



## The Madhya Pradesh VAT Act, 2010

Act 20 of 2002

### Keyword(s):

Dealer, Notified Goods, VAT, Value Added Tax

Amendments appended: 11 of 2010, 20 of 2010, 10 of 2011, 24 of 2011, 40 of 2011, 41 of 2011, 12 of 2012, 2 of 2013, 16 of 2013, 9 of 2014, 3 of 2015, 15 of 2015

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**THE MADHYA PRADESH VAT ACT, 2002**  
**(No.20 of 2002)**

**Incorporating amendments made by-**

MP Vat (Amendment) Act, 2003  
( No.11 of 2003),

MP Vat (Amendment) Act, 2006  
( No.12 of 2006)

MP Vat (Amendment) Ordinance, 2006  
(No.5 of 2006) read with  
MP Vat (Second Amendment) Act, 2006  
( No.22 of 2006)

MP Vat (Amendment) Act, 2007  
( No.8 of 2007)

MP Vat (Second Amendment) Act, 2007  
( No. 26 of 2007)

MP Vat (Amendment) Ordinance, 2008  
(No.1 of 2008) read with  
MP Vat (Amendment) Act, 2008  
( No. 14 of 2008)

MP Vat (Amendment) Act, 2009  
( No. 9 of 2009)

MP Vat (Amendment) Act, 2010  
( No. 11 of 2010)

MP Vat (Second Amendment) Act, 2010  
( No. 20 of 2010)

&

**Notifications**

[ THE MADHYA PRADESH VAT ACT, 2002 (No 20 of 2002 - received the assent of the President on the 12<sup>th</sup> November , 2002; assent first published in the “Madhya Pradesh Gazette (Extra Ordinary )” dated the 28<sup>th</sup> November. 2002.]

**Amended by -**

<sup>1</sup> \*MP Vat (Amendment) Act, 2003 ( No.11 of 2003)-received the assent of the Governor on the 21st April, 2003; assent first published in the “Madhya Pradesh Gazette(Extra Ordinary )” dated the 26th April, 2003.

<sup>2</sup> \*MP Vat (Amendment) Act, 2006 ( No.12 of 2006) - received the assent of the Governor on the 31st March, 2006; assent first published in the “Madhya Pradesh Gazette (Extra Ordinary )” dated the 31st March , 2006.

3 MP Vat (Amendment) Ordinance, 2006 (No.5 of 2006)- published in the “Madhya Pradesh Gazette (Extra Ordinary )” dated the 2nd June, 2006-

4\*MP Vat (Second Amendment) Act, 2006 ( No.22 of 2006) - received the assent of the Governor on the 4th August, 2006; assent first published in the “Madhya Pradesh Gazette (Extra Ordinary )” dated the 8th August, 2006

\* The Act and the amendment Acts have come in to force with effect from 1st April, 2006 (Notification No. (9)\* dated 14 March, 2006 and (17)\* dated 31 March, 2006)

\*\* (i) The amendment Act has been made effective from 1st April, 2006, subject to the condition that the provisions of section 2(ii)(b), section 19(i) (b) relating to "Bulk drugs" and section 19(ii) relating to "Drugs and Medicines" of this amending Act shall come into force from such date as the State Government may, by notification, appoint; and the remaining provisions of this amending Act shall be deemed to have come into force from 1.4.2006 subject to the condition that if the rate of tax prevailing before the date of publication of this Act in the Gazette was higher and the amount of tax collected at such higher rate from 1st April 2006 to the date of publication of this Act in the Gazette,-

- (a) has been deposited in the treasury, such amount shall not be refunded; and/ or
- (b) has not been deposited in the treasury, such amount shall have to be deposited in the treasury.

(ii) the provision of section 19(i) (b) relating to "Bulk drugs" has been made effective from 8.8.2006 - Noti. No. (22)\* dated 26.4.2007.

5 Notification No.(79) dated 5.12.2006- amendment of Schedule II-part III-entry No.3.

6 MP Vat (Amendment) Act, 2007 ( No.8 of 2007) - received the assent of the Governor on the 31st March, 2007; assent first published in the “Madhya Pradesh Gazette (Extra Ordinary )” dated the 1st April, 2007. [The amendment Act has come in to force with effect from 1st April, 2007 -Notification No. (11)\* dated 1st April, 2007]

7 Notification No.(12) dated 1.04.2007 -insertion of new entry No.14-A-Bidi in Schedule II-part II.

8 Notification No.(23) dated 8.05.2007 - insertion of new entry No.50-Bidi in Schedule I & omission of entry No.14-A-Bidi of Schedule II-part II.

9 Notification No.(27) dated 5.07.2007 - Amendment of Schedule I & Schedule II .

10 MP Vat (Second Amendment) Act, 2007 ( No. 26 of 2007) - received the assent of the Governor on the 10th December, 2007; assent first published in the “Madhya Pradesh Gazette (Extra Ordinary )” dated the 11th December, 2007. [The amendment Act has come in to force with effect from 24th December, 2007 -Notification No. (35)\* dated 19th December, 2007]

11. Notification No.(11) dated 29.03.2008 - Amendment of Schedule I & Schedule II .

12. MP Vat (Amendment) Ordinance, 2008 (No.1 of 2008)- published in the “Madhya Pradesh Gazette (Extra Ordinary )” dated the 12th May, 2008 - **converted** into <sup>\*</sup> - MP Vat (Amendment) Act, 2008 ( No. 14 of 2008) - received the assent of the Governor on the 30th July, 2008; assent first published in the “Madhya Pradesh Gazette (Extra Ordinary)” dated the 2nd August, 2008.

13. Notification No. (17) dated 19.05.2008 - Amendment of Schedule II
14. Notification No. (22) dated 18.06.2008 - Amendment of Schedule II - read with Notification No. (24)\*\_dated 25.06.2008
15. Notification No.(26) dated 22.07.2008 - Amendment of Schedule I
16. Notification No.(29) dated 16.09.2008 - Amendment of Schedule II
17. Notification No.(31)\*\_dated 27.09.2008 - Amendment of Schedule II read with Notification No. (35)<sup>1</sup>dated 26-12-08
18. Notification No.(33) dated 18.12.2008 - Amendment of Schedule I and II
19. Notification No.(12) dated 2.07.2009 - Amendment of Schedule I and II
20. MP Vat (Amendment) Act, 2009 ( No. 9 of 2009) - received the assent of the Governor on the 1st August, 2009 ; assent first published in the "Madhya Pradesh Gazette (Extra Ordinary)" dated the 1 August, 2009. [The amendment Act has come in to force with effect from 1 August, 2009-Notification No. (16)\* dated 1 August, 2009]
21. Notification No.(33) dated 22.12.2009 - Amendment of Schedule I
22. Notification No.(36) dated 27.01.2010 - Amendment of Schedule I I
23. MP Vat (Amendment) Act, 2010 ( No. 11 of 2010) - received the assent of the Governor on the 29th March, 2010 ; assent first published in the "Madhya Pradesh Gazette (Extra Ordinary)" dated the 1 April, 2010. [The amendment Act has come in to force with effect from the date of publication
24. MP Vat (Second Amendment) Act, 2010 (No. 20 of 2010) - received the assent of the Governor on the 9th August, 2010 ; assent first published in the "Madhya Pradesh Gazette (Extra Ordinary)" dated the 10th August, 2010. [The amendment Act has come in to force with effect from the date of publication]

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MADHYA PRADESH ACT  
No 20 of 2002.

THE MADHYA PRADESH VAT ACT, 2002

An Act to levy tax on sale and purchase of goods in the State of Madhya Pradesh.

Be it enacted by the Madhya Pradesh Legislature in the Fifty third year of the Republic of India as follows: -

**CHAPTER - I PRELIMINARY**

**1. Short Title, Extent and Commencement –**

- (1) This Act may be called The Madhya Pradesh Vat Act, 2002.
- (2) It extends to the whole of Madhya Pradesh .
- (3) It shall come into force on such date as the State Government may, by notification, appoint.

**2. Definitions -In this Act, unless there is anything repugnant in the subject or context, -**

- (a) "Appellate Board" means the Appellate Board constituted under section 4;
- <sup>2</sup>(b)"Appellate Authority " means an Authority appointed under section 3 A.<sup>2</sup>
- (c) "Assistant Commissioner" means an Assistant Commissioner of Commercial Tax appointed under Section 3 and includes an Additional Assistant Commissioner of Commercial Tax;
- (d) "Business " includes, -
  - (i) any trade, commerce, manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern and irrespective of the volume, frequency, continuity or regularity of such trade, commerce, manufacture, adventure or concern; and
  - (ii) any transaction of sale or purchase of goods in connection with or incidental or ancillary to the trade, commerce, manufacture, adventure or concern referred to in clause (i), that is to say –
    - (a) goods whether or not they are in their original form or in the form of second hand goods, unserviceable goods, obsolete or discarded goods, mere scrap or waste material; and
    - (b) goods which are obtained as waste products or by-products in the course of manufacture or processing of other goods or mining or generation of or distribution of electrical energy or any other form or power;



- 3/4 (e) "Canteen stores" means the goods included in part IV of Schedule II, but excluding such goods as the State Government may by notification specify; 3/4
- (f) " Commercial Tax Office " means an office of any Officer appointed under section 3 of this Act.
- (g) "Commercial Tax Officer" means a Commercial Tax Officer appointed under Section 3 and includes an Additional Commercial Tax Officer;
- (h) "Commissioner" means the Commissioner of Commercial Tax appointed under Section 3;
23. (ha) "Cooked food" means meal prepared and served by hotels, restaurants and the like, including prepared tea and prepared coffee: 23.
- (i) "Dealer" means any person, who carries on the business of buying, selling, supplying or distributing goods, directly or otherwise, whether for cash, or for deferred payment or for commission, remuneration or other valuable consideration and includes -
- (i) a local authority, a company, an undivided Hindu family or any society (including a co-operative society), club, firm or association which carries on such business;
  - (ii) a society (including a co-operative society), club, firm or association which buys goods from, or sells, supplies or distributes goods to its members;
  - (iii) a commission agent, broker, a del-credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of the principal;
  - (iv) any person who transfers the right to use any goods including leasing thereof for any purpose, (whether or not for a specified period) in the course of business to any other person;

Explanation I - Every person who acts as an agent of a non- resident dealer, that is as an agent on behalf of a dealer residing outside the State and buys, sells, supplies or distributes goods in the State or acts on behalf of such dealer as -

- (i) a mercantile agent as defined in the Sale of Goods Act, 1930 (III of 1930); or
- (ii) an agent for handling goods or documents of title relating to goods; or
- (iii) an agent for the collection or the payment of the sale price of goods or as a guarantor for such collection or payment, and every local branch of a firm or company situated outside the State,

shall be deemed to be a dealer for the purpose of this Act.

Explanation II - The Central or a State Government or any of their departments or offices which, whether or not in the course of business, buy, sell, supply or distribute goods, directly or otherwise, for cash or for deferred payment, or for commission, remuneration or for other valuable consideration, shall be deemed to be a dealer for the purpose of this Act.

Explanation III - Any non-trading, commercial or financial establishment including a bank, an insurance company, a transport company and the like which whether or not in the course of business buys, sells, supplies or distributes goods, directly or otherwise, for cash or for deferred payment, commission, remuneration or for other valuable consideration, shall be deemed to be a dealer for the purposes of this Act:

- (j) The expression “declared goods” shall have the meaning assigned to it in the Central Sales Tax Act, 1956 (No.74 of 1956);
- (k) “Deputy Commissioner” means a Deputy Commissioner of Commercial Tax appointed under Section 3 and includes an Additional Deputy Commissioner of Commercial Tax ;
- (l) “Document” means title deeds, writings or inscriptions and includes "electronic record" and "electronic form" as defined in the Information Technology Act, 2000 (No.21 of 2000) and the like that furnishes evidence;
- (m) “Goods” means all kinds of movable property including computer software but excluding actionable claims, newspapers, stocks, shares, securities or Government stamps and includes all materials, articles and commodities, whether or not to be used in the construction, fitting out, improvement or repair of movable or immovable property, and also includes all growing crops, grass, trees, plants and things attached to, or forming part of the land which are agreed to be severed before the sale or under the contract of sale;
- (n) "Import" means the bringing or causing to be brought of goods in to the State of Madhya Pradesh from any place outside the State;
- (o) <sup>2</sup>" input tax" means an amount paid or payable by way of tax under section 9 by a registered dealer in respect of the purchase of any goods specified in Schedule II , to a selling registered dealer and who is liable to pay tax under the said section on the sale of such goods; <sup>2</sup>
- (p) “Manufacture” includes any activity that brings out a change in an article or articles as a result of some process, treatment, labour and results in transformations into a new and different article so understood in commercial parlance having a distinct name, character and use, but does not include such activity of manufacture as may be \*notified\*;
- (q) “Place of business” means any place where a dealer purchases or sells any goods or stores goods or keeps documents or accounts of his purchases or sales or both and also includes -
- (i) the place of business of an agent where a dealer carries on business through an agent;
  - (ii) any place or building whether any business is carried on therein or not, in which the person carrying on the business, keeps any of his books of accounts, documents, stocks or other things, relating to his business;
  - (iii) any vehicle or vessel or any other carrier wherein goods are stored or used for transporting goods;
- (r) "prescribed" means prescribed by rules made under this Act;
- (s) “Purchase price” shall comprise of -
- (i) the amount payable by a dealer as valuable consideration for the purchase of goods ‘ simplicitor ’;

Provided that where goods are purchased together with the packing material or container, then notwithstanding anything contained in this Act, the purchase price of such goods shall be inclusive of the price or cost or value of such

packing material or container, whether such price or cost or value is paid separately or not as if such packing material or container were the goods purchased;

- (ii) transport costs, if any;
- (iii) trade commission, if any, by whatever name called;
- (iv) forwarding and handling charges, if any;
- (v) insurance charges, if any;
- (vi) local taxes, if any;
- (vii) excise duty, if any, leviable under the Central Excise Act, 1944 (No.1 of 1944);
- (viii) cost of packing, if any; and
- (ix) any other charges or costs other than those specified above, if incurred or paid in respect of goods so purchased;

Explanation -For the purpose of this clause "transport cost" includes such expenses as are incurred by the dealer on transportation of goods after taking delivery from the seller;

**(t)** "Registered dealer" means a dealer registered under this Act;

**(u)** "Sale" with all its grammatical variations and cognate expressions means any transfer of property in goods for cash or deferred payment or for other valuable consideration and includes -

- (i) a transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;
- (ii) a transfer of property in goods whether as goods or in some other form, involved in the execution of works contract;
- (iii) a delivery of goods on hire purchase or any system of payment by instalments ;
- (iv) a supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration;
- (v) a supply, by way of or as part of any service or in any other manner whatsoever, of goods being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service is for cash, deferred payment or other valuable consideration;
- (vi) a transfer of the right to use any goods including leasing thereof for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration,

and such transfer, delivery or supply of any goods shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and purchase of those goods by the person to whom such transfer, delivery or supply is made, but does not include a mortgage, hypothecation, charge or pledge;

Explanation - (a) Notwithstanding anything contained in the Sale of Goods Act, 1930 (III of 1930), where a sale or purchase of goods takes place in pursuance of a contract of sale, such sale or purchase shall be deemed for the purposes of this Act to have taken place in the State of Madhya Pradesh irrespective of the place where the contract of sale or purchase might have been made, if the goods are within the State -

- (i) in the case of specific or ascertained goods, at the time the contract of sale or purchase is made; and

(ii) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale or purchase by the seller or by the purchaser, whether the assent of the other party is prior or subsequent to such appropriation; and

(b) Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of clause (a) shall apply as if there were separate contracts in respect of the goods at each of such places;

<sup>2</sup>(c) Notwithstanding anything to the contrary contained in this Act or any other law for the time being in force, two independent sales or purchases shall, for the purposes of this Act, be deemed to have taken place,

(i) when the goods are transferred from a principal to his selling agent and from the selling agent to the purchaser, or

(ii) when the goods are transferred from the seller to a buying agent and from the buying agent to his principal.<sup>2</sup>

23. (d) Notwithstanding anything to the contrary contained in this Act or any other law for the time being in force, two independent sale or purchase shall, for the purposes of this Act, be deemed to have taken place, when the goods specified in Schedule II are transferred from a unit of a dealer to another unit of the same dealer for sale or for consumption or use in / for manufacture of goods specified in Schedule II in such unit and the dealer holds separate registration certificate for each of such units. 23. **(with effect from 01.08.2009)**

(v) "Sale price" means the amount or any other consideration payable to a dealer as valuable consideration for the sale of any goods less any sum allowed as <sup>3</sup>discount according to ordinary trade practice but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before delivery thereof other than the cost of freight or delivery or the cost of installation when such cost is separately charged.

Explanation - (i) Where goods are sold on hire purchase or any system of payment by installments, the sale price of such goods shall be exclusive of insurance charges, interest and hire charges and such other charges as may be prescribed.

(ii) Where goods are sold by way of transfer of right to use such goods, the sale price thereof shall be the amount of valuable consideration received or receivable by the transferor for such transfer ;

(iii) <sup>3/4</sup> Discount at the time of sale as evident from the invoice shall be excluded from the sale price but any ex post facto grant of discounts or incentives or rebates or rewards and the like shall not be excluded;

<sup>4</sup> (iv) The amount of valuable consideration paid or payable to a dealer for sale of drugs and medicines specified in entry 10 of part III of Schedule II shall be the maximum retail price printed on the package containing the drugs and medicines, for the purposes of levy of tax under section 9; <sup>4</sup>

(w) " Tax "means the tax payable under this Act.

(x) <sup>2</sup>"Taxable turnover" in relation to a dealer for any period means that part of dealer's turnover which remains, after deducting therefrom :-

(1 )The sale price of goods declared tax free under Section 16;

(2) The sale price of goods which are in the nature of tax paid goods in the hands of such dealer;

(3) The amount collected by way of tax under Section 9 or the amount arrived at by applying the following formula :

$$\frac{\text{rate of tax X aggregate of sale prices}}{100 + \text{rate of tax}}$$

Provided that no deductions on the basis of the above formula shall be made if the amount by way of tax collected by a registered dealer, in accordance with the provisions of this Act, has been otherwise deducted from the aggregate of sale prices.

**Explanation** – Where the turnover of a dealer is taxable at different rates, the aforesaid formula shall be applied separately in respect of such part of the turnover liable to a different rate of tax under section 9 ;<sup>2</sup>

(y)<sup>2</sup> “Tax paid goods” in relation to goods specified in part III of schedule II on which tax is payable under section 9 means any such goods which have been purchased by a dealer from a registered dealer inside the State of Madhya Pradesh within the meaning of section 4 of the central Sales Tax Act, 1956 (No. 74 of 1956).<sup>2</sup> **(upto 31-07-2009)**

<sup>20</sup>(y) “Tax paid goods” in relation to goods specified in Part III of Schedule II and the goods notified under section 9-A, on which tax is payable under section 9, means any such goods which have been purchased by a dealer from a registered dealer inside the State of Madhya Pradesh within the meaning of section 4 of the Central Sales Tax Act, 1956 (No. 74 of 1956).<sup>20</sup> **(from 01-08-2009)**

(z) ‘Turnover’ in relation to any period means the aggregate of the amount of sale prices received and receivable by a dealer in respect of any sale or supply or distribution of goods made during that period, whether or not the whole or any portion of such turnover is liable to tax but after deducting the amount, if any, refunded by the dealer to a purchaser, in respect of any goods purchased and returned by the purchaser within six months from the date of such sale:

Provided that -

(i) in the case of sale by bonafide agriculturist as defined in clause (e) of sub-section (1) of Section 2 of the Madhya Pradesh Land Revenue Code, 1959 (No.20 of 1959), of ghee produced by himself; or

(ii) in case of sale by a person of agricultural or horticultural produce grown by himself or grown on any land in which he has an interest whether as owner, usufructuary mortgagee, tenant or otherwise, when such produce is sold in the form in which it was produced, without being subjected to any physical, chemical or other process for being made fit for consumption save mere dehusking, cleaning, grading or sorting, the amount of consideration relating to such sales, shall be excluded from his turnover;

**(a-1)** " VAT" (Value Added Tax) means tax on sale or purchase of goods payable under this Act.

**(b-1)** ‘Year’ means the twelve months ending on the 31st day of March.

## CHAPTER - II Taxing Authorities

### 3 : Taxing Authorities and other Officers

**(1)** There may be appointed a person to be the Commissioner of Commercial Tax and the following category of officers to assist him, namely :

<sup>20</sup>(a) Director of Commercial Tax

- (b) Additional Commissioner of Commercial Tax<sup>20</sup>
- (c) Deputy Commissioner or Additional Deputy Commissioner of Commercial Tax;
- (d) Assistant Commissioner or Additional Assistant Commissioner of Commercial Tax;
- (e) Commercial Tax Officer or Additional Commercial Tax Officer;
- (f) Assistant Commercial Tax Officer; and
- (g) Inspector of Commercial Tax .

(2) The Commissioner of Commercial Tax, <sup>20</sup>the Director of Commercial Tax and the Additional Commissioner of Commercial Tax<sup>20</sup> shall be \*appointed\* by the State Government and the other officers referred to in sub-section (1) shall be appointed by the State Government or such other authority as it may direct.

<sup>20</sup>(3) The Commissioner of Commercial Tax, **Director of Commercial Tax** and the Additional Commissioner of Commercial Tax shall exercise all the powers and perform all the duties conferred or imposed on the Commissioner by or under this Act throughout the State and for this purpose any reference to the Commissioner in this Act, shall be construed as a reference to the **Director of Commercial Tax** and Additional Commissioner of Commercial Tax.<sup>20</sup>

(4) Other officers referred to in sub-section (2) <sup>3/4</sup> (and Appellate Authority) <sup>3/4</sup> shall, within such areas as the appointing authority may, by general or special \*order\* specify, exercise such powers as may be conferred and perform such duties as may be imposed by or under this Act.

### <sup>2</sup>3A. Appellate Authority

The State Government may, by order, \*appoint\* any officer not below Deputy Commissioner of Commercial Tax as Appellate Authority. <sup>2</sup>

### 4 Appellate Board -

(1) The State Government shall, by \*notification\* with effect from a date specified therein, constitute Appellate Board to exercise the powers and perform the functions conferred on the Appellate Board by or under this Act.

(2) Till the date specified in the notification under sub-section (1), the <sup>2</sup>Appellate Board constituted under the Madhya Pradesh Vanijyik Kar Adhinyam, 1994 (No. 5 of 1995) <sup>2</sup> shall act as Appellate Board for the purpose of this Act and on the date aforementioned all proceedings pending before the <sup>2</sup>Appellate Board constituted under the Madhya Pradesh Vanijyik Kar Adhinyam, 1994 (No. 5 of 1995) <sup>2</sup>, Madhya Pradesh, acting as Appellate Board shall stand transferred to the Appellate Board constituted under sub-section (1).

(3) **The Appellate Board shall consist of a Chairman and such number of judicial and accountant members as the State Government may decide. [from 10.8.10]**

[The Appellate Board shall consist of a Chairman and <sup>2</sup>such number of members as the State Government may decide<sup>2</sup> who have vast knowledge of administration or taxation matter.] [upto 9.8.10]

(4) The Appellate Board shall, for the purpose of discharging its functions, have all the powers which are vested in the commercial tax authorities referred to in section 3, and any proceedings before the Appellate Board shall be deemed to be judicial proceedings within the meaning of sections 193 and 228 of the Indian Penal Code 1860 (No. 45 of 1860) and for the purpose of section 196 of the Indian Penal Code, 1860. The Appellate Board shall also be deemed to be the civil court for all the purposes of section 195 and chapter XXXV of the Code of Criminal Procedure 1973 (No. 2 of 1974).

(5) <sup>2</sup>The tenure of the Chairman and members shall be five years, but shall not be beyond the age of 65 years in case of Chairman and 62 years in case of members, and the salary and other conditions of service of the Chairman and members shall be such as may be prescribed : <sup>2</sup>

[Provided that the Chairmen and the members shall hold office during the pleasure of the State Government]. [omitted from 10.8.10]

(6) The Chairman of the Board shall be a retired member of the Indian Administrative Service who has held a post equivalent to the Chief Secretary of the State Government or Secretary to the Government of India and has experience of tax administration.

(7) Judicial members shall be the person who has been a member of Madhya Pradesh Higher Judicial Service or a person who has been an advocate dealt in tax matters for at least ten years. At least one judicial member shall be a serving or retired member of Madhya Pradesh Higher Judicial Service.

(8) Accountant members shall be the person who has been in practice of accountancy in Sales Tax / Commercial Tax / Value Added Tax, as a Chartered Accountant for at least ten years, or who has been a member of the Madhya Pradesh State Taxation Service and has held the post of Additional Commissioner or equivalent or a higher post for at least three years. At least one accountant member shall be a serving or retired member of Madhya Pradesh State Taxation Service.

(9) The State Government may remove from office, the Chairman or a Member of the Board who-

- (a) has been adjudged an insolvent, or
- (b) has been convicted of an offence which in the opinion of the State Government, involves moral turpitude, or
- (c) has become physically or mentally incapable of acting as such Member, or
- (d) has acquired such financial or other interest as is likely to affect prejudicially his functions as a Member, or
- (e) has so abused his position as to render his continuance in office prejudicial to the public interest;

Provided that the Chairman shall not be removed from his office on the ground specified in clause (d) and (e) above except on an enquiry held by State Government in accordance with such procedure as it may prescribe in this behalf and finds the chairman to be guilty of such ground.

Provided further that any member of the Board may be removed from the office, only after the consultation with the Chairman.

(10) The terms and conditions of the service of the Chairman and the Members of the Board shall not be varied to their disadvantage during their tenure of office.

(11) The Chairman or any Member ceasing to hold office shall not be eligible to appear, act or plead before any authority appointed under the Act.

**(12)** Subject to the previous approval of the State Government, the Appellate Board may, from time to time make regulation consistent with the provisions of this Act to regulate the procedure in all matters arising out of the exercise of its powers or the discharge of its functions under the Act.

#### 4-A. Orders of Appellate Board.

(1) The Appellate Board may after giving both the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit

(2) The Appellate Board may, at any time within four calendar years from the date of order, with a view to rectify any mistake apparent from the record, rectify any order passed by it under sub-section (1), and may make such rectification if the mistake is brought to its notice by the dealer or the Assessing officer:

Provided that no such rectification shall be made if it has the effect of enhancing an assessment or reducing a refund or otherwise increasing the liability of a dealer, unless the Appellate Board has given notice to the dealer of its intention to do so and has allowed the dealer a reasonable opportunity of being heard:

- (3) On an application under sub-section (6) of section 46, the Appellate Board may, after considering the merits of the application made by the dealer, pass an order of stay for a period not exceeding one hundred and eighty days from the date of such order and the Appellate Board shall dispose of the appeal within the said period of stay specified in that order ;

**Provided** that where such appeal is not so disposed of within the said period of stay as specified in the order of stay, the Appellate Board may, on an application made in this behalf by the dealer and on being satisfied that the delay in disposing of the appeal is not attributable to the dealer, extend the period of stay, or pass an order of stay for a further period or periods as it thinks fit; so, however, that the aggregate of the period originally allowed and the period or periods so extended or allowed shall not, in any case, exceed three hundred and sixty-five days and the Appellate Board shall dispose of the appeal within the period or periods of stay so extended or allowed :

**Provided further** that if such appeal is not disposed of within the period allowed under this sub-section or the period or periods extended or allowed under the first proviso, which shall not, in any case, exceed three hundred and sixty-five days, the order of stay shall stand vacated after the expiry of such period or periods, even if the delay in disposing of appeal is not attributable to the dealer.

