

## CHAPTER – VII

### Inspection of accounts and documents and search of premises and establishment of check-posts

**50. Manner of releases of the books of accounts etc.**

When any accounts, registers, documents including electronic records or the computer of a dealer seized by any authority appointed under Section 84 have to be returned to the dealer, such return may be made after taking such extracts there-from, as may be necessary. The authority making the return shall affix its signature or official seal or both on such accounts, registers or documents and the dealer shall give a receipt in acknowledgement, which shall mention the numbers and particulars of the places where the accounts, registers or documents were returned to him.

**51. Fees payable for providing true copies of the seized documents etc.**

Any person applying for true copies of the seized documents etc. shall deposit under proper Head of Accounts the actual amount to be incurred for providing Xerox copies of the seized documents etc. before the appropriate assessing authority.

**52. Procedure for disposal of seized goods by open auction**

For the purpose of clause (b) of sub-section (3) of Section 85 the following shall be the procedure laid down for disposal of goods by sale in open auction :-

- (i) The Officer shall cause to be published in the notice board of his office, a list of the goods detained or seized and intended for sale with a notice under his signature specifying the place where and the day and the hour at which the detained goods shall be sold in public auction and display the copies of such list and notice in more than one public places near the check-post or the barrier or other place where the goods are detained. Copies of these list and notices shall be displayed in the office of the Superintendent of Taxes and appropriate assessing authority having jurisdiction over the area where the check-post or barrier or other place where the goods were detained or seized is situated.
- (ii) Intending bidder shall deposit as earnest money a sum amounting to ten percent of the estimated value of the goods.
- (iii) At the appointed time, the goods shall be put in one or more lots as the Officer conducting the auction sale may consider necessary, and shall be knocked down in favour of the highest bidder, subject to confirmation of the sale by the Superintendent of Taxes or the senior Superintendent of Taxes concerned when the value of the goods auctioned does not exceed Rs. 1,00,000.00 and the Deputy Commissioner of Taxes in other cases.
- (iv) The auction purchaser shall pay the sale value of the goods immediately after the sale and he shall not be permitted to carry away any part of the goods until he has paid for the sale in full and until the sale has been confirmed by the appropriate assessing authority mentioned in clause (ii) of this rule. Where the auction

purchaser fails to pay the purchase money, the goods shall be resold by auction at once and earnest money deposited by the defaulting dealer shall be forfeited to the Government.

- (v) The proceeds shall be remitted into State Bank of India or any other banks authorized by the State Government.
- (vi) The earnest money deposited by the unsuccessful bidders shall be refunded to them in cash or by Demand Draft or Accounts Payee cheque immediately after the auction is over.

**53 Documents to be carried by owner or the person in charge of a goods vehicle to be produced at the Check-Post for the purpose as provided under Section 75, 76 and 77**

- (i) In case of movement of non taxable goods from Meghalaya to places outside the State, Bill of Sale in Form **35**, invoice and Consignment Note;
- (ii) In case of import of taxable goods into Meghalaya, Road Permit in Form **40**, Invoice, Consignment Note and Manifest of the transporter, carrier or the transporting Agent;
- (iii) In case of dispatch of taxable goods outside the State from a place within Meghalaya, Permit Form **37**, Invoice, Consignment Note, Manifest of the transporter, carrier or transporting Agent ;
- (iv) In case of movement of goods taxable in Meghalaya, through Meghalaya, from any place outside the State to any other place outside the State;
  - (a) **At the entry check-post:** Invoice, Consignment Note, Manifest of the transporter, Carrier or transporting agent and the statutory documents of the importing State, if the goods are taxable in the State;
  - (b) **At the exit check-post:** Invoice, Consignment Note, Manifest of the transporter, carrier or transporting agent, statutory documents of the importing State, if the goods are taxable in that State and transit pass in Form **38** issued by the entry Check-post :
  - (c) i) In case where there is reason to doubt the true destination of goods as claimed by the consignor to be meant for outside the State; the Officer-in-Charge of Entry Check Post may, after giving the dealer/consignor a reasonable opportunity of being heard; ask the consignor to deposit by way of Demand Draft (DD) a security in Form **52** equivalent to the amount of tax on such goods before issuing of Transit Pass.
  - ii) Security realized under clause (iv) sub-clause (c)(i) maybe refunded by the Officer-in-Charge. Entry Check Post on fulfillment of the following condition:
    - a) Transit Pass should be duly endorsed i.e., sealed and signed by the Officer-in-Charge Exit Check Post.
    - b) Original copy of the endorsed Transit Pass be furnished within 30(thirty) days to the Officer-in-Charge Entry Check Post.

(iii) In case of intra-State movement of taxable goods, a valid Tax clearance Certificate in Form 39 and invoice of the selling dealer, Consignment Note and Manifest of the transporter, carrier or transporting agent:

(iv) In every case mentioned in sub-clauses (i) to (iv) above where goods are carried by a motor vehicle, in addition to the documents mentioned herein the registration certificate of the vehicle issued under the Motor Vehicles Act and the weightment slip of the goods carried by the vehicle.

**54. Particulars to be included in a trip-sheet or a log book of goods vehicle**

A trip-sheet or a log book shall contain the following particulars:-

- (i) Place and date of loading,
- (ii) Particulars of goods loaded,
- (iii) Quantity and weight of goods,
- (iv) Destination of the trip,
- (v) Registration number of the vehicle,
- (vi) Name of the driver along with driving license number,
- (vii) Remarks.

