

THE MEGHALAYA VALUE ADDED TAX RULES, 2005. [DRAFT]

CHAPTER – I
PRELIMINARY

1. Short title and commencement:-

- (1) These Rules may be called the Meghalaya Value Added Tax Rules, 2003.
- (2) They shall come into force from the date the State Government in the official Gazette, shall appoint.

2. Definition:-

- (1) In these Rules, unless the context otherwise requires –
 - (a) “**The Act**” means the Meghalaya Value Added Tax Act, 2005;
 - (b) “**Deputy Commissioner**” means the Deputy Commissioner of Taxes appointed by the State Government to assist the Commissioner under sub-section (1) of Section 25 of the Act.
 - (c) “**Assistant Commissioner**” means the Assistant Commissioner of Taxes appointed by the State Government under sub-section (1) of Section 25 of the Act to assist the Commissioner of Taxes.
 - (d) “**Superintendent of Taxes**” means a person appointed by that designation by the State Government under sub-section (1) of Section 25 of the Act to assist the Commissioner of Taxes.
 - (e) “**Inspector of Taxes**” means a person appointed by that designation by the State Government under sub-section (1) of Section 25 of the Act to assist the Commissioner of Taxes.
 - (f) “**agent**” means a person authorized by a dealer in writing to appear on his behalf before the Appellate and Revisional Board, the Commissioner or any person appointed to assist the Commissioner under sub-section (1) of Section 25, as the case may be, being –
 - (i) a relative of the dealer,
 - (ii) a person regularly employed by the dealer,
 - (iii) an advocate or any other person entitled to plead in any court of law in India,
 - (iv) a person who has been enrolled as a member of the Institute of Chartered Accountants of India or the Institute of Costs and Works Accountants of India or the institute of Company Secretaries of India,
 - (v) a person who has passed the degree examination in arts/science or commerce recognized by any Indian University incorporated by the law for the time being in force, and who makes an application in writing before the Commissioner along with attested copies of testimonials in support of his educational qualification and is permitted by the Commissioner in writing to act as authorized representative or agent on behalf of dealers.

- (g) **“appellate authority”**, in respect of any particular dealer, means such Assistant Commissioner of Taxes to whom an appeal from any order of assessment of such dealer lies under sub-section (1) of Section 65;
- (h) **“assessing authority”**, in respect of any particular dealer, means the Deputy Commissioner of Taxes, or the Assistant Commissioner of Taxes, or the Superintendent of Taxes, as the case may be, within whose jurisdiction such dealer’s place of business is situated or, if such dealer has more than one place of business in Meghalaya, the Deputy Commissioner of Taxes, or the Assistant Commissioner of Taxes, or the Superintendent of Taxes within whose jurisdiction the chief branch or head office in Meghalaya of such business is situated;
- (i) **“audit authority”**, in respect of any particular dealer, means the Deputy Commissioner of Taxes, Assistant Commissioner of Taxes, or Superintendent of Taxes, within whose jurisdiction the principal place of business of the dealer is located;
- (j) **“Government Treasury”** in relation to a dealer-
 - (i) having one place of business, means the treasury or sub-treasury within the district in which his place of business is situated; and
 - (ii) having more than one place of business, means the treasury or any sub-treasury within the district in which his principal of business is situated;
- (k) **“registering authority”**, in respect of any dealer, means the appropriate assessing authority referred to in clause (h) who is also the prescribed authority for the purpose of Section 31 and shall include such other authority, who is otherwise competent to deal with an application for registration under sub-section (2) of Section 31 as the commissioner, may, by order in writing authorize;
- (l) **“revisional authority”**, in respect of any dealer, means the authority to whom a revision lies under Section 66 from any order passed by the appropriate registering authority, appropriate assessing authority, the appropriate appellate authority, or otherwise, as the case may be;
- (m) **“certificate officer”** means the person appointed to assist the commissioner under sub-section (1) of Section 25 to exercise the power under Section 107 of the Act.
- (n) **“return period”** means in relation to any dealer, the period for which returns are to be furnished by such dealer under Chapter V of these Rules.
- (o) **“Section”** means a Section of the Act;
- (p) **“Schedule”** means a Schedule to the Act;

- (q) **“Tax Period”** means the English Calendar Month for which tax is to be paid under the Act
- (r) **“fees”** means any fee payable under the provisions of the Act;
- (s) **“form”** means a form appended to these Rules;
- (t) **“State Bank of India or any other “Banks”** authorized by the Government for the purpose of transactions of government Money payable under the Act.
- (u) **“Repealed Act”** means the repeal **Meghalaya Sales Tax Act**, (Assam Act XVII of 1947), the **Meghalaya Finance (Sales Tax) Act** (Assam Act XI of 1956) and the **Meghalaya Purchase Tax Act** (Assam Act XIX of 1967) as adapted by Meghalaya.

(2) All expressions used in this Rule, which are not defined but defined in the Act, shall have the same meaning as on the Act.