

## CHAPTER – X

### Miscellaneous

**64. Manner of declaration of dealer's business manager**

Every dealer registered under the Act, shall within thirty days from the date of registration, furnished to the appropriate assessing authority a declaration in writing in respect of the manager or managers referred to in Section 87 of the Act and shall send in like manner a revised declaration within thirty days from the date of change of such manager or managers.

**Matters relating to appearance before any authority in proceedings by authorized agent or representative for the purpose of Section 111 –**

- (1) The Prescribed qualification of Sales Tax practitioner shall be:-
  - (i) a degree in Arts/Science or Commerce or Business Management/Administration from a recognized University.
  - (ii) a degree in law from a recognized University;
  
- (2) Form 45 shall be mandatory to be filled up by a dealer or a person, who is a party to any proceeding before any authority under the Act, when he desires to be represented by an authorized agent or representative.
  
- (3) Form 46 shall be mandatory on the Tax Practitioner(s) to be filled in and furnish to the appropriate assessing authority for approval.
  
- (4) After the appropriate assessing authority having been satisfied that the applicant fulfill Rule 64 clause (1), and (2) will issue a certificate of enrolment in Form 47 on payment of fee of Rupees Five Hundred Only.

**65. Power to write off demand under Section 97**

The following restrictions and conditions shall apply in the matter of writing off of demands :-

- (i) The satisfaction for want of any kind of property of the dealer must be certified by land revenue authority of the local area/areas in which the dealer resides or carried on business;
- Or
- (ii) declaration of insolvency by a court of law.
  
  - (iii) The appropriate assessing authority before proceeding for writing off shall ensure proper enquiry regarding existence of any movable, immovable properties etc. of the defaulter.

**66. Determination of disputed questions**

The application to be made to the Commissioner for determination of disputed question or questions shall be in Form **48** and will be presented before the Commissioner, which will be signed by the registered dealer, president or secretary of any association of trade, commerce or industry, as the case may be.

**67. Fees payable for appeal, revision, review and other miscellaneous applications or petitions for the purpose of Section 109**

(1) The amount of fee as indicated in column (3) of the table below against memorandum of appeal, application for revision, review or any other application or petition as described in column (2) of such Table shall be payable when such memorandum is presented or such application or petition is filed.

**TABLE**

<b>Sl. No.</b>	<b>Description of Memorandum, application or petition</b>	<b>Amount of fee</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Memorandum of appeal under Section <b>65</b> against an order of assessment as referred to in the said Section.	Five per centum of the amount of tax penalty or interest in dispute involved in the appeal subject to a minimum of two hundred rupees and maximum of five hundred rupees.
2.	Application for revision under Section <b>66</b>	One hundred rupees.
3.	Application to the Appellate Tribunal for revision under Section <b>69</b>	Five per centum of the amount of tax, penalty or interest in dispute, subject to a minimum of two hundred rupees and a maximum of five hundred rupees.
4.	Application for registration under Section <b>31</b>	Five hundred rupees.
5.	Application for issue of duplicate copy of a copy of registration under Section <b>31</b>	Rupees twenty-five for every application and rupees twenty-five each for additional copies for additional place of business.
6.	Application for amendment of certificate of registration under Section <b>31</b>	Ten rupees for each application.
7.	Application for Clearance certificate referred to under Section <b>115</b>	Ten rupees for each application.
8.	Miscellaneous application or petitions, other than those referred to above	Five Rupees for each application or petition
9.	Fees for certified copies -	
(i)	An application fee.	Rupees five
(ii)	Authentication fee for every 360 words or part thereof .	Rupees five

(iii)	Urgent fee	Rupees ten
(iv)	Searching fee	Rupees ten
(v)	Where the applicant wants the certified copy to be sent by post (ordinary).	Rupees five
(vi)	One impressed folio for every 360 words	Rupees ten

Provided that no fee shall be payable for filing any objection, written or verbal, made in reply to any notice served under the provisions of the Act or the Rules made there-under or for filing any application requiring information from any person appointed under the Act.

