

CHAPTER – II
Tax Authorities and Appellate Tribunal

1. Subject to the provisions of the Act and Rules made thereunder, the Commissioner may, by notification in the official gazette, delegate the powers to be exercised by different officers under sub section (1) of Section 26 of the Act and shall, by like notification, specify the area in which powers are to be exercised by each of the classes of officers.
2. The officers to whom powers under sub-section (1) of Section 26 have been delegated shall exercise the powers in respect of such persons or classes of persons and in respect of such cases and areas as the Commissioner may direct.
3. The power to call for returns, to make assessments, to cancel or rectify them, to conduct Audit, to impose a penalty, to compound offences and to order maintenance of accounts shall not be delegated to any officers below the rank of the Superintendent of Taxes.
4. The officers to whom powers may be delegated under sub-section (1) of Section 26 shall exercise the powers subject to the provisions of the Act and the Rules made there-under and to such restrictions as may be imposed by the Commissioner in delegating the powers.
5. While delegating the above powers by the Commissioner, he shall not delegate to any officer appointed to assist him any power, other than those enumerated below in respect of the Sections mentioned in column (2), nor shall he delegate any power specified in column (3) to any officer below the rank specified in the corresponding entry in column (4) of the Table below:-

THE TABLE

(1)

Sl. No.	Section	Description of power	Designation of officer
1	2	3	4
1.	<i>5(I)</i>	Levy of tax on goods	Superintendent of Taxes
2.	<i>31(I)</i>	To fix the date of commencement of the liability of a dealer to pay tax.	Superintendent of Taxes
3.	<i>40</i>	To levy interest for non-payment of tax due within due time.	Superintendent of Taxes
4.	<i>45, 54, 56, 106, 107</i>	To determine, collect and recover the amount of tax payable and to exercise all other powers including tax deduction at source and special powers for recovery of tax as arrears of land revenue.	Superintendent of Taxes
5.	<i>39</i>	Scrutiny of returns	Superintendent of Taxes
6.	<i>51</i>	Rectification of Assessment	Superintendent of Taxes
7.	<i>31(3), 31(6),</i>	To register a dealer and to grant him a certificate of registration, amend	

	<i>31(8), 31(11)</i> <i>33(1)</i>	suspend or cancel his certificate of registration. To issue a fresh certificate and to demand security.	Superintendent of Taxes
8.	<i>56</i>	To impose penalty on a dealer for failure to get himself registered after being liable to pay tax and enforce payment and recovery of such penalty.	Superintendent of Taxes
9.	<i>60</i>	Special mode of recovery	Superintendent of Taxes
10.	<i>56</i>	To make assessment of dealers who fail to get himself registered.	Superintendent of Taxes
11.	<i>49(3)</i>	To refund tax, penalty and interest paid in excess under Section 45 and Section 56 .	Superintendent of Taxes
12.	<i>50(1), 50(2)</i>	To make provisional refund to exporters and to obtain security against such refund.	Superintendent of Taxes
13.	<i>42 (2)</i>	To determine the interest payable by the Commissioner and to pay such interest to the dealer in case of delayed refund.	Assistant Commissioner of Taxes
14.	<i>42</i>	To withhold refund in certain cases.	Superintendent of Taxes
15.	<i>11(2)</i>	Power to direct manner of keeping accounts by dealers.	Superintendent of Taxes
16.	<i>86(3)</i>	Power to impose penalty for failure to furnish certificate of Audit of Accounts.	Superintendent of Taxes
17.	<i>83</i>	To make survey for identification of dealers for registration.	Inspector of Taxes.
18.	<i>52, 84,104</i>	Cross-checking of transactions made by dealers or persons.	Superintendent of Taxes
19.	<i>84</i>	Inspection of accounts, documents, search of premises and seizure of accounts and goods.	Inspector of Taxes
20.	<i>82</i>	Inspection and checking of goods vehicles, records and goods, seizure of goods and document and all other related matters excluding the power to levy tax and penalty and the power to auction goods.	Inspector of Taxes
21.	<i>85(1), 85(2)</i>	Power to levy tax and penalty and the power to auction goods.	Superintendent of Taxes
22.	<i>75, 77</i>	Restrictions on movement of goods and issue of Transit pass, realisation of security against Transit Pass and release of such security.	Superintendent of Taxes/ Inspector of Taxes
23.	<i>76</i>	Inspection of document produced and goods being moved at the check posts.	Superintendent of Taxes/ Inspector of Taxes
24.	<i>66</i>	Revision by Commissioner on own motion.	Commissioner of Taxes.
25.	<i>96</i>	To compound offence under the Act and to determine and accept composition money.	Superintendent of Taxes

26.	6	To exercise all powers under the section.	Superintendent of Taxes
27.	98	Power of taking evidence on oaths etc.	Commissioner of Taxes.
28.	79	Power to collect statistics.	Superintendent of Taxes
29.	63	To hold enquiry and issue notice and decide matters relating to transfer of property to defraud revenue.	Commissioner of Taxes.
30.	55	To select dealer for audit assessment.	Commissioner of Taxes.
31.	115	To issue clearance certificate	Superintendent of Taxes
32.	61	Penalty and forfeiture of tax collected in contravention of the provisions of the Act.	Superintendent of Taxes
33.	65	Appeal against assessment	Assistant Commissioner of Taxes
34	80	Registration of Transporters	Commissioner of Taxes/ Superintendent of Taxes Enforcement Branch

(2) sub-rule (2) of Rule 7 For the purpose of these Rules, Inspector of Taxes shall be subordinate to a Superintendent of Taxes, a Superintendent of Taxes shall be subordinate to an Assistant Commissioner of Taxes, and an Assistant Commissioner of Taxes shall be subordinate to a Deputy Commissioner of Taxes.

(3) Notwithstanding the provision of sub-rule (2), the persons appointed by the designation mentioned in that sub-rule shall be subordinate to the Commissioner of Taxes.

8. Appellate Tribunal:- The Meghalaya Board of Revenue shall exercise the power and perform the function conferred on the tribunal under this rule:

- (1) The Board of Revenue shall comprise the Chairman, Secretary and other members appointed by the Government through notification in the Official Gazette.
- (2) Any appeal to the Board of Revenue shall be made by application to the Chairman through the Secretary of the Board.