- (4) The cost, if any, in an appeal shall be at the discretion of the Appellate Board.  
 (5) The Appellate Board shall send a copy of any orders passed under this section to the dealer and to the Commissioner.

#### 4-B. Procedure of Appellate Board

- (1) The powers and functions of the Appellate Board may be exercised and discharged by Benches constituted by the Chairman of the Appellate Board from among the members thereof.
- (2) Subject to the provisions contained in sub-section (3), a Division Bench shall include at least one judicial member and one accountant member.
- (3) The Chairman or any other member of the Appellate Board may, sitting singly, dispose of any case which pertains to a dealer whose total turnover as computed by the Assessing Officer in the case does not exceed rupees sixty lacs and the Chairman may, for the disposal of any particular case, constitute a Special Bench consisting of three or more members, one of whom shall necessarily be a judicial member and one an accountant member.
- (4) If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority, but if the members are equally divided, they shall state the point or points on which they differ, and the case shall be referred by the Chairman of the Appellate Board for hearing on such point or points by one or more of the other members of the Appellate Board, and such point or points shall be decided according to the opinion of the majority of the members of the Appellate Board who have heard the case, including those who first heard it.
- (5) Subject to provisions of this Act, the Appellate Board shall have power to regulate its own procedure and the procedures of Benches thereof on all matters arising out of the exercise of its powers or of the discharge of its functions, including the places at which the Benches shall hold their sittings.



- (6) The Appellate Board shall, for the purpose of discharging its functions, have all the powers which are vested in the commercial tax authorities referred to in section 3, and any proceeding before the Appellate Board shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal code, 1860 (45 of 1860) and for the purpose of section 196 of the Indian Penal code, 1860 (45 of 1860), the Appellate Board shall be deemed to be a civil court for all the purposes of section 195 and Chapter 35 of the Code of Criminal Procedure, 1973 (No. 2 of 1974).

**[from 10.8.10]**

## **CHAPTER - III Incidence of tax**

### **5 : Incidence of tax.**

(1) Every dealer whose turnover during a period of twelve months immediately preceding the commencement of this Act exceeds the prescribed limits, which shall not exceed rupees five lacs, shall from such commencement be liable to pay tax under this Act in respect of sales or supplies of goods effected by him in Madhya Pradesh. Different limits may be prescribed for different category of dealers.

(2) Every dealer to whom sub-section (1) does not apply shall be liable to pay tax under this Act in respect of sales or supplies of goods effected by him in Madhya Pradesh with effect from the date on which his turnover in a year first exceeds the limit prescribed under the said sub-section but for the purpose of assessment of the tax for that year, only so much of his turnover as is in excess of such limit, shall be taken into consideration.

### **6 : Determination of liability to pay tax**

(1) The Commissioner shall, in the prescribed manner, institute proceedings for the purpose of determining the liability of a dealer to pay tax under this Act. Such liability shall be determined by an order and such determination shall be made within a period of twelve months from the date of institution of such proceedings.

(2) Notwithstanding anything contained in sub-section (2) of Section 5, liability of a dealer to pay tax under this Act shall not be determined from a date earlier than five years prior to -

- (i) the date of institution of proceedings under sub-section (1); or
  - (ii) the date of validity of the registration certificate,
- whichever is earlier.

### **7 : Joint and several liability of certain class of dealers.**

(1) (a) Where a dealer who carries on the business of supplying goods in the course of execution of a works contract entered into by him (hereinafter referred to as a contractor) through another such dealer (hereinafter referred to as a sub-contractor) directly or otherwise, and the sub-contractor executes such works contract and each or either of them is liable to pay tax under this Act, then notwithstanding anything contained in this Act, the contractor and the sub-contractor shall be jointly and severally liable to pay tax in respect of transfer of property in goods whether as goods or in some other form involved in the execution of such works contract.

(b) If the contractor proves in the prescribed manner to the satisfaction of the Commissioner that the tax has been paid by the sub-contractor on the turnover of the goods supplied in the course of execution of the works contract, the contractor shall not be liable to pay tax again on the turnover of such goods.

<sup>6</sup> (c) If the sub-contractor proves in the prescribed manner to the satisfaction of the Commissioner that the contractor has opted for composition under section 11-A in respect of the works contract being executed by the sub-contractor, the sub-contractor shall not be liable to pay tax on the turnover of the goods supplied in the execution of the works contract. <sup>6-</sup>

(2) <sup>2</sup>Omitted<sup>2</sup>

(3) Where any dealer or person with a view to evade payment of tax or in order to claim any input tax rebate which he otherwise is not eligible for or was carrying on business in the name of or in association with any other person either directly or indirectly, whether as an agent, employee, manager, partner or power of attorney holder, guarantor, relative or sister concern or any other capacity, such person and the dealer in whose name the registration certificate was obtained shall jointly and severally be liable for the payment of tax assessed, reassessed, interest payable and penalty imposed under the Act and such tax, interest and penalty shall be recovered from all or any of such persons as if such person or persons are dealer under the Act.

#### **8 : Liability of a dealer registered under Central Act No. 74 of 1956 to pay tax**

(1) A dealer registered under the Central Sales Tax Act, 1956 (No.74 of 1956) who is not liable to pay tax under Section 5 shall nevertheless be liable to pay tax at the rate specified in section 9 on his sales of any goods in respect of the purchases of which he has furnished a declaration under sub-section (4) of Section 8 of the said Act or on the sales of any goods in the manufacture of which such goods have been used,

(2) Every dealer to whom sub-section (1) applies shall for the purposes of Section 18, 20, 24 and 39 be deemed to be a registered dealer.

### **CHAPTER - IV Levy of tax**

#### **9 : Levy of tax**

<sup>6</sup> (1)<sup>2</sup> There shall be levied on goods specified in Schedule II, a tax at the rate mentioned in the corresponding entry in column (3) thereof and such tax shall be levied on the taxable turnover of a dealer liable to pay tax under this Act.<sup>2</sup>

(2) Notwithstanding anything to the contrary contained in this Act, no tax shall be levied on goods specified in Schedule II, if the goods are sold by any one of the oil companies, as may be notified, to any one of the notified oil companies. **[from 10.8.10]**

<sup>6</sup> [Notwithstanding anything contained in this Act, no tax shall be levied on goods specified in Schedule II, if the goods are sold by any one of the public sector oil companies, that is Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited, Bharat Petroleum Corporation Limited and Indo-Burma Petroleum Company Limited, to any one of the said oil companies.] <sup>6</sup> [upto 9.8.10]

(3) Notwithstanding anything to the contrary contained in this Act, no tax shall be levied on such goods as may be notified by the State Government, subject to such restrictions and conditions as may be specified in the notification, if the goods are sold by a joint venture company to its holding company. **[from 10.8.10]**

#### **<sup>20</sup>9-A : Levy of tax by weight, volume, measurement or unit on certain goods .**

Notwithstanding anything contained in section 9, the State Government may, by notification, fix the amount of tax payable on the sale or purchase of certain goods or a class of goods in respect of a specified area or whole of the State, on the basis of weight, volume, measurement or unit, and subject to such terms and conditions as may be notified.<sup>20</sup>

#### **10 : Levy of Purchase tax**

<sup>2</sup>(1) Every dealer who in the course of his business purchases any goods specified in Schedule II from any person other than a registered dealer or from a registered dealer who has opted for

composition of tax under section 11<sup>20</sup> or from a registered dealer in the circumstances in which no tax under Section 9 is payable by the registered dealer on the sale price of such goods<sup>20</sup>, shall be liable to pay tax on the purchase price of such goods if after their purchase, -

- (a) the goods other than those specified in part III of the said Schedule, are not sold within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India but are sold or disposed of otherwise; or
- 3/4 (b) the goods other than those specified in part III of the said Schedule, are consumed or used,-
  - (i) in the manufacture or processing of goods declared tax free under section 16 and the manufactured or processed goods are disposed of otherwise than by way of sale in the course of export out of the territory of India; or
  - (ii) as plant, machinery, equipment and parts thereof in generation, transmission or distribution of electrical energy ; or 3/4
- (c) the goods other than those specified in part III of the said Schedule, after consumption or use in the manufacture or processing or mining of any goods specified in Schedule II, the manufactured or processed or mined goods are disposed off otherwise than by way of sale within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India ; or
- (d) the goods specified in part III of the said Schedule, are not sold within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India but are sold or disposed of otherwise; or
- (e) the goods specified in part III of the said Schedule, are consumed or used in the manufacture or processing or mining of goods ;

and such tax shall be levied, -

- (i) in respect of goods referred to in clauses (a), (b) and (c), at the rate of 4 percent or the rate specified in column (3) of Schedule II, whichever is lower; and
- (ii) in respect of goods referred to in clauses (d) and (e), at the rate specified in column (3) of Schedule II.

Explanation - The rate specified in Schedule II shall be the rate at which tax would have been levied on the sales of such goods within the State of Madhya Pradesh on the date of such purchase.<sup>2</sup>

- (2) No tax under this section shall be levied in respect of any year on -
  - (a) a dealer whose turnover in a year does not exceed the limit prescribed under sub-section (1) of section 5,
  - (b) any other dealer who has no turnover, if his aggregate of purchase prices of all the goods does not exceed such amount as may be prescribed.
- (3) Every dealer who has no turnover and is liable to pay tax under sub-section (1) shall, for the purpose of Sections 18,20,21, 24,25 and 39, be deemed to be a registered dealer

#### <sup>20</sup>10A. Levy of purchase tax on certain goods.

- 23 (1) Notwithstanding anything to the contrary contained in this Act, every dealer who in course of his business purchases goods as may be notified by the State Government, shall be liable to pay tax at the rate of four percent on the purchase price of the notified goods.

Provided that no tax under this section shall be payable on the purchases of such goods, if the goods are consumed in the process of manufacture as may be specified by the State Government, within the State.

- (2) No tax under this section shall be levied in respect of the purchases made from a registered dealer by whom tax under this section is payable and who has declared by putting a statement on the sale bill that tax under this section is payable by him on such goods.
- (3) The tax under this section shall be levied in respect of a dealer from the date on which aggregate of the purchase prices of goods notified exceeds rupees five crore in the first instance, in a year.

Provided that the following purchase prices of notified goods shall not be included in the aggregate of the purchase prices for determination of liability to pay tax under this section, -

- (i) purchase price of notified goods purchased from outside the state ;
  - (ii) purchase price of notified goods which have been sold against declaration under sub-section (6) ;
  - (iii) purchase price of notified goods which have been purchased before the date of notification under sub-section (1);
  - (iv) purchase price of notified goods which have been consumed after purchase, in the process of manufacture as specified under proviso to sub-section (1).
- (4) Every dealer who is liable to pay tax under sub-section (1) shall continue to be so liable until the expiry of two consecutive years during which aggregate of purchase prices of the notified goods has not exceeded the limits specified in sub-section (3) and on the expiry of such period his liability to pay tax under this section shall cease.
- (5) Every dealer who is engaged in the manufacture as specified under proviso to sub-section (1) shall obtain a certificate of recognition in the prescribed manner from the prescribed authority.
- (6) If a dealer, who is liable to pay tax under this section, sells the notified goods to a dealer, who holds a certificate of recognition, against a declaration issued in the manner and form as may be prescribed, the selling dealer shall be entitled to claim deduction of the purchase price of the goods sold and such purchase price shall not be included in the aggregate of purchase prices.
- (7) If the dealer holding certificate of recognition purchases the notified goods and instead of using such goods in the manufacture as specified in proviso to sub-section (1), sells or disposes off such goods in any other manner, he shall be liable to pay tax at the rate of 4 percent on the purchase price of those goods.
- (8) The State Government may, by notification, exempt whether prospectively or retrospectively any transactions, as it may deem fit, from payment of tax under this section for such period as may be specified in the notification. <sup>23</sup>

**(with effect from 01.08.2009)**

## 11. Composition of tax

<sup>2</sup> (1) A registered dealer purchasing goods specified in Schedule II from another such dealer within the State after payment to him of tax under section 9 and/or purchasing goods specified in Schedule I, and whose turnover in a year does not ordinarily exceed such limit as may be prescribed but does not exceed **sixty lacs [from 10.8.10]** [fifty lacs- upto 9.8.10], may opt, in the prescribed form within one month of the commencement of such year, for payment, in lieu of tax payable by him under section 9, a lumpsum at such rate not exceeding four percent in such manner and subject to such restrictions and conditions as may be prescribed . <sup>2</sup>

<sup>3/4</sup> Provided that in case of a dealer who is a manufacturer, the condition of purchases from a registered dealer shall be limited to the goods specified in part-III and IV of Schedule II.

Provided further that the option for composition pertaining to the year 2006-07 can be given up-to 30th June, 2006; <sup>3/4</sup>

<sup>4</sup> Provided also that a dealer who has obtained registration certificate during a year, may give option for composition for the part period of the year and the option for composition can be given within 30 days from the date of registration. <sup>4</sup>

(2) If a registered dealer during the year for which an option has been given by him, contravenes any of the restrictions and conditions prescribed under sub-section (1), the option given by him shall stand revoked.

<sup>3/4</sup> (3) A registered dealer who opts for composition of tax under sub-section (1) shall not be eligible to any input tax rebate in respect of the goods sold during the year in relation to which such option is exercised by the dealer and the input tax rebate already claimed and adjusted towards the tax payable, shall be paid alongwith the first quarter of the year. <sup>3/4</sup>

#### <sup>3/4</sup> 11A. Composition of tax by certain registered dealers

(1)(a) The Commissioner may, subject to such restrictions and conditions as may be prescribed, permit any registered dealer, who carries on wholly or partly the business of supplying goods in the course of execution of works contract entered into by him, to pay in lieu of tax payable by him under this Act a lumpsum at such rate as may be prescribed and determined in the prescribed manner, by way of composition, and this option for composition will have to be submitted within <sup>20</sup>60 days<sup>20</sup> of commencement of execution of the works contract or contract.

(b) The provisions of Sections 18, 20, 20 A, 39 and 40 shall not apply to a registered dealer to whom permission to pay a lumpsum by way of composition is granted under clause (a) in relation to the period for and the goods in respect of which such composition of tax has been made and who complies with the restrictions and conditions prescribed under the said clause.

(2) For the purpose of determination of the lumpsum by way of composition under clause (a) of sub-section (1), the State Government may prescribe different rates for different kinds of contracts.

(3) A registered dealer who opts for composition of tax under sub-section (1) shall not be eligible to any input tax rebate in relation to the period for and the goods in respect of which such option is exercised by the dealer. <sup>3/4</sup>

#### <sup>6</sup> 11-B : Payment of lump sum in lieu of tax

(1) Notwithstanding anything contained in this Act, the State Government may direct payment of tax in lump sump in respect of such class of goods by such class of dealers on such terms and conditions as may be notified in the official Gazette.

(2) The tax in lump sump specified in sub-section (1) shall not exceed the amount of maximum tax liability provided in sub-section (1) of section 9. <sup>6</sup>

#### 12 : Dealer not to pass incidence of tax to agriculturists and horticulturists under certain circumstances

No dealer shall collect any amount, by way of tax, from a person who sells agricultural or horticultural produce grown by himself or grown on any land in which he has an interest, whether as owner, usufructuary mortgagee, tenant or otherwise, when such produce is sold

in the form in which it was produced, without being subjected to any physical, chemical or other process for being made fit for consumption save mere dehusking, cleaning, grading or sorting.

### 13 : Rate of tax on container or packing material

Notwithstanding anything contained in section 9 or Section 10 where any goods packed in any container or packing material are sold or purchased, the container or packing material in which such goods are so packed shall be deemed to have been sold or purchased along with such goods and the tax under section 9 or section 10 shall be levied on the sale or purchase of such container or packing material at the rate of tax, if any, applicable to the sale, or as the case may be, the purchase of the goods themselves :

Provided that no tax under section 9 or section 10 shall be levied where the container or packing material is sold or purchased along with the goods declared tax-free under Section 16.

### <sup>2</sup>14 Rebate of Input tax

(1) Subject to the provisions of sub-section (5) and such restrictions and conditions as may be prescribed, a rebate of input tax as provided in this section shall be claimed by or be allowed to a registered dealer in the circumstances specified below-

- (a) Where a registered dealer purchases any goods specified in Schedule II other than those specified in Part III of the said Schedule within the State of Madhya Pradesh from another such dealer after payment to him input tax for –
- (1) sale within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India; or
  - (2) consumption or use for/in the manufacture or processing or mining of goods specified in Schedule II for sale within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India; or
  - (3) use as packing materials in packing of goods specified in Schedule II; or
  - (4) use as plant, machinery, equipment and parts thereof in respect of goods specified in Schedule II; or
  - <sup>3/4</sup>(5) consumption or use for/in the manufacture or processing or packaging of goods declared tax free under section 16, for sale in the course of export out of the territory of India ; or
  - (5a) consumption or use for/in the manufacture or processing or packaging, other than mentioned in sub-clause (5) above, and in connection with sale, of goods declared tax free under section 16; or
  - (5b) as plant, machinery, equipment and parts thereof in consumption or use for/in generation, transmission or distribution of electrical energy; or <sup>3/4</sup>
  - (6) disposal of,-
    - (i) such goods, or
    - (ii) goods specified in Schedule II, manufactured or processed or mined out of such goods otherwise than by way of sale within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India,

he shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax –

- (i) in case of goods referred to in sub-clauses (1), (2), <sup>3/4</sup>(3), (4) and (5) <sup>3/4</sup>; and
- (ii) in case of goods referred to in sub-clauses <sup>3/4</sup>(5a), (5b) <sup>3/4</sup> and (6),

which is in excess of 4 percent of the purchase price, net of input tax, of such goods;

- (b) Where a dealer makes an application for grant of a registration certificate under clause (a) or clause (b) of sub-section (2) of section 17 on or after the commencement of the Act, he shall, in respect of goods specified in Schedule II other than those specified in part III of the said Schedule, purchased, on or after such commencement, by him within the State of Madhya Pradesh from another such dealer after payment to him input tax and held in stock by him on the date of validity of the registration certificate issued to him under clause (a) or clause (b) of sub-section (2) of section 17, claim or be allowed input tax rebate of the amount of such tax in accordance with the provisions of clause (a) above.
- <sup>3/4</sup> (c) Where a registered dealer who has opted for composition under section 11 for a year, does not opt for composition in subsequent year, he shall claim or be allowed input tax rebate in respect of the goods held in stock on the date of commencement of the subsequent year in accordance with the provisions of clause (a) above.
- (d) Notwithstanding anything contained in clause (a), where the goods purchased within the State of Madhya Pradesh by canteen stores department, registered under the Act, from a registered dealer after payment to him input tax, are sold as canteen stores by the canteen stores department to serving military personnel and ex-servicemen directly or through regimental or unit run canteens, the canteen stores department shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax, which is in excess of 4 percent of the purchase price, net of input tax, of such goods . <sup>3/4</sup>

- <sup>20</sup>(e) **Notwithstanding anything contained in clause (a), Where a dealer, who is a builder and developer carrying on the business of constructing residential and / or commercial buildings, makes an application for grant of a registration certificate under clause (a) of sub-section (2) of section 17 after the prescribed period but before 31st March, 2008, he shall, in respect of goods specified in Schedule II other than those specified in part III of the said Schedule, purchased, on or after date of liability, by him within the State of Madhya Pradesh from a registered dealer after payment to him input tax, claim or be allowed input tax rebate of the amount of such tax in accordance with the provisions of clause (a) above.**<sup>20</sup>

<sup>20</sup>

- (1A) **Subject to such restrictions and conditions as may be prescribed, where a registered dealer purchases natural gas as specified in Part III of Schedule II within the State of Madhya Pradesh from another such dealer after payment to him input tax and consumes the natural gas so purchased in generation of electrical energy, he shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax which is in excess of 5 percent of the purchase price, net of input tax, of such natural gas.**<sup>20</sup>

- (1B) **Subject to such restrictions and conditions as may be prescribed, where a registered dealer sells the goods as may be notified by the State Government, and the dealer consumes the goods purchased by him within the State of Madhya Pradesh from another such dealer after payment to him input tax, in the manufacture of such notified goods, he shall claim or be allowed in such manner and within such period as may be prescribed,**

input tax rebate of the amount of such tax. The provisions of clause (a) of sub-section (1) shall mutatis mutandis apply to the input tax rebate claimed or allowed under this sub-section. from 10.8.101

- (2) Notwithstanding any thing contained in this Act, where-
- (a) any official or personnel of –
- (i) any foreign diplomatic mission or consulate in India; or
  - (ii) the United Nations Organisation or any other similar international body, entitled to privileges under any convention to which India is a party or under any law for the time being in force; or
- (b) any consular or diplomatic agent of any mission, the United Nations Organisation or other body referred to in sub-clause (i) or sub-clause (ii) of clause (a), purchases any goods specified in Schedule II other than those specified in part III of the said Schedule within the State of Madhya Pradesh from a registered dealer after payment to him input tax for himself or for the purposes of such mission, United Nations Organisation or other body, he shall be entitled to claim or be allowed, in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax and such rebate shall be granted by way of refund.
- (3) The input tax rebate by a registered dealer under sub-section (1)<sup>20</sup> and (1A)<sup>20</sup> shall be adjusted in such manner as may be prescribed towards the tax payable by him under this Act or under the Central Sales Tax Act, 1956 (No. 74 of 1956) and the balance, if any, shall be carried over for adjustment towards tax payable in the subsequent year :

Provided that the input tax rebate, which remains unadjusted even after two years from the close of the relevant financial year, shall be granted by way of refund.

- (4) Notwithstanding any thing contained in sub-section (3), if any amount of input tax rebate in respect of the goods purchased by a registered dealer being,-
- (i) for sale in the course of export out of the territory of India; or
  - (ii) for consumption or use for/in the manufacture or processing or mining of goods for sale in the course of export out of the territory of India; or
  - 3/4 (iii) for use as plant, machinery, equipment and parts thereof; or
  - (iv) for sale as canteen stores; 3/4
  - 4 (v) for sale or supply to the Central Government or a State Government. 4-
  - <sup>20</sup>(vi) natural gas consumed in generation of electrical energy,<sup>20</sup>
- is not adjustable towards any tax payable by him, such rebate shall be granted by way of refund.
- (5) (a) (i) Where a registered dealer has claimed and adjusted input tax rebate towards the tax payable by him according to his return or returns, such dealer shall in the event of disposal of,-
- (a) goods; or
  - (b) goods specified in Schedule II, manufactured or processed or mined out of the goods,
- otherwise than by way of sale within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India, be liable to pay the amount of input tax or the amount at the rate of 4 percent of the purchase price, net of input tax, of such goods, whichever is lower, towards the input tax rebate in respect of the aforesaid goods adjusted by him.
- (ii) Where a registration certificate of a registered dealer who has claimed and adjusted input tax rebate towards the tax payable by him according to his return or returns, is cancelled under sub-section (10) of section 17, such dealer shall pay the amount claimed by way of input tax rebate in respect of the goods held in stock by him on the date the order of cancellation of the registration certificate takes effect.
- (b) Where the amount of tax or the amount of input tax rebate which a registered



dealer is liable to pay under clause (a) is not adjustable towards any input tax rebate to his credit, such dealer shall be liable to pay, on the amount so payable, interest at the rate of 1.5 percent per month for the period commencing from the date such amount has become due to the date of its payment.

- (6) No input tax rebate under sub-section (1) shall be claimed or be allowed to a registered dealer,-
- (i) in respect of any goods specified in Schedule II purchased by him from another such dealer for sale but given away by him by way of free sample or gift or given to or received by him by way of replacement;
  - (ii) in respect of goods specified in Schedule II for use or consumption for manufacture or processing or mining of goods but the goods manufactured or processed or mined are given away by him by way of free sample or gift or given to or received by him by way of replacement;
  - (iii) in respect of goods purchased by him from another such dealer who opts for the composition of tax under the provisions of section <sup>3/4</sup>11 and 11 A <sup>3/4</sup>;
  - (iv) who opts for composition under section <sup>3/4</sup>11 and 11 A <sup>3/4</sup>;
  - (v) <sup>3/4</sup>Omitted. <sup>3/4</sup>
  - (vi) in respect of plant, machinery, equipment and parts thereof, as may be notified by the State Government.
  - <sup>20</sup>(vii) **in respect of goods, the amount of bill, invoice or cash memorandum of which exceeds rupees forty thousand and payment of which has not been made by crossed cheque.**
  - (viii) **in respect of goods, the amount of tax included in bill, invoice or cash memorandum of which exceeds rupees one thousand and it has not been authenticated in accordance with the provision of sub-section (1-A) of section 40.**
  - (ix) **in respect of goods notified under section 9-A.<sup>20</sup>**
- (7) (a) The State Government, if it deems fit, may, by notification, specify any goods mentioned in part III of Schedule II for the purpose of claiming or allowing input tax rebate under this section, when such goods are purchased by a registered dealer from another such dealer within the State of Madhya Pradesh,-
- (i) after payment to him of tax under section 9, or
  - (ii) which are taxpaid goods at the hands of the selling registered dealer, for use or consumption of such goods for/in the manufacture or for/in mining of any goods for sale within the State of Madhya Pradesh or in the course of inter state trade or commerce or in the course of export out of the territory of India and thereupon the input tax rebate in respect of such goods shall be claimed or be allowed in such manner, to such extent, within such period and subject to such restrictions and conditions as may be specified in the notification.
- (b) The provisions of clause (b) of sub-section (1) and sub-sections (3) to (5) shall apply to input tax rebate that may be claimed or allowed in respect of goods referred in clause (a).<sup>2</sup>

#### 15 : Burden of proof -

The burden of proving that any sale or purchase effected by a dealer is not liable to tax under Section 9 or Section 10 as the case may be, or that he is eligible for an input tax rebate under section 14 shall be on the dealer.

