

The Meghalaya Amusements and Betting Tax (Amendment) Act, 1987

MEGHALAYA

India

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Act 6 of 1987

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The Meghalaya Amusements and Betting Tax (Amendment) Act, 1987 (Meghalaya Act No. 6 of 1987) Last Updated 19th February, 2020 (As passed by the Assembly) [Received the Assent of the Governor on 2nd May, 1987] (Published in the Gazette of Meghalaya, Extra Ordinary, dated 2nd May, 1987) Notification No. LL. (B) 140/83/16. - The following Act of the Meghalaya Legislative Assembly which received the assent of the Governor is hereby published for general information. An Act further to amend the Meghalaya Amusements and Betting Tax Act (Assam Act VI of 1989 as adapted and modified by Meghalaya) (hereinafter referred to as the principal Act) Be it enacted by the Legislature of Meghalaya in the Thirty-eight Year of the Republic of India as follows -

1. Short title, extend and commencement.

(1) This Act may be called the Meghalaya Amusements and Betting Tax (Amendment) Act, 1987. (2) It shall have the like extent as the principal Act. (3) It shall come into force at once.

2. Insertion of new Section 14B.

- After Section 14A of the principal Act, the following new section shall be inserted as Section 14B, namely-"14-B. Entry and Seizure. - Any officer not below the rank of an Inspector of Taxes authorised by the State Government in this behalf may, at all reasonable time, enter any place where tickets for arrow shooting are sold or any place he has reasons to believe that such tickets are sold and seize any books of accounts, registers, tickets, counterfoils of tickets or any other document from such place if the Officer has reason to believe that the provisions of this chapter or any rules made thereunder are not complied with and retain the same for so long as may be necessary for the purpose of this Act and shall grant a receipt to the bookmaker or person from whom the same are seized".

3. Amendment of Section 18.

- In section 18, sub-section (3), of the principal Act for the figure and words "5 per cent" the words "fifteen per cent" shall be substituted.

4. Insertion of new Sections 21C, 21D and 21E.

- After Section 21B of the principal Act, the following new sections shall be inserted as Sections 21C, 21D and 21E, namely-"21C. Composition of Offences. - (1) Subject to such conditions as may be prescribed, an Officer not below the rank of Commissioner of Taxes, authorised by the State Government in this behalf may, either before or after institution in criminal proceedings, accept from the person charged with an offence, under this chapter or the rules made thereunder, by way of composition of the offence, a sum not exceeding one thousand rupees or double the amount of tax which would have been payable had these provisions been complied with, whichever is greater.(2)On payment of such sum of money to the officer authorised under sub-section (1) the person concerned, if in custody, shall be discharged and no other proceedings shall be taken against him in respect of the offence compounded". "21D. One licence for one counter or stall and punishment for contravention thereof. - (1) No licence of a bookmaker for arrow shooting shall be valid for more than one counter or staff.(2)Whoever contravenes the provisions of sub-section (1) shall, on conviction by a Magistrate, be liable to pay fine which may extend to Rupees one thousand.(3)Notwithstanding anything contained in Section 21B an offence punishable under this section shall be cognisable and bailable". "21E. Regulating teer game. - The State Government may, by rules regulate and confine the game of arrow shooting and the sale of teer tickets within specific areas as it may deem fit".