

MEGHALAYA ACT I OF 1973

THE MEGHALAYA TAXATION LAWS (MODIFICATIONS) ACT, 1972

(As passed by the Assembly)

(Received the assent of the Governor on the 5th January 1973)

[Published in the *Gazette of Meghalaya*, Extra-ordinary, dated the 9th January, 1973]

An

Act

to provide for modification of certain Assam Taxation Laws and for matters connected therewith or incidental thereto.

Be it enacted by the Legislature of Meghalaya in the Twenty-third Year of the Republic of India as follows:-

Short title

1. This Act may be called the Meghalaya Taxation Laws (Modification) Act, 1972.

Definitions.

2. In this Act –

- (a) “autonomous State” means the autonomous State of Meghalaya formed under section 3 of the Assam Reorganisation (Meghalaya) Act, 1969;

Central Act 55 of 1969.

- (b) “law” include any enactment, order, bye-law, rule, notification or other instrument having the force of law in the whole or any part of the territories comprised within the State of Meghalaya ; and

- (c) “Meghalaya” means the State of Meghalaya formed under section 5 of the North-Eastern Areas (Re-organisation) Act, 1971.

Central Act 81 of 1971

Modification of certain Assam Acts and repeal of the Order

3. (1) The Laws mentioned in the Schedule to this Act with the amendments to which they have been subjected to before the 21st day of January, 1972, shall have effect, subject to the adaptation or modifications directed by that Schedule, or, if it is so directed shall stand repealed.

(2) The exception and modifications made by the Central Government under the Assam Taxation Laws (Meghalaya) Modifications Order, 1979 *vide* order G.S.R. 1988, dated the 5th December, State shall cease to have effect and the Assam Acts mentioned in the Schedule to this Act with the amendments to which they have been subjected to before the 21st day of January, 1972, shall, without such exceptions and modifications as made under the aforesaid Modifications Order, have effect in the State as made under State of Meghalaya as if the said Modifications Order had not been made.

*General
Adaptation*

4. Whenever an expression mentioned in column (1) of the Table below occurs in any of the laws mentioned in the Schedule, there shall be substituted therefore the expression set opposite to it in column (2) of the Table, and there shall also be made in any sentence in which the expression occurs such consequential amendments as the rules of grammar may require.

TABLE

(1)	(2)
Assam (except where it occurs in the expression "Government of Assam", "Governor of Assam", and "State of Assam").	Meghalaya.
Governor of Assam ...	Governor of Meghalaya.
Government of Assam ...	Government of Meghalaya.
State of Assam ...	State of Meghalaya.

*Amendment of
titles of Acts
containing the
word "Assam"*

5. (1) For the word "Assam" occurring in the titles of any of the laws mentioned in the Schedule to this Act, the word "Meghalaya" shall be substituted therefore, and the year of the Act occurring at the end of the titles shall be omitted.

(2) References by its short title to any such law as is referred to in sub-section (1) in any other law shall be construed references to such law as amended by that sub-section

*Alteration of
functionaries not to
affect action taken,
etc.*

6. The provisions of this Act which have the effect of modifying any law so as to alter the manner in which, the authority, or the law under or in accordance with which, any powers are exercisable, shall not render invalid any notification, order, commitment, attachment, bye-law, rule or regulation duly made or issue, or anything duly done and any such notification, order, commitment, attachment, bye-law, rule, regulation or thing may be revoked, varied or undone in the like manner to the extent and in the circumstances as if it had been made, issued or done after the commencement of this Act by the corresponding , authority and under and in accordance with the provisions then applicable to such a case.

*Saving of previous
operation of laws.*

7. Nothing in this Act shall affect the previous operation of, or anything duly done, or suffered under, any law, or any right, privilege, obligation, or liability already acquired, accrued or incurred under any such law or any penalty, forfeiture or punishment incurred in respect of any offence already committed against any such law.

*Power to
remove
difficulties.*

8. (1) If any difficulty arises in giving effect to the provisions of this Act, the Government of Meghalaya may, by order notified in the official Gazette, make such provisions or give such directions as appear to it to be necessary for the removal of the difficulty.

(2) In particular, and without prejudice to the generality of the foregoing power, any such notified order may –

- (a) specify the corresponding authorities within the meaning of section 6 ;
- (b) provide for the transfer of any matter pending before any court, tribunal or other authority to any corresponding court, tribunal or other authority for disposal.

THE SCHEDULE

(See Section 3)

THE ASSAM SALES TAX ACT, 1947 (Assam Act 17 of 1947)

1. Section 1. – Omit sub-sections (2) and (3)
2. Section 2.- For clause (1A), substitute –

“(1A) ‘Board’ means the Board of Revenue.”

**THE ASSAM SALES OF PETROLEUM AND PETROLEUM PRODUCTS,
INCLUDING MOTOR SPIRIT AND LUBRICANTS TAXATION ACT, 1955**

(Assam Act 9 of 1956)

1. Section 1. – Omit subsections (2) and (3).
2. Section 2. – For clause (1), substitute –
“(1A) ‘Board’ means the Board of Revenue.”

THE ASSAM FINANCE (SALES TAX) ACT, 1956

(Assam Act 11 of 1956)

1. Section 1. – Omit subsections (2) and (3).
2. Section 2. – For clause (1), substitute –
“(1A) ‘Board’ means the Board of Revenue.”

THE ASSAM ELECTRICITY DUTY ACT, 1964

(Assam Act 30 of 1964)

1. Section 1. – Omit subsections (2) and (3).

THE ASSAM PURCHASE TAX ACT, 1967

(Assam Act 19 of 1956)

1. Section 1. – Omit subsections (2) and (3).
2. Section 2. – For clause (1), substitute –
“(1A) ‘Board’ means the Board of Revenue.”

THE ASSAM TAXATION LAWS (MEGHALAYA) MODIFICATION

ORDER ACT, 1970

(Assam Act 19 of 1956)

(Made by the Central Government under GSR 1988, dated 5th
December, 1970)

This Order shall stand repealed.