 1973 (the Assam Town and Country Planning Act, 1959, as amended and adopted by Meghalaya) was enacted by the Legislature of the State of Meghalaya in the Seventy-Sixth Year of the Republic of India.

In the recent years, there has been an increasing urbanization and the need for structured development. Hence, it has become imperative to amend the existing Act and to include details clauses and sections that address Town Planning Scheme comprehensively.

Hence, the Bill.

**SNIAWBHALANG DHAR,**  
Deputy Chief Minister  
I/c. Urban Affairs Department.

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

**FINANCIAL MEMORANDUM**

There shall be no financial implication from the Consolidated Fund of the State while implementing the Bill, when enacted.



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EXTRAORDINARY

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## PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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### NOTIFICATION

The 10th September, 2025.

**No.LB.90/LA/2025/3.** - The Meghalaya Goods and Services Tax (Amendment) Bill, 2025 introduced in the Meghalaya Legislative Assembly on the 10th September, 2025, 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.

GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

**CABINET MEMORANDUM**

(To be circulated under Rule 17 of the Rules of Executive Business).

**Subject:- Proposal to amend the Meghalaya Goods and Services Tax Act, 2017, by way of a Bill.**

1. The Central Government acting on the recommendation of the Goods and Services Tax Council, had amended the Central Goods and Services Tax Act, 2017 *vide* the Finance Act (No.7), 2025, and the same was published in the Gazette of India, Extraordinary *vide* No.7 dated 29. 03. 2025 (copy enclosed as **Annexure - 1**).
2. The said amendments shall come into force on such date the Central Government simultaneously with the State Governments, may appoint by notification.
3. Therefore, all the states and Union Territories with legislature are required to amend their respective State or Union Territory Goods and Services Tax Act to enable simultaneous notification for uniform implementation of the amended provisions.
4. Hence it is proposed to amend the Meghalaya Goods and Services Tax Act, 2017 by way of a Bill.
5. The draft of the Meghalaya Goods and Services Tax (Second Amendment) Bill, 2025 is enclosed as **Annexure - 2**.
6. Law Department has been consulted and their views are reproduced below.

*"The draft Meghalaya GST (Second Amendment) Ordinance, 2025 has been examined and it is observed that in clause (61) of section 2 and sub-sections (1) of and (2) of section 20 of the proposed amendment reference to the provisions of Integrated GST Act, 2017 has been made. Apart from the above, the draft placed at Flag 'A' appears to be in order" - dated 02. 06. 2025.*

*"This Department has no further views/comments on the draft Meghalaya GST (Second Amendment) Ordinance, 2025. However, your department is requested to refer to the vetted draft of our earlier endorsement Dated 02. 06. 2025" - dated 22. 07. 2025.*

This has the approval of the **Competent Authority**.

7. Finance Department has been consulted and their views are reproduced below.

*"We have no objection to the proposal".*

This has the approval of the **Competent Authority**.

8. Government is requested to accord approval to the proposed Amendment at para 4 above.

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.

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**STATEMENT OF OBJECTS AND REASONS**

Whereas the Central Government acting on the recommendation of the Goods and Services Tax Council, had amended the Central Goods and Services Tax Act, 2017 *vide* the Finance Act (No.7) of 2025, all the States and Union Territories with legislature are required to amend their respective State or Union Territory Goods and Services Tax Act to enable simultaneous and uniform implementation of the amended provisions and the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), requires to be amended based on the recommendations of the GST Council to enable among other things, the following:

- (a) Penalty for failure to comply with track and trace mechanism
- (b) Track and trace mechanism for certain goods
- (c) No refund of tax collected.