#### 16 : Tax free goods -

No tax shall be payable on the sale or purchase of goods specified in Schedule-I, subject to the conditions and exceptions, if any, set out in the corresponding entry in the third column thereof.. (upto 31-07-2009)

**<sup>20</sup>No tax under section 9 or section 10 as the case may be, shall be payable on the sale or purchase of goods specified in Schedule I, subject to the conditions and exceptions, if any, set out in the corresponding entry in the third column thereof.<sup>20</sup>(from 01-08-2009)**

**16-A : Saving**

- 3/4 (1) Notwithstanding the repeal of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) or the Madhya Pradesh General Sales Tax Act, 1958 (No. 2 of 1959) repealed by Act No. 5 of 1995 (hereinafter referred to as the repealed Acts), the State Government may, by notification, exempt -
- (i) (a) any class of dealers; or
  - (b) any goods or class of goods in whole or in part, from the payment of tax under the repealed Acts; or
  - (ii) any dealer or class of dealers from any provision of the repealed Acts or the provision of any rules made there under ,
- for any period before the commencement of this Act and for that purpose it shall and shall always be deemed that the provisions of section 17 of the Act repealed by this Act or section 12 of the Act No. 2 of 1959 repealed by Act No. 5 of 1995 have revived for the purpose of such exemption.
- (2) Notwithstanding anything contained in any other provisions of the repealed Acts,-
- (a) a registered dealer who is an industrial unit eligible for grant of facility of deferred payment of tax under the scheme providing for grant of incentive to entrepreneur in respect of an industrial unit set up in the State as the State Government may make in this behalf, may make deferred payment of tax pertaining to such period before the commencement of this Act and subject to such restrictions and conditions, as may be specified in such scheme.
  - (b) the State Government may, by notification, amend any notification relating to the facility of deferred payment of tax by the industrial units, issued under Section 37 read with Section 80 of the Act repealed by this Act or Section 22-D read with Section 51 of the Act No. 2 of 1959 repealed by Act No. 5 of 1995, and for that purpose it shall and shall always be deemed that the provisions of Section 37 and Section 80 of the Act repealed by this Act or Section 22-D and Section 51 of the Act No. 2 of 1959 repealed by Act No. 5 of 1995 have revived for the purpose of such deferment or amendment. 3/4

**CHAPTER V – Registration of dealers**

**17 : Registration of dealers**

(1) Every dealer whose turnover during the twelve months immediately preceding the commencement of this Act exceeds the limit prescribed under sub-section (1) of Section 5 shall get himself registered in the prescribed manner within thirty days of the commencement of this Act.

(2) (a) Every dealer other than a dealer to whom sub-section (1) applies shall get himself registered within the prescribed period from the date on which his turnover in a year first exceeds the limit prescribed under sub-section (1) of Section 5.

(b) Every dealer being a transferee of a business within the meaning of sub-section (1) of section 29 shall get himself registered within thirty days from the date of transfer of the business of which he is a transferee.

(c) A dealer who though not liable to pay tax under section 5 desires to obtain a registration certificate voluntarily may get himself registered under this Act;

(d) Any person intending to establish a business in the State for the manufacture of goods for sale of value exceeding one lac in a year and who is registered in the Industries Department of the State Government for establishing an industrial unit in the State or who is issued a licence wherever necessary or has sent a memorandum of information to the

Central Government to establish a new industrial undertaking in the State under the provisions of the Industries (Development and Registration) Act, 1951 (No. 65 of 1951) may, notwithstanding that he is not liable for registration under clause (a), get himself registered under this Act.

**(3)** Every dealer required to get himself registered under sub-section (1) or clause (a) or clause (b) of sub-section (2), shall, or a dealer who desires to get himself registered under clause (c) of sub-section (2), or a person who desires to get himself registered under clause (d) of sub-section (2) may make an application to the Commissioner in such form and manner as may be prescribed, giving correct and complete particulars therein. Such application shall be accompanied by an affidavit in support of the particulars given in the application and also a satisfactory proof of payment of a registration fee of five hundred rupees in the prescribed manner.

**(4) (a)** On the day the application for grant of a registration certificate as required by sub-section (1) or sub-section (2) is received, the said authority shall grant the applicant a registration certificate in the prescribed form.

**(b)** After issue of the registration certificate under clause (a), the Commissioner shall verify the particulars given in the application in such manner as may be prescribed.

**(c)** If the Commissioner on verification under clause (b), is satisfied that the particulars given by the applicant in his application are incorrect or that the applicant has misrepresented certain facts, he shall, after giving the applicant an opportunity of being heard and recording the reasons in writing, cancel the registration certificate issued to the applicant under clause (a) in accordance with the provisions of clauses (c) or clause (e) of sub-section (10) from the date of its issue, not later than thirty days of the date of receipt of the application.

**[from 10.8.10]**

**[(4) <sup>10</sup> (a)** On receipt of the application for grant of registration certificate,-

(i) the said authority shall, if it is satisfied that the application is in order, grant the applicant a certificate of registration in such form and manner as may be prescribed; and

(ii) if the said authority is not so satisfied, he shall reject the application, not later than thirty days from the date of receipt of the application.

**(b)** If the certificate of registration is not granted or the application is not rejected within the aforesaid period of thirty days, the applicant shall, on expiration of the said period, be entitled to a certificate of registration in accordance with his application and the said authority shall issue a certificate of registration accordingly. --**24.12 .2007 to 9.8 .2010]** <sup>10</sup>

**[(4)(a)** On the day the application for grant of a registration certificate as required by sub-section (1) or sub-section (2) is received, the said authority shall grant the applicant a registration certificate in the prescribed form.

**(b)** After issue of the registration certificate under clause (a), the Commissioner shall verify the particulars given in the application in such manner as may be prescribed..

**(c)** If the Commissioner on verification under clause (b), is satisfied that the particulars given by the applicant in his application are incorrect or that the applicant has misrepresented certain facts, he shall, after giving the applicant an opportunity of being heard and recording the reasons in writing, cancel the registration certificate issued to the applicant under clause (a) in accordance with the provisions of clauses ( c ) or clause ( e ) of sub-section (10) from the date of its issue, not later than thirty days of the date of receipt of the application.

**--1.4.2006 to 24.12 .2007]**

- (5)** The registration certificate granted under sub-section (4) shall take effect from -
- (a) in a case where a dealer required to get himself registered under clause (a) or clause (b) of sub-section (2) has applied for registration within the period prescribed under clause (a) or specified in clause (b) of the said sub-section, the date on which his turnover in a year first exceeds the limit prescribed under sub-section (1) of section 5 or the date of transfer of business, as the case may be :
  - (b) in a case where a dealer required to get himself registered under clause (a) or clause (b) of sub-section (2) has applied for registration after the expiry of the prescribed or specified period, as the case may be, the date on which he applies for registration;
  - (c) where a dealer has applied under clause (c) or a person has applied under clause (d) of sub-section (2), for registration the date of such application and notwithstanding the provisions of section 5, such dealer or person as the case may be, shall be liable to pay tax under this Act, during the period from the said date till his registration certificate remains in force
- (6)** Without prejudice to the provisions of sub-section (6) of Section <sup>20</sup>20 when a dealer has without reasonable cause, failed to get himself registered within the prescribed time as required by sub-section (1) or clause (a) or clause (b) of sub-section (2) the Commissioner may, after giving such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty, in addition to the fee payable, a sum not exceeding rupees five hundred.
- (7)** Every dealer who at the commencement of this Act holds a registration certificate under the provisions of the Act repealed by this Act shall, on such commencement, be deemed for all purposes of this Act to be a dealer registered and holding a registration certificate under this Section.
- (8)** If any registered dealer or other dealer who is required to furnish returns under sub-section (1) of Section 18 -
- (a) sells or otherwise disposes of his business or any part or place of his business or effects or comes to know of any other change in the ownership of the business, or
  - (b) discontinues his business or changes his place of business or opens a new place of business, or
  - (c) changes the name or nature of his business,
- he or if he dies, his legal representative shall within the prescribed time, inform the prescribed authority accordingly.
- (9)** (a) The Commissioner shall -
- (i) on an application made by a registered dealer for amendment of his registration certificate in pursuance of the provisions of sub-section (8) or otherwise, amend the registration certificate of the dealer or reject the application within 30 days of the date of receipt of such application, after making such enquiry as he deems fit; and
  - (ii) on being satisfied that the registration certificate issued to a dealer requires amendment with regard to certain particulars specified therein, amend the registration certificate after giving the dealer an opportunity of being heard.
- (b) When the registration certificate is amended under sub-clause (i) of clause (a) in pursuance of any of the events specified in sub-section (8), such amendment shall take effect from the date such event has taken place and in all other cases falling under the said sub-clause the amendment shall take effect from the date of application. An amendment made under sub-clause (ii) of clause (a) shall take effect from the date of order for making such amendment.

**(10)(a)** on an application by a registered dealer that his business has been discontinued or transferred, or the Commissioner on his own motion finds that a registered dealer has discontinued or transferred his business ; or

**(b)** on an application by a registered dealer that his liability to pay tax has ceased ; or the Commissioner on his own motion finds that as per the returns submitted by a registered dealer, his turnover in the immediate previous year has not exceeded the limit prescribed under section 5 ; or

**(c)** the Commissioner on his own motion finds that a registered dealer has been granted a registration certificate on the basis of the incorrect information furnished by the dealer ; or

**(d)** the Commissioner on his own motion finds that a registered dealer is in arrears of tax or penalty or any other sum due under this Act or under the Act repealed by this Act, which is more than rupees one lac and which remains outstanding for more than six months ; or

**(e)** the Commissioner on his own motion finds that the certificate of a registered dealer should be cancelled for reasons to be recorded in writing by him,

the Commissioner may cancel the registration certificate.

Provided that where the Commissioner proposes to cancel the registration certificate of a dealer under this sub-section, he shall give the dealer an opportunity of being heard.

**[from 10.8.10]**

**[(10)** When -

(a) a registered dealer discontinues or transfers his business; or

(b) the liability of a registered dealer to pay tax ceases; or

(c) a registered dealer has been granted a registration certificate by mistake; or

(d) a registered dealer is in arrears of tax or penalty or any other sum due under this Act or under the Act repealed by this Act; or

(e) the Commissioner for reasons to be recorded in writing, is of the opinion that the registration certificate should be cancelled for any other reason;

the Commissioner may either on his own motion or on the application of the dealer in this behalf cancel the registration certificate:

Provided that where the Commissioner proposes to cancel the registration certificate of a dealer under this sub-section, he shall give the dealer an opportunity of being heard. --  
**1.4.2006 to 9.8.10]**

**(11)** Any dealer whose registration certificate is cancelled under clause (d) or clause (e) of sub-section (10) shall, for the purpose of sub-section (6) of Section <sup>20</sup>20 be deemed to be a dealer, who has failed to apply for registration, but shall not be liable to pay any penalty under the said sub-section.

<sup>20</sup>**(11A)** Where registration certificate of a dealer is cancelled under clause (e) of sub-section (10) for non filing of returns, the dealer may within thirty days from the date of communication of cancellation order apply to the Commissioner for reinstatement of registration certificate with a fee of rupees two thousand and if the Commissioner is satisfied that the dealer has furnished all due returns along with payment of tax payable as also interest , if any, the Commissioner may reinstate the registration certificate effective from the date from which it was cancelled.<sup>20</sup>

**(12)** <sup>2</sup> (a) The Commissioner may, for the proper realisation of tax, from time to time demand from a registered dealer reasonable security as may be prescribed to be furnished in the prescribed manner . <sup>2</sup>

(b) The Commissioner may, by order, forfeit the whole or any portion of the security furnished by a dealer,-

- (i) for collection of any amount of tax, interest or penalty payable by the dealer; or
- (ii) if the dealer is found to have misused any prescribed certificate or declaration or has failed to keep or retain them in the prescribed manner,

(c) No order shall be passed under sub-clause (b) above, without giving the dealer a reasonable opportunity of being heard.

## **CHAPTER - VI Returns, Assessment, Payment and Recovery of Tax**

### **18 : Returns**

**(1)** (a) (i) Every such dealer as may be required so to do by the Commissioner by notice served in the prescribed manner;

(ii) every registered dealer; and

(iii) every dealer whose registration certificate has been cancelled under clause (d) or clause (e) of sub-section (10) of Section 17, shall furnish return in such form, in such manner, for such period, by such dates and to such authority as may be prescribed:

Provided that the Commissioner may, subject to such terms and conditions as may be prescribed, exempt any such dealer from furnishing such returns and statement or permit any such dealer to furnish the return for such different period, in such other form and to such other authority, as he may direct.

(b) Every dealer required to furnish returns, under clause (a), shall furnish a statement in such forms and manner for such period, by such date and to such authority as may be prescribed.

(c) <sup>2</sup>omitted<sup>2</sup>

**(2)** If any dealer discovers any omission, error or wrong statement in any return furnished by him under clause (a) of sub-section (1) he may furnish a revised return in the prescribed manner and within the prescribed time.

**(3)** Every dealer required to file return under sub-section (1) shall pay the full amount of tax payable according to the return as required by sub-section (2) of Section 24 or the difference of the amount of tax payable according to the revised return as required by sub-section (3) of the said Section and the full amount of interest, if any, payable under clause (a) or clause (b) of sub-section (4) and shall furnish the proof of such payment along with the return or the revised return, as the case may be .

**(4)** (a) If a dealer required to furnish return under sub-section (1), -

(i) fails to pay the amount of tax payable according to a return for any period in the manner prescribed under sub-section (2) of Section 24; or

(ii) furnishes a revised return under sub-section (2) showing a higher amount of tax to be due than was shown by him in the original return; or

<sup>6</sup> (iii) fails to furnish return; or

(iv) has furnished return or returns and the tax paid along with the return or returns is less than the tax as per accounts, <sup>6</sup>

such dealer shall be liable to pay interest in respect of,-

- (1) the tax payable by him according to the return: or
- (2) the difference of the amount of tax payable according to the revised return; or
- <sup>6</sup>(3) the tax payable for the period for which he has failed to furnish return; or
- (4) the amount of tax by which tax so paid along with the return or returns falls short of the tax as per accounts, <sup>6</sup>

<sup>1</sup>at such rate as may be prescribed which shall not exceed 1.5 percent per month<sup>1</sup> from the date the tax so payable had become due to the date of its payment or to the date of order of assessment, whichever is earlier.

Explanation - For the purpose of this clause,-

- (1) Where the period of default covers a period less than a month the interest payable in respect of such period shall be computed proportionately.
  - (2) 'month' shall mean thirty days.
- (b) <sup>6</sup>If a registered dealer having furnished a return under sub-section (1) or a revised return under sub-section (2) for any period and paid the tax payable according to such return or revised return after the time prescribed therefor or the tax paid along with the return or returns falls short of the tax as per accounts, fails to pay interest along with such return or revised return or payment of amount of tax by which tax so paid along with the return or returns falls short of the tax as per accounts, in accordance with the provisions of clause (a), the Commissioner shall levy the interest liable to be paid by the dealer and after giving the dealer a reasonable opportunity of being heard, may direct him to pay in addition to the tax payable or paid and the interest payable by him, by way of penalty a sum equal to such rate as may be prescribed which shall not exceed 1.5 percent per month of the amount of interest, from the date such interest had become due to the date of its payment or to the date of order of assessment, whichever is earlier. <sup>6</sup>
- (c) If a dealer fails without sufficient cause to comply with the requirement of notice issued under sub-section (1), the Commissioner may after giving the dealer a reasonable opportunity of being heard, direct him to pay, in addition to any tax payable or paid by him, by way of penalty a sum of one hundred rupees per day of default subject to a maximum of rupees five thousand.
- (d) Where,-
- (i) no tax is payable by a registered dealer committing a default under sub-clause (iii) of clause (a), or
  - (ii) a registered dealer having paid the tax payable according to a return in time fails to furnish the return in time;

the Commissioner may after giving such dealer a reasonable opportunity of being heard direct him to pay by way of penalty a sum of rupees fifty per day of default subject to a maximum of rupees one thousand.

**(5)(a)** If the Commissioner has reason to believe that the particulars given by a registered dealer in his return or returns furnished by him for any period under sub-section (1) or sub-section (2) are not correct he may, by giving the dealer an opportunity of being heard, verify the correctness of such particulars in the return or returns.

(b) If on such verification it is found that the particulars given in the return or returns are not correct in so far as they relate to the application of the correct rate of tax, the calculation of

tax or interest payable or claim of any deduction and input tax rebate, he shall by issue of a notice in the prescribed form require such dealer to make the payment of the additional amount of tax and or interest payable by him within the period specified in such notice.

### 19 Tax Audit -

- <sup>2</sup>The Commissioner or an agency authorised by him shall , on previous intimation to the
- (1) dealer , undertake tax audit, in such manner as may be prescribed, of the records , stocks in trade and the related documents of the dealer, who are selected by him in the manner as he may deem fit. <sup>2</sup>
  - (2) The tax audit shall be generally taken up in the office, business premises or warehouse of the dealer.
  - (3) [ For the purpose of tax audit under sub-section (1), the Commissioner <sup>2</sup>or an agency<sup>2</sup> authorised by him shall examine the correctness of the return or returns filed and admissibility of various claims including input tax rebate .  
--1.4.2006 to 24.12 .2007]  
10Omitted 10
  - <sup>2</sup>(4) For the purpose of tax audit, the Commissioner or an agency authorised by him may enter the place of business, office or warehouse of the dealer and require him to produce books of account and documents relating to his business, and the dealer , shall produce the books of account and the documents relating to his business as required.
  - (5) Tax audit shall be completed within a period of six calendar months from the date of institution of the proceedings and after completion of tax audit, a report shall be prepared and in case of tax audit by an agency authorised by the Commissioner, the report shall be submitted to the Commissioner, who shall send a copy of the report to the dealer.
  - [(6) After such audit, if the return or returns filed by the dealer are not found to be correct, the Commissioner shall by issue of a notice in prescribed form require such dealer to make the payment of the additional amount of tax and /or interest payable by him, at such rate as may be prescribed, within the period specified in such notice.  
--1.4.2006 to 24.12 .2007]
  - (6) 10After such audit, if the return or returns filed by the dealer are not found to be correct or the dealer has not filed return or returns, the commissioner shall by issue of a notice in prescribed form require such dealer to make the payment of tax and / or interest payable by him, at such rate as may be prescribed, within the period specified in such notice. 10
  - (7) If the dealer does not comply with the requirements made in the notice, the Commissioner shall assess or re-assess him to tax and interest and / or to imposition of penalty, in accordance with the provisions of section 20. <sup>2</sup>

### 20 : Assessment of tax

(1) The assessment of every registered dealer shall be made separately for every year :

Provided that,

(a) the Commissioner, may, subject to such conditions and restrictions as may be prescribed assess the tax due from any dealer for any part of a year,

(b) a registered dealer who claims a refund of input tax rebate under the provisions of sub-section (4) of section 14,-

- (i) in his return for any quarter of a year and makes an application for that purpose, along with such return or before the date on which the return for the subsequent quarter becomes due, or
- (ii) in his returns for a year and makes an application for that purpose before the date on which the return for the first quarter of the subsequent year becomes due,



the assessment of such dealer for that quarter or year, as the case may be shall be made in accordance with the provisions of sub-section (4) within a period of three months from the date of receipt of the application

(2) <sup>2</sup>omitted<sup>2</sup> (3) <sup>2</sup>omitted<sup>2</sup>

- (4) <sup>2</sup> (a) The Commissioner shall serve on a registered dealer referred to in the proviso to sub-section (1) of this section or sub-section (3) of section 20A or a registered dealer who is not eligible for assessment ~~23.~~<sup>23.</sup> **under sub-section (1) and (1A) of section 20-A** <sup>23.</sup> with a notice in the prescribed form appointing a place which may be the business premises or any other place and day and directing him,-
- (i) to appear in person or by an agent entitled to appear in accordance with the provisions of section 23 ; or
  - (ii) to produce evidence or have it produced in support of the returns; or
  - (iii) to produce or cause to be produced accounts, registers, cash memoranda or other documents relating to his business. <sup>2</sup>
- (b) The Commissioner, after hearing the registered dealer or his agent and examining the evidence produced in compliance with the requirements of sub-clause (ii) or sub-clause (iii) of clause (a) and such further evidence as he may require, shall assess or re-assess him to tax.
- (5) If a registered dealer referred to in clause (a) of sub-section (4),- -
- (a) has not furnished returns and statement in respect of any period by the prescribed date; or
  - (b) has knowingly furnished incomplete or incorrect returns for any period; or
  - (c) having furnished such returns has failed to comply with any of the terms of a notice issued under clause (a) of sub-section (4); or
  - (d)
    - (i) has not maintained any accounts, or
    - (ii) the accounts maintained by him are not in accordance with the provisions of sub-section (1) of Section 39, or
    - (iii) has not regularly employed any method of accounting, or
    - (iv) the method employed is such that in the opinion of the Commissioner assessment cannot properly be made on the basis thereof,

the Commissioner shall after issue of a notice in the prescribed form appointing a place which may be the business premises or at the place specified in the notice and in the prescribed manner, assess the dealer to the best of his judgment.

- (6) (a) If upon any information which has come into his possession, the Commissioner is satisfied that any dealer, being liable to pay tax in respect of any period has failed to apply for registration, the Commissioner shall within one calendar year from the date of completion of the proceedings under sub-section (1) of Section 6 proceed, in such manner as may be prescribed, to assess such dealer and assess him to tax to the best of his judgment in respect of the whole of such period and shall impose upon him, by way of penalty, a sum two times of the amount of tax so assessed.

(b) In respect of periods, subsequent to the period referred to in clause (a), during which the dealer has failed to apply for registration, the amount of tax due from him referred to in the said clause shall be assessed separately for each year.

- (7). (i) the assessment in respect of a registered dealer referred to in clause (a) of sub-Section (4) shall be made within a period of one calendar year from the end of the period for which the assessment is to be made,

(ii) the assessment in respect of a dealer referred to in clause (b) of sub-section (6) for any period shall be made within a period of one calendar year from the end of such period ; and

<sup>2</sup> (iii) in respect of a dealer, under clause (a) of sub-section (6) shall be made within a period of one calendar year from the commencement of proceedings under the said sub-section:<sup>2</sup>

Provided that -

(a) where a fresh assessment has to be made to give effect to any finding or direction contained in any order under Sections 46, 47 and 53 or to any order of the Civil Court, High Court or Supreme Court, such assessment shall be made within a period of one calendar year from the date of the order containing such finding or direction or the order of the Civil Court, High Court or Supreme Court, as the case may be;

<sup>2</sup> (b) nothing contained in this sub-section shall apply to proceedings initiated under Section 21 or any proceeding other than assessment or re-assessment of tax that may be instituted under any other provisions of this Act.<sup>2</sup>

**(8)** Notwithstanding anything contained in sub-section (7), where assessment or re-assessment proceedings in respect of any dealer relating to any period cannot be completed before the expiry of the period specified therefor in the said sub-section, the State Government, may by notification, for reasons to be recorded in writing, extend the period for the completion of such assessment proceedings in respect of such dealers by such further period as may be specified in such notification.

**(9)** (a) where, a registered dealer claims refund of tax or input tax rebate in his return for any quarter or return or returns for any year and makes an application for his assessment for that quarter or that year but his assessment is not completed within the time specified in the proviso to sub-section (1) the claim made in the return or returns for that quarter or year shall stand accepted and such dealer shall be entitled to the refund of the amount of the tax or input tax rebate..

(b) where the assessment for any year of a registered dealer,-

(i) other than a registered dealer referred to in the proviso to sub-section (1), and

(ii) a registered dealer who has not furnished any return or returns for that year,

is to be made under the provisions of sub-section (4) or sub-section (5) is not made within the time provided in sub-section (7) or within the time extended under sub-section (8), then,-

(a) the returns furnished by the registered dealer in (i) above shall stand accepted and he shall be deemed to have been assessed for the purpose of the Act.

(b) the assessment of the registered dealer in (ii) above shall become time-barred.

## <sup>2</sup>Section 20-A. Self assessment

**(1)** Where a registered dealer other than the registered dealer referred to in the proviso to sub-section (1) of section 20 has furnished, -

(a) all returns or revised returns for any period of a year in the prescribed manner and within prescribed time or before,

(i) 31<sup>st</sup> July of the subsequent year, in case of such dealer whose annual turnover does not exceed rupees forty lacs;

(ii) 31<sup>st</sup> October of the subsequent year, in other cases;

(b) has paid the tax payable according to such returns or revised returns as also interest payable, if any; and

(c) has furnished the statement under clause (b) of sub-section (1) of section 18 within the prescribed time,

the returns or the revised returns furnished by such dealer for that year, subject to compliance of requirements made in the notice issued under the provisions of sub-section (5) of section 18 and sub-section (6) of section 19, shall be accepted and his assessment shall be deemed to have been made for the purpose of sub-section (1)

of section 20 :

Provided that the assessment under this sub-section of every such registered dealer who is required to furnish audit report under sub-section (2) of section 39 shall be deemed to have been made only after such dealer has furnished the audit report.:

<sup>23</sup> Provided further that the State Government may, by notification, extend the dates of filing of returns / revised returns as specified in clause (a) with an interest of 0.5% per month, which shall be in addition to the interest payable in accordance with the provision of clause (a) of sub-section(4) of section 18. <sup>23</sup>

<sup>20</sup>(1A) Notwithstanding anything to the contrary contained in sub-section (1), a registered dealer who has not furnished the returns and/or the audit report in respect of a year, furnishes returns with proof of payment of tax as also interest, if any, according to such returns and/or audit report with a penalty as specified in sub-section (5) of section 39, if any payable, along with the compliance of requirements made in the notice issued under the provisions of sub-section (6) of section 19, the returns furnished by such dealer for that year shall be accepted and his assessment shall be deemed to have been made for the purpose of sub-section (1) of section 20 .<sup>20</sup>

(1B) Notwithstanding anything to the contrary contained in sub-section (1) and (1-A), the State Government may, by notification, provide that assessment of a registered dealer subject to such requirements, restrictions and conditions as may be specified in the notification, shall be deemed to have been made for the purpose of sub-section (1) of Section 20. [w e f 10.8.10]

- (2) <sup>23</sup> Notwithstanding anything to the contrary contained in sub-section (1) and (1A), the Commissioner shall select for reassessment a number of such dealers, as he deems fit, whose assessment for a year is deemed to have been made under sub-section (1) of section 20 in accordance with the provisions of sub-section (1) and (1A) and such selection shall be made during the year immediately following the said year. <sup>23</sup>.
- (3) The Commissioner shall re-assess a registered dealer referred to in sub-section (2) in accordance with the provisions of section 20. <sup>2</sup>

## 21: Assessment/reassessment of tax in certain circumstances

- (1) Where an assessment or re-assessment of a dealer has been made under this Act or the Act repealed by this Act and for any reason any sale or purchase of goods liable to tax under this Act or the Act repealed by this Act during any period,--
- has been under assessed or has escaped assessment, or
  - has been assessed at a lower rate, or
  - any wrong deduction has been made while making the assessment , or
  - a rebate of input tax has incorrectly been allowed while making the assessment,
  - is rendered erroneous and prejudicial to the interest of revenue consequent to or in the light of any judgment or order of any Court or Appellate Board, which has become final,

the Commissioner may, at any time <sup>2</sup> within a period of five calendar years from the date of order of assessment or reassessment in cases falling under clauses (a) to (d) and within a period of three calendar years from the date of judgment or order of any court or Appellate Board in cases falling under clause (e) <sup>2</sup>, proceed in such manner as may be prescribed, by issue a notice in the prescribed form appointing a place which may be the business premises or at such place specified in the notice to assess or re-assess, as the

case may be the tax payable by such dealer after making such enquiry as he considers necessary, and assess or re-assess to tax.

