GOVERNMENT OF MEGHALAYA LAW (B) DEPARTMENT :::: <u>N O T I F I C A T I O N</u>

Dated Shillong, the 30th March, 2012.

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No.LL(B) 31/91/35 — The Meghalaya Professions, Trades, Callings and Employments Taxation (Amendment) Act, 2012 (Act No.6 of 2012) is hereby published for general information.

(L.M. Sangma) Secretary to the Govt. of Meghalaya, Law Department.

Memo.No.LL (B) 31/91/35 -A,

Dated Shillong, the 30th March, 2012.

Copy forwarded to:-

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1. The Director of Printing & Stationery Meghalaya, Shillong for favour of Publication of Notification in the Gazette of Meghalaya Extra Ordinary issue and to furnish to this Department with 300 copies.

2. E.R.T.S. (Taxation) Department.

By order etc.,

Secretary to the Govt. of Meghalaya, Law Department.

30/3/2012

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MEGHALAYA ACT NO 6 OF

(As passed by the Meghalaya Legislative Assembly) Received the assent of the Governor on 29th March, 2012. Published in the Gazette of Meghalaya Extra-Ordinary issue dated 30th March, 2012

THE MEGHALAYA PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS **TAXATION (AMENDMENT) ACT, 2012**

An Act

further to amend the Meghalaya Professions, Trades, Calling and Employments Taxation Act (Assam Act VI of 1947 as adapted by Meghalaya).

Be it enacted by the Legislature of the State of Meghalaya in the Sixty-Two Year of the Republic of India as follows :-

Short title and Commencement.

1. (1) This Act may be called the Meghalaya Professions, Trades, Calling and Employments Taxation (Amendment) Act, 2012.

(2) It shall come into force on the first day of April, 2012.

Amendment of the schedule to the Principal Act.

2. The existing Schedule to the Principal Act shall be substituted by the following new Schedule, namely, -

Δ	Where the gross total annual income			Amount of Tax
(a)	Does not exceed ₹ 50,000/-			Nil
(b)	Exceeds₹ 50,000/-	but below	₹75,000/-	200
(c)	Exceeds ₹ 75,000/-	but below	₹1,00,000/-	300
(d)	Exceeds ₹ 1,00,000/-	but below	₹1,50,000/-	500
(e)	Exceeds ₹ 1,50,000/-	but below	₹2,00,000/-	750
(f)	Exceeds ₹ 2,00,000/-	but below	₹2,50,000/-	1000
(g)	Exceeds₹2,50,000/-	but below	₹3,00,000/-	1250
(h)	Exceeds ₹ 3,00,000/-	but below	₹3,50,000/-	1500
(i)	Exceeds ₹ 3,50,000/-	but below	₹4,00,0007-	1800
(j)	Exceeds ₹ 4,00,000/-	but below	₹4,50,000/-	2100
(k)	Exceeds ₹ 4,50,000/-	but below	₹5,00,000/-	2400
(1)	Exceeds₹5,00,000/-	2		2500

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