



The Madhya Pradesh Taxation Laws (Extension) Act, 1957

Act 18 of 1957

Keyword(s):

Bhopal Region, Madhya Bharat Region, Mahakoshal Region, Region, Sironj Region, Vindhya Pradesh Region

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MADHYA PRADESH ACT

No. XVIII of 1957

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MADHYA PRADESH ACT

(No. XVIII of 1957) ¹

THE MADHYA PRADESH TAXATION LAWS (EXTENSION) ACT, 1957

(Received the assent of the Governor on the 23rd September 1957; assent first published in the "Madhya Pradesh Gazette" Extraordinary on the 28th September 1957.)

An Act to amend and to provide for the extension of certain taxation laws in force in the Mahakoshal region of Madhya Pradesh to the other regions thereof.

Be it enacted by the Madhya Pradesh Legislature in the Eighth Year of the Republic of India as follows :—

1. (1) This Act may be cited as the Madhya Pradesh Taxation Laws (Extension) Act, 1957.
- (2) It extends to the whole of Madhya Pradesh.
- (3) It shall come into force on such date² as the State Government may, by notification in the Official Gazette, appoint.

Short title, extent and commencement.

2. In this Act, unless there is anything repugnant in the subject or context;—
 - (a) "appointed day" means the date on which this Act comes into force;
 - (b) "Bhopal region" means the territories which immediately before the 1st day of November 1956 were comprised in the Part 'C' State of Bhopal;
 - (c) "Madhya Bharat region" means the territories which immediately before the 1st day of November 1956 were comprised in the Part 'B' State of Madhya Bharat except Sunel Tappa of Bhanpura Tahsil of Mandsaur district;
 - (d) "Mahakoshal region" means the territories comprised within the districts of Jabalpur, Sagar, Damoh, Mandla, Hoshangabad, Narsimhapur, Chhindwara, Sconi, Betul, Nimar, Raipur, Bilaspur, Durg, Bastar, Sarguja, Raigarh and Balaghat;
 - (e) "region" means the Mahakoshal region, the Madhya Bharat region, the Vindhya Pradesh region, the Bhopal region or the Sironj region;
 - (f) "Sironj region" means the area comprised in the Sironj sub-division of the Bhilsa district on the 1st day of November 1956;
 - (g) "Vindhya Pradesh region" means the territories which immediately before the 1st day of November 1956 were comprised in the part 'C' State of Vindhya Pradesh.

3. (1) The Acts specified in part 'A' of the Schedule and as in force in the Mahakoshal region immediately before the appointed day shall be amended in the manner and to the extent therein specified; and the territorial extent of each of the said Act, shall, as from the appointed day, be as stated in the extent clause thereof, as so amended.

Extension and amendment of certain Acts.

(2) The Acts specified in part 'B' of the Schedule and as in force in the Mahakoshal region immediately before the appointed day, shall, in their application to Madhya Pradesh, be amended in the manner and to the extent specified therein and so much of each of such Acts as so amended as relates to matters with respect to which the State Legislature has power to make laws is hereby extended to and shall, as from the appointed day, be in force in all the other regions of the State.

1. For Statement of Objects and Reasons (in English), see "Madhya Pradesh Gazette" Extraordinary, dated the 31st July 1957, pages 1237-1243, and (in Hindi) 1243-1249. For Proceedings in Assembly, see Madhya Pradesh Vidhan Sabha Proceedings 1957 Volume II, pages 2247 to 2258 and 2312 to 2362.
2. 1st November 1957, see Finance Department Notification No. 186(A) IV.B.I, dated the 21st October, 1957 published in "Madhya Pradesh Gazette" Extraordinary, dated the 25th October, 1957.

(3) The Indian Registration Act, 1908, (XVI of 1908), as in force in the Mahakoshal region immediately before the appointed day is hereby extended to and shall, as from the appointed day, be in force in all the other regions of the State.

(4) All rules made and notifications issued under the Acts as extended by sub-sections (1), (2) and (3) which were in force in the Mahakoshal region immediately before the appointed day, are hereby extended to, and shall, unless otherwise directed by the authority competent in that behalf by general or special order, be in force in all the other regions of the State as from that day.

Construction of references to laws not in force in any region.

4. Any reference in any Act specified in the Schedule to a law which is not in force in any region of the State shall, in relation to that region, be construed as a reference to the corresponding law, if any, in force in that region.