(2) The commissioner shall, where the omission leading to assessment or re-assessment made under sub-section (1) is attributable to the dealer, impose upon him a penalty not exceeding <sup>2</sup>3.5 times<sup>2</sup> the amount of tax so assessed. or re-assessed but shall not be <sup>2</sup>less than three times<sup>2</sup> the amount of tax assessed.

(3) The assessment or re-assessment under sub-section (1) shall be made within a period of one calendar year from the date of commencement of the proceedings under the said sub-section

<sup>2</sup> (4) Subject to such restrictions and conditions and in such manner as may be prescribed, a dealer, on whom a penalty has been imposed under sub-section (2), may opt to pay in lieu of penalty a lump sum amount, which shall be twice the amount of tax assessed or reassessed and once the dealer has exercised the option he shall not have any right to challenge the order of penalty in any forum.<sup>2</sup>

## **22 : Exclusion of time in assessment proceedings**

In computing the period of limitation prescribed for assessment or reassessment as the case may be, under Section 20 or Section 21, the time during which any assessment or reassessment proceedings remained stayed under the order of any civil or other competent court, or under the special or general order of the Commissioner issued under section 45, shall be excluded.

## **23 : Appearance before taxing authorities**

(1) Any dealer who is entitled or required to attend or appear before any officer appointed under Section 3 in connection with any proceedings under this Act, otherwise than when required under Section 43 to attend personally for examination on oath or affirmation, may authorise in writing to attend or appear on his behalf, a person being a relative of or a person regularly employed by the dealer, or a legal practitioner or a chartered accountant or a tax practitioner.

(2) For the purpose of sub-section (1) any person who -

- (a) before coming into force of this Act, had been enrolled as a Sales Tax Practitioner/Tax Practitioner, or
- (b) holds a degree in law or commerce or the degree of Bachelor of Arts with economics as one of his subjects conferred by any Indian university incorporated by any law for the time being in force or by any other university as the State Government may, from time to time by notification, specify; or
- (c) does not possess any of the qualifications referred to in sub-clause (b) but has held a post, in the Commercial Tax Department, not below the rank of an Assistant Sales Tax Officer / Assistant Commercial Tax Officer for at least ten years and is granted a certificate by the Commissioner having regard to his record of service in the department as being a fit and proper person to appear in any proceeding under this Act,  
shall be entitled to appear as a Tax Practitioner.

(3) Every person referred to in clause (b) or clause (c) of sub-section (2) who is eligible to appear as a tax practitioner in any proceedings under this Act shall get himself enrolled on payment of such fee as may be prescribed.

(4) If the Commissioner is satisfied that the application for enrollment is in order, he shall issue to the applicant an enrollment certificate in the prescribed form. If the Commissioner,

after making such enquiry as he deems fit, and after giving the applicant a reasonable opportunity of being heard is not so satisfied, he shall, for reasons to be recorded in writing, reject the application.

**(5)** Notwithstanding anything contained in sub-sections (1) and (2) no person who has held any post in the Commercial Tax Department not below the rank of a Commercial Tax Inspector shall be entitled to represent any dealer in any proceeding under this Act :-

- (i) if he has at any time, passed any order in such proceeding, while he was holding any post in the department;
- (ii) if the place of business of the dealer whom he desires to represent is in the district or circle within the territorial jurisdiction of which the head quarter of the office of the Commercial Tax department in which he had held such post was located, unless a period of two years has elapsed since he ceased to hold that post :

Provided that nothing in clause (ii) shall apply to such person if the representation is to be made before an officer holding a rank higher than the rank last held by such person.

**(6)** No person who has been dismissed from Government service shall be qualified to represent any dealer under sub-section (1).

**(7)** If any tax practitioner is found guilty of misconduct by the Commissioner in connection with any proceeding under this Act or the Central Sales Tax Act, 1956 (No.74 of 1956) or the Act repealed by this Act, the Commissioner may pass any order for awarding him punishment including disqualification from appearing as a tax practitioner in any proceeding under the aforesaid Acts, as he deems fit:

Provided that no such order shall be passed unless he is given a reasonable opportunity of being heard.

**(8)** Any tax practitioner whose application for enrollment is rejected under sub-section (4) or who is disqualified under sub-section (7) may within sixty days of the direction relating thereto, appeal to the Appellate board .

**(9)** If any Advocate or Chartered Accountant is found guilty of misconduct in connection with any proceeding under this Act or the Act repealed by this Act, the commissioner shall refer the matter to the authority empowered to take disciplinary action against the persons of these professions for taking appropriate action.

#### **24 : Payment and recovery of tax, interest, penalty and other dues : -**

**(1)** The tax payable for each year shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

**(2)** Before any registered dealer furnishes any return as required by sub-section (1) of section 18, he shall pay in the prescribed manner and time, the full amount of tax payable according to such return and the amount of interest under sub-section (4) of section 18, if any payable by him.

**(3)** If a revised return furnished by a registered dealer in accordance with the provisions of sub-section (2) of the said section shows a higher amount of tax to be due than was shown in the original return of returns, he shall pay the difference and the interest payable, if any, under sub-section (4) of section 18 in such manner and time as may be prescribed.

**(4)** Notwithstanding anything contained in sub-section (2) or sub-section (3), where the

registered dealer is the Central Government or a State Government or any of their departments, the Commissioner may, subject to such terms and conditions as may be prescribed, permit such dealer to pay the amount of tax by book adjustment.

<sup>4</sup> (4A) Notwithstanding anything contained in any other provisions of this Act but subject to such conditions as may be prescribed, a registered dealer who is eligible to avail of the facility of deferment of payment of tax under the scheme formulated in accordance with the provisions of sub-clause (e) of clause (i) of section 72, is liable to pay tax under the provisions of sub-section (2) or sub-section (3) or sub-section (5) and where a loan liability equal to the amount of tax payable by the dealer as aforesaid for the period of eligibility to avail of the said facility has been created by any agency or agencies as the State Government may, by general or special order, specify, then such tax shall be deemed to have been paid in accordance with the provisions of sub-section (2) or sub-section (3) or sub-section (5), as the case may be. <sup>4</sup>

(5) The amount of tax -

- (a) due where the returns were furnished without full payment of tax, or
- (b) assessed or re-assessed under sub-sections (4) and (5) of Section 20 less the sum, if any, already paid by the dealer or person in respect of the said year together with interest, if any, required to be paid and the penalty if any, directed to be paid under clause (c) of sub-section (4) of Section 18, or
- (c) (i) assessed under sub-section (6) of Section 20 or Section 21 together with the interest and/ or penalty, if any, directed to be paid thereunder, and
- (ii) the amount of penalty if any imposed or directed to be paid under any provisions of this Act not covered under <sup>2</sup> clause (b) and sub-clause (i) of clause (c), <sup>2</sup>

shall be paid by the dealer or person in the prescribed manner by such date as may be specified in a notice in the prescribed form to be issued by the Commissioner for this purpose and the date to be so specified shall ordinarily be not less than thirty days from the date of service of such notice.

(6) Where on an admission of a first appeal or a second appeal, the appellate authority stays the recovery of any amount of tax assessed or penalty imposed and on a decision in such appeal by it the amount of tax or penalty so stayed has been maintained in whole or in part by it, the dealer shall be liable to pay interest on such amount at the rate of <sup>2</sup>1.5 per cent <sup>2</sup> per month for the period from the date on which the recovery of such amount was stayed by the appellate authority to the date of its payment after the decision in appeal.

(7) If, for any reason, a dealer or person, is unable to pay the tax assessed, interest payable or levied or the penalty imposed on him under this Act or the tax payable by him in advance of assessment within the time specified therefor in the notice of demand, he may apply to the Commissioner in writing to grant him further time for payment of such amount or to permit him to pay such amount in installments. Subject to such conditions and restriction as may be prescribed, the Commissioner may grant further time to such dealer or person or allow him to pay such amount in installments on such conditions as he may deem fit to impose. Where any extension of time or permission to pay by installments is granted, the dealer or person shall be liable to pay interest on such amount from the last date on which the amount was due to be paid in accordance with such notice of demand. The interest shall be paid at eighteen per cent per annum for the period commencing from such last date.

(8) Where a dealer or person does not pay the tax assessed or the interest levied or the penalty imposed on him or any other amount due from him under this Act within the time specified therefor in the notice of demand and the dealer or person, has not obtained any order under sub-section (7) or has failed to pay the amount in accordance with the order passed by the Commissioner under sub-section (7), the Commissioner shall, after giving the dealer or person a reasonable opportunity of being heard, direct that such dealer or person

shall, in addition to the amount due, pay by way of penalty a sum equal to 2 per cent of such amount of tax, penalty or any other amount due, for every month, for the period for which payment has been delayed by him after the last date on which such amount was due to be paid.

**(9)** (a) Where the State Government after such enquiry as it may deem fit, is of the opinion that genuine hardship is being caused to a dealer or person due to any proceedings initiated for recovery of any amount outstanding against him, the State Government may, subject to such restrictions and conditions as may be prescribed, grant to the dealer or person additional time to pay such amount or may grant facility to pay such amount in installments and pending the completion of such enquiry, the State Government may stay the recovery of the dues. In respect of every such facility the dealer or person shall be liable to pay interest at the rate specified in sub-section (7);

Provided that no such facility shall be granted to the dealer or persons unless he has in the first instance applied in this behalf to the Commissioner under sub-section (7).

(b) If the dealer or person does not comply with any order passed by the State Government, the Commissioner shall impose on him penalty under sub-section (8).

**(10)** Where the Commissioner is of the opinion that interest payable by a dealer to whom any facility has been given under sub-section (7) or sub-section (9) has caused him hardship, the Commissioner may remit such portion of the interest payable on the dues or on the penalty imposed in accordance with the order of assessment or the order imposing penalty, as is in excess of the tax or the penalty paid or payable:

Provided that the Commissioner shall not remit the interest unless the dealer has paid in full the amount of tax and/or penalty required to be paid by him.

**(11)** (a) If any amount of tax, interest, penalty, or any other amount due under this Act or the Acts repealed by section 52 of Act No.2 of 1959 or the Act repealed by section 81 of Act No. 5 of 1995 or the Act repealed by this Act (hereinafter referred to as the repealed Act) remains unpaid on the expiry of the period prescribed for the payment thereof by or under this Act or the repealed Act or on the expiry of the period specified in any notice of demand or order issued or made under this Act or the repealed Act or the rules made thereunder, for the payment thereof, the dealer or person liable to pay such amount shall be deemed to be in default as to the whole of the amount then outstanding;

(b) When a dealer or person is in default or is deemed to be in default under clause (a), the amount outstanding shall be recoverable as an arrear of land revenue according to the provisions of the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959) and for the purpose of effecting the recovery of such amount -

- <sup>20</sup> (i) the Appellate Board shall have and exercise all the powers and perform all the duties of the Board of Revenue under the Madhya Pradesh Land Revenue Code, 1959 (No.20 of 1959).<sup>20</sup>
- (ii) the Commissioner of Commercial Tax shall have and exercise all the powers and perform all the duties of the Commissioner under the Madhya Pradesh Land Revenue Code, 1959 (No.20 of 1959);
- (iii) <sup>20</sup>**a Director of Commercial Tax and** an Additional Commissioner of Commercial Tax shall have and exercise all the powers and perform all the duties of the Additional Commissioner under the said code;
- (iv) a Deputy Commissioner of Commercial Tax shall have and exercise all the powers and perform all the duties of the Collector under the said code;

- (v) an Assistant Commissioner of Commercial Tax shall have and exercise all the powers and perform all the duties of the <sup>20</sup>**Sub Divisional Officer** under the said code;
  - (vi) a Commercial Tax Officer and Assistant Commercial Tax Officer shall have and exercise all the powers and perform all the duties of the Tahsildar under the said code.
- (c) Every notice issued or order passed in exercise of the powers conferred by clause (b), shall for the purpose of Sections 46, 47, 53, 54 and 66 of this Act be deemed to be a notice issued or an order passed under this Act.

(d) Notwithstanding anything contained in the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959), where 25 percent of the sale value is deposited by the purchaser for the purchase of property sold in auction in consequence of the recovery proceedings, the purchaser may apply to the Commissioner in writing to permit him to pay the balance amount in installments. The Commissioner may allow him to pay such amount in installments with interest thereon on such conditions as he may deem fit to impose.

<sup>20</sup> (e) **Save as provided in sub-clauses (i) to (v) of clause (b), no order passed or proceeding initiated in exercise of the powers conferred by sub-clause (vi) of clause (b) shall be called into question in any Revenue Court and save as provided in sub-clauses (i) to (v) of clause (b), no appeal or application for review or revision shall lie against any such order or proceeding before any Revenue Officer.**<sup>20</sup>

(12) Where in pursuance of sub-section (11) any proceedings for the recovery as an arrears of land revenue of any tax, penalty, interest or part thereof or any other amount remaining unpaid, have been commenced and the amount of tax, penalty, interest, or any other amount is subsequently modified, enhanced or reduced in consequence of any assessment made or order passed in appeal under section 46 or revision under Section 47 or rectification of mistake under Section 54, the Commissioner shall, in such manner and within such period as may be prescribed, inform accordingly the dealer or person and the authority by whom or under whose order the recovery is to be made and thereupon such proceedings may be continued as if the amount of tax, penalty, interest or any other amount as modified, enhanced or reduced, had been substituted for the tax, penalty, interest or any other amount which was to be recovered under sub-section (11).

<sup>10</sup> (13) If any amount of tax, interest, penalty, or any other amount due under this Act or the Acts repealed by section 52 of Act No.2 of 1959 or the Act repealed by section 81 of Act No. 5 of 1995 or the Act repealed by this Act or the Central Sales Tax Act, 1956 ( No.74 of 1956) is determined to be irrecoverable and pertains to a period prior to five years preceding the year in which the amount is to be write off, they may be write off in accordance with the procedure prescribed by the state Government for this purpose, and after such write off the amount shall be deemed to have been recovered and shall no longer remain outstanding against such dealer or person. <sup>10</sup>

#### **24-A. Commercial tax Settlement Authority.**

- (1) The State Government may constitute an Authority to be called the Commercial tax Settlement Authority for the settlement of cases under Madhya Pradesh General Sales Tax Act, 1958 (No.2 of 1959) (repealed Act), Madhya Pradesh Commercial Tax Act, 1994 (No.5 of 1995) (Repealed Act) Madhya Pradesh Vat Act, 2002 (No.20 of 2002), Central Sales Tax Act, 1956 (No. 74 of 1956) and Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No.52 of 1976).
- (2) The Minister in-charge of the Commercial Tax Department shall be the Chairman of



the Settlement Authority .

- (3) The Settlement Authority shall include one representative each from the Finance, Law and Legislative Affairs and Commercial Tax Department not below the rank of the Secretary as member.
- (4) The Commissioner, Commercial Tax shall be the member secretary of the Settlement Authority.

#### **24-B. Application for settlement of cases.**

(1) Notwithstanding anything to the contrary contained in this Act, if any amount of tax, interest and penalty under the Madhya Pradesh General Sales Tax Act, 1958 (No.2 of 1959) (repealed Act) the Madhya Pradesh Commercial Tax Act, 1994 (No.5 of 1995) (repealed Act) the Madhya Pradesh Vat Act, 2002 (No.20 of 2002), the Central Sales Tax Act, 1956 (No. 74 of 1956) and the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam, 1976 (No.52 of 1976),-

(i) is disputed by a dealer and the dispute is pending before the High Court for adjudication ;

(ii) hardship is being caused to a dealer due to any order passed under any of the provisions of the Acts,

the dealer may apply for the settlement of the amount of tax, interest and penalty to the Settlement Authority.

(2) An application for the settlement of the amount shall be submitted in the form and the manner as may be prescribed.

(3) The dealer shall pay,-

(i) the undisputed amount of tax in full and twenty five percent of the disputed amount of tax, in case of application under clause (i) of sub-section (1) ;

(ii) the full amount of tax, in case of application under clause (ii) of sub-section (1) ,

before submission of the application.

#### **24-C. Procedure on receipt of an application**

(1) The Settlement Authority shall pass an appropriate order, including waiver of the whole or part of the interest and the penalty levied and included in the amount payable by the dealer, on every application for settlement after affording an opportunity of hearing to the dealer.

(2) The Settlement Authority shall consider the application and the submissions, if any, made before them by the dealer and thereafter decide the amount to be deposited by the applicant.

(3) The dealer shall submit an application for withdrawal of the case pending before the High Court and a copy thereof shall be submitted to the Settlement Authority before the issue of order of settlement.

(4) If the amount required to be deposited under sub section (2), has already been deposited by the dealer, the Settlement Authority shall pass an order of settlement. If the amount deposited is less than the amount decided by the Settlement Authority, the balance amount shall be deposited by the dealer within the time as may be decided by the Settlement Authority. On receipt of proof of payment of the balance amount, the Settlement Authority shall pass an order of settlement.

(5) The Settlement Authority shall pass a settlement order on every application indicating the balance amount of interest and penalty waived on settlement.

(6) The Settlement Authority may remand the case wherever it thinks fit.

(7) An order of settlement shall not form the basis for any claim by the applicant in cases other than the case in which such settlement order has been passed.

(8) No penal action against the applicant under any Act administered by the department shall be initiated after an order of settlement has been passed under this section. The dealer also shall not be entitled to refund of any amount or any other benefit under any Act afterwards.

**[w e f 10.8.10]**

**25 : Payment of tax in advance of assessment on failure to furnish returns**

(1) Where any registered dealer fails to furnish any return for any period as required by sub-section (1) of Section 18 and fails to pay the tax payable for such period,

- (a) the Commissioner may, if the tax payable by such dealer in a year does not ordinarily exceed ten thousand rupees; and
- (b) the Commissioner shall, if the tax payable by such dealer in a year exceeds rupees ten thousand,

require such dealer to pay such tax, in the manner laid down in the following sub-sections, in advance of an assessment which may be made under Section 20.

(2) The amount of tax payable in advance under sub-section (1) shall be computed by the Commissioner as under:-

(a) Where a registered dealer has been assessed to tax for any previous year or part thereof, the tax payable in advance shall be an amount which bears to the amount of tax assessed in respect of the latest previous year or part thereof the same proportion as the period for which the tax payable in advance bears to the period for which the latest assessment was made,

(b) Where a registered dealer has not been assessed to tax for any previous year or part thereof but has furnished the return as required by sub-section (1) of Section 18 for any period, the tax payable in advance shall be an amount which bears to the maximum amount of tax payable according to any such return the same proportion as the period for which the tax payable in advance bears to the period for which such maximum amount of tax was payable according to such return.

(c) Where a registered dealer has not been assessed to tax under this Act for any previous year and no returns have been furnished by him for such year or where a registered dealer has no previous year, the tax payable in advance shall be such amount as the Commissioner may determine to the best of his judgement.

(3) After the expiry of the date by which the return has become due, the Commissioner may issue a notice in the prescribed form to a registered dealer who has failed to furnish such return requiring him to pay in the prescribed manner and within the prescribed time the tax payable in advance computed in accordance with sub-section (2).

(4) If any registered dealer who is required under sub-section (3) to pay the tax in advance furnishes the return under sub-section (1) of Section 18 and pays the amount of tax in accordance with the provisions of sub-section (2) of Section 24 on or before the date specified in the notice issued under sub-section (3) or satisfies the Commissioner that the return had already been furnished by him by the date by which it was due, the said notice shall stand cancelled.

(5) The tax payable in advance or any part thereof left unpaid within the time specified in the notice issued under sub-section (3) shall be recoverable as an arrear of land revenue for

which purpose the provisions of sub-sections <sup>2</sup> (11) and (12) <sup>2</sup> of Section 24 shall mutatis mutandis apply.

(6) The tax paid under this Section shall be adjusted towards the tax assessed or re-assessed under Section 20.

## **26 : Deduction and payment of tax in certain cases**

(1) Any person responsible for making payment of any sum to any dealer as a consideration for the sale or supply of any goods in pursuance of a contract between such dealer and the Central Government or a State Government (hereinafter referred to in this Section as the purchaser), shall before crediting such sum to the account of the dealer or before payment thereof in cash or by issue of a cheque or draft or by any other mode, deduct an amount equal to the amount payable by the purchaser to the dealer by way of tax, <sup>4</sup> whether or not such amount as is shown by the dealer separately in his bill<sup>4</sup>, where the total amount of the bill exceeds rupees five thousand and shall pay it to the State Government in such manner as may be prescribed.

<sup>3/4</sup> (2) Notwithstanding anything contained in any other provision of this Act, any person letting out a works contract of value exceeding three lac rupees to a contractor involving sale of any goods in the course of execution thereof by the contractor shall before making the payment of any amount towards the value of such contract to him, deduct at the rate of two percent or the prescribed rate for lump sum, in respect of a contractor who has opted for composition under section 11A, an amount towards the tax payable by the contractor under this Act : <sup>3/4</sup>

[ Provided that if the value of labour involved in the contract is more than fifty percent of the contract, the deduction towards the tax payable shall be made at the rate of one percent. <sup>3/4</sup> -- 1.4.2006 to 31.3.2007 ]

<sup>6</sup> Provided that if the value of labour involved in the contract is more than fifty percent of the contract value and the contractor has not opted for composition under section 11-A, the deduction towards the tax payable shall be made at the rate of one percent.

Provided further that no deduction shall be made in respect of any sale or purchase taking place outside the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of import of goods into the territory of India.

Provided also that no deduction shall be made from any payment made to any sub-contractor by a contractor where the contractor has opted for composition under section 11-A. <sup>6</sup>

(3) On deduction of the amount under sub-section (1), or sub-section (2) the person making such deduction shall issue to the dealer or the contractor, as the case may be, a certificate therefor <sup>6</sup> in the prescribed form which is obtained in the prescribed manner <sup>6</sup> and shall deposit such amount in to the Government Treasury in such manner and within such period as may be prescribed.

(4) Any person making the payment under sub-section (1) or sub-section (2) shall be deemed to have made the payment on the authority and on behalf of the dealer or the contractor and the receipt for such payment shall constitute a good and sufficient discharge of the liability of the purchaser to the dealer or the contractor to the extent of the amount specified in the receipt.

(5) Where any payment under sub-section (1) or sub-section (2) is made by a purchaser or the person letting out the contract, on behalf of the dealer or the contractor such payment shall constitute a good and sufficient discharge of the liability of the dealer or the contractor to pay tax in respect of such transaction and the amount so paid shall be adjusted by him in such manner as may be prescribed.

(6) Where a person contravenes the provisions of sub-section (1), sub-section (2), or sub-section (3) the Commissioner may impose upon such person by way of penalty an amount which shall be 2 percent per month of the amount required to be deducted under sub-section (1) or sub-section (2). subject to a maximum of 25 percent of such amount.

(7) Any sum which a person is required to deduct under sub-section (1) or sub-section (2) or the penalty imposed under sub-section (6) if it remains unpaid, be recoverable as an arrear of land revenue.

(8) Every person making a deduction under sub-section (1) or sub section (2) shall furnish a statement in such form, to such authority, in such manner and within such time as may be prescribed.

**Explanation** – For the purpose of sub-section (2), "person" means –

- (i) Department of the Central or the State Government,
- (ii) Public Sector Undertaking,
- (iii) Municipality and Municipal Corporation,
- (iv) Authority constituted under any law for the time being in force,
- (v) Public Limited company.

#### **10 26-A. Deduction of tax at source in respect of certain goods**

- (1) Notwithstanding anything contained in any other provision of this Act, every registered dealer (the purchaser) who purchases such goods as may be notified\* by the State Government for sale or consumption from another registered dealer, shall deduct input tax from the amount payable by him to the selling registered dealer (the seller) for such purchase.
- (2) On deduction of the amount under sub-section (1), the purchaser shall issue a certificate of deduction of tax to the seller in such form and manner as may be prescribed.
- (3) The certificate of deduction of tax shall constitute a good and sufficient discharge of the liability of the seller to pay tax in respect of such transaction and the amount so deducted shall be adjusted by him in such manner as may be prescribed and this certificate shall not be used for discharge of the liability of any other transaction.
- (4) No input tax rebate shall be claimed or be allowed in respect of the goods notified under sub-section (1).
- (5) In the event of disposal of,-
  - (a) (i) goods purchased; or
  - (ii) the goods specified in Schedule II, manufactured out of the goods purchased,

otherwise than by way of sale within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India; or

- (b) the goods specified in Schedule I, manufactured out of the goods purchased, otherwise than by way of sale in the course of export out of the territory of India,

the purchaser shall deposit the amount at the rate of 4 percent of the purchase price, net of input tax, of the goods purchased.

- (6) The provisions of Sections 18, 20, 21, 24, 25 and 39 shall mutatis mutandis apply to the amount payable under sub-section (5).
- (7) The purchaser shall retain as refund the amount deducted under sub-section (1) which is equal to the amount of input tax rebate notionally admissible under section 14 on such purchases. <sup>10</sup>

### **<sup>6</sup> 27. saving for person responsible for deduction of tax at source**

Notwithstanding anything contained in Section 26 no deduction or deduction at a lower rate at source towards tax payable shall be made under the provisions of the said section from any consideration payable to a dealer or person, if such dealer or person furnishes to the person responsible for paying any amount in respect of the sale or supply or contract referred to in the said section, a certificate in writing in such form issued in such manner and by such authority as may be prescribed. <sup>6</sup>

### **28: Special mode of recovery**

(1) Notwithstanding anything contained in Section 24 or any law or contract to the contrary, the Commissioner or any officer other than the officer appointed under clause (g) of sub-section (1) of section 3, may at any time or from time to time, by a notice in the prescribed form a copy of which shall be sent to the dealer or person, at his last address known to the officer issuing the notice, require, -

- (a) any person from whom any amount is due or may become due to a dealer or person who has failed to comply with a notice of demand for any amount due under this Act;
- (b) any person who holds or may subsequently hold any money for or on account of such dealer or person,

to pay to the Government under this sub-section, either forthwith or upon the money becoming due or being held, or within the time specified in the notice (not being before the money becomes due or is held), so much of the money, as is equal to the amount due from the dealer or person in respect of the arrears of the tax, interest and penalty under this Act or the whole of the money when it is less than that amount.

Explanation - For the purpose of this sub-section the amount due to a dealer or person or money held for or on account of a dealer or person, by any person shall be computed after taking into account such claims, if any, as may have fallen due for payment by such dealer or person to such person, as may be lawfully subsisting.

(2) The Officer issuing a notice under sub-section (1) may at any time or from time to time amend or revoke any such notice or extend the time for making any payment in pursuance thereof .

(3) Any person making any payment in compliance with a notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the dealer or person and the treasury receipt for such payment shall constitute a good and sufficient discharge of the liability of such a person to the dealer to the extent of the amount specified in the receipt.

(4) Any person discharging any liability to the dealer or person after service on him of the notice issued under sub-section (1) shall be personally liable to the State Government to the extent of the liability discharged or to the extent of the liability of the dealer or person for tax or penalty or both, whichever is less.

(5) Where a person on whom a notice is served under sub-section (1) proves to the satisfaction of the officer who issued the notice that the sum demanded or any part thereof was not due to the dealer or person or that he did not hold any money for or on account of the dealer or person, at the time the notice was served on him, then nothing contained in this Section shall be deemed to require such person to pay to the Government any such money or part thereof, as the case may be.

