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PART-IIA

GOVERNMENT OF MEGHALAYA

TRANSPORT DEPARTMENT.

NOTIFICATION

The 8th June, 2026.

No.TPT.45/2026/33. - Whereas, the State Government, has considered it necessary, in view of the prevailing circumstances and in public interest, to introduce a Scheme for settlement of unpaid tax and associated liabilities related to commercial vehicles; and

Whereas, in many cases, arrears have accumulated over multiple years, resulting in a situation where penalties, delay charges and fines have grown disproportionately high and often exceed the original base tax liability;

Now, therefore, the Governor of Meghalaya is pleased to notify the One Time Settlement (OTS) Scheme for waiver of taxes and penalties relating to Motor Vehicle Tax, Passenger and Goods Tax, and Fitness fees, as follows;

1. <u>Short title, extend and commencement and period of scheme</u>. -

(i) This scheme shall be called the One Time Settlement (OTS) scheme for waiver of taxes and penalties relating to Motor Vehicle Tax, Passenger and Goods Tax, and Fitness fees, 2026.

(ii) It extends to the whole of Meghalaya.

(iii) It shall come into force with effect from the date of this notification in the official Gazette.

(iv) The Scheme shall remain in force up to 31st August 2026, unless extended by the State Government.

2. <u>Objectives of the Scheme</u>. -The Scheme aims to:

(i) Provide a time-bound window for settlement of outstanding dues.

(ii) Rationalize accumulated liabilities through calibrated waivers.

(iii) Improve revenue realization.

(iv) Enhance compliance and expand the tax base.

(v) Facilitate renewal of vehicle documentation and improve road safety oversight.

3. Applicability. –

This Scheme shall apply to all commercial vehicles registered in the State of Meghalaya having outstanding dues relating to:

(i) Motor Vehicle Tax (Road Tax),

(ii) Goods and Passenger Tax.

(iii) Fitness certificate-related penalties.

4. Scope of the One Time Settlement (OTS) scheme. -

The OTS shall address the following three inter-linked components:

(i) One Time Settlement of Unpaid Motor Vehicle Tax

(a) The OTS, shall provide for a one-time settlement of total outstanding Motor Vehicle Tax arrears in respect of eligible commercial vehicles registered in the State.

(b) Under the OTS, vehicle owners shall be required to pay only a specified proportion of the total outstanding dues (i.e. principal tax amount + any penalty, interest or additional charges), with waiver of 80% on the total outstanding dues if paid on or before 31s,August2026.

(c) Balance 20% payable for full settlement.

(ii) One Time Settlement of Outstanding Goods and Passenger Tax

(a) The OTS, shall provide for a one-time settlement of total outstanding Goods and Passenger Tax dues in respect of commercial vehicles, as collected by the Transport Department on behalf of the Excise Registration Taxation Stamps (ERTS)Department.

(b) Under the OTS, vehicle owners shall be required to pay only a specified proportion of the total outstanding dues (i.e. principal tax amount + any penalty, interest or additional charges), with waiver of 80% on the total outstanding dues if paid on or before 31st August 2026.

(c) Balance 20% payable for full settlement.

(iii) One Time Settlement of Fitness Related Penalties

(a) The OTS, shall provide for waiver of outstanding penalties imposed for non-renewal or delayed renewal of Fitness Certificates.

(b) Under the OTS, vehicle owners shall be required to pay only a specified proportion of the total outstanding dues (i.e. any penalty, interest or additional charges), with waiver of 90% on the total outstanding dues if paid on or before 31s1 August 2026. There shall be no relaxation on the fee for renewal of fitness.

(c) Availing of the above benefit shall be subject to mandatory renewal of Fitness Certificate at the time of settlement under the OTS.

5. Terms &Conditions. -

(a) This Scheme shall be applicable only to those cases where dues relating to Motor Vehicle Tax, Goods and Passenger Tax, and fitness-related fees and penalties have accrued up to the date of notification of this Scheme in respect of commercial vehicles registered in the State of Meghalaya.

Provided that, no waiver or concession under this Scheme shall be admissible in respect of any dues, taxes, fees, or penalties accruing after the date of notification of the Scheme, and such liabilities shall be payable in full in accordance with the provisions of the relevant Acts and rules.

(b) The Scheme shall be available only for full and final settlement of dues; partial settlement shall not be permitted.

(c) No refund shall be admissible in respect of any amount already paid prior to commencement of the Scheme.

(d) Settlement under this Scheme shall be voluntary.

(e) Upon settlement, the dues covered under the Scheme shall be treated as fully compounded, and no further proceedings shall lie in respect thereof.

(f) Applications shall be made vehicle-wise, and settlement shall be granted accordingly.

(g) Settlement under this Scheme shall be final and binding, and no appeal shall lie.

6. <u>Strict Action Against Continuing Defaulters. -</u>

It is hereby stipulated that strict action shall be taken against owners or operators of vehicles who continue to remain defaulters after the expiry of the duration of this Scheme, including enforcement measures and compliance checks as deemed necessary by the Transport Department.

7. <u>Recovery through Bakijai Proceedings. -</u>In such cases, all unpaid taxes, fees, penalties, and other dues shall be treated as arrears of Government revenue after the Scheme Period and shall be referred to the Bakijai Court for initiation of appropriate revenue recovery proceedings in accordance with applicable laws.

SANJAY GOYAL,
Commissioner & Secretary to the Govt. of Meghalaya,
Transport Department.

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