

**GOVERNMENT OF MEGHALAYA**  
**EXCISE: REGISTRATION: TAXATION & STAMPS DEPARTMENT**

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**NOTIFICATION**

**Dated Shillong, the 1<sup>st</sup> October, 2020**

**No. ERTS (S) 1/2018/117** - In exercise of the powers conferred by sub-clause (ii) of clause (a) of Section 25A of the Court Fees (as amended by Meghalaya) Act, 1870, the Governor of Meghalaya is pleased to make the following rules, namely:-

1. **Short Title and commencement** .- (1) These Rules may be called the Meghalaya Court Fees E-payment Rules, 2020.  
(2) They shall come into force from a date to be notified in the official gazette
2. **Definitions**- In these Rules, unless the context otherwise requires:-
  - (a) **"Act"** means the Court Fees Act, 1870 (As amended by Meghalaya)
  - (b) **"Competent Officer"** means an officer of the rank of District Registrar or Sub-Registrar competent to cancel stamps under proviso to sub-clause (ii) of clause (a) of Section 25A of the Act; and
  - (c) **"e-challan"** means the Challan available in the Government e-payment portal known as Government Receipt and Accounting System (GRAS).
3. **Procedure for e-Payment and Defacement of e-Challan.**- (1) An applicant desirous to make e-payment of the court fees payable under the Act, shall login to the megepayment.gov.in portal. The applicant is to proceed with the creation of the e-challan and is to select either the "Law Department" or the "High Court of Meghalaya" under Department Details and to select "Court fees" as payment type to make payment of the applicable Stamp Duty.  
(2) The applicant is to select the appropriate option under the other mandatory fields.  
(3) An applicant can save the filled e-challan which shall have a validity of ten days from the date of creation:

Provided that an applicant shall have to make payment of the Stamp Duty within the validity period of the saved e-challan quoting the Government Receipt Number (GRN), failing which a new Challan shall have to be created.

- (4) The applicant is to furnish a copy of the paid e-challan generated from the portal to the competent officer as proof of payment of the Stamp Duty.
- (5) On submission of the proof of payment by the applicant, the competent officer after satisfying himself regarding the genuineness of the payment, shall "Deface" the e-challan and enter the appropriate remarks under the "Challan Defaced Details".

*(S. A. Synrem)*  
**Commissioner & Secretary to the Government of Meghalaya**  
**Excise, Registration, Taxation and Stamps Department**

Memo.NO.ERTS(S)1/2018/117-A,

Dated Shillong, the 1<sup>st</sup> October, 2020

Copy to :-

1. The P. S. to the Chief Minister for information of the Chief Minister.
2. The P.S. to the Speaker, Meghalaya Legislative Assembly for information of the Speaker.
3. The P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information of the Leader of Opposition.
4. The P. S. to the Chief Secretary for information of the Chief Secretary.
5. The Additional Chief Secretary to the Govt. of Meghalaya, Finance Department .
6. The Commissioner & Secretary to the Govt .of Meghalaya, ERTS Department.
7. The Commissioner & Secretary to the Govt. of Meghalaya, Law Department.
8. The Inspector General of Stamps & Registration, Meghalaya, Shillong.
9. The Superintendent of Stamps, Meghalaya, Shillong.
10. The Cabinet Affairs Department with reference to their agenda item No 93/2020.
11. The Accountant General (A&E) Meghalaya, Shillong.
12. The Deputy Commissioners ( All)
13. The Director of Accounts & Treasury, Meghalaya, Shillong.
14. The Director of Printing & Stationery, Meghalaya, Shillong for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
- ✓ 15. NIC, Shillong for uploading in the Meghalaya website.

By order etc.,



Under Secretary to the Government of Meghalaya  
Excise, Registration, Taxation and Stamps Department  
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