(6) Any amount of money which a person is required to pay under sub-section (1) or for which he is personally liable to the State Government under sub-section (4) shall, if it remains unpaid, be recoverable as an arrear of land revenue.

(7) The provisions of this Section shall be without prejudice to any action that may be taken for recovery of the arrears of tax, interest and penalty, if any, due from the dealer or person.

**29 Payment of tax in case of transfer or discontinuance of business and liability of the company in case of <sup>6</sup>amalgamation or de-merger <sup>6</sup>**

(1) When the ownership of the business of a dealer liable to pay tax under this Act is entirely transferred, the transferor and the transferee shall jointly and severally be liable to pay the tax together with penalty, if any, or interest or penalty payable in respect of such business for any year or relatable to a part of any year and remaining unpaid at the time of the transfer and the transferee shall also be liable to pay the tax on the sales or purchases of goods effected by him with effect from the date of such transfer and shall within thirty days of the transfer apply for registration unless he already holds a registration certificate.

(2) When a dealer is a firm or association of persons or a joint Hindu Family and such firm, association or family has discontinued business -

- (a) the tax payable under this Act by such firm, association or family for the period upto the date of such discontinuance may be assessed and determined as if no such discontinuance had taken place; and
- (b) every person who was at the time of such discontinuance a partner of such firm or a member of such association or family shall notwithstanding such discontinuance, be liable severally and jointly for the payment of the tax payable by such firm, association or family, whether such assessment is made prior to or after such discontinuance and, subject as aforesaid the provisions of this Act shall apply as if every such person or partner were himself a dealer :

Provided that when it is found that a change has occurred in the constitution of the firm or association or that such firm or association has transferred its business and the tax payable by a partner or member as aforesaid cannot be recovered from him, it may be recovered from the firm or association as reconstituted or from the transferee:

Explanation - The dissolution or reconstitution of a firm or association of persons or partition of Joint Hindu family shall be deemed to be discontinuance of business within the meaning of this sub-section.

(3) The provisions of this Section shall mutatis mutandis apply to any arrears of tax payable under the Act repealed by Section 81 of Act No. 5 of 1995 or the Act repealed by this Act and due for any year or relatable to a part of any year prior to such transfer of business, discontinuance or dissolution of the partnership or the partition of undivided Hindu family, as the case may be.

(4) When two or more companies are amalgamated by the order of a court or of the Central Government and the order is to take effect from a date earlier to the date of the order and any of such companies have sold or purchased any goods to or from each other during the period commencing on the date from which the order to take effect and ending on the date of the order, then such transactions of sale and purchase will be included in the turnover of the sales or purchases of the respective companies and will be assessed to tax accordingly.

(5) Notwithstanding anything contained in the order specified in sub-section (4), for all of the purposes of this Act, the said two or more companies will be treated as distinct companies and will be treated as such for the periods upto the date of the said order and the registration certificates of the said companies will be cancelled, where necessary, with effect from the date of the said order.

<sup>6</sup>(5A) (a) When any company is de-merged by the order of a court or of the Central Government and the order is to take effect from a date earlier to the date of the order, then for all of the purposes of this Act, it shall be presumed that the two or more companies brought into existence by the operation of the said order have not sold or purchased any goods to or from each other during the period commencing on the date from which the order is to take effect and ending on the date of the order, and will be assessed to tax accordingly.

(b) Notwithstanding anything contained in the order specified in clause (a), for all of the purposes of this Act, the said two or more companies will be treated as single company for the periods upto the date of the said order and the registration certificate of the de-merged company will be cancelled, where necessary, with effect from the date of the said order and the said two or more companies shall be granted registration certificates, where necessary, from the date of the said order.

(5B) Notwithstanding anything contained in section 14, when the ownership of the business of a registered dealer is entirely transferred or when two or more companies are amalgamated or a company is de-merged, by the order of a court or of the Central Government, then the transferee, the amalgamated company or the de-merged companies shall be entitled to take credit of the input tax rebate, which remains unadjusted on the date of said transfer or the order of amalgamation or de-merger, as the case may be.<sup>6-</sup>

(6) Words and expressions used in sub-sections <sup>6</sup>(4), (5), (5A) and (5B) <sup>6</sup> but not defined, shall have the same meanings as assigned to them in the Companies Act, 1956 (No. 1 of 1956).

### **30 : Liability of firms**

Notwithstanding any contract to the contrary, where any firm is liable to pay tax under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment;

Provided that where any such partner retires from the firm, he shall also be liable to pay the tax, interest and the penalty, if any remaining unpaid at the time of his retirement and any tax due upto the date of retirement though un-assessed on that date.

### **31 : Transfers to defraud revenue void**

Where during the pendency of any proceeding under this Act or under the Act repealed by section 81 of Act No. 5 of 1995 or the Act repealed by this Act or under the Madhya Pradesh Land Revenue Code, 1959 (No.20 of 1959) any dealer creates a charge on or parts with the

possession by way of sale, mortgage, gift, exchange or any other mode of transfer whatsoever of any of his assets in favour of any other person with the intention to defraud revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the dealer as a result of the completion of such proceeding under this Act or under the Act repealed by section 81 of Act No. 5 of 1995 or the Act repealed by this Act or in pursuance of such proceeding under the Madhya Pradesh Land Revenue Code, 1959 (No.20 of 1959) :

**32 : Assessment/re-assessment of legal representatives and assessment in special cases.**

(1) Where a dealer dies, his executor, administrator, or other legal representative shall be deemed to be a dealer for the purposes of this Act and the provisions of this Act shall apply to him in respect of the business of the said deceased dealer :

Provided that in respect of any tax assessed/re-assessed or any penalty imposed or any interest payable by the deceased dealer or any tax, or penalty or interest, which would have been payable by him under this Act, if he had not died, the executor, administrator or other legal representative shall be liable to the extent of the assets of the deceased in his hands.

(2) In the case of any guardian, trustee or agent of any minor or other incapacitated person carrying on business on behalf of and for the benefit of such minor or other incapacitated person, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in the like manner and to the same extent as it would be leviable on, and recoverable from, any such minor or other incapacitated person, if he were of full age and sound mind and if he were conducting the business himself and all the provisions of this Act and rules made thereunder shall apply accordingly.

**33 : Tax to be first charge**

<sup>10</sup> (1) Notwithstanding anything to the contrary, contained in any law for the time being in force and subject to the provisions of section 530 of the Companies Act, 1956 (No.1 of 1956), any amount of tax and/ or penalty or interest, if any, payable by a dealer or other person under this Act shall be first charge on the property of the dealer or such person.

<sup>10</sup> (2) Notwithstanding anything contained in this Act, where a dealer or person is in default or is deemed to be in default under clause (a) of sub-section (11) of section 24 and whose property is being sold by a bank or financial institution for recovery of its loan, the Commissioner may forgo the right of first charge as mentioned in sub-section (1) against the property sold on the following conditions:-

(a) if the arrears of tax, penalty, interest or part thereof or any other amounts is up to 25 percent of the total auction value, the arrears shall be paid in full by the bank or financial institution ;

(b) if the arrears of tax, penalty, interest or part thereof or any other amount is more than 25 percent of the total auction value, the 25 percent of the total auction value and the amount in the same proportion of the remaining auction value as the remaining arrears bear to the total dues of the bank or financial institution, shall be paid by the bank or financial institution. <sup>10</sup>



**35 : Collection of tax by dealers**

**(1)** No person other than,-

- (i) a registered dealer, or
- (ii) a person who is deemed to be a registered dealer under sub-section (9), or
- (iii) a person required to deduct any amount by way of tax under the provisions of the Act,

shall collect any amount by way of tax under this Act. No collection of tax shall be made by the person specified in (i) to (iii) above except in accordance with the provisions of this Act and the rules made there under.

**(2)** Any amount collected by any person in contravention of the provisions of sub-section (1) or any amount collected by any person by way of tax or in any other manner not payable under any provisions of this Act and not returned by him to the person from whom it was collected shall be liable to forfeiture to the State Government.

**(3)** If the Commissioner, in the course of any proceedings under this Act or otherwise, has reason to believe that any amount is liable for forfeiture under sub-section (2), he shall serve, on the person who has collected such amount, a notice in the prescribed form requiring him to show cause why the said amount should not be forfeited to the State Government and on receipt of the reply, if any, thereto, the Commissioner shall make enquiry and shall make such order including an order of forfeiture as he thinks fit, after giving such person a reasonable opportunity of being heard.

**(4)** Where an order of forfeiture under sub-section (3) has been made, the person making the unauthorised collection shall forthwith pay the amount so forfeited to the State Government, if it has not already been paid and on his failure to do so, such amount shall be recoverable from him as if it were a tax due from him.

**(5)** Where an order for forfeiture is passed, the Commissioner shall publish or cause to be published in the prescribed manner a notice therefor for information of the persons from whom the amount so forfeited had been collected giving such details as may be prescribed.

**(6)** On the publication of the notice under sub-section (5) a refund of such amount or part thereof may be claimed from the State Government within one year from the date of publication of the said notice by the person from whom it was unauthorisedly realised by way of tax and for this purpose the person claiming the refund shall make an application in the prescribed form.

**(7)** On receipt of an application under sub-section (6) the Commissioner shall hold such enquiry as he deems fit and if he is satisfied that the claim is valid and admissible and that the amount so claimed as refund was actually paid to the State Government and no refund or remission in respect of that amount was granted, the Commissioner shall refund such amount or any part thereof to the person concerned.

**(8)** Notwithstanding anything contained in this Act or in any other law for the time being in force where any amount collected by any person is forfeited to the State Government under this Section, such forfeiture shall, if the amount forfeited has been paid to the State Government, discharge him of the liability to refund the amount to the person from whom it was so collected.

**(9)** A dealer specified in sub-section (11) of Section 17 shall be deemed to be a registered dealer for the purpose of sub-section.(1).

**36 : Sales not liable to tax**

(1) Notwithstanding anything contained in this Act, a tax on the sale or purchase of goods shall not be imposed under this Act -

- (i) where such sale or purchase takes place outside the State of Madhya Pradesh ; or
- (ii) where such sale or purchase takes place in the course of inter-State trade or commerce; or
- 3/4 (iii) where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of the territories of India, or
- (iv) where such sale is made to a unit located in a Special Economic Zone notified by the Central Government under the provisions of the Special Economic Zones Act, 2005 (Central Act No. 28 of 2005), 3/4

(2) For the purpose of this Section, whether a sale or purchase takes place, -

- (i) outside the State of Madhya Pradesh; or
- (ii) in the course of inter-State trade or commerce; or
- (iii) in the course of the import of goods into the territory of India or the export of goods out of such territory,

shall be determined in accordance with the principles specified in Section 3, 4 and 5 of the Central Sales Tax Act, 1956 (No.74 of 1956).

**CHAPTER VII - Refund****37 : Refund**

(1) If the Commissioner is satisfied that the tax or penalty or both or interest paid by or on behalf of a dealer for any year exceeds the amount of the tax to which he has been assessed or the penalty imposed or the interest payable under this Act for that year or that a registered dealer<sup>2</sup> or person<sup>2</sup> other than a registered dealer is entitled to the refund of rebate under of section 14, he shall, in the prescribed manner, refund any amount found to have been paid in excess in cash or by adjustment of such excess towards the amount of tax due in respect of any other year from him.

3/4 (1A) Notwithstanding anything contained in sub-section (1), if the refund is due to input tax rebate pertaining to sales of canteen stores, the refund shall be adjusted towards any other tax liability of the canteen stores department and on an application by the canteen stores department, the balance of refund may be adjusted towards the tax liability of any other registered dealer. 3/4

(2) If the Commissioner is satisfied that due to an error committed by the dealer while crediting any amount payable under this Act or the Act repealed by this Act or the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam, 1976 (No.52 of 1976) or the Central Sales Tax Act, 1956 (No.74 of 1956), into Government treasury the amount so paid cannot be accounted for the purpose for which it is credited, he shall subject to the provisions of sub-section (4) refund that amount in the manner prescribed either in cash or by adjustment towards the amount of tax due in respect of any other year from him.

(3) If the appellate authority or the Commissioner is satisfied to the like effect it shall cause refund to be made of any amount found to have been wrongly paid or paid in excess.

(4) Notwithstanding anything contained in sub-section (1) or sub-section (2) or sub-section (3) the authority empowered to grant refund shall apply the refundable amount in respect of any year towards the recovery of any tax, penalty, interest or part thereof due under this Act or under the Act repealed by this Act or under the Central Sales Tax Act, 1956 (No.74 of

1956) or under the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam, 1976 (No.52 of 1976) and shall then refund the balance remaining, if any.

**(5)** Where a refund of any amount under sub-section (1) or sub-section (3) is not made or is not applied for the purposes mentioned in sub-section (4) within sixty days from the date of passing of the order for refund, the dealer shall be entitled and be paid interest at the rate of one per cent per month on the amount of refund for the period commencing from the date of expiry of the said period of sixty days and ending with the day on which the refund is made to him under sub-section (1) or sub-section (3) or is applied for the purposes mentioned in sub-section (4), as the case may be.

Explanation - (i) Under this sub-section where the period for which interest is payable covers a period less than a month, the interest payable in respect of such period shall be computed proportionately.

(ii) For the purpose of this sub-section "month" shall mean thirty days.

### **38 : Power to withhold refund in certain cases**

Where an order giving rise to a refund is passed and the Commissioner is satisfied that the grant of the refund is likely to be prejudicial to the interest of revenue and action under sub-section (2) or sub-section (5) of Section 47 is required to be initiated or an application to the Appellate Board to enhance the tax levied or penalty imposed is required to be made or the said order is the subject matter of any proceeding under Section 53, the Commissioner may withhold the refund till such time as the aforesaid proceedings are finally decided :

Provided that the dealer shall be paid interest under sub-section (5) of Section 37 on the amount of refund ultimately determined to be due as a result of the aforesaid proceedings for the period commencing after the expiry of sixty days from the date of receipt of the order <sup>23</sup>giving rise to the refund.

## **CHAPTER VIII - Accounts and Issue of Bills, Invoice or cash memoranda**

### **39 : Accounts**

**(1)** Every registered dealer and every dealer liable to pay tax under this Act shall maintain correct account of his purchases, sales and stocks showing value, of different kinds of goods subject to different rates of tax under this Act.

**(2)** <sup>2</sup>Every dealer whose turnover in a year exceeds rupees sixty lacs- w e f 10.8.10 [forty lacs- upto 9.8.10] shall get his account audited by a Chartered Accountant and furnish the report of such audit in such manner and within such time as may be prescribed. <sup>2</sup>

<sup>3/4</sup>Provided that a dealer who is an industrial unit having annual turnover of upto ten crore rupees may get his accounts audited by a member of Institute of Cost and works Accountants of India. <sup>3/4</sup>

**(3)** If the Commissioner considers that the accounts maintained by any dealer or any class of dealers do not sufficiently enable him to verify the returns referred to in sub-section (1) of Section 18 or the assessment cannot be made on the basis thereof, he may by an order, require any dealer or by notification any class of dealers, to keep such accounts including records of manufacture, sales, purchases or transfers in such form and in such manner as he may, subject to rules made under this Act, direct.

**(4)** If the Commissioner considers that any class of dealers are not in a position to maintain accounts in accordance with the provisions of sub-section (1), he may, for reasons to be recorded in writing, exempt such class of dealers from the operation of the provisions of the said sub-section.

<sup>20</sup>**(5)** If a registered dealer fails to furnish the report as required under sub-section <sup>23</sup> (2) in respect of a year within the time prescribed, the commissioner may, after giving such dealer

an opportunity of being heard, direct him to pay by way of penalty a sum equal to 0.1 percent of the turnover in the year or rupees ten thousand, whichever is less.<sup>20</sup>

#### **40 : Dealers to issue bills, invoices or cash memoranda**

(1) Every registered dealer, for each sale made by him shall issue to the purchaser, a bill, invoice or a cash memorandum including machine generated bill, invoice or a cash memorandum signed and dated by such dealer containing prescribed particulars including the amount of tax collected. Every such dealer shall also maintain a counterfoil or duplicate of each bill, invoice or cash memorandum issued by him with signature, date and all other aforesaid particulars and shall preserve it for a period of not less than five years from such date or till the completion of assessment whichever is earlier;

Provided that a bill, invoice or cash memorandum may not be issued where sale of any goods of value not exceeding rupees one hundred is made to any person other than a registered dealer .

<sup>10</sup> (1A) The bill, invoice or cash memorandum pertaining to the goods notified by the State Government, shall be authenticated in the prescribed manner. <sup>10</sup>

(2) If a registered dealer contravenes the provisions of sub-section (1), the commissioner may, after giving such dealer an opportunity of being heard, direct him to pay by way of penalty a sum of rupees one hundred for each sale in respect of which such contravention has taken place subject to a maximum of rupees five thousand.

### **CHAPTER - IX Certain Powers of Commissioner and delegation by Commissioner of his powers.**

#### **<sup>24</sup>1 : Delegation of Commissioner's powers and duties**

Subject to the provisions of this Act and to such restrictions and conditions as may be prescribed, the Commissioner may, by order, in writing , delegate any of his powers and duties under this Act except those under sub-section (2) of section 64 to any person appointed under section 3 to assist him :

Provided that powers under section 38 and 47 shall not be delegated to an officer below the rank of a Deputy Commissioner of Commercial Tax. <sup>2</sup>

#### **42 : Transfer of proceedings**

(1) The Commissioner may transfer any proceeding or class of proceedings under any provision of this Act from himself to any person appointed under Section 3 to assist him and he may likewise transfer any such proceeding (including the proceeding already transferred under this sub-section) from one such person appointed under Section 3 to assist him to another such person or to himself. Intimation about the transfer of any such proceeding or proceedings shall be sent to the dealer.

<sup>23</sup>. (2) The Commissioner may transfer any proceeding or class of proceedings under section 46 from an Appellate Authority appointed under section 3-A to any other Appellate Authority, and intimation about the transfer of any such proceeding or proceedings shall be sent to the dealer. <sup>23</sup>.

<sup>23</sup>. (3) Where any proceeding or class of proceedings is transferred, the person to whom such proceeding or class of proceedings is transferred shall proceed to dispose it off, as if it had been initiated by the said person, irrespective of the local limits of his jurisdiction. Such

transfer shall not render necessary the reissue of any notice already issued before the transfer and the person to whom the proceeding or class of proceedings is transferred may, continue it from the stage at which it was left by the person from whom it was transferred.

#### **43 : Power of Commissioner and his assistants to take evidence on oath, etc.**

(1) The Appellate Board, the Commissioner or any person other than the officer referred to in clause (g) of sub-section (1) of section 3 shall, for the purposes of this Act, have the powers of Court of Civil jurisdiction under the Code of Civil Procedure, 1908 (V of 1908),-

- (i) to summon and enforce the attendance of any person and examine him on oath or affirmation;
- (ii) to compel the production of documents or accounts and to impound or detain them;
- (iii) to issue commissions for the examination of witness; and
- (iv) to require or accept proof of facts by affidavits; and
- (v) Such further powers as may be prescribed.

(2) Every proceeding under this Act before the Appellate Board or the Commissioner or any person other than an Inspector, appointed to assist the Commissioner under sub-section (1) of Section 3 shall be deemed to be a judicial proceeding within the meaning of Sections 193 and 228 and for the purposes of Section 196 of the Indian Penal Code, 1860 (XLV of 1860)

#### **44 : Power of Commissioner to call for information in certain cases**

The Commissioner may, for the purposes of this Act -

- (a) require any firm or any undivided Hindu family to furnish a statement of the names and addresses of the partners of such firm, or of the names and addresses of the manager and members of such family, as the case may be;
- (b) require any person whom he has reason to believe to be a trustee, guardian, manager or agent to furnish a statement of the name and address of the person for whom he is a trustee, guardian, manager or agent;
- (c) require any person whom he has reason to believe to have purchased goods from outside or within the State of Madhya Pradesh to furnish a statement of the name and address of the person from whom he has purchased such goods and the description and price thereof and the manner in which they were delivered to him;
- (d) require any person in respect of whom he has reason to believe that he has dispatched goods to any place outside or within the State of Madhya Pradesh, to furnish a statement of the name and address of the person to whom he has dispatched such goods and of the description and price thereof.

#### **45 : Power of Commissioner to stay proceedings**

The Commissioner may by special or general order:-

- (a) pending examination of any question of law -
    - (i) before him, or
    - (ii) <sup>2</sup>before the High Court on an appeal under sub-section (2) of Section 53, or<sup>2</sup>
  - (b) for any other reason to be recorded in writing,
- stay any proceeding or proceedings under Section 20 in respect of any dealer or class of dealers.

### **CHAPTER X - Appeal, Revision and Rectification**

#### **<sup>2</sup>46 : Appeal**

- (1) Any dealer or person aggrieved by an order passed under this Act, by any officer

specified in clause (c) to (f) of sub-section (1) of section 3 may, in the prescribed manner, appeal against such order to the Appellate Authority :

Provided that no appeal shall lie against an order determining the date on which liability of a dealer to pay tax arises or against a notice issued under this Act for assessment or reassessment except after an assessment or reassessment order is passed.

(2) Any dealer or person aggrieved by an order passed in appeal under sub-section (1) may, in the prescribed manner, appeal against such order to the Appellate Board.

(3) Where the Commissioner considers any order passed under sub-section (1) by any Appellate Authority other than Deputy Commissioner erroneous he may file an appeal against such order before the Appellate Board within two calendar years from the date of such order.

(4) Notwithstanding anything contained in the rules or the regulations framed under any law for the time being in force or under the provisions of section 4, any officer not below the rank of Deputy Commissioner duly authorised by the Commissioner in this behalf shall also have the right to be heard at the hearing of the appeal under sub-section (2) and (3).

(5) No first appeal against an order of assessment, with or without penalty or against an order imposing penalty shall be admitted by the Appellate Authority unless out of the total balance due from the dealer, payment of tax and other amounts admitted by the dealer to be due from him along with,-

(i) in case of an appeal against an ex-parte order, five percent, or

(ii) in other cases, ten percent,

of the remaining amount over and above the admitted amount is paid by the dealer and the memorandum of appeal is accompanied by a satisfactory proof of payment of such amount and <sup>6</sup> on an application by the dealer for stay of the recovery of the balance of tax and / or penalty, the Appellate Authority may stay the recovery of the balance till the decision of appeal. <sup>6</sup>

<sup>20</sup>**Explanation,- for the purpose of this sub-section, admitted tax and other amount means the tax and other amount due under this Act on the turnover of sales or purchases, or both, as the case may be, admitted by the appellant in the returns filed by him or at any stage in any proceedings under this Act, whichever is higher.**<sup>20</sup>

(6) No second appeal shall be admitted by the Appellate Board unless, out of the total balance due from the dealer after the order passed in first appeal, twenty percent of such balance is paid by the dealer and the memorandum of appeal is accompanied by a satisfactory proof of payment of such amount and <sup>6</sup> on an application by the dealer for stay of the recovery of the balance amount, the Appellate Board may stay **the recovery of the balance amount till the decision of appeal.** <sup>6</sup>

[(7) Every appeal shall be filed within sixty days from the date of communication of the order against which the appeal is to be filed. -1.4.2006 to 31.3.2007 ]

(7) <sup>6</sup> Every first appeal shall be filed within thirty days and every second appeal shall be filed within sixty days from the date of communication of the order against which the appeal is to be filed. <sup>6</sup>

(8) Subject to such procedure as may be prescribed and after such further inquiry as it may think fit,-

(a) the Appellate Authority shall dispose of every appeal within [ one calendar year - 1.4.2006 to 31.3.2007 ] <sup>6</sup> twelve months <sup>6</sup> from the date of filing of such appeal and in disposing of such appeal, the Appellate Authority may ,-

(i) confirm, reduce, enhance or annul the assessment or reassessment of tax or interest or imposition of penalty or both but shall not remand the case; or

(ii) pass such order as it may deem fit, in case of an appeal not covered by sub-

- clause (i);
- (b) the Appellate Board shall dispose of every appeal within two calendar years from the date of filing of appeal- wef 10.8.10 [the Appellate Board shall make an endeavor to pronounce its order in writing within one calendar year from the date of filing of appeal- upto 9.8.10] and in disposing of such appeal, the Appellate Board may,-
- (i) confirm, reduce, enhance or annul the assessment or reassessment of tax or interest or imposition of penalty or both; or
  - (ii) set aside the assessment or reassessment or the imposition of penalty or both and direct the officer whose order of assessment or imposition of penalty has been appealed against to make a fresh assessment or re-impose penalty, after making such enquiry as it may direct ; or
  - (iii) pass such order as it may deem fit.

<sup>6</sup> (8 A) The appeals pending before the Appellate Authority on the date of commencement of the Madhya Pradesh Vat (Amendment) Act, 2007 shall be disposed of by the Appellate Authority within the period specified in the provisions in force before the date of such commencement or the period of one calendar year following such commencement, whichever is earlier. <sup>6</sup>

(8 B) The appeals pending before the Appellate Board on the date of commencement of the Madhya Pradesh Vat (Second Amendment) Act, 2010 shall be disposed of by the Appellate Board within the period specified in sub-section (8) or the period of one calendar year following such commencement, whichever is later. - w e f 10.8.10

(9) Notwithstanding anything contained in clause (a) of sub-section (8), where an appeal can not be disposed of within [ one calender year -1.4.2006 to 31.3.2007 ] <sup>6</sup> twelve months<sup>6</sup> by the Appellate Authority, the State Government may, by notification, for reasons to be recorded in writing, extend the period for the disposal of such appeals by such further period as may be specified in such notification.

(10) In the case of an order passed by the Appellate Authority , such order, subject to the provisions of sub-section (2) and (3) of this section or sub-section (1) of section 47, as the case may be, shall be final and in the case of an order passed by the Appellate Board, such order, subject to the provisions of section 53, shall be final. <sup>2</sup>

#### 47 : Power of revision by Commissioner

(1) The Commissioner on his own motion may call for the record of the proceeding in which any order was passed by any officer specified in clauses <sup>2</sup>(c)<sup>2</sup> to (f) of sub-section (1) of section 3 and on receipt of the record may make such enquiry or cause such enquiry to be made, as he considers necessary and subject to the provisions of this Act , after giving the dealer an opportunity of being heard, may, pass such order thereon, not being an order prejudicial to the dealer or person, as he thinks fit within six months from the date of initiation of proceedings :

Provided that the Commissioner shall not revise any order under this sub-section,-

- (i) where an appeal against the order is pending before the Appellate <sup>2</sup>Authority<sup>2</sup> or the Appellate Board or where, if such appeal lies, the time within which it may be filed has not expired; or
- (ii) Where such order relates to determining the liability of a dealer to pay tax or against a notice issued under this Act for assessment or reassessment except after an assessment or reassessment order is passed.
- (iii) <sup>2</sup>omitted<sup>2</sup>

Explanation - An order by the Commissioner, declining interference shall not be deemed to be an order prejudicial to the dealer or person.