**Hence this Bill.**

**A. T. MONDAL,**  
Minister-in-charge,  
Power, C&RD, Taxation,  
Meghalaya, Shillong.

**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.

## ANNEXURE - I

रजिस्ट्री सं० डी० एल०—(एन)04/0007/2003—25

REGISTERED NO. DL—(N)04/0007/2003—25



भारत का राजपत्र  
The Gazette of India

सी.जी.-डी.एल.-अ.-29032025-262125  
CG-DL-E-29032025-262125

असाधारण

EXTRAORDINARY

भाग II — खण्ड I

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 7] नई दिल्ली, शनिवार, मार्च 29, 2025/चैत्र 8, 1947 (सक)  
No. 7] NEW DELHI, SATURDAY, MARCH 29, 2025/CHAITRA 8, 1947 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE  
(Legislative Department)

*New Delhi, the 29th March, 2025/Chaitra 8, 1947 (Saka)*

The following Act of Parliament received the assent of the President on the 29th March, 2025 and is hereby published for general information:—

## THE FINANCE ACT, 2025

No. 7 of 2025

[29th March, 2025.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2025-2026.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

## CHAPTER I

## PRELIMINARY

1. (1) This Act may be called the Finance Act, 2025.

(2) Save as otherwise provided in this Act,—

(a) sections 2 to 91, 104 to 120, 125 and 136 shall come into force on the 1st day of April, 2025;

(b) sections 121 to 124 and sections 126 to 134 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Short title and commencement.

**Central Goods and Services Tax**Amendment of  
section 2.

121. In the Central Goods and Services Tax Act, 2017 (hereinafter referred as the Central Goods and Services Tax Act), in section 2,— 12 of 2017.

(i) in clause (61), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017” shall be inserted with effect from the 1st day of April, 2025; 13 of 2017.

(ii) in clause (69),—

(a) in sub-clause (c), after the words “management of a municipal”, the word “fund” shall be inserted;

(b) after sub-clause (c), the following *Explanation* shall be inserted, namely:—

*Explanation.*—For the purposes of this sub-clause—

(a) "local fund" means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;

(b) "municipal fund" means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;'

(iii) after clause (116), the following clause shall be inserted, namely:—

'(116A) "unique identification marking" means the unique identification marking referred to in clause (b) of sub-section (2) of section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;'

122. In section 12 of the Central Goods and Services Tax Act, sub-section (4) shall be omitted.

Amendment of section 12.

123. In section 13 of the Central Goods and Services Tax Act, sub-section (4) shall be omitted.

Amendment of section 13.

124. In section 17 of the Central Goods and Services Tax Act, in sub-section (5), in clause (d),—

Amendment of section 17.

(i) for the words "plant or machinery", the words "plant and machinery" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017;

(ii) the *Explanation* shall be numbered as *Explanation 1* thereof, and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

'*Explanation 2.*—For the purposes of clause (d), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to "plant or machinery" shall be construed and shall always be deemed to have been construed as a reference to "plant and machinery";'

125. In section 20 of the Central Goods and Services Tax Act, with effect from the 1st day of April, 2025,—

Amendment of section 20.

(i) in sub-section (1), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017" shall be inserted;

13 of 2017.

(ii) in sub-section (2), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017," shall be inserted.

13 of 2017.

126. In section 34 of the Central Goods and Services Tax Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

Amendment of section 34.

"Provided that no reduction in output tax liability of the supplier shall be permitted, if the—

(i) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or

(ii) incidence of tax on such supply has been passed on to any other person, in other cases.”.

Amendment of section 38.

127. In section 38 of the Central Goods and Services Tax Act,—

(i) in sub-section (1), for the words “an auto-generated statement”, the words “a statement” shall be substituted;

(ii) in sub-section (2),—

(a) for the words “auto-generated statement under”, the words “statement referred in” shall be substituted;

(b) in clause (a), the word “and” shall be omitted;

(c) in clause (b), after the words “by the recipient,”, the word “including” shall be inserted;

(d) after clause (b), the following clause shall be inserted, namely:—

“(c) such other details as may be prescribed.”.

Amendment of section 39.

128. In section 39 of the Central Goods and Services Tax Act, in sub-section (1), for the words “and within such time”, the words “within such time, and subject to such conditions and restrictions” shall be substituted.

Amendment of section 107.

129. In section 107 of the Central Goods and Services Tax Act, in sub-section (6), for the proviso, the following proviso shall be substituted, namely:—

“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.”.

Amendment of section 112.

130. In section 112 of the Central Goods and Services Tax Act, in sub-section (8), the following proviso shall be inserted, namely:—

“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.”.

Insertion of new section 122B.

131. After section 122A of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

“122B. Notwithstanding anything contained in this Act, where any person referred to in clause (b) of sub-section (1) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.”.