Provided that no court fee is required to be affixed by a dealer on the application for registration in the Form 1, if he is registered under the repealed Meghalaya Sales Tax Act, immediately before the appointed day.

Fees payable under this rule shall be paid in court fee stamp in respect of Sl. 6, 7, 8, and 9. All other fee shall be paid either by Cash or Challan under the Head Of Account "0040-Sales Tax".

10. Notwithstanding anything contained in sub-Rules above no fee shall be payable when memorandum is presented or application for revision or review is made by the Commissioner Of Taxes, Deputy Commissioner Of Taxes, Assistant Commissioner Of Taxes and Superintendent Of Taxes to the Appellate Tribunal under the provisions of the Act or the Rules made there – under.

### **LIABILITY IN SPECIAL CASES**

#### **68. Liability in case of transfer of business**

The prescribed time for application for amendment of a certificate of registration in case of a transfer of business or a lease shall be fifteen days, as required by clause (a), (b) and (c) of Section 103 of the Act.

#### **69. Liability of contractor or sub-contractor to tax**

As required by sub-section (1) of Section 106 of the Act, the following shall be the proof and manner necessary for exclusion from liability to tax:-

- (i) A certificate from the contractor to the effect that the tax has been deposited against the works allotted to the sub-contractor to be obtained by the sub-contractor from the contractor and to be furnished before the appropriate assessing authority;
- (ii) A certificate from the sub-contractor to the effect that the tax has been deposited against the works allotted by the contractor to be obtained by the contractor and to be furnished before the appropriate assessing authority;
- (iii) The certificates above shall be countersigned by the appropriate assessing authority before issuance by a contractor or a sub-contractor, as the case may be;
- (iv) The certificate mentioned herein above shall contain details of the works executed and shall specify the total turnover from the execution of works contract and deduction made there-from for the purpose of calculation of net turn-over and amount of tax actually paid.

**70. Collection of Tax only by dealers under Section 61**

1) The appropriate assessing authority shall serve on a person or dealer who has made himself liable to forfeiture of any sum under sub-section (2), a notice in Form 53 requiring him on a date and at a place specified in the notice to attend and show cause as to why the said amount should not be forfeited to the Government.

2) The appropriate assessing authority shall publish or cause to be published a notice containing details of forfeiture of tax made covered by sub-rule (1) and prominently display the same on the notice board of the appropriate assessing authority in addition to sending a copy of the same to the person from whom the forfeiture is made. As far as possible where the particulars of such person are available from the records of the concern transaction, copies of such notice will be sent to each of the persons from whom such tax was realized un-authorisedly.

**71. Display of signboard**

(1) Every dealer registered under this Act shall display a signboard at conspicuous places at his place of business showing his trade name and address of place of business including premises number, floor, room no., etc., if any.

(2) The sign-board shall also show the number of certificate of registration granted under the Act.

(3) If a dealer uses more than one trade names, all such names should be displayed on the sign-board.

(4) For any breach of the provisions of sub-rule (1), a dealer shall be punishable with a penalty not exceeding one hundred rupees for each day of default.

**72. Service of notice**

(1) Any notice which is issued under the provisions of the Act or the rules made there-under may be served on a dealer or person by any of the following methods, namely :-

(a) Personally upon the addressee, if present,

(b) By messenger, including a courier

(c) By registered post.

Provided that if the authority issuing the notice is satisfied that an attempt has been made to serve a notice by any of the above mentioned methods and the dealer is avoiding service or that for any other reason the notice cannot be served upon him by any of the above mentioned methods, the said authority may, after recording his reasons for so doing, cause such notice to be served by affixing a copy thereof in some conspicuous place in his office and also upon some conspicuous part of the last notified place of business of the dealer, and a notice served shall deemed to have been duly served.

(2) When a notice is sent by registered post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by a registered letter in transit unless the contrary is proved.

**73. Manner of issue of clearance certificate to a dealer or person under Section 115**

(1) Where a dealer or person requires a clearance certificate, such dealer shall, make application in Form 39 in duplicate containing therein a declaration regarding position of submission of returns, payment of due taxes, payment of demanded taxes, interest and penalty under the Act, position of any litigation cases lying before the Appellate Authority, Appellate Tribunal as the case may be and having the same duly verified and signed by the appropriate assessing authority, with a prayer to issue a clearance certificate to him for the purpose(s).