(2) The Commissioner may on his own motion or on information received call for and examine the record of any proceeding under this Act if he considers that any order passed therein by any person<sup>2</sup> appointed under clauses (c) to (f) of Section 3<sup>2</sup> to assist him including any officer to whom he has delegated his powers of revision under sub-section (1) in pursuance of the provisions of section 41, is erroneous in so far as it is prejudicial to the interest of the revenue, and he may, after giving the dealer or person a reasonable opportunity of being heard, and after making or causing to be made such enquiry as he deems necessary, pass within within six months from the date of initiation of proceeding such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment or cancelling the assessment:

Provided that,-

(a) no proceeding shall be initiated under sub-section (1) and this sub section after the expiry of three calendar years from the date of the order sought to be revised :

(b) no order shall be revised by the Commissioner under this sub-section where an appeal against such order is pending before the Appellate Deputy Commissioner or the Appellate Board or such appeal has been decided by the Appellate Board on merits.

(3) Any dealer or person objecting to an order passed by the Commissioner under sub-section (2) may appeal to the Appellate Board within sixty days of the date on which the order is communicated to him.

(4)<sup>2</sup> The provisions of sub-sections (4), (6) and (8) of section 46 shall, mutatis mutandis apply to appeals filed under sub-section (3).<sup>2</sup>

(5) Where the Commissioner considers that any order passed under sub-section (1) by his predecessor<sup>20</sup> or the Director of Commercial Tax or any Additional Commissioner of Commercial Tax<sup>20</sup> is erroneous in so far as it is prejudicial to the interests of revenue, he may file an appeal against such order before the Appellate Board within two years from the date of such order. The provisions of Section 46 shall mutatis mutandis apply to the appeals filed under this sub-section.

#### **48 Additional evidence in appeal or revision**

A dealer shall not be entitled to produce additional evidence whether oral or documentary in appeal before the appellate<sup>2</sup> Authority<sup>2</sup> or the Appellate Board or in revision before the Commissioner except where the evidence sought to be adduced is evidence, which the assessing authority had wrongly refused to admit or which after exercise of due diligence was not within his knowledge or could not be produced by him before the assessing authority or for the production of which adequate time was not given by the assessing authority and in every such case upon the additional evidence being taken on record reasonable opportunity for challenge or rebuttal shall be given to the Commissioner

#### **<sup>2</sup>49 : Court fee stamps on memorandum of appeal and application for revision**

A memorandum of appeal filed under section 46 or sub-section (3) or sub-section (5) of section 47 shall bear court fee stamps of such value as may be prescribed.<sup>2</sup>

#### **50 : Application of Sections 4 and 12 of the Limitation Act, 1963**

In computing the period laid down under Sections 46, 47 and 53 the provisions of Sections 4 and 12 of the Limitation Act, 1963 (No.36 of 1963), so far as may be, shall apply.

#### **51 : Extension of period of limitation in certain cases**

The provisions of Section 5 of the Limitation Act, 1963 (36 of 1963), so far as may be, shall apply to appeals and applications for revision under this Act.

#### **52 : Power of Commissioner or Appellate<sup>2</sup> Authority<sup>2</sup> or Appellate Board to impose penalty in certain circumstances**



(1) If the Commissioner or the Appellate <sup>2</sup>Authority<sup>2</sup> or the Appellate Board, in the course of any proceedings under this Act is satisfied that a dealer has concealed his turnover or the aggregate amount of purchase prices in respect of any goods or has furnished false particulars of his sales or purchases, as the case may be, in his return or returns for any year or part thereof or has furnished a false return or returns for such period, the Commissioner or the Appellate <sup>2</sup>Authority<sup>2</sup> or the Appellate Board as the case may be, may initiate proceeding separately for imposition of penalty under this Section.

(2) The proceeding under sub-section (1) shall be initiated by the Commissioner or the Appellate <sup>2</sup>Authority<sup>2</sup> or the Appellate Board, as the case may be, by issue of a notice in the prescribed form for giving the dealer an opportunity of being heard. On hearing the dealer, the Commissioner or the Appellate <sup>2</sup>Authority<sup>2</sup> or the Appellate Board as the case may be, shall pass an order not later than one calendar year from the date of initiation of such proceeding, directing the dealer that he shall in addition to the tax payable by him, pay by way of penalty a sum which <sup>2</sup>shall not be less than<sup>2</sup> three times but shall not exceed 3.5 times of the amount of tax evaded.

(3) If the total tax shown as payable according to the return or returns and paid by a dealer for any period or part thereof is less than eighty per cent of the total tax assessed/re-assessed under Section 20 such dealer shall be deemed to have concealed his turnover or aggregate of his purchase prices or to have furnished false particulars of his sales or purchases in his return or returns or to have furnished a false return or returns for the purpose of sub-section (1) unless he proves to the satisfaction of the Commissioner or the Appellate Authority or the Appellate Board, as the case may be, that the concealment of the said turnover or the aggregate of purchase prices or furnishing of particulars of sales or purchases or furnishing of the false return or returns was not due to any fraud or gross negligence on his part.

<sup>2</sup> (4) Subject to such restrictions and conditions and in such manner as may be prescribed, a dealer, on whom a penalty has been imposed under sub-section (2) may opt to pay in lieu of penalty a lump sump amount, which shall be twice the amount of tax evaded, and once the dealer has exercised the option he shall not have any right to challenge the order of penalty in any forum. <sup>2</sup>

### 53 . Appeal to High Court

(1) An appeal shall lie to the High Court from every order passed by the Appellate Board, in appeal under <sup>2</sup>sub-sections (2) and (3) <sup>2</sup> of section 46 if the High Court is satisfied that the case involves a substantial question of law.

[(2) The Commissioner or a dealer aggrieved by any order referred to in sub-section (1) passed by the Appellate Board: -

- (i) under the repealed Act, on or after of the date of commencement of this Act; or
- (ii) under this Act on or after such date,

may file an appeal to the High Court and such appeal under this section shall be filed within ninety days from the date of the communication to the dealer or the Commissioner of the order appealed against, in the form of a memorandum of appeal precisely stating therein the substantial question of law involved.-1.4.2006 to 31.3.2007]

(2) <sup>6</sup> The Commissioner or a dealer aggrieved by any order referred to in sub-section (1) passed by the Appellate Board, may file an appeal to the High Court and such appeal shall be filed within ninety days from the date of the communication to the dealer or the

Commissioner of the order appealed against, in the form of a memorandum of appeal precisely stating therein the substantial question of law involved. <sup>6</sup>

(3) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate the question.

(4) The appeal shall be heard only on the question so formulated and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question;

Provided that nothing in this sub-section shall be deemed to take away or abridge the power of the Court to hear, for reasons to be recorded, the appeal or any other question of law not formulated by it, if it is satisfied that the case involves such question.

(5) Where an appeal is filed under sub-section (2) by a dealer, such appeal shall not be admitted by the High Court unless fifty percent of the balance due from the dealer after the order passed by the Appellate Board is paid by him.

(6) (a) The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such costs as it deems fit.

(b) The High Court may determine any issue which:-

- (i) has not been determined by the Appellate Board, or
- (ii) has been wrongly determined by the Appellate Board, by reason of a decision on such question of law as is referred to in sub-section (1),

(c) On delivery of judgment by the High Court, effect shall be given to it by the Officer empowered to assess or re-assess the dealer under section 20, on the basis of a certified copy of the judgment.

(7) The provisions of the Code of Civil Procedure, 1908 (5 of 1908) relating to appeals to High Court shall, as far as may be, apply in the case of appeals under this section.

#### **54 : Rectification of mistakes**

(1) The Commissioner may –

(i) on his own motion at any time within one calendar year from the date of any order passed by him; or

(ii) on an application made by a dealer within one calendar year from the date of receipt of such application,

rectify, in such manner as may be prescribed, such order for correcting any clerical or arithmetical mistake or any error arising therein from any omission :

Provided that, -

(i) the Commissioner shall not entertain any application by the dealer unless it is made within one year from the date of the order sought to be rectified :

(ii) no such rectification shall be made if it has the effect of enhancing the tax or reducing the amount of refund unless the Commissioner has given notice in the prescribed form to the dealer of his intention so to do and has allowed the dealer a reasonable opportunity of being heard.

(2) Where on an application made by a dealer for the rectification of any order, the order is not rectified within the period specified in sub-section (1), the applicant shall be entitled to have the order rectified in accordance with his application and accordingly the Commissioner shall rectify the order, and where in proceedings initiated suo motu the order is not passed within the time specified in sub-section (1), the proceedings shall stand abated :

Provided that nothing herein shall preclude the Commissioner from exercising powers under any other provisions of this Act.

- (3) (a) The provisions of sub-section (1) and sub-section (2) shall apply to the rectification of a mistake in any order passed by the Appellate Board or passed by the Appellate <sup>2</sup>Authority<sup>2</sup> as they apply to the rectification of a mistake by the Commissioner.
- (b) The Appellate Board may rectify any order passed by it -
- (i) on its own motion at any time within one calendar year from the date of passing of such order; and
- (ii) on an application made by the dealer or the Commissioner, at any time within one calendar year from the date of receipt of such application.
- (4) Where any such rectification has the effect of reducing the amount of tax, the Commissioner shall in the prescribed manner refund any amount due to the dealer.
- (5) Where any such rectification has the effect of enhancing the amount of the tax or reducing the amount of the refund, the Commissioner shall recover the amount due from the dealer in the manner provided in Section 24.

### **CHAPTER - XI Detection and prevention of tax evasion**

#### **55 : Detection and checking evasion of tax by dealers liable to pay tax and power of commissioner to investigate in to tax evasion by a dealer**

- (1) If upon any information which has come into the knowledge of Commissioner and he has reason to believe that any dealer has evaded payment of tax or is indulging in evasion of tax under this Act or under the Act repealed by this Act, for reasons to be recorded in writing, he may direct any of the officers referred to in clauses (c) to (g) of sub-section (1) of section 3 to proceed to investigate into the tax evasion by such dealer.
- (2) <sup>2</sup>Omitted<sup>2</sup>
- (3) <sup>2</sup>In pursuance of the provisions of sub-section (1) <sup>2</sup>, the commissioner shall, subject to such conditions as may be prescribed:-
- (a) require the dealer to produce before him any accounts, registers or documents relevant to his business or to furnish such other information as he may deem fit for scrutiny, or
- (b) inspect the place of business of such dealer and for this purpose all accounts, registers and documents relating to the business of such dealer and all the goods kept in such place of business shall be open to inspection by the commissioner.
- (4) If on scrutiny of the records produced by the dealer or on inspection of his place of business under sub-section (3), the Commissioner is satisfied that the dealer has evaded payment of tax payable by him for any year, he may for reasons to be recorded in writing, seize such accounts, registers or documents relating to the business of such dealer as he considers necessary, and grant a receipt therefor to the dealer and shall detain them only for so long as may be necessary, for examination thereof or for assessment of tax or for prosecution.

<sup>2</sup>Provided that if the Commissioner can not examine the documents relating to the business of such dealer on the spot, he may ,for reasons to be recorded in writing, seal such documents in a box or bag or container or packet and seize the box or bag or container or packet and after the seizure, the Commissioner shall serve upon the dealer, a notice in the prescribed form ,and on the date fixed, he shall open the seal of the seized box or bag or container or packet in the presence of the dealer or an agent of the dealer entitled to appear in accordance with the provisions of section 23 and in the presence of at least two other persons examine the documents kept in the box or bag or container or packet and after

examination of the documents, the Commissioner may seize such documents as he considers necessary and grant a receipt thereof to the dealer.<sup>2</sup>

- <sup>2</sup>(5) For the purpose of clause (b) of sub-section (3), the Commissioner may -
- (a) enter and search any place of business of such dealer or any other place whether such place be the place of his business or not, where the Commissioner has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents of his business or stock of goods relating to his business and the Commissioner may, for exercising the powers under this clause, seal or break open the lock of any door, box, locker, safe, almirah or any other receptacle in order to continue the inspection subsequently or where the keys thereof are not produced on demand or are not available;
  - (b) also search any person who leaves or is about to enter or is already in the place referred to in clause (a), if the Commissioner has reason to suspect that such person has secreted about his person, books of account or other documents relating to the business of such dealer; and
  - (c) if considered necessary, get the search proceedings video graphed or recorded in suitable electronic medium for use as evidence .<sup>2</sup>

**(6)** (a) If in the course of scrutiny of accounts, registers or documents produced by the dealer or in the course of inspection of the place of business of such dealer, the Commissioner has reason to believe that the dealer has stored or kept goods liable to tax, without accounting for them in books, registers or accounts maintained by him in the course of his business, with a view to their surreptitious sale in order to evade payment of tax, in any building, place or vehicle under the ownership or control of the dealer in either case whether exclusively or in association with some other person or in any building, place or vehicle in each case belonging to some other person with express or implied permission of such other person, the Commissioner may enter any such building, place or vehicle and inspect and verify if the goods have been accounted for and in the event of his reasonable belief that the dealer has not accounted for such goods with the intention of evading tax, the Commissioner may seize all such goods and take all necessary steps for their removal, proper custody and preservation :

Provided that a list of all goods seized under this clause shall be prepared by the Commissioner in presence of at least two respectable persons and a copy thereof shall, on demand, be furnished to the dealer or, as the case may be, to the person from the whose possession or custody they were seized.

(b) The Commissioner shall as soon as possible, after seizure of the goods under clause (a), serve upon the dealer, a notice in the prescribed form to show cause within a period of thirty days of service of such notice as to why a penalty equal to <sup>2</sup>3.5 times<sup>2</sup> the amount of tax payable and calculable on the price which such goods would have fetched on their assumed sale in Madhya Pradesh, on the date of seizure, be not imposed on him for the dealers default in not making entries in respect of such goods in his books of account or register or other documents, as the case may be, maintained by him in the course of his business.

(c) If the Commissioner, after taking into consideration the explanation of the dealer and after giving him an opportunity of being heard, is satisfied that the entries relating to the said goods were not made in the books of accounts, registers or other documents of the dealer without any proper justification, the Commissioner shall pass an order imposing a penalty not less than three times but not exceeding <sup>2</sup>3.5 times<sup>2</sup> of the amount of tax referred to in clause (b).

(d) The Commissioner may, at any time after the service of the notice under clause (b) and before passing an order imposing penalty under clause (c), release the goods seized if the dealer or the person from whom the goods were seized furnishes security in the form of cash security or bank guarantee to the satisfaction of the Commissioner, in each case for such reasonable amount as the Commissioner may specify by order in writing with due regard to the amount of penalty proposed. On payment by the dealer of the penalty imposed upon him under clause (c), if the security furnished is in the form of bank guarantee, the bank guarantee shall be released and if such security has been furnished in the form of cash security, it shall be adjusted towards the penalty so imposed and the balance, if any, shall be refunded to the dealer.

(e) Where no security is furnished under clause (d), the dealer shall pay the amount of penalty, within thirty days of the service of the order imposing penalty on him and on payment of such amount goods seized shall be released forthwith.

<sup>2</sup>(ea) Subject to such restrictions and conditions and in such manner as may be prescribed, a dealer, on whom a penalty has been imposed under clause (c), may opt to pay in lieu of penalty a lump sum amount, which shall be twice the amount of tax referred to in clause (b) and once the dealer has exercised the option he shall not have any right to challenge the order of penalty in any forum. <sup>2</sup>

(f) If the dealer fails to pay within the period specified in clause (e) the penalty imposed under clause (c), the Commissioner shall, subject to other provisions of this Section, dispose of the goods by way of sale in such manner as may be prescribed and apply the sale proceeds thereof towards the penalty imposed and the expenses incurred on account of and incidental to the custody, protection, preservation and sale of such goods and shall refund the balance, if any, to the dealer or person entitled.

(g) The penalty imposed under clause (c) shall be without prejudice to any other action under any other provision of this Act.

(h) Where any objection is made to the seizure of the goods seized under clause (a) on the ground that such goods do not belong to the dealer or are not otherwise liable to seizure, the Commissioner shall proceed to decide the objection:

Provided that no such objection shall be entertained -

- (i) where, before the objection is made, the goods seized had already been sold, or
- (ii) where the Commissioner considers that the objection was designedly or unnecessarily made.

(i) All questions including question relating to right, title or interest in the goods seized arising between the parties to such proceeding or their representatives and relevant to the adjudication of the claim or objection, shall be determined by the Commissioner dealing with the claim or objection.

(j) Upon the determination of the question referred to in clause (i), the Commissioner shall, in accordance with such determination:-

- (i) allow the claim or objection and release the seized goods either wholly or to such extent as he thinks fit, or
- (ii) disallow the claim or objection, or
- (iii) pass such order as, in the circumstances of the case, he deems fit.

(k) where any claim or objection has been adjudicated upon under clause (j) or where the Commissioner refuses to entertain a claim or objection under the proviso to clause (h), any such order made shall be deemed to be an order relating to assessment of tax against a dealer under Section 20 and shall be subject to the same condition as to appeal, revision or any other remedy under this Act.

(7) Where the Commissioner, apprehends any resistance to entry, search or seizure of goods he may for reasons to be recorded in writing requisition the services of any police officer of the State Government, having jurisdiction over the local area in which such entry, search or seizure is to be made, to assist him for all or any of the purposes specified in sub-section (3) or clause (a) of sub-section (5) or clause (a) of sub-section (6) and it shall be the duty of such police officer to comply with such requirement.

(8) The Commissioner while making entry, search and seizure under this Section shall, unless otherwise expressly provided by or under this Act exercise the same power and follow the same procedure as are exercised by and are required to be followed by a Police Officer in relation to entry, search and seizure under the provisions of the Code of Criminal Procedure, 1973 (No.2 of 1974)

**1055-A. Special provision for assessment of cases relating to detection and prevention of tax evasion.**

Notwithstanding anything contained in any other provisions of this Act,-

(a) Where a requisition is made under clause (a) of sub-section (3) of section 55 or an inspection is conducted under clause (b) of the said sub-section against a dealer, the dealer, subject to such restrictions and conditions and in such manner as may be prescribed, may opt to pay in lieu of tax, interest and penalty payable under the Act, a lump sum amount equal to twice the amount of evasion of tax agreed to by the dealer relating to the block period on the basis of evidence found as a result of requisition or inspection, of books of account or other documents and such other materials or information as is available with the commissioner and relatable to such evidence, at the time of requisition or inspection.

(b) Once the dealer has exercised the option under clause (a), he shall not have any right to challenge the evasion of tax agreed to by the dealer in any forum.

(c) The commissioner shall proceed to assess the amount of tax evaded by the dealer during a block period in accordance with the provisions of this Act and the amount in respect of which option to pay lump sum has been exercised under clause (a) shall be excluded from the amount of evasion of tax assessed under this clause.

(d) The total evasion of tax relating to the block period shall be assessed irrespective of the year or years to which such tax relates and irrespective of the fact whether regular assessment for any one or more of the relevant years is pending or not.

(e) The assessment under this section shall be in addition to the regular assessment in respect of each year included in the block period.

(f) The total evasion of tax relating to the block period shall not include the tax assessed in any regular assessment or the tax paid along with the returns filed by the dealer, as tax of such block period.

(g) The tax assessed under this section shall not be included in any regular assessment of any year included in the block period.

(h) Where the dealer proves to the satisfaction of the commissioner that any part of the tax referred to under this section relates to a year for which the year has not ended or the date of filing returns has not expired, and the transactions relating to such tax are recorded on or before the date of requisition or inspection, in the books of account or other documents maintained in the normal course relating to such years, the said tax shall not be included in the block period.

(i) The provisions of section 20 shall mutatis mutandis apply to the assessment made under this section.

**Explanation.**—For the purpose of this section the expression "block period" shall mean the period comprising of six years preceding the year in which the requisition was made or the inspection was conducted and shall include the period up to the date of requisition or inspection. <sup>10</sup>

#### 56 - Survey -

- (1) With a view to identify dealers who are liable to pay tax under the Act, but have remained unregistered, the Commissioner, shall from to time, cause a survey of unregistered dealers to be taken.
- (2) For the purpose of the survey, the Commissioner may, by general or special notice require any dealer or class of dealers to furnish the names, addresses and such other particulars as he may find necessary relating to the persons and dealers who have purchased any goods from or sold any goods to such dealer or class of dealers during any given period.
- (3) For the purpose of survey, the Commissioner may call for details and particulars regarding the services provided by public utilities and financial institutions including banking companies which he is of the opinion will be relevant and useful for the purposes of the survey. He may from time to time cause the results of the survey to be published in any manner that he thinks fit so, however, as not to disclose or indicate the identity of any particular unregistered dealer identified during the survey.
- (4) The Commissioner may, for the purposes of the survey enter any place where a dealer is carrying business, but is unregistered or has not applied for grant of the certificate of registration, whether such place will be principal place of business or not of such business and require any proprietor, employee or any other person who may at that time and place be attending in any manner to, or helping in, the business,--
  - (i) to afford him the necessary facility to inspect such books of accounts or other documents as he may require and which may be available at such place,
  - (ii) to afford him the necessary facility to check or verify the cash, stock or other valuable particulars or things which may be found therein, and
  - (iii) to furnish such information as he may require as to any matter which may be useful for, or relevant to any proceedings under this Act.

Explanation - For the purpose of this section, a place where the person is engaged in business will also include any other place in which the person engaged in business or the said employee or other person attending or helping in business states that any of the books of accounts or other documents or any part of the cash, stock or other valuable articles or things relating to business are kept.

- (5) The Commissioner shall enter the place where the person is carrying on business only during the hours at which such place is open for business and in case of the said place or any other place, only after sunrise and before sunset. The Commissioner may make or cause to be made extracts or copies from books of accounts and other documents inspected by him, make an inventory of any cash, stock or other valuable articles or things checked or verified by him and record the statement of any person which may be useful for, or relevant to, any proceedings under this Act.
- (6) The Commissioner, in exercise of the powers under this section, shall on no account, remove or cause to be removed from the place, where he has entered any books of accounts, other documents or any cash, stock or other valuable articles and things.

**<sup>2</sup>57 : Establishment of check-post and inspection of goods while in movement.**

- (1) The State Government or the Commissioner may, with a view to prevent or check evasion of tax under this Act, set up or erect in such manner as may be prescribed, check posts or barriers at such places in the State, excluding railway premises, as may be notified in the official gazette and an officer, not below the rank of Assistant Commercial Tax Officer shall be in-charge of the check post (hereinafter referred to as the check post officer) and he shall be assisted by other category of officials:

Provided that the Commissioner shall not set up a check post or erect a barrier for a period exceeding six months at a time.

- (2) The driver or the person in-charge of a vehicle or carrier or of goods in movement ( hereinafter referred to as the transporter ) shall –
- (a) carry with him an invoice, bill or challan or any other document and prescribed declaration forms issued by the consignor or consignee of the goods in movement and challan, bilties or any other document issued by the transporter ;
  - (b) stop the vehicle or carrier at every check-post or bring and stop the vehicle or carrier at the nearest check-post, while entering and leaving the limits of the State, set up under sub-section (1);
  - (c) furnish all the documents including prescribed declaration forms relating to the goods before the check post officer;
  - (d) give all the information relating to the goods ; and
  - (e) allow the inspection of the goods by the check post officer or any other person authorised by the check post officer :

Provided that the documents including prescribed declaration forms shall be required to be carried and / or furnished only in respect of the goods as may be \*notified\* by the State Government.

<sup>20</sup>Provided further that if the transporter transporting goods by a road on which check post or barrier is not established, furnishes the documents including declaration form specified in clause (a) at the nearest Commercial Tax Office, immediately after entry into the State of Madhya Pradesh or before exit from the State, he shall be deemed to have complied with the requirement made under clause (b).<sup>20</sup>

- (3) The form of declaration specified in sub-section (2) shall be obtained by a registered dealer in the prescribed manner.
- (4) The documents required to be furnished under sub-section (2), may be furnished by means of such electronic devices, and may be accompanied by such processing fee, as may be prescribed.
- (5) Where any goods are in movement within the territory of the State of Madhya Pradesh, any officer, not below the rank of an Assistant Commercial Tax Officer, as may be authorised by the Commissioner, may for the purposes of this Act, stop the vehicle or the carrier or the person carrying such goods, for inspection, at any place or inspect such goods and the documents relating to the goods which are in the possession or control of a transporting agency or person or other such bailee and the provisions of sub-section (2) shall mutatis mutandis apply.



- (6) Where any goods in movement are not supported by documents as referred to in sub-section (2), or documents produced appear false or forged, the check post officer or the officer empowered under sub-section (5), for reasons to be recorded in writing may-
- (a) direct the transporter not to part with the goods in any manner including re-transporting or rebooking, till a verification is done or an enquiry is made, which shall not take more than seven days;
  - (b) detain or seize the goods or the vehicle or carrier along with the goods and shall give a receipt of the goods or the vehicle or carrier along with the goods, if seized, to the person from whose possession or control they are seized;
  - (c) release the goods or the vehicle or carrier along with the goods seized in clause (b) in favour of the transporter, during the pendency of the proceeding if adequate security in the form of cash security or irrevocable bank guarantee of the amount equal to the penalty leviable under sub-section (8) or (10) is furnished.
- (7) The officer empowered under sub-section (5), who stops the vehicle or carrier, may direct the transporter to take the vehicle or carrier along with the goods and the documents to the nearest check post or any Commercial Tax Office to be named by him and stop it and keep it stationary there till such time as may be required for action in accordance with the provisions of this section, and the officer shall reach such check post or such Commercial Tax Office at the earliest and immediately on reaching there initiate action for seizure of goods or the vehicle or carrier along with the goods and impose penalty in accordance with the provisions of this section.
- (8) The check post officer or the officer empowered under sub-section (5), after having given the transporter a reasonable opportunity of being heard and after having held such enquiry as he may deem fit, shall,-
- (i) release the goods or the vehicle or carrier along with the goods in favour of the transporter, if he is satisfied that no violation of the provisions of sub-section (2) has taken place; or
  - (ii) impose, if he is not satisfied, on him for possession or movement of goods, whether seized or not, in violation of the provisions of sub-section (2) or for submission of false or forged documents or declaration, a penalty equal to maximum [ 3.5 times- 1.4.2006 to 31.3.2007 ] <sup>6</sup> ten times <sup>6</sup> (upto 31-07-2009) <sup>20</sup> seven times<sup>20</sup> of the amount of tax which would have been payable if the goods were sold within the State on the date of inspection :
 

Provided that the amount of penalty shall not be less than [ 3 times- 1.4.2006 to 31.3.2007 ] <sup>6</sup> eight times <sup>6</sup> (upto 31-07-2009) <sup>20</sup> five times<sup>20</sup> of the amount of tax.
- (9) Where a transporter, in possession or control of goods, is found to be in collusion with a dealer involved in avoidance or evasion of tax, the check post officer or the officer empowered under sub-section (5) shall detain the vehicle or carrier of such transporter and after affording him an opportunity of being heard and with the prior approval in writing of the Deputy Commissioner having jurisdiction, may confiscate such vehicle or carrier.