Insertion of new section 148A.

132. After section 148 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

“148A. (1) The Government may, on the recommendations of the Council, by notification, specify,—

(a) the goods;

(b) persons or class of persons who are in possession or deal with such goods,

to which the provisions of this section shall apply.

(2) The Government may, in respect of the goods referred to in clause (a) of sub-section (1),—

Track and trace mechanism for certain goods.

(a) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and

(b) prescribe the unique identification marking for such goods, including the information to be recorded therein.

(3) The persons referred to in sub-section (1), shall,—

(a) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;

(b) furnish such information and details within such time and maintain such records or documents, in such form and manner;

(c) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;

(d) pay such amount in relation to the system referred to in sub-section (2),

as may be prescribed.”

133. In Schedule III of the Central Goods and Services Tax Act,—

Amendment of  
Schedule III.

(i) in paragraph 8, after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

“(aa) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;”;

(ii) in *Explanation 2*, after the words “For the purposes of”, the words, brackets and letter “clause (a) of” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017;

(iii) after *Explanation 2*, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

“*Explanation 3*.—For the purposes of clause (aa) of paragraph 8, the expressions “Special Economic Zone”, “Free Trade Warehousing Zone” and “Domestic Tariff Area” shall have the same meanings respectively as assigned to them in section 2 of the Special Economic Zones Act, 2005.”.

28 of 2005.

134. No refund shall be made of all such tax which has been collected, but which would not have been so collected, had section 133 been in force at all material times.

No refund of tax  
collected.

## ANNEXURE - ii

## DRAFT

**THE MEGHALAYA GOODS AND SERVICES TAX (AMENDMENT) Bill, 2025****A BILL****Bill further to amend the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017)**

Whereas the Central Government acting on the recommendation of the Goods and Services Tax Council, had amended the Central Goods and Services Tax Act, 2017 vide the Finance Act (No.7) of 2025, all the states and Union Territories with legislature are required to amend their respective State or Union Territory Goods and Services Tax Act to enable simultaneous and uniform implementation of the amended provisions, and

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

<b>Short title and commencement</b>	1.	<p>(1) This Bill may be called the Meghalaya Goods and Services Tax (Second Amendment) Bill, 2025.</p> <p>(2) Save as otherwise provided in this Bill,-</p> <p>(a) Section 6 shall come into force on the 1st day of April, 2025</p> <p>(b) Sections 2 to 5 and sections 7 to 14 shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.</p>
<b>Amendment of Section 2-</b>	2.	<p>In the Meghalaya Goods and Services Tax Act, 2017 (hereinafter referred as the principal Act), in section 2,—</p> <p>(i) in clause (61), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017” shall be inserted with effect from the 1st day of April, 2025;</p> <p>(ii) in clause (69),—</p> <p>(a) in sub-clause (c), after the words “management of a municipal”, the word “fund” shall be inserted;</p> <p>(b) after sub-clause (c), the following <i>Explanation</i> shall be inserted, namely:—</p> <p>‘<i>Explanation.</i>—For the purposes of this sub-clause—</p> <p>(a) “local fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;</p> <p>(b) “municipal fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;’</p>

		<p>(iii) after clause (116), the following clause shall be inserted, namely:—</p> <p>‘(116A) “unique identification marking” means the unique identification marking referred to in clause (b) of sub-section (2) of section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;’.</p>
<b>Amendment of Section 12-</b>	3.	In section 12 of the principal Act, sub-section (4) shall be omitted.
<b>Amendment of Section 13-</b>	4.	In section 13 of the principal Act, sub-section (4) shall be omitted.
<b>Amendment of Section 17-</b>	5.	<p>In section 17 of the principal Act, in sub-section (5), in clause (d),—</p> <p>(i) for the words “plant or machinery”, the words “plant and machinery” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017;</p> <p>(ii) the <i>Explanation</i> shall be numbered as <i>Explanation 1</i> thereof, and after <i>Explanation 1</i> as so numbered, the following <i>Explanation</i> shall be inserted, namely:—</p> <p>‘<i>Explanation 2.</i>—For the purposes of clause (d), it is hereby clarified that notwithstanding anything to the contrary contained in any judgement, decree or order of any court, tribunal, or other authority, any reference to “plant or machinery” shall be construed and shall always be deemed to have been construed as a reference to “plant and machinery”;’.</p>
<b>Amendment of Section 20-</b>	6.	<p>In section 20 of the principal Act, with effect from the 1st day of April, 2025,—</p> <p>(i) in sub-section (1), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017” shall be inserted;</p> <p>(ii) in sub-section (2), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017,” shall be inserted.</p>
<b>Amendment of Section 34-</b>	7	<p>In section 34 of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—</p> <p>“Provided that no reduction in output tax liability of the supplier shall be permitted, if the—</p> <p>(i) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or</p> <p>(ii) incidence of tax on such supply has been passed on to any other person, in other cases.”.</p>

