

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF TAXES,
MEGHALAYA, SHILLONG.

No. CTA-70/2025/ 3

Date Shillong, 3rd February, 2025

To,

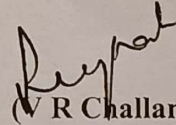
The Joint Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.

Sub: Submission of information.

Sir,

With reference to the subject above, please find enclosed herewith list showing the various Acts administered by the Taxation department. This is part of the requirements of the Business Reform Action Plan (BRAP), 2024. You requested to kindly forward the same to Planning Department for further necessary action at their end.

Yours faithfully,



(R Challam)

Joint Commissioner of Taxes,
Meghalaya, Shillong.

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Taxation Acts administered by the Meghalaya Taxation Department

Name of the Act	Threshold for Registration	Tax Rate	Fees		
			Application	Security Deposit	Other fees
1 GST	20 Lakhs	5%, 12%,18% & 28%	Rs 500	Security deposit to be determined by the concerned Supdt. Of Taxes	
2 VAT	Compulsory registration or if annually turnover exceed Rupees one lakhs	5% & 14.5%	Rs 500	Security deposit to be determined by the concerned Supdt. Of Taxes	
3 VAT Registration of Bonded Warehouse	Compulsory registration	30%	Rs 500	Security deposit to be determined by the concerned Supdt. Of Taxes	
4 Meghalaya(Sales of Petroleum products including Motor Spirit) Taxation Act.	Compulsory registration	Petrol -13.5% Diesel-5% or Rs. 9.50 per litre which ever is higher	Rs 500	Security deposit to be determined by the concerned Supdt. Of Taxes	
5 Meghalaya Regulation of the Game of Arrow Shooting and the Sale of Teer Ticket Act	Compulsory registration	Cost of 1(one) teer book Rs 1000/-	Nil	Nil	License fee as Organiser - Rs. 30000/- License fee as Bookmaker Rs. 5000/-
5 Meghalaya Professions, Trades Calling and Employment Taxation Act.	Does not exceed Rs. 50000	Nil			
	Exceeds 50000 but below 75000	200			
	Exceeds 75000 but below 100000	300			
	Exceeds 100000 but below 150000	500			
	Exceeds 150000 but below 200000	750			
	Exceeds 200000 but below 250000	1000			
	Exceeds 250000 but below 300000	1250			
	Exceeds 300000 but below 350000	1500			
	Exceeds 350000 but below 400000	1800			
	Exceeds 400000 but below 450000	2100			
	Exceeds 500000 but below 500000	2400			
Exceeds 500000	2500				
7 The Meghalaya Electricity Duty Act	Nil	6 paise per unit of energy			Nil

Rate of Meghalaya Passengers and Goods Tax on Motor Vehicle (Passenger vehicles used for Commercial Purposes)

Type Class of Vehicles	Rate per Passenger per Annum	Rate of MPGT Annually		Interest payable
1 Passenger carrying capacity of 3 or less persons (three wheelers)	Rs 750/-	Rs. 750/- x certified sitting capacity		Interest at 18% p.a U/S 9A MPGT Act is payable for all late payment beyond 15(fifteen) days of the due date.
2 Passenger carrying capacity of 4 to 6 persons (three wheelers)	Rs 650/-	Rs. 650/- x certified sitting capacity		
3 Four Wheeler vehicle with passenger carrying capacity of 6(six) or less persons licensed to operate in one city or region.	Rs. 650/-	Rs. 650/- x certified sitting capacity		
4 Four Wheeler vehicle with passenger carrying capacity of 6(six) or less persons licensed to operate all over the State	Rs 750/-	Rs. 750/- x certified sitting capacity		
5 Vehicles with passengers carrying capacity of 7 to 12 persons	Rs. 650/-	Rs. 650/- x certified sitting capacity		Interest at 18% p.a U/S 9A MPGT Act is payable for all late payment beyond 15(fifteen) days of the due date.
6 Vehicles with passengers carrying capacity of 13 to 30 persons	Rs.750/-	Rs. 750/- x certified sitting capacity		
7 Vehicles with passengers carrying capacity of more than 30 persons	Rs. 650/-	Rs. 650/- x certified sitting capacity		
8 Omni Tourist Bus	Rs. 650/-	Rs. 650/- x certified sitting capacity		
9 Deluxe Express Buses with passengers carrying capacity of more than 30 (thirty) persons	Rs. 650/-	Rs. 650/- x certified sitting capacity		
10 All Meghalaya Super Deluxe Contract Carriage	Rs.700/-	Rs. 700/- x certified sitting capacity		
11 Exceeding 1MT to 3MT		Rs. 7000/-		Interest at 18% p.a U/S 9A MPGT Act is payable for all late payment beyond 15(fifteen) days of the due date.
12 Exceeding 3MT to 7MT		Rs. 8000/-		
13 Exceeding 7MT to 12MT		Rs. 10000/-		
14 Exceeding to 12MT		Rs. 12000/-		