- (10) Notwithstanding anything contained in this section, where the transporter abstains from bringing or stopping the vehicle or carrier at the check-post as provided under clause (b) of sub-section (2), the check post officer or the officer empowered under sub-section (5) may detain such vehicle or carrier and, after affording an opportunity of being heard to the transporter, may impose, in addition to a penalty which may be imposed under sub-section (8), a penalty equal to maximum twice the amount of tax which would have been payable if the goods were sold within the State on the date of detention.
- (11) The check post officer or the officer empowered under sub-section (5) may release the goods in favour of the transporter, if seized and not already released under clause (c) of sub-section (6), on payment of the penalty imposed under sub-section (8) or (10).
- (12) If the amount of penalty specified in the order passed under sub-section (8) or (10) is not paid within fifteen days of the service of the order, the check post officer or the officer empowered under sub-section (5) shall, notwithstanding anything to the contrary provided in this Act or in any law for the time being in force, cause the goods to be sold in such manner as may be prescribed and apply the sale proceeds thereof towards the penalty and refund the balance, if any, to the transporter and if the sale proceeds of the goods are not sufficient to cover the amount of penalty or the goods can not be sold despite the efforts made for the same, the said officer shall cause the vehicle or carrier to be sold in the aforesaid manner and apply the sale proceeds thereof towards the balance of penalty and refund the balance of such sale proceeds, if any, to the transporter.
- (13) Where the officer seizing the goods, at any time during the pendency of the proceeding under sub-section (8) or (10), is of the opinion that the goods are subject to speedy and natural decay or when the expenses of keeping them in custody are likely to exceed their value, he may cause them to be sold in such manner as may be prescribed without waiting for the completion of the proceedings relating to the imposition of penalty and keep the sale proceeds thereof in deposit till the completion of said proceedings and the amount so kept in deposit shall be applied towards such penalty, if any, as may be imposed and the balance, if any, shall be refunded to the transporter according to the provisions of sub-section (12).
- (14) The transporter may authorise, in such manner as may be prescribed, the consignor or consignee of the goods or the vehicle or carrier along with the goods seized under this section, to appear before the check post officer or the officer empowered under sub-section (5) in the proceedings under sub-section (8) or (10) and such consignor or consignee shall be deemed to be the transporter for all purposes mentioned in the aforesaid sub-sections and the provisions of section 31 shall apply to proceedings under this section as if the transporter is a dealer.
- (15) If a transporter fails to give information as required from him under clause (d) of sub-section (2) about the consignor, consignee or the goods within such time as may be specified or transports the goods with forged documents, besides imposing the penalty under sub-section (8), it shall be presumed that the goods so transported have been sold in the State of Madhya Pradesh by him and he shall be deemed to be a dealer for those goods under this Act.
- (16) The provisions of this Act shall, for the purpose of levy, collection and assessment of tax, payment and recovery of tax and interest, appeal and revision, apply to the transporter deemed to be a dealer under sub-section (15).
- (17) Subject to such restrictions and conditions and in such manner as may be prescribed, a transporter, on whom a penalty has been imposed under sub-section (8), may opt to pay in lieu of penalty a lump sum amount, which shall be [ twice-1.4.2006 to 31.3.2007 ] [<sup>6</sup> five times - 1.4.2007 to 11.5.2008 <sup>6</sup>] <sup>11</sup> three times <sup>11</sup> the amount of tax referred to in sub-section (8) and once the transporter has exercised

the option he shall not have any right to challenge the order of penalty in any forum .

Explanation.- For the purposes of this section –

- (i) "vehicle or carrier" means any means of transportation to carry goods from one place to another place; and
- (ii) "goods in movement" means,-
  - (a) the goods which are in the possession or control of a transporting agency or person or other such bailee;
  - (b) the goods which are being carried in a vehicle or carrier belonging to the owner of such goods; and
  - (c) the goods which are being carried by a person.<sup>2</sup>

### **58. Transit of goods by road through the State and issue of transit pass**

(1) When a vehicle coming from any place outside the State and bound for any other place outside the State passes through the State, the driver or other person in-charge of such vehicle (hereinafter referred to as transporter) shall obtain in the prescribed form and manner, a transit pass from the check post officer of the first check post after his entry in to the state and deliver it to the check post officer of the last check post before his exit from the State, failing which it shall be presumed that the goods carried in such vehicle have been sold within the State by the transporter.

(2) The check post officer at the entry point who issues the transit pass shall intimate the information contained in the transit pass issued by him to the check post officer of the check post or barrier near the point from which the transporter declares that the goods shall be taken out of the State, If within a week of receipt of the transit pass the vehicle or the goods covered by the transit pass do not report at the exit point the check post officer of the check post or barrier at the exit point shall bring immediately this fact to the notice of the check post officer of the check post or barrier at the entry point. The later officer shall then initiate action to recover the penalty which could have been levied under the provisions of section 57 from the transporter.

(3) The provisions of section 57 shall mutatis mutandis apply in relation to any goods or any vehicle along with the goods covered by the transit pass.

### **59. Power to check goods at the point of loading and unloading: -**

<sup>2</sup>Omitted<sup>2</sup>

### **60. Power to check goods in transit -**

<sup>2</sup>Omitted<sup>2</sup>

### **61 - Regulation of delivery and carrying goods away from Railway premises -**

(1) Any dealer who seeks to import by rail in to the State from any place outside the State any goods specified in schedule- II or to whom such goods are sought to be sent as aforesaid, shall furnish or cause to be furnished in such office as may be notified by the Commissioner, a declaration in the prescribed form in duplicate duly filled in and signed by him for endorsement of such office. On endorsement of the two copies of the declaration one copy thereof shall be retained by the said office and after taking delivery, the dealer shall carry the goods away from the railway premises along with a copy of the declaration duly endorsed by the office referred to above.

(2) The provision of section 57 shall mutatis mutandis apply in relation to any vehicle

carrying goods referred to in sub-section (1) and to any declaration relating thereto.

**62. Control on clearing, forwarding or booking agent and any person transporting goods and furnishing of information by such agent or person.**

(1) Every clearing, forwarding or booking agent or broker or a person transporting goods who in the course of his business handles documents of title to goods or transports goods or takes delivery of goods for or on behalf of a dealer and having his place of business in the state of Madhya Pradesh shall, furnish information about his place of business to such authority, within such time, in such form as may be prescribed.

(2) Every such agent or person shall maintain true and complete accounts, registers and documents in respect of the goods handled by him and the documents of title relating thereto and shall furnish true and complete particulars and information relating to the transaction of goods of any dealer to any officer appointed under section 3, not below the rank of an Assistant Commercial Tax Officer as and when required by him and shall produce the said accounts, registers and documents before such officer as and when required by him.

(3) Any agent or person referred to in sub-section (1) who contravenes the provisions of the said sub-section or sub-section (2), the Commissioner may, after giving such agent or person an opportunity of being heard, direct him to pay by way of penalty: -

(i) one thousand rupees if the contravention is of the provisions of sub-section (1) on each occasion of inspection by any officer referred to in sub-section (2); and

(ii) not less than three times but not exceeding five times of the amount of tax payable in respect of the goods involved in the transactions of a dealer which appears to have been evaded by such dealer, if the contravention pertains to the provisions of sub-section (2).

Explanation: - For the purpose of this section,-

(i) "Clearing, forwarding, booking agent or broker" shall include a person who renders his services for clearing, forwarding or booking of or taking delivery of consignment of goods at railway premises, air cargo, complex. Containers depot, booking agency, goods transport company office or any place of loading or unloading of goods or contrives, makes and concludes, bargains and contracts for or on behalf of any dealer for a fee, reward, commission, remuneration or other valuable consideration or otherwise.

(ii) "Person transporting goods" shall, besides the owner, include manager, agent, driver, employee of the owner, a person in-charge of a place of loading or unloading of goods or in charge of a goods carrier carrying such goods for dispatch to other places or gives delivery of any consignment of such goods to the consignee.

**63. Power to call for information from banking companies and non-banking financial companies or insurance companies.**

<sup>2</sup>The Commissioner or any other person appointed under section 3 to assist him, not below the rank of an Assistant Commercial Tax Officer may, for carrying out the purposes of this Act, require any banking or non-banking financial companies or insurance companies or any officer thereof to furnish any information or statement useful for or relevant to any proceeding under this Act. <sup>2</sup>

**CHAPTER - XII Offences and Penalties**

**64: Offences and penalties**

(1) Whoever -

- (a) collects any amount by way of tax in contravention of the provisions of Section 12 or sub-section (1) of section 35; or
  - (b) claims input tax rebate in contravention of the provisions of sub-section (1) of section 14 ; or
  - (c) (i) fails to get himself registered as required by sub-section (1) or sub-section (2) of Section 17; or
    - (ii) neglects to furnish any information as required by sub-section (8) of Section 17; or
  - (d) fails, without sufficient cause, to submit any return as required by sub-section (1) of Section 18 or submits a false return or furnishes a false statement; or
  - (e) without reasonable cause fails to pay the tax due within the time allowed; or
  - (f) fails to keep accounts or records of sales or purchases in accordance with any requirement made of him under Section 39; or
  - (g) fails or neglects to issue Act, invoice or cash memorandum or to keep or preserve the counter foil of the Act, invoice or cash memorandum as required under Section 40; or
  - (h) knowingly produces incorrect accounts, registers or documents or knowingly furnishes incorrect information; or
    - (i) refuses or fails to comply with any requirement made of him under Section 44 or Section 55; or
  - (j)(i) fails to file a declaration under sections 57;
  - (ii) prevents or obstructs the interception or search of any vehicle or obstructs inspection of any goods under section 57; or
  - (iii) prevents or obstructs the interception or search of any vehicle or obstructs inspection of any goods under sections 59 or 60,
  - (iv) fails to file a declaration under section 61
  - (v) fails to furnish information or produce accounts, registers and documents under section 62;or
  - (vi) fails to furnish information or statements as required by section 63;
- (k) makes a false statement in a verification or declaration prescribed under this Act which he either knows or believes to be false or does not believe to be true,

shall in case of default and subject to the provisions of section 67, be punishable with -

- (i) (a) imprisonment which may extend to six months and a fine which may extend to two thousand rupees or equal to the amount of tax remained to be paid by the dealer whichever is higher, in respect of offence under clause (b) or (e); and
  - (b) imprisonment which may extend to six months and a fine which may extend to two thousand rupees in respect of offence under clause (d), (h) or (k); and
- (ii) imprisonment which may extend to three months or a fine which may extend to one thousand rupees or both in respect of offences not covered by clause (i), and where the offence in respect of which a fine has been imposed, is a continuing offence a further fine which may extend to rupees fifty for every day the offence continues.

Explanation - For the purpose of liability to punishment under this sub-section the expression dealer or person shall mean,-

- (a) the partners in relation to a partnership concern;
- (b) the president and secretary of the managing body in relation to co-operative society;
- (c) the proprietor in relation to a proprietorship concern;
- (d) the karta or manager in relation to Hindu Undivided Family; and
- (e) the Secretary, manager and directors in relation to a company incorporated under the Companies Act, 1956 (No. 1 of 1956);

**(2)** No court shall take cognizance of any offence punishable under this Act or any rules made thereunder except with the previous sanction of the Commissioner and no Court inferior to that of a magistrate of the first class shall try any such offence.

(3) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (No. 2 of 1974), all offences punishable under this Act shall be cognisable and bailable.

(4) Subject to such conditions as may be prescribed, the Commissioner may authorise any person appointed under Section 3 to assist him to investigate all offences punishable under this Act.

(5) Every person authorised under sub-section (4) shall, in the conduct of such investigation exercise the powers conferred by the Code of Criminal Procedure, 1973 (No. 2 of 1974) upon an officer-in-charge of a police station for the investigation of a cognisable offence.

## **CHAPTER - XIII Miscellaneous**

### **65 : Production of tax clearance certificate**

Any department or office of the Central Government or other State Governments or any public sector undertaking of such Governments situated in Madhya Pradesh or the State Government or any local authority or any public undertaking shall, before entering into a contract with any dealer for the sale or supply of any goods by him exceeding rupees three lacs in value require such dealer to produce a tax clearance certificate in such form, to be issued by such authority, in such manner, for such period and within such time as may be prescribed.

### **66: Bar to certain proceedings**

Save as provided in Section 53, no order passed or proceeding initiated under this Act or the rules made thereunder be called into question in any Civil Court and save as provided in Sections 46 and 47 no appeal or application for revision shall lie against any such assessment or order.

### **67 : Bar of prosecution in certain cases**

No prosecution for contravention of any provision of this Act or of the rules made thereunder shall be instituted in respect of the same facts on which a penalty has been imposed under this Act or the said rules, as the case may be, if the penalty has been paid within a period of six months from the date of service of the order imposing the penalty.

### **68 : Protection of persons acting in good faith and limitation of suit and prosecution**

(1) No suit, prosecution or other proceedings shall lie against any officer or servant of the State Government for any act done or purporting to be done under this Act or the rules made thereunder without the previous sanction of the State Government.

(2) No officer or servant of the State Government shall be liable in respect of any such act, in any civil or criminal proceeding if the act was done in good faith in the course of the execution of duties imposed on him or the discharge of functions entrusted to him by or under this Act.

(3) No suit shall be instituted against the State Government and no prosecution or suit shall be instituted against any servant of the State Government in respect of anything done or intended to be done under this Act unless the suit or prosecution has been instituted within three months from the date of the act complained of :

Provided that in computing the period of limitation under this sub-section the time taken for obtaining sanction under sub-section (1) shall be excluded.

### **69 : Disclosure of information by public servant**

(1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with the provisions of this Act or in evidence recorded under this Act other than evidence given before a Criminal Court shall, save as provided in sub-section (3), be kept confidential, and notwithstanding anything contained in the Evidence

Act, 1872 (1 of 1872) no Court shall, save as aforesaid, be entitled to require any servant of the State Government to produce before it, any such statement, return, account, document or recorded evidence or any part thereof or to give evidence before it in respect thereof.

**(2)** If, save as provided in sub-section (3), any servant of the State Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

**(3)** Nothing contained in this Section shall apply to the disclosure -

- (a) of any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition for the purpose of any investigation or prosecution under this Act or under the Act repealed by this Act or under the Indian Penal Code 1860 (XLV of 1860) or under any other enactment for the time being in force; or
- (b) of any such particulars to any person entrusted with the administration of this Act for the purposes of carrying out the object of this Act; or
- (c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act or any process for the service of any notice or the recovery of any demand; or
- (d) of any such particulars to a civil court in any suit to which the Government is a party and which relates to any matter arising out of any proceeding under this Act, under Act No.2 of 1959 or the Act repealed by this Act ; or
- (e) of any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act or the Act repealed by this Act ; or
- (f) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Commercial Tax Department to any person or persons appointed as the Commissioner under the Public Servant (Inquiries) Act, 1850 (XXX of 1850), or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or
- (g) of such facts to an officer of the Central or a State Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it; or
- (h) of any such particulars, when such disclosure is occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899 (II of 1899) to impound an insufficiently stamped document; or
- (i) of any such particulars where such particulars are relevant to any inquiry into a charge of misconduct in connection with any proceedings under this Act or the Act repealed by this Act against an advocate, tax practitioner, or chartered accountant, to the authority empowered to take disciplinary action against members practicing the profession of an advocate, tax practitioner or chartered accountant, as the case may be; or
- (j) of any such particulars to the Director of Economics and Statistics as may be necessary, for enabling him to work out the incidence of tax on any commodity or for carrying out any statistical survey of trade, commodity or dealers; or
- (k) of such information as may be required by any officer of department of the Central Government or of a State Government for the purpose of investigation into the conduct and affairs of any public servant or by a court in connection with any prosecution of the public servant arising out of any such investigation.

## **70. Determination of disputed questions**

**(1)** The Commissioner,-

- (i) either on his own motion on any question in respect of the rate of tax on any goods may, at any time, or

- (ii) if any question is raised by a dealer in respect of the rate of tax on any goods shall, within six months from the date of receipt of the application made by the dealer for this purpose in the prescribed manner and on payment of such fee as may be prescribed,

make an order determining the rate of tax on such goods in accordance with such procedure as may be prescribed.

- (2) The Commissioner, if the circumstances so warrant, shall have the power to review any order passed under this section and pass such order as he deems necessary:

Provided that,-

- (i) no review of an earlier order passed on application of a dealer shall be made unless a reasonable opportunity of being heard is given to the dealer who is likely to be adversely affected by the review, and
- (ii) the Commissioner shall not reduce the rate of tax in review.
- (3) Any order passed by the Commissioner under sub-section (1) and (2) shall have a prospective effect and shall be binding on the authorities referred to in Section 3 in all proceedings under this Act except appeals.

#### **CHAPTER XIV - Power to make Rules, Repeal and Saving, Transitory provisions and Power to remove difficulties**

##### **470 A. Power of State Government to amend Schedule I and II.**

- (1) The State Government may, by notification, amend Schedule I and Schedule II and thereupon the said Schedules shall stand amended accordingly :

Provided that no notification by which the rate of tax is enhanced, shall be issued without giving in the Gazette such previous notice as the State Government may consider reasonable of its intention to issue such notification.

- (2) Every notification issued under this section shall, as soon as may be after it is issued, be laid on the table of the Legislative Assembly and the provisions of section 24-A of the Madhya Pradesh General Clauses Act, 1957 (No. 3 of 1958) shall apply thereto as they apply to a rule. 4

##### **71 : Power to make rules**

- (1) The State Government may, after previous publication and by notification in the official Gazette, make rules or any amendments thereto for carrying out the purposes of this Act.

Provided that if the State Government considers it necessary to bring the rules or any amendments thereto into force at once, it may make such rules or amendments thereto, without previous publication in the official gazette.

- (2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules prescribing -

(a) all matters which under any provision of this Act are expressly required to be or may be prescribed under this Act :

(b) <sup>2</sup>Omitted<sup>2</sup>

(c) matters relating to salary and other conditions of Chairman and Members under sub-section (5) of section 4;

(d) the limit under sub-section (1) of section 5 and clause (b) of sub-section (2) of section 10:

(e) the manner in which proceedings shall be instituted under sub-section (1) of Section 6;

6 (ea) the manner in which the payment of tax by the sub-contractor under clause (b) and by the sub-contractor that the contractor has opted for composition, under clause (c) of sub-section (1) of section 7 shall be proved; 6



23. (eb) the manner in which recognition certificate shall be obtained under sub-section (5) of section 10-A and the manner and the form in which declaration shall be issued under sub-section (6) of section 10-A; 23.
- (f) the rate for the purpose of determination of the lumpsum to be paid, the manner in which the lumpsum may be determined and the time within which and manner in which the payment of such lumpsum may be made under sub-section (1) of section 11.
- 3/4 (fa) the restrictions and conditions subject to which permission may be granted to a registered dealer to pay a lump sum in lieu of tax by way of composition, the rate and the manner of determining such sum under Section 11A. 3/4
- (g) the manner and period in which input tax rebate shall be claimed by or be allowed to a registered dealer<sup>2</sup> or a person other than a registered dealer<sup>2</sup> under Section 14.
- (h) (i) the manner in which a dealer shall get himself registered under sub-section (1) and the period within which a dealer shall get himself registered under clause (a) of sub-section (2) of section 17, the form and manner in which the application for grant of a registration certificate shall be made under sub-section (3) of section 17;
- (ii) the form of a registration certificate under sub-section (4) of Section 17 and the manner of granting a registration certificate and verification of the particulars given in the application for grant of a registration certificate under the said section;
- (iii) the time within which and the authority to whom information regarding the changes of business shall be furnished under sub-section (8) of section 17 ;
- (iv) the amount for which the security may be demanded and the manner of payment of such security under sub-section (12) of section 17.
- (i) (1) the manner of service of notice and the authority to whom, the period for which, the form in which, the manner in which and the dates by which returns shall be furnished under sub-section (1) of Section 18;
- (2) the manner in which and the time within which revised return shall be furnished under sub-section (2) of Section 18;
- (3) the form and manner in which, the period for which and the date by which the statement shall be furnished under clause (b) of sub-section (1) of section 18;
- (4) the form of notice under clause (b) of sub-section (5) of section 18
- <sup>2</sup> (i a) (1) the manner in which tax audit is to be undertaken under sub-section (1) of section 19;
- (2) the form of notice under sub-section (6) of section 19; <sup>2</sup>
- (j) (i) the conditions and restrictions subject to which assessment may be made for part of a year;
- (ii) form of notice and manner in which tax shall be assessed/re-assessed under sub-sections (4), (5), and (6) of Section 20, and re-assessed under section 21 :
- 10 (iii) the restrictions and conditions subject to which and the manner in which option to pay lump sum amount in lieu of penalty under section 21, 52, 55 and 57 or in lieu of tax, interest and penalty under section 55-A shall be exercised; 10
- (k) (i) the fee on payment of which a tax practitioner or a person entitled to appear as a tax practitioner shall get himself enrolled under sub-section (3) of Section 23;
- (ii) the form of enrollment certificate under sub-section (4) of Section 23;
- (l) (i) the manner in which, the time within which and the intervals at which the tax shall be paid under sub-section (1) of Section 24.;
- (ii) the manner in which the amount of tax due shall be paid to Government under sub-section (2) of section 24 and the terms and conditions subject to which permission for payment by book adjustment may be granted under sub-section (4) of Section 24;
- (iii) the form of notice to be issued under sub-section (5) of section 24;

- (iv) the restrictions and conditions subject to which further time may be granted by the Commissioner under sub-section (7) of Section 24;
  - (v) the manner in which and the period within which the Commissioner shall inform the dealer or person and the authority regarding recovery of arrears of tax under sub-section (11) of Section 24;
  - (vi) <sup>2</sup>omitted<sup>2</sup>
  - (vii) the form of notice and the manner in which and time within which the tax payable in advance shall be paid under sub-section (3) of section 25;
  - (viii) the manner in which any amount deducted by the purchaser or the person letting out the contract shall be paid and adjusted under sub-section (4) and (5) of Section 26, <sup>6</sup> the form of certificate to be issued under sub-section (3) of section 26 and the manner in which it is to be obtained, <sup>6</sup> and the form and manner in which the authority to whom and the period within which statement shall be furnished under sub-section (8) of the said section ;
- 10
- (viii-a) the form of certificate to be issued under sub-section (2) of section 26-A and the manner in which it is to be obtained and the manner in which any amount deducted by the purchaser shall be adjusted under sub-section (3) of Section 26-A; 10
- (ix) the form and manner in which and the authority by whom the certificate shall be issued under section 27;
  - (x) the form of notice to be given under sub-section (1) of section 28 :
  - (m) (i) the form of notice to be given under sub-section (3) of Section 35;
  - (ii) the form of the notice and the manner of publication of the notice under sub-section (5) of section 35;
  - (iii) the form of application in which refund may be claimed under sub-section (6) of Section 35;
  - (n) the manner in which, the refund shall be made under sub-section (1) of Section 37;
  - (o) the date by which the accounts shall be got audited and the form and manner in which and the time within which report of audit shall be furnished under section 39;
  - (p) 10 (i) the particulars which shall be given in the Act, invoice, cash memorandum, issued under section 40;
  - 10 (ii) the manner in which authentication shall be done under sub-section (1A) of section 40; 10
  - (q) the restrictions and conditions subject to which the Commissioner may delegate under section 41 his powers and duties under this Act ;
  - (r) <sup>2</sup>the prescription of further powers of authorities under clause (v) of sub-section (1) of section 43; <sup>2</sup>
  - (s) (i) the manner in which appeal may be filed under Section 46 and sub-sections <sup>2</sup> (3) and (5) <sup>2</sup> of section 47;
  - (ii) <sup>2</sup>the procedure to be followed by the Appellate <sup>2</sup>Authority<sup>2</sup> or the Appellate Board in disposing of appeals under sub-section <sup>2</sup> (8) <sup>2</sup> of Section 46; <sup>2</sup>
  - (iii) the form of notice under sub-section <sup>2</sup> (2) <sup>2</sup> of section 47;
  - (iv) the procedure for and other matters including fees incidental to the disposal of appeals, applications for revision or rectification of mistake under Section 46, 47 or 54 and other miscellaneous applications or petitions for relief under this Act;
  - (t) the value of the Court fee stamps which an appeal or application for revision shall bear, under section 49;
  - (u) the form of notice to be issued under sub-section (2) of section 52;
  - (v) the form of notice to be given under clause (ii) of the proviso to sub-section (1) of section 54;

- (w) (i) the conditions subject to which the Commissioner may require the production of accounts, register or documents or to furnish any other information under sub-section (3) of Section 55;
- <sup>2</sup>(ia) the form of notice under proviso to sub-section (4) of Section 55; <sup>2</sup>
- (ii) the form of notice to be served under clause (b) of sub-section (6) of section 55;
- (iii) the manner in which goods shall be disposed off under clause (f) of sub-section (6) of Section 55;
- (iv)(a) the manner in which check posts be set up or barriers be erected, the manner in which and the fee on payment of which the declaration shall be obtained, the form and manner in which a declaration and other documents to be delivered or filed, the manner in which goods shall be seized or released, the form of notice to be served, the manner in which penalty shall be deposited, the manner in which the goods seized shall be sold, the period for which the declaration and other documents shall be preserved by the consignee under section 57,
- (b) the restrictions subject to which any vehicle may be intercepted under section 57;
- (c) (i) the form and manner in which transit pass shall be obtained under section 58 ;
- (ii) the form and the manner, in which, the date by which and authority to whom the particulars of goods transported shall be furnished under section 61;
- (d) the authority to whom, the time within which and the form in which information shall be furnished under section 62,.
- (x) the conditions subject to which the Commissioner may authorise the persons appointed under Section 3 to assist him to investigate under sub-section (4) of Section 64 all offences under this Act;
- (y) the form and the manner in which, the authority by whom, the time within which and the period for which tax clearance certificate shall be issued under Section 65;
- (z) the form and manner in which application shall be made to the authority and the procedure according to which the authority shall pass an order under section 70;
- (a-1) (i) the manner and period in which input tax rebate shall be claimed or be allowed under section 73;
- (ii) the form and manner in which and the period within which the particulars of the stock of goods shall be furnished under sub-section (1) of section 73.
- (b-1) (i) how and within what time applications, information and notice shall be made, furnished or served under this Act;
- (ii) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act; and
- (iii) general regulation of the procedure to be followed and the form to be adopted in the proceedings under this Act.
- (3)** The power to make rules under this Section shall include the power to give retrospective effect from a date not earlier than the date of commencement of this Act to the rules or any one of them.
- (4)** In making any rule the State Government may direct that -
- (a) a breach thereof shall be punishable with fine not exceeding five hundred rupees, and if the offence is a continuing one, with a fine not exceeding twenty five rupees for every day the offence continues; and
- (b) in respect of contravention of any rule, the Commissioner may impose a penalty not exceeding five hundred rupees :
- Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.
- (5)** All rules made under this Section shall, as soon as may be after they are made, be laid on the table of Legislative Assembly.