<b>Amendment of Section 38-</b>	8	<p>In section 38 of the principal Act,—</p> <p>(i) in sub-section (1), for the words “an auto-generated statement”, the words “a statement” shall be substituted;</p> <p>(ii) in sub-section (2),—</p> <p>(a) for the words “auto-generated statement under”, the words “statement referred in” shall be substituted;</p> <p>(b) in clause (a), the word “and” shall be omitted;</p> <p>(c) in clause (b), after the words “by the recipient,”, the word “including” shall be inserted;</p> <p>(d) after clause (b), the following clause shall be inserted, namely:—</p> <p>“(c) such other details as may be prescribed.”.</p>
<b>Amendment of Section 39-</b>	9	<p>In section 39 of the principal Act, in sub-section (1), for the words “and within such time”, the words “within such time, and subject to such conditions and restrictions” shall be substituted.</p>
<b>Amendment of Section 107-</b>	10	<p>In section 107 of the principal Act, in sub-section (6), for the proviso, the following proviso shall be substituted, namely:—</p> <p>“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.”.</p>
<b>Amendment of Section 112-</b>	11	<p>In section 112 of the principal Act, in sub-section (8), the following proviso shall be inserted, namely:—</p> <p>“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.”.</p>
<b>Amendment of Section 122B-</b> Penalty for failure to comply with track and trace mechanism.	12	<p>After section 122A of the principal Act, the following section shall be inserted, namely:—</p> <p>“122B. Notwithstanding anything contained in this Act, where any person referred to in clause (b) of sub-section (1) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.”.</p>

<p><b>Insertion of new Section 148A-</b> Track and trace mechanism for certain goods</p>	13	<p>After section 148 of the principal Act, the following section shall be inserted, namely:—</p> <p>“148A. (1) The Government may, on the recommendations of the Council, by notification, specify,—</p> <p>(a) the goods;</p> <p>(b) persons or class of persons who are in possession or deal with such goods,</p> <p>to which the provisions of this section shall apply.</p> <p>(2) The Government may, in respect of the goods referred to in clause (a) of sub-section (1),—</p> <p>(a) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and</p> <p>(b) prescribe the unique identification marking for such goods, including the information to be recorded therein.</p> <p>(3) The persons referred to in sub-section (1), shall,—</p> <p>(a) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;</p> <p>(b) furnish such information and details within such time and maintain such records or documents, in such form and manner;</p> <p>(c) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;</p> <p>(d) pay such amount in relation to the system referred to in sub-section (2),</p> <p>as may be prescribed.”</p>
<p>Amendment of Schedule III.</p>	14	<p>In Schedule III of the principal Act,—</p> <p>(i) in paragraph 8, after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—</p> <p>“(aa) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;”;</p> <p>(ii) in <i>Explanation 2</i>, after the words “For the purposes of”, the words, brackets and letter “clause (a) of” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017;</p>

		<p>(iii) after <i>Explanation 2</i>, the following <i>Explanation</i> shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—</p> <p><i>“Explanation 3.—For the purposes of clause (aa) of paragraph 8, the expressions “Special Economic Zone”, “Free Trade Warehousing Zone” and “Domestic Tariff Area” shall have the same meanings respectively as assigned to them in section 2 of the Special Economic Zones Act, 2005.”.</i></p>
No refund of tax collected	15	No refund shall be made of all such tax which has been collected, but which would not have been so collected, had section 133 been in force at all material times