Construction of references to authorities where new authorities have been constituted.

5. Any reference, by whatever form of words, in any law for the time being in force in any region of the State to any authority competent at the date of the passing of that law to exercise any powers or discharge any functions in that region shall, where a corresponding new authority has been constituted by or under any Act now extended to that region, have effect as if it were a reference to that new authority.

Repeal and savings.

6. (1) If immediately before the appointed day, there is in force in any region of the State other than the Mahakoshal region any law corresponding to any of the Acts now extended to that region, that law shall, as otherwise expressly provided in the Act, stand repealed.

(2) Notwithstanding the repeal of any corresponding law under sub-section (1), such repeal shall not affect,—

- (i) the previous operation of any law so repealed or anything duly done or suffered thereunder; or
- (ii) any right, privilege, obligation, or liability acquired, accrued or incurred under any law so repealed; or
- (iii) any penalty, forfeiture or punishment incurred in respect of any offence committed against any law so repealed; or
- (iv) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

Explanation.—For purposes of this section “law” includes any rules made and notification issued under such law.

Power to remove difficulties.

7. (1) If any difficulty arises in giving effect in any region of the State to the provisions of any Act now extended to that region, the State Government may, by order notified in the official Gazette of the State, make such provisions or give such directions as appear to it to be necessary for the removal of the difficulty.

(2) In particular, and without prejudice to the generality of the foregoing power, any such notified order may,—

- (a) specify the corresponding authorities within the meaning of section 5;
- (b) provide for the transfer of any matter pending before any court, tribunal or other authority immediately before the appointed day, to any corresponding court, tribunal or other authority for disposal;
- (c) specify the areas or circumstances in which, or the extent to which or the conditions subject to which, anything done or any action taken under any law repealed by section 6 shall be recognised or given effect to under the corresponding provision of the Act as now extended.

THE SCHEDULE

PART A

[See section 3 (1)]

ACTS

I. The Central Provinces and Berar Entertainments Duty Act, 1936 (XXX of 1936)

Section 1.— for sub-section (2), substitute the following, namely:—

“(2) It shall extend to the whole of Madhya Pradesh.

(3) It shall be in force in all such areas of Madhya Pradesh in which it was in force immediately before the commencement of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (XVIII of 1957) and shall come into force on the commencement of the said Act in the areas in which any corresponding law repealed by section 6 of the said Act was in force and may be brought into force in any other areas on such dates as the State Government may, by notification, direct.”

Section 3.—

(1) Omit sub-section (I-A);

(2) After sub-section (2), add the following, namely:—

“(3) Where the entertainments duty on being calculated under this section involves a fraction of a Naya Paisa, such fraction shall be disregarded.”

Section 4-A.—For “except in accordance with the conditions prescribed in this behalf”, substitute “unless the entertainments duty payable in respect thereof on the full value of the ticket for the class to which such person is admitted has been paid”.

After section 5, insert the following, namely:—

“5-A. (1) Subject to such conditions as may be prescribed the Excise Commissioner or such other officer of the Excise Department as may be authorised by the State Government in this behalf may on acceptance of a sum not exceeding five times the amount of entertainments duty which ought to have been paid under section 3, compound any offence under this Act.

Composition of offences.

(2) On the composition of the offence no further action in respect thereof shall be taken against the person accused of it and if any proceedings have already been instituted against him in any court, the composition shall have the effect of an acquittal of such person”.

Section 8.—In sub-section (2), for clause (i), substitute the following, namely:—

“(i) for any other matter which has to be or may be prescribed.”

After section 11, add the following, namely:—

“12. (1) Notwithstanding anything contained in any other enactment for the time being in force, no local authority shall on or after the date of the coming into force of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (XVIII of 1957) impose or recover a duty or tax on or in respect of any entertainment with respect to any period falling after such date.

Bar of imposition of entertainments duty by any local authority.

(2) The State Government shall pay to every local authority which before the coming into force of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (XVIII of 1957) had imposed a tax or duty in respect of entertainments an annual grant-in-aid for such period and in accordance with such principles as may be prescribed in this behalf.”

II. The Central Provinces and Berar Finance Act, 1938 (XIII of 1938)¹.

Section 1.—(1) For sub-section (2), substitute the following, namely:—

“(2) It extends to and shall be in force in the whole of Madhya Pradesh”.

(2) Omit sub-section (3).

Section 3.—In sub-section (1) and (2), for “Mahakoshal Region” substitute “Madhya Pradesh”.

