

MEGHALAYA ACT 6 OF 1980

THE MEGHALAYA PROVISIONAL COLLECTION OF TAXES ACT, 1979

(As passed by the Assembly)

[Received the assent of the Governor on the 25th April, 1980]

An

Act

to provide for the immediate effect for a limited period of provisions in Bills relating to the imposition or increase of State taxes or duties on instruments.

Be it enacted by the Legislature of Meghalaya in the Thirty-first year of the Republic of India as follows:-

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| Short title, and commencement | 1. (1) This Act may be called the Meghalaya Provisional Collection of Taxes Act, 1980.
(2) It shall come into force at once. |
| Definition. | 2. In this Act, a “declared provision” means a provision in a Bill in respect of which a declaration has been made under Section 3. |
| Power to declaration under this Act. | 3. Where a Bill to be introduced in the State Legislature on behalf of make the State Government provides for the imposition or increase of any State taxes or duties on instruments the State Government may cause to be inserted in the Bill a declaration that it is expedient in the Public Interest that any provision of the Bills relating to such imposition or increase shall have immediate effect under this Act. |
| Effect of declarations this Act and duration thereof. | 4. (1) A declared provision shall have the force of law immediately under on the expiry of the day on which the Bill containing it is introduced.
(2) A declared provision shall cease to have the force law under provisions of this Act-
(a) when it comes into operation as an enactment, with or without amendment, or
(b) when the State Government, is pursuance of a motion passed by the State Legislature, directs, by notification, that it shall cease to have the force of law, or
(c) if it has not already ceased to have the force of law under clauses (a) or clause (b), then on the expiry of the Sixtieth day after the day on which the Bill containing it was introduced. |
| Certain refunds to be declarations cease to have effect. | 5. (1) Where a declared provision comes into operation as an made when enactment in an amended form before the expiry of the Sixtieth day after the day on which the Bill containing it was introduced, refunds shall be made of all State taxes or duties collected which would not have been collected if the provision adopted in the enactment had been the declared provision:

Provided that the rate at which refunds of any tax or duty may be made under this subsection shall not exceed the difference between the rate of such tax or duty in force when the Bill was introduced.
(2) Where a declared provision ceases to have the force of law under clause (b) or clause (c) of section (2) of Section 4, refund shall be made of all taxes or duties collected which would not have been collected if the declaration in respect of it has not been made. |