(2) If the appropriate assessing authority is satisfied that the application is in order and the declaration made by a dealer or person in his application is correct, such authority shall, within seven days from the date of receipt of such application, issue to such dealer or person a clearance certificate in Form 39 send the clearance certificate to such dealer or person ordinarily by post or through courier service.

(3) A clearance certificate issued under sub-rule (2) shall be valid for twelve months from the date of order for issuing such certificates and the period of validity shall be specified in such clearance certificate over the signature and seal of the appropriate assessing authority.

(4) Copy of the clearance certificates so issued shall be retained by the appropriate assessing authority for his record.

(5) Where the appropriate assessing authority does not issue a clearance certificate to a dealer or person under sub-rule (2), such authority shall, after giving the dealer an opportunity of being heard, reject his application within seven days from the date of receipt of such application for reasons recorded there-for and intimate him in writing accordingly.

**74. Method of payment of dues under the Act**

(i) The dues required to be paid under the Act, (except the fees to be paid by means of Court Fee Stamps) shall be paid into State Bank of India or any other bank authorized by the State Government by challan in Form 4.

(ii) Challans shall be filled in quadruplicate. Two copies of challan i.e. original and the duplicate copies duly signed as proof of payment shall be returned to the dealer or the tenderer and the other two copies i.e. the triplicate and the quadruplicate copies shall be retained by the Bank.

(iii) The quadruplicate copy retained by the bank shall be transmitted to the appropriate assessing authority on the day following the day of payment.

(iv) Every State Bank of India or any other bank authorized by the State Government shall send the scroll along with the triplicate copies of challans to the concerned Treasury Officer on the 6<sup>th</sup> day of every month showing therein the amount

received in the previous month. The scroll shall contain the challan numbers and dates, the name of the dealers or tenderer and the amount paid by each. The Treasury Officer on receipt of the scroll from the bank shall forthwith send an advice list to the appropriate assessing authority of the area showing the same details as given in the scroll.

**75 Conditions for dealers dealing in goods where Tax is levied on Purchase**

For the purpose of Section 6 of the Act, the registered dealer shall be subjected to the following conditions:-

- i) A dealer registered under Section 31 of the Act, for the purpose of Section 6 of the Act, shall, not be eligible to opt for composition of Tax under Section 17 of the Act and the Rules framed thereunder.
- ii) A registered dealer, for the purpose of Section 6 of the Act, who export such goods outside the state, in course of interstate trade or commerce, shall have to obtain a 'permit form' in Form 37 from the appropriate assessing authority.

**76. Assessment of dealers dealing in goods other than Vatable goods – (Section 6 and Section 47)**

(i) Subject to other provisions of the Meghalaya Value Added Tax Act, 2005 and Rules framed there under, registered dealers dealing in goods that are Non-Vatable, for the purpose of Section 6 and Section 47 of the Act shall maintain the following books of Accounts:-

- a) Purchase and stock register of raw material for manufacturing/ processing of goods,
  - b) Manufacturing accounts,
  - c) Purchase register for resale of goods and stock register thereof,
  - d) Sales register
  - e) Dispatch register of sales of goods along with any other documents pertaining to export outside the State or export out of the territory of India,
  - f) Permit Form register
  - g) Any other documents or register as may be directed by the Commissioner from time to time.
- ii) All returns, as provided under Section 35 of the Act, shall be submitted quarterly, in Form 5 along with full payment of tax due or payable and to be accompanied by treasury challan, before the appropriate assessing authority within twenty one days of the closure of tax period.
  - iii) Assessment proceedings as provided in Section 47 shall be in the same procedures and manners as prescribed in Rule 33, 35, 36 and 37 without Input Tax Credit set off at any stages. The assessment order or reassessment shall be in Form 56. Assessment order passed shall be in Form 56(A).
  - iv) Excess payment of tax made by the dealer, if any, shall be carried over and adjusted towards the next quarter ending.