Section 6.—(1) Renumber section 6 as sub-section (1) thereof and in sub-section (1), as so renumbered after local authority, insert “in the Mahakoshal region”.

After sub-section (1), insert the following, namely:—

“(2) If any person proves that he has paid a tax on a profession, trade, calling or employment imposed prior to the commencement of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (XVIII of 1957) by any local authority in any region of the State other than the Mahakoshal region, he shall be liable to pay only the difference, if any, between such tax and the tax imposed under this Act.”

Schedule.—For the Schedule, substitute:—

“SCHEDULE

(1) Where the total income is fifteen thousand rupees or above— One hundred rupees.

(2) Where the total income is ten thousand rupees or above but less than fifteen thousand rupees—Fifty rupees.

(3) Where the total income is four thousand two hundred rupees and above but is less than ten thousand rupees—Twenty eight rupees”.

III. The Central Provinces and Berar Motor Vehicles Taxation Act, 1947 (VI of 1947).

Section 1.—(1) For sub-section (2), substitute the following, namely:—

“(2) It extends to the whole of Madhya Pradesh”.

(2) In sub-section (3) after “into force”, insert “in the Mahakoshal region” and add at the end “and in the other regions of the State on the date of coming into force of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (XVIII of 1957)”.

Section 3.—In sub-section (1), for “Mahakoshal region”, substitute “Madhya Pradesh”.

First Schedule.—For items I and II, substitute—

“I. Motor Cycles—	Rs. P.
(i) below 3½ horse power	30.00
(ii) of or above 3½ horse power.	40.00
Additional tax for side-car or trailer	10.00
II Motor Cars—	
the unladen weight of which —	
does not exceed 15 cwt.	70.00

1. M.P. Act XIII of 1938 repealed by M.P. Ordinance 7 of 1966 which was replaced by M.P. Act No. 26 of 1966.

	Rs. P.
exceeds 15 cwt. but does not exceed 30 cwt.	100.00
exceeds 30 cwt. but does not exceed 45 cwt.	130.00
exceeds 45 cwt. but does not exceed 60 cwt.	160.00
exceeds 60 cwt.	200.00
Additional tax for each trailer, the unladen weight of which—	
does not exceed one ton	40.00
exceeds one ton	80.00
Invalid carriages	30.00

IV. The Central Provinces and Berar Electricity Duty Act, 1949 (X of 1949).

Section.—1. (1) For sub-section (2), substitute the following, namely:—

“(2) It extends to and shall be in force in the whole of Madhya Pradesh.”.

(2) Omit sub-section (3).

Section 2.—For “Mahakoshal region” wherever it occurs, substitute “Madhya Pradesh”.

Section 3.—In the Table of Rates of Duty for “One anna” substitute “Six Naya Paisa” and for “One and half pies”, substitute “One Naya Paisa”.

PART B

[See section 3 (2)]

ACTS

I. The Court-fees Act, 1870 (VII of 1870).

Section 1-B.—Add at the end “and ‘[suit]’ shall include an appeal from a decree”.

II. The Indian Stamp Act, 1899 (II of 1899).

Section 1.—In sub-section (2), after the proviso, add the following, namely:—

“Provided further that the provisions of this Act shall in so far as they relate to the instruments specified in Schedule I-A apply to the Madhya Bharat, Vindhya Pradesh, Bhopal and Sironj regions with effect from the appointed day.”.

Section 2.—After clause (1), insert the following, namely:—

“(1-a) ‘Appointed day’ means the date appointed under sub-section (3) of section 1 of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (XVIII of 1957).”.

After section 78, insert the following, namely:—

“78-A. Saving as to instruments executed before the appointed day.—Notwithstanding anything to the contrary contained in this Act or in the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (XVIII of 1957), every instrument executed before the appointed day in any region of Madhya Pradesh shall be governed by the provisions of the law relating to stamps in force in that region at the time when such instrument was executed.”.

Schedule I-A.—In Article 30 —

(i) for clause (a), substitute the following, namely :—

“(a) in the case of an Advocate—Six hundred and twenty five rupees;

(ii) after clause (b), add the following in column (1), namely :—

“Exemption.—Entry of an Advocate on the roll of the High Court of Madhya Pradesh when he had, before the 1st November 1956, been enrolled in any High Court or Judicial Commissioner’s Court of any region integrated in the new State of Madhya Pradesh.”.