**55. Particulars to be furnished by a carrier or by a bailee**

When required by any Officer appointed to assist the Commissioner under sub-section (1) of Section 26, the carrier or bailee or the person in-charge of the goods shall produce the documents referred to sub-section (2) of Section 76 and give a declaration containing the particulars as below:-

- (i) Description of goods;
- (ii) Quantity and weight of goods;
- (iii) Value of the goods;
- (iv) Invoice number and date;
- (v) Consignment Note number and date of booking;
- (vi) Destination of booking.

**56. Transit Pass to be carried by goods vehicle passing through the State or to any place outside State**

The Transit Pass in Form 38 is to be obtained as referred to in Section 77

**57. Form for obtaining permission for taking delivery of taxable goods consign through Rail, River, Air or Post from a place outside the state**

Form – 49 shall be applicable for the purpose of sub-section (1) of Section 75 and this rule.

**58. Restrictions and conditions in respect of import of goods into the State by Rail, River, Air or Post or any other place (of similar nature or otherwise)**

(1) No person other than the registered dealer shall take delivery or transport from any Railway Station, Steamer Station, Post Office, Air Port, carrier delivery point or any other place whether of similar nature or otherwise in Meghalaya any consignment of taxable goods dispatched from outside Meghalaya:

Provided that this restriction shall not apply to any consignment which does not exceed –

|   |                        |
|---|------------------------|
| (i) In the case of goods sold by quintal and kilogram   | 5 kilograms in weight. |
| (ii) In the case of goods sold by liters  | 5 liters in weight.    |
| (iii) In the case goods sold by metre   | 5 metres in length.    |
| (iv) In the case goods sold by pieces   | 1 in number.           |
| (v) In the case goods sold by gross   | 1 gross in number.     |
| (vi) In the case goods sold by dozen  | 1 dozen in number.     |
| (vii) In the case goods sold by pair  | 1 pair                 |
| (viii) in case of precious stones, namely; diamond,<br>Emeralds, rubles, real pearls, and sapphires, synthetic<br>Or artificial precious stones, pearls artificial or cultured. | 1 gram in weight.      |

(2) (i) Where any person intends to bring, import or otherwise receive into the State from any place outside the State, any goods other than the exempted goods. In excess of the quantity or measure as may be notified by the Government from time to time, for his own use and not for resale or for transfer in any other manner and the consignment of such goods is transported into the State by road, railways, air or waterways, such person shall make an application for Road Permit in Form **36** to the appropriate assessing authority in whose jurisdiction the applicant carries on business or, if he does not carry on any business, within whose jurisdiction the applicant resides;

(ii) Where any person, whether registered under the Act or not, having a manufacturing or industrial unit or intending to set up such unit, intends to bring, import or otherwise receive into the State from any place outside the State, any goods other than the exempted goods. In excess of quantity or measure as prescribed in these Rules or as may be notified by the Government from time to time, for use in setting up of the industrial unit or for use as raw materials in manufacture of goods in the industrial unit (before getting registered under the Act) and not for resale or for transfer in any other manner and the consignment of such goods is transported into the State by road, railways, air or waterways, such person shall make an application in Form **36** for Road Permit to the appropriate assessing authority in whose jurisdiction the industrial unit or its office is located;

(iii) The application for a Road Permit shall be in Form **36** and the Road Permit shall be in Form **40** and shall be submitted to the appropriate assessing authority in triplicate;

(iv) The application form shall be accompanied by a court fee stamp of rupees Two.

(v) If the appropriate assessing authority, after due enquiry as may be necessary, is satisfied about the bonafide requirement of such person, he shall on such application

prepare a Road Permit in Triplicate in Form **40** and such Road Permit shall be made over to the applicant.

(vi) The person transporting the goods shall produce the “*Original*” and the “*Duplicate*” foils of the Road Permit before the Officer-in-charge of the check-post and the said officer shall after proper verification, allow the movement of the goods conforming to the description and quantity mentioned in the Road Permit. The Officer-in-charge shall sign and seal both the foils of the Road Permit as a mark of having verified the particulars furnished there-in, retain the “*Original*” foil and return the “*Duplicate*” foil to the person producing it. He shall send the “*Original*” foil retained by him to the appropriate assessing authority, who had issued the Road Permit;

(vii) If the appropriate assessing authority is of the opinion that the consignment of goods mentioned in the application referred to in sub-clause **(iii)**, involves any tax liability under any provisions of the Act and considers it necessary to obtain security for safe-guarding the payment of tax on such transaction, he shall, before issuing the Road Permit, direct the applicant to make payment of an amount equivalent to the amount of tax that may become payable on such transactions;

(viii) Where the appropriate assessing authority is of the opinion that a person, who has applied for Road Permit should furnish security with a view to ensure that there is no misutilisation of the Road Permit, direct the applicant to furnish security in the form of a call deposit or bank guarantee for an amount not exceeding the amount of tax under the Act calculated on the value of the goods;

(ix) The Road Permit obtained under sub-clause **(v)**, shall not be transferred under any circumstances;

(x) No Road Permit shall be issued to a person unless he has furnished satisfactory account of the utilization of the Road Permits previously issued to him;

(xi) The appropriate assessing authority shall maintain a register to maintain proper stock and issue of such Road Permits issued under sub-clause **(v)**;