

CHAPTER XII
Transition, repeal and savings

Transition.

- 116.** (1) Any registration certificate issued under the Meghalaya (Sales Tax) Act, the Meghalaya Purchase Tax Act, being a registration certificate in force immediately before the appointed day shall in so far as the liability to tax under sub-section (1) of Section 3 of this Act exists, be deemed on the appointed day to be the certificate or registration issued under the Act, and accordingly the dealer holding such registration certificate immediately before the appointment day, shall until the certificate is duly cancelled, be deemed to be a dealer liable to pay tax under this Act and to be a registered dealer under this Act and all the provisions of this Act shall apply to him as they apply to a dealer liable to pay tax under this Act.
- (2) Notwithstanding anything contained elsewhere in this Act –
- (a) Any person appointed as the Commissioner, Deputy Commissioner or Assistant Commissioner, or any person appointed to assist the Commissioner, under the repealed Act and continuing in the office immediately before the appointed day, shall, on and from the appointed day, be deemed to have been appointed under this Act and shall continue in office as such till such person ceases to be the Commissioner, Joint Commissioner or Assistant Commissioner or ceases to be the person appointed to assist the Commissioner
- (b) Any dealer liable to furnish return under the repealed Acts immediately before the appointed day shall notwithstanding that a period, in respect of which he is so liable to furnish return, commences on and day before such appointed day and ends on any day after such appointed day, furnish such return in respect of tax payable for sales or purchases made up to the day immediately before such appointed day and pay tax in accordance with the provisions of repealed Act and shall furnish a separate return in respect of the remaining part of the period which commences on such appointed day and pay tax due on such return for sales or purchases made on and from such appointed day in accordance with the provisions of this Act;
- (c) Any order delegating any power under any Act or the rules made thereunder by the Commissioner to any person appointed, by any designation, to assist him before the appointed day shall, on and from such appointed day, continue in force on the day

immediately before such appointed day, on and from such appointed day, continue in force until the Commissioner amends, varies or rescinds such order after such appointed day under this Act;

- (d) Any dealer, who is no longer liable to pay tax under the repealed Act and whose account, registers or documents has been seized under that Act, shall continue to be retained in accordance with provision of that Act on or after appointed day ;
- (e) All forms of waybill under the repealed Act or the Rules made thereunder and continuing in the force on the day immediately before the appointed day shall, with effect from such appointed day, continue in force and shall be used mutatis mutandis for the purpose for which they were being used before such appointed day until the State Government directs, by notification, the discontinuance of the use of such forms till such time as the State Government may, by notification, specify in this behalf;
- (f) All rules, regulations, notifications or orders made or issued under any of the repealed Act and continuing in force on the day immediately before the appointed day shall continue to be in force on or after such appointed day in so far as they are not inconsistent with the provisions of this Act or the rules made thereunder until they are repealed or amended;
- (g) Where a tax has been levied under any of the provisions of the repealed Act in respect of the sale or purchase of declared goods within the meaning of the section 14 of the Central Sales Tax Act, 1956 (74 of 1956), or any goods specified in Schedule IV before the appointed day, no tax shall be levied under this Act on sale or purchase of such goods on or after appointed day;
- (h) Any waybill obtained or obtainable by the dealer from any prescribed authority or any declaration furnished or to be furnished by or to the dealer under any of the Acts so repealed or the rules made thereunder in respect of any sale of goods before the appointed day shall be valid where such waybill is obtained or such waybill is furnished on or after such appointed day;
- (i) Any application for revision, review or reference arising from any order passed before the appointed day or any appeal arising from any assessment of tax or determination of interest made before such appointed day or any application for refund, or for waybill, in respect of any period before such

appointed day, under the repealed Act if made before such appointed day and pending on such appointed day or if made on or such appointed day, shall be disposed of in accordance with the provisions of the repealed Act.

- (j) The Commissioner or any other authority to whom power in this behalf has been delegated by the Commissioner under the repealed Act may on its or his own motion, review or revise any order passed before the appointed day in accordance with the provision of that Act;
- (k) Any application for the waybill, for the transport of the goods into the state, pending on the day immediately before the appointed day, shall be deemed to have been made under this Act and shall be disposed of in accordance with the provisions of this Act;
- (l) Any tax assessed, interest determined or penalty imposed under the repealed Act in respect of sales or purchase made, or the repealed Act before the appointed day, shall be payable or recoverable in accordance with the provisions of the repealed Act

;

- (3) Where a registered dealer was enjoying the benefit of tax exemption under the Meghalaya Industries (Sales Tax Exemption) Schemes, 2001 notified under the provisions of the repealed Acts, for a specified period immediately before the appointed day and who would have continued to be so eligible on such appointed day under the Schemes had this Act not come into force, may be allowed any other benefit payable by him under this Act by the Commissioner for the balance un-expired period in a manner to be prescribed by Govt.
- (4) Where an industrial unit is already in the pipe-line and which would have enjoyed the benefit of tax exemption under the Meghalaya Industries (Sales Tax Exemption) Schemes, 2001, notified under the provisions of the repealed Acts for a specified period had the Act not come into force may be allowed any other benefit payable under this Act for the period of entitlement in a manner to be prescribed by Govt.

Explanation :- Industries in the pipe-line would only include those granted exemptions prior to 31st March, 2003.

Repeal and savings.

- 117.** The Meghalaya Sales Tax Act, the Meghalaya Finance (Sales Tax) Act, the Meghalaya Purchase Tax Act **will** stand repealed from the date of Notification of this Act. Provided that such repeal shall not affect the previous operation of the said Acts, or any right, title, obligation or liability already acquired, accrued or incurred thereunder

and subject thereto, anything done or any action taken including any appointment, notification, notice, order, rule, form or certificate in the exercise of any powers conferred by or under the said Acts shall be deemed to have been done or taken in the exercise of the powers, conferred by or under this Act, as if this Act were in force on the date on which such thing was done or action was taken, and all arrears of tax and other amounts due at the commencement of this Act may be recovered as if they had accrued under this Act.

The limitations provided in this Act shall apply prospectively, and all events occurred and all issues arose prior to the date of commencement of this Act, shall be governed by the limitations provided or the provisions contained in the repealed Acts.