

**GOVERNMENT OF MEGHALAYA  
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT**

No FEA(FFC)111/2013/3

Dated Shillong, the 1<sup>st</sup> May 2013

From: Smti T.J Tariang  
Officer On Special Duty & Ex-Officio  
Deputy Secretary to the Government of Meghalaya  
Finance (Economic Affairs) Department

To,

The Principal Secretary / Commissioner & Secretary /  
Secretary to the Govt of Meghalaya

- 1 Revenue & Disaster Management Department
- 2 District Council Affairs Department
- 3 Urban Affairs Department
- 4 Agriculture Department

Subject: Information on Base and Rates of State Taxes, Duties for submission  
to the 14<sup>th</sup> Finance Commission

Sir,

I am directed to enclose herewith an extract copy of the Note on  
Base and Rates of State Taxes, Duties Etc and to request you to kindly furnish the  
information by 6<sup>th</sup> May 2013, so as to enable this Department to scrutinize /compile  
and submit the same to the 14<sup>th</sup> Finance Commission within May 2013.

Yours faithfully,



(T.J Tariang)

Officer On Special Duty & Ex-Officio  
Deputy Secretary to the Government of Meghalaya  
Finance (Economic Affairs) Department

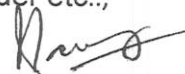
Memo No FEA(FFC)111/2013/3-A

Dated Shillong, the 1<sup>st</sup> May 2013

Copy for information & necessary action to:-

1. All Heads of Department
- .....

By Order etc.,



Officer On Special Duty & Ex-Officio  
Deputy Secretary to the Government of Meghalaya  
Finance (Economic Affairs) Department

alc

C

## TOPICS ON WHICH NOTES ARE REQUIRED

### I. BASE AND RATES OF STATE TAXES, DUTIES ETC.

#### 1 Land Revenue

- (a) Base and existing rates of land revenue as assessed on different categories of rural land. Information about the rates applicable to irrigated, unirrigated and partially irrigated land should separately be given.
- (b) In some States in addition to irrigation, there is a tax on commercial crops. Where the tax on commercial crops in any form is levied, details of it should be given separately.
- (c) The size of holdings- unirrigated and irrigated (once/twice a year) separately – exempted from payment of land revenue and position in this regard from time to time together with estimated loss of revenue.
- (d) Any cess on land revenue whether land revenue or any part of it is assigned to Pañchayats.

#### 2 Agricultural Income Tax

- (a) Base rates and existing rates (i.e. in 2010-11 of agricultural income tax on (a) plantations (tea, coffee, rubber, cardamom, etc.) and (b) non-plantation crops. Procedures for assessment and basis of collection (i.e. whether on returns of income or certain flat rates per acre/standard acre/hectare).
- (b) Changes made in the base rates during each of the last three years ending 2012-13, indicating the year wise yield.

T

Finance (Economic Affairs) Department