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PART-IV

GOVERNMENT OF MEGHALAYA LAW (B) DEPARTMENT

NOTIFICATION

The 30th October, 2025.

No.LL(B).204/84/Pt.17.—The Meghalaya Town and Country Planning (Amendment) Act, 2025 (Act No. 16 of 2025) is hereby published for general information.

MEGHALAYA ACT NO. 16 OF 2025

(As passed by the Meghalaya Legislative Assembly)

Received the assent of the Governor on the 28th October, 2025.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 30th October, 2025.

THE MEGHALAYA TOWN AND COUNTRY PLANNING ACT (AMENDMENT) ACT, 2025

An

Act

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 one year 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."

D. LYGDOH,

Joint Secretary to the Govt. of Meghalaya,
Law (B) Department.



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PART-IV

GOVERNMENT OF MEGHALAYA LAW (B) DEPARTMENT

NOTIFICATION

The 30th October, 2025.

No.LL(B).28/2017/Pt./418.—The Meghalaya Goods and Services Tax (Second Amendment) Act, 2025 (Act No. 17 of 2025) is hereby published for general information.

MEGHALAYA ACT NO. 17 OF 2025

(As passed by the Meghalaya Legislative Assembly)

Received the assent of the Governor on the 28th October, 2025.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 30th October, 2025.

THE MEGHALAYA GOODS AND SERVICES TAX (SECOND AMENDMENT) ACT, 2025

An

Act

further to amend the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017)

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

- Short title and commencement.-**
1. (1) This Act may be called the Meghalaya Goods and Services Tax (Second Amendment) Act, 2025.
- (2) Save as otherwise provided in this Act,-
- (a) Section 6 shall come into force on the 1st day of April, 2025.
- (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.
- Amendment of Section 2.-**
2. In the Meghalaya Goods and Services Tax Act, 2017 (hereinafter referred as the principal Act), in section 2,—
- (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;
- (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;'
- Amendment of Section 12.-**
3. In section 12 of the principal Act, sub-section (4) shall be omitted.
- Amendment of Section 13.-**
4. In section 13 of the principal Act, sub-section (4) shall be omitted.
- Amendment of Section 17.-**
5. In section 17 of the principal Act, in sub-section (5), in clause (d),-

(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 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";.

Amendment of Section 20.-

6. In section 20 of the principal Act, with effect from the 1st day of April, 2025,—

(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;

(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.

Amendment of Section 34.-

7. In section 34 of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

"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.-

8. In section 38 of the principal 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.-** 9. 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.
- Amendment of Section 107.-** 10. In section 107 of the principal 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.-** 11. In section 112 of the principal 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.** 12. After section 122A of the principal 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 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."
- Penalty for failure to comply with track and trace mechanism.
- Insertion of new Section 148A.** 13. After section 148 of the principal 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),—
(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,—
- Track and trace mechanism for certain goods.

- (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."

**Amendment of
Schedule III.-**

- 14.** In Schedule III of the principal Act,—
- (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."

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.

L. L. SHANGPLIANG,
Joint Secretary to the Govt. of Meghalaya,
Law (B) Department.