## **72 : Repeal and savings**

The Madhya Pradesh Vanijyik Kar Adhiniyam 1994 (No.5 of 1995) shall stand repealed on the date of coming into force of this Act :

Provided that -

- (i) such repeal shall not -
- (a) affect the previous operation of the Act so repealed or Act No. 2 of 1959 repealed by Act No.5 of 1995 ( hereinafter referred to as a repealed Act ) or anything duly done or suffered, thereunder; or
  - <sup>4</sup>(b) affect any right, privilege, obligation or liability acquired, accrued or incurred under the repealed Act, except the right or privilege accrued under that Act for availing of the facility of industrial concession by way of exemption from or deferment of payment of tax by registered dealers who had established new industrial units in the State of Madhya Pradesh or undertaken expansion, modernisation or diversification in such industrial unit or exemption from payment of tax by registered dealers who had established hotel under the new Tourism Policy,1995 or the Heritage Tourism Policy of the Government of Madhya Pradesh; or<sup>4</sup>
  - (c) affect any penalty, forfeiture or punishment incurred in respect of any offence committed against the repealed Act; or
  - (d) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability; and
  - (e) <sup>2</sup>Notwithstanding anything contained in sub-clause (b) and subject to such restrictions and conditions as may be specified, the State Government may, in respect of registered dealers,-
    - (i) who were eligible to avail of the facility of exemption from or deferment of payment of tax immediately before the commencement of this Act; and
    - (ii) who would have continued to be so eligible had this Act not come into force,
 formulate a \*scheme\* to allow them such facility as it may think fit for the balance unexpired period or cumulative quantum of tax, whichever is earlier;<sup>2</sup>

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 and the said Act had not been repealed.

(ii) Unless it is otherwise expressly provided, anything done or any action taken (including any appointment, notification, notice, order, rule, form, regulation or certificate) in the exercise of any power conferred by or under the repealed Act shall, subject to the provisions of sub-clause (b) of clause (i), in so far as it is not inconsistent with the provisions of this Act, continue to be in force and be deemed to have been done or taken in the exercise of the powers conferred by or under the provisions of this Act as if this Act were in force on the date on which such thing was done or action was taken unless and until it is superseded by or under this Act and all arrears of tax and other amount due at the commencement of this Act may be recovered as if they had accrued under this Act.

(iii) Any assessment, appeal, revision or other proceedings arising under the repealed Act and the rules made there under and or pending before an officer or authority duly empowered to make assessment or hear and decide such appeal, revision or other proceeding immediately preceding the commencement of this Act shall, on the date of such commencement stand transferred to the officer or authority competent to make assessment or to hear and decide appeal or revision or other proceedings under this Act and thereupon such assessment, shall be made or such appeal or revision or other proceeding shall be heard and decided within the period, if any, specified therefor, by such officer or authority in accordance with the provisions of the repealed Act or the rules made thereunder as if they were the officer or authority duly empowered for the purpose under the repealed Act.

- (iv) (a) any application by a dealer or the Commissioner to the <sup>2</sup>Appellate Board<sup>2</sup> for making a reference to the High Court under sub-section (1) of section 70 of the repealed Act; or
- (b) any such application made under sub-section (2) of section 70 of the repealed Act;
- or

(c) any reference made to the High Court under sub-section (1) or sub-section (2) of section 70 of the repealed Act,

<sup>4</sup> is pending on or arising after <sup>4</sup> the date of commencement of this Act shall be disposed of by the <sup>2</sup>Appellate Board<sup>2</sup> or the High Court, as the case may be, in accordance with the provisions of section 70 of the repealed Act as if this Act had not been passed and the said Act had not been repealed.

(v) Notwithstanding anything contained in clause (i), any appeal, revision or other proceedings arising under the repealed Act but preferred or initiated after the commencement of this Act, shall be heard and decided by the authority competent to entertain any appeal, revision or any other proceedings in accordance with the provisions of this Act.

### <sup>2</sup>73 Tansitory provisions

- (1) Where a registered dealer holds the stock of any goods specified in Schedule II on the date of commencement of this Act, he shall furnish the particulars thereof in such form, within such period, in such manner and to such authority as may be prescribed.
- (2) Where any goods specified in Schedule II of this Act other than those specified in part III of the said Schedule purchased on or after 1st April, 2005 and held in stock by a registered dealer on the date of commencement of this Act are tax paid goods within the meaning of the Act repealed by this Act, and are for sale by him on or after the said date within the State of Madhya Pradesh or in the course of inter-state trade or commerce, he shall claim or be allowed in respect of such goods, in such manner and within such period as may be prescribed, an input tax rebate,-
  - (i) at the rate as the State Government may, by notification, specify, if such goods are for sale within the State; and
  - (ii) at the rate specified in sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (No. 74 of 1956) or the rate as the State Government may, by notification, specify, whichever is lower, if such goods are for sale in the course of inter-state trade or commerce.
- (3) (a) Where any goods specified in Schedule II of this Act held in stock by a registered dealer, on the date of commencement of this Act, are goods manufactured out of tax paid goods other than those specified in part III of the said Schedule consumed or used as raw material or used as packing material or used as explosives in mining and are for sale in the State of Madhya Pradesh or in the course of inter-state trade or commerce on or after the said date, such dealer shall claim or be allowed in such manner and within such period as may be prescribed, an input tax rebate in respect of such tax paid goods, at the rate as the State Government may, by notification, specify.
- (b) Where any goods specified in Schedule II other than those specified in part III of the said Schedule purchased by a registered dealer on or after 1st April, 2005 and held in stock on the date of commencement of this Act are tax paid goods for consumption or use as raw material for/in the manufacture or processing or mining of or for use as packing material in packing of or for use as explosives in mining of, any goods specified in Schedule II for sale by him in the State of Madhya Pradesh or in the course of inter-state trade or commerce, such dealer shall claim or be allowed, in

such manner and within such period as may be prescribed, an input tax rebate at the rate as the State Government may, by notification, specify.

- (4) The sale of goods specified in part III of Schedule II of this Act which are in the nature of tax paid goods, on or after the said date shall not be liable to tax under this Act.
- (5) The provisions of sub-section (5) of section 14 shall mutatis mutandis apply to input tax rebate that may be claimed or allowed under sub-sections (2) and (3).
- (6) No input tax rebate under this section shall be claimed or be allowed to a registered dealer who opts for composition under section 11.
- (7) Input tax rebate under this section shall be allowed only after determination by Commissioner in such manner and within such time as may be prescribed.

Explanation.— For the purpose of this section the expressions "raw material" and "tax paid goods" shall have the meaning assigned to them in clauses (r) and (x), respectively, of section 2 of the Act repealed by this Act. <sup>2</sup>

#### 74. Powers to remove difficulties :

If any doubt or difficulty arises in giving effect to any of the provisions of this Act in consequence of the transition to the said provisions from the corresponding provisions of the Act repealed by Section 72, the State Government may within two years from the date of commencement of this Act by order notified in the official Gazette of the State make such provision not inconsistent with this Act as appear to be necessary or expedient for removing the doubt or difficulty.

#### <sup>2</sup>SCHEDULE I (See section 16)

o. Description of goods		Conditions and exceptions
(1)	(2)	(3)
1. Agricultural implements manually operated or animal driven, that is to say-		
(1) Axes	(2) Bill hooks (All kinds)	
(3) Bund former	(4) Cane juice boiling pan	
(5) Cart	(6) Chaff cutters and parts thereof	
(7) Clod crushers	(8) Cultivators	
(9) Dibbler	(10) Ditcher	
(11) Fertilizer/seed caster	(12) Flame gun	
(13) Groundnut decorticator	(14.)Harrows (all kinds)	
(15) Hoe (all kinds)	(16.)Junor	
17) Khurpi	(18) <sup>3/4</sup> Levelers and phawada <sup>3/4</sup>	
(19) Maize sheller	(20) Manure spreaders	
(21)Manure/seed screener/ cleaner	(22) Mattock	
(23) Mist blower	(24) Mot (leather or iron bucket for drawing water from wells for irrigation)	
(25) Mowers	(26) Naresan cultivators	
(27) Persian wheel and parts thereof	(28) Pick axe (all kinds)	
(29) Plank/Float	(30) Planters	
(31) Plough	(32) Plough points	

(1)	(2)	(3)
	(33) Plough share	(34) Pruning and budding
		knives of all types
	(35) Pulverisers	(36) Reapers
	(37) Ridgers	(38) Ridges
	(39) Rooters	(40) Scieacters
	(41) Scrapers	(42) Seed drills
	(43) Seed grader	(44) Shears
	(45) Sickles	(46) Soil injectors
	(47) Sprayers and dusters,	(48) Sugarcane crusher
	sprayers cum dusters.	
	(49) Threshers	(50) Transplanter
	(51) Weeding instruments	(52) Wheel barrow
	(53) Winnowing fan/ winnower	(54) Yoke
2.	Aids and implements used by handicapped persons, that is to say-	
	(1) Artificial limbs (2) Crutches (3) Calipers	
	(4) Corrective shoes (5) Various kinds of spinal braces	
	(6) Wheel chairs (7) Denis brown splints (8) Various	
	kinds of splints <sup>3/4</sup> (9) Braille writer (10) Braille shorthand	
	writer (11) Braille watch (12) Braille writing frame (13)	
	Braille mathematical instruments (14) Braille globes and	
	maps (Geography) (15) Braille thermometer (16) Braille	
	lactometer (17) Braille barometer (18) hearing aid	
	(19) tricycle (for use by handicapped persons) <sup>3/4</sup>	
	<sup>18</sup> (20) All kinds of two wheeler / three wheeler motor	
	vehicles and motor car having engine power upto 1000cc,	
	specially designed and manufactured by the Original	
	Equipment Manufacturer (OEM) solely for own use by the	
	handicapped person <sup>18</sup> .	
3.	Aquatic feed, poultry feed and cattle feed including feed	
	supplements, concentrates and additives, grass, hay,	
	straw, de-oiled cake including soyameal and cotton seed	
	oil cake	
4.	Betel leaves	
5.	Books, periodicals, journals, maps, chart, globe,	
	panchangs and almanacs	
6.	Charakha, Amber Charakha, handlooms including pit	
	looms, frame looms, light shuttle looms and paddle looms,	
	implements used in the production of khadi / khaddar and	
	parts thereof, handloom fabrics, Khadi cloth, Gandhi Topi,	
	garments and made-ups of khadi / khaddar,	
	cotton/polyester sliver and roving	
7.	Charcoal	
8.	Food grains, cereals and pulses	
9.	Condoms and contraceptives including contraceptive pills	
10.	Cotton and silk yarn in hank	
11.	Curd, lussi, butter milk and separated milk	
12.	<sup>9</sup> Earthenware including clay lamps made by kumhars	
	(potters) and earthen roofing tiles <sup>9</sup> .	
13.	Electrical energy	
14.	Firewood excluding casuarina and eucalyptus timber	
15.	Fishnet and Fishnet fabrics	

(1)	(2)	(3)
[ <sup>4</sup> 15A.	Footwear made of plastic, Hawai Chappals and Straps thereof	When manufactured by an industrial unit situated in the State of Madhya Pradesh and sale price (maximum retail price printed on the label ) of which does not exceed rupees one hundred and fifty. <sup>4</sup> ]
12-15A	[Upto 31.03.2008] All kinds of footwear / chappals and Straps thereof	When manufactured in the State of Madhya Pradesh and sale price (maximum retail price printed on the label) of which does not exceed rupees two hundred and fifty. <sup>12</sup> .
16.	Fresh milk and pasteurised milk	
17.	Fresh plants, saplings and fresh flowers	
18.	Fresh vegetables and fresh fruits including <sup>3/4</sup> potato and onion , sugarcane <sup>3/4</sup>	
19.	Garlic and ginger excluding dried ginger	
<sup>9</sup> -19 A	Singhada <sup>9</sup>	
20.	All kinds of bangles excluding those made of ivory or precious metals	
21.	Human blood and human blood plasma	
22.	Indigenous handmade musical <sup>3/4</sup> instruments, handmade soap, handmade paper, handmade dantmanjan <sup>3/4</sup> and handmade utensils <sup>9</sup>	
23.	Kumkum, bindi, alta, sindur, kajal, mehandi, bichhia, mangalsutra, rakhi and ornaments of kathir, german silver or aluminium.	
<sup>6</sup> -23 A.	Lac and shellac <sup>6</sup>	
24.	Meat, fish, prawn, and other aquatic products (when not cured or frozen), eggs, livestock, animal hair and fish/prawn/shrimp seeds	
25.	National Flag	
<sup>9</sup> -25A.	Niwars <sup>9</sup>	
26.	Organic manure including dung (Gober) and products of dung, and bio fertiliser	
27.	Cartridge paper, non-judicial and judicial stamps of all types used for payment of stamp duty or court fees sold by Government Treasuries, postal items like envelope, post card etc. sold by Government, rupee note when sold to the Reserve Bank of India and cheques (loose or in book form) and philatelic stamps.	
28.	Raw wool <sup>19</sup> and Wool tops <sup>19</sup>	



(1)	(2)	(3)
29.	Semen including frozen semen	
30.	Cocoons of all types including silk worm laying and raw silk	
31.	Slate, slate pencils and chalk sticks	
32.	<sup>20</sup> Coconut including tender green coconut	
33.	Toddy, Neera and arak	
34.	All types of bread	
35.	Salt	
36.	Water, other than –	
	(i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and	
	(ii) water sold in sealed container	
37.	<sup>4</sup> All certified or truthfully treated seeds <sup>4</sup>	
38.	-Papad, handmade and unbranded badi-	
39.	Sirali, bageshi, barroo, date leaves, baskets, tattas, fans, curtains, mattings and other goods made thereof, handmade sooma and germa, handmade barahi of leather, utensils and decorative articles made only of bamboo and fibrous plants like sabai / shishal	
40.	Bamboo matting	
41.	Muddhas made of sarkanda, phool buhari jhadoo	
42.	Leaf plates and cups-pressed or stitched	
43.	Poha, murmura and lai	
44.	Husk of oil seeds, grains and pulses, and bran of cereals	
45.	<sup>3/4</sup> Handicraft and incense sticks commonly known as Agarbatti, Dhupkathi or Dhupbatti, Hawan Samagri including Lobhan and Gugai <sup>3/4</sup>	
46.	Flour, atta, maida, suji, besan, rawa, daliya and chuni	
47.	Goods on which duty is or may be levied under the Madhya Pradesh Excise Act, 1915 (No. 2 of 1915) other than medicinal and toilet preparations specified for the time being in the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (No. 16 of 1955). <b>[1.4.2006 to 21.12.2009 ]</b>	-----
	<sup>21*</sup> Goods on which duty is or may be levied under the Madhya Pradesh Excise Act, 1915 (No. 2 of 1915) other than medicinal and toilet preparations specified for the time being in the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (No. 16 of 1955). <b>[From 22.12.2009 ]</b>	When sold by a dealer other than a dealer who holds F.L.2 / F.L.3 / F.L.3-A / F.L.4 / F.L.4-A license under the Madhya Pradesh Excise Act, 1915. <sup>21*</sup>
48.	<sup>4</sup> Fabrics on which additional excise duty is levied or leviable under the Central Excise Tariff Act, 1985 (No. 5 of 1986), towel (sale price of which does not exceed rupees one hundred), gamachha, chadar <sup>4</sup> , <sup>9</sup> quilt cover, bed cover, handkerchief and unbranded pillow covers <sup>9-</sup>	

(1)	(2)	(3)
49.	Sugar on which additional excise duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986), khandsari, gur, jaggery and edible variety of rab gur	
[ 50.	Tobacco manufactured or unmanufactured, cured or uncured and tobacco products including cigarettes, cigars, cheroots and bidis, on which additional excise duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986)-1.4.2006 to 31.3.2007 ]	
<del>8</del> -50.	Bidi <del>8</del> . ( <sup>20</sup> omitted from 01-08-2009 )	
51.	Ygyopavit or janeu	
52.	Kite	
53.	Sabai grass and it's rope.	
<del>3/4</del> 54.	Canteen stores	when sold by Canteen Stores Department to serving military personnel and ex-servicemen directly or through Regimental or Unit run canteens and their sale price does not exceed the price fixed by the Quarter Master General of India. <sup>3/4</sup>
<del>12</del> -55.	Animal shoenails	
56.	Basket made of bamboo	
57.	Camphor	
58.	Cooked daliya	
<del>18</del> -58-A	Cooked food prepared and sold by Self Help Groups, and distributed in anganwadis, or supplied as mid day meal in schools <sup>18</sup> .	
59.	Cow-urine and its products	
60.	Edible gum	
61.	Ghamela, Tasla and Tagadi made of Iron and Steel	
62.	Handmade Candles	
63.	Haath Ka Kada (retail price of which does not exceed rupees five hundred)	
64.	Kerosene lantern, kerosene lamp, Kerosene chimney and parts thereof	
65.	Kirpan	
66.	Misri, batasha	
67.	Parched / roasted / fried grams	
68.	Prasad, bhog or maha bhog given by religious institutions	
69.	Religious pictures not for use as calendar	
70.	Sattu, murmura (ready to eat food) and panjiri	

(1)	(2)	(3)
20 71.	<b>Renewable energy devices or equipments, including their parts, that is to say -</b> <b>1. Flat plate solar collectors 2. Concentrating and pipe type solar collectors 3. Solar cookers. 4. Solar water heaters. 5. Solar crop driers and systems. 6. Solar air / gas / fluid heating system. 7. Solar refrigeration, cold storages and air conditioning system. 8. Solar stills and desalination systems. 9. Solar pumps based on solar thermal and solar photo-voltaic conversion. 10. Solar power generating system. 11. Solar photo-voltaic modules and panels for water pumping and other applications. 12. Windmills and any specially designed devices which run on windmills. 13. Any special devices including electricity generators and pumps running on wind energy. 14. Bio gas engines and bio gas plant and accessories and equipments connected therewith for utilising energy from bio gas. 15. Agricultural and municipal waste conversion devices producing energy from bio mass. 16. Equipments for utilising ocean waves. 17. Hydrams or hydraulic ram or similar other devices using energy derived from flowing or stored up water. 18. Solar cells 19. Solar lanterns and lamps.</b> <sup>20</sup>	
72.	Sprinklers and equipments used in drip irrigation ( other than pipe and motor)	
73.	Tatpatti	
74.	Umbrella and parts thereof	
75.	Unbranded broomsticks <sup>12.</sup>	
<u>15.</u> 76.	Goods specified in Schedule II <b>[With effect from 1.4.2006]</b>	When the goods are sold by the Madhya Pradesh State Electricity Board or any one of the companies, that is Madhya Pradesh Power Generating Company Limited, Madhya Pradesh Power Transmission Company Limited, Madhya Pradesh Poorv Kshetra Vidyut Vitaran Company Limited, Madhya Pradesh Madhya Kshetra Vidyut Vitaran Company Limited and Madhya Pradesh Pashchim Kshetra Vidyut Vitaran Company Limited, to any one of the said companies. <sup>15.</sup>
20 77.	Atta chakki (upto 31.03.2010) <sup>23.</sup> <b>Atta chakki and its parts including pat</b> <sup>23.</sup> (from 1.4.2010)	
78.	Bagasse	
79.	Feeding bottles and nipples	

(1)	(2)	(3)
80.	Kerosene wick stove and kerosene pressure stove	
81.	Raw potato chips, sewain and finger ( made by small industries)	
82.	Sabudana	
83.	Wet dates. <sup>20</sup>	
<del>25</del> 84.	Isabgol	
85.	Products of Research and Training Institutes	when sold by the Research and Training Institutes and total annual turnover of such products is less than rupees twenty five lacs <sup>23</sup> .

**<sup>2</sup>Schedule II**  
**[ See section 9 ]**

S.No.	Description of goods	Rate of tax u/s.9 (percent)
(1)	(2)	(3)
Part I		
1.	Articles of gold and silver including coins, bullion and specie	1
2.	Gold and silver ornaments	1
3.	Precious and semi-precious stones such as diamonds, emeralds, rubies, pearls and sapphires whether they are sold, loose or as forming part of any article in which they are set.	1
4.	Noble metals such as platinum, iridium, rhodium and ornaments made thereof	1
Part II		
1.	Agricultural implements , not operated manually or not driven by animal <del>42</del> (other than the goods specified in Schedule I) <del>42</del>	4 5 (from 01-08-2009) <sup>20</sup>
2.	All equipments for communications such as Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)	4 5 (from 01-08-2009) <sup>20</sup>
3.	All Intangible goods like copyright, patent, rep license	4 5 (from 01-08-2009) <sup>20</sup>
4.	All kinds of bricks including brickbats, jhama, fly ash bricks, refractory bricks , asphaltic roofing and earthen tiles <sup>9</sup> , but excluding earthen roofing tiles <sup>9</sup> .	4 5 (from 01-08-2009) <sup>20</sup>
5.	<sup>20</sup> <b>(a) All types of yarn (other than cotton yarn, cotton and silk yarn in hank), yarn waste and sewing thread</b>	5
	<b>(b) Cotton yarn (other than cotton yarn in hank)</b>	4 <sup>20</sup>
<del>12</del> 5A.	All kinds of CFL bulb / tubes maximum retail price of which does not exceed rupees 100	4 5 (from 01-08-2009) <sup>20</sup>
5B.	All kinds of electric/ battery run two wheelers, in which internal combustion engine is not used	4 5 (from 01-08-2009) <sup>20</sup>
5C.	[All kinds of plywood, block board, particle board] <b>Upto 15.9.08</b>	4 <del>12</del>
	<sup>16</sup> All kinds of plywood, block board, MDF board, particle board, laminated sheet such as sunmica <sup>16</sup> .	5 (from 01-08-2009) <sup>20</sup>

(1)	(2)	(3)
6.	All kinds of utensils and enamelled utensils including pressure cookers and pans, but excluding utensils made of precious metals <sup>9.</sup> and handmade utensils <sup>9.</sup>	4 5 (from 01-08-2009) <sup>20</sup>
7.	Aluminium conductor steel reinforced <sup>3/4</sup> (ACSR), AA / AAA conductor s <sup>3/4</sup>	4 5 (from 01-08-2009) <sup>20</sup>
8.	Arecanut powder and betel nut <sup>6</sup> (other than sweetened and / or scented betel nut) <sup>6</sup>	4 5 (from 01-08-2009) <sup>20</sup>
9.	Articles and ornaments made of rolled gold and imitation gold, imitation	4
10.	jewellery	5 (from 01-08-2009) <sup>20</sup>
11.	<sup>20</sup> Omitted	4
11.	Bamboo	4
12.	Bearings	5 (from 01-08-2009) <sup>20</sup>
13.	Beltings of all kinds and descriptions	4 5 (from 01-08-2009) <sup>20</sup>
14.	Bicycles, tricycles, cycle rickshaws and parts (including tyres and tubes) and accessories thereof	4 5 (from 01-08-2009) <sup>20</sup>
<b>Z</b>	<b>Bidi- 1.4.2007 to 7.5.2007</b>	4]
14 A	Bidi	4]
<sup>20</sup> 14A	Bidi	5 (from 01-08-2009) <sup>20</sup>
15.	Omitted <sup>8.</sup> Biomass briquettes	4 5 (from 01-08-2009) <sup>20</sup>
16.	Bitumen and coal tar	4
17.	Bone meal	5 (from 01-08-2009) <sup>20</sup>
18.	<sup>3/4</sup> Buckets, Ghamela, Tasla and Tagadi made of Iron, Steel, Aluminium, Plastic or other material except precious materials and crow bar <sup>3/4</sup> [Upto 31.3.2008] <sup>12.</sup> Buckets, Ghamela, Tasla and Tagadi made of Aluminium, Plastic or other material except precious materials, Buckets made of Iron, Steel, and crow bar <sup>12.</sup>	4 5 (from 01-08-2009) <sup>20</sup>
19.	<sup>4</sup> Bulk drugs. <sup>4</sup>	4
<sup>6</sup> 19 A.	Drugs and medicines including vaccines, syringes, dressings,	5 (from 01-08-2009) <sup>20</sup> <sup>6</sup> 4

(1)	(2)	(3)
20.	medicated ointments produced under drug licence and light liquid paraffin of IP grade Candles [ <b>Upto 31.3.2008</b> ]	5 (from 01-08-2009) <sup>20</sup> 4 4
21.	All metal castings	5 (from 01-08-2009) <sup>20</sup> 4
22.	Centrifugal, monobloc and submersible pumps, pumping sets and parts thereof	5 (from 01-08-2009) <sup>20</sup> 4
23.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory	5 (from 01-08-2009) <sup>20</sup> 4
24.	Chemical fertilizers, gypsum, micro-nutrients, plant growth promoters and regulators, pesticides, weedicides, insecticides, rodenticide and herbicides other than mosquito and insect repellents such as jet mat, good knight mat, mosquito coils	5 (from 01-08-2009) <sup>20</sup> 4
<del>18.</del> 24A.	Floor hygiene powder, specially formulated and manufactured for use in Poultry Farms	5 (from 01-08-2009) <sup>20</sup> <del>4</del> 5 (from 01-08-2009) <sup>20</sup>
25.	Coir and Coir products excluding coir mattresses	4 5 (from 01-08-2009) <sup>20</sup>
26.	Combs	4 5 (from 01-08-2009) <sup>20</sup>
27.	Cotton and cotton waste	4
28.	Crucibles	4
29.	Cups and glasses of paper and plastics	5 (from 01-08-2009) <sup>20</sup> 4
30.	(i) Aviation turbine fuel sold to a Turbo-Prop Aircraft ; (ii) Coal and coke; (iii) Crude oil ; (iv) Hides and skins, whether in a raw or dressed state (v) Iron and Steel; (vi) Jute; <sup>20</sup> (vii) <b>Oilseeds other than coconut;</b> (viii) Liquefied petroleum gas (LPG) for domestic use, as specified in section 14 of the Central Sales Tax Act, 1956 except those mentioned elsewhere in this Schedule	5 (from 01-08-2009) <sup>20</sup> 4
<del>9.</del> 30 A.	Dry fruits including kharak (chuhara)	4 5 (from 01-08-2009) <sup>20</sup>
30B-	Earth moving machines /equipments, parts and attachments thereof	4 <del>12.</del>

(1)	(2)	(3)
		5 (from 01-08-2009) <sup>20</sup>
31.	Edible oils, oil cake, but excluding cotton seed oil cake	4
		5 (from 01-08-2009) <sup>20</sup>
<del>31A.</del>	Electrical energy meters	<del>4</del> <sup>12.</sup>
		5 (from 01-08-2009) <sup>20</sup>
32.	Electrodes	4
		5 (from 01-08-2009) <sup>20</sup>
33.	Exercise books, graph books, drawing books and laboratory note books	4
		5 (from 01-08-2009) <sup>20</sup>
34.	<sup>20</sup> (a) Fabric other than those specified in schedule- I, which is a declared goods	4
	(b) Fabric other than those specified in schedule- I, which is not a declared goods	5 (from 01-08-2009) <sup>20</sup>
35.	Feeding bottles and nipples <sup>20</sup> (Omitted from 01-08-2009) <sup>20</sup>	4
36.	Ferrous and non-ferrous metals and alloys; non-ferrous metals such as aluminium, copper, zinc, metal scrap	4
		5 (from 01-08-2009) <sup>20</sup>
<del>12.</del>	Aluminium profiles / extrusions [1.4.2008 to 18.5.2008]	<del>4</del> <sup>12.</sup>
[36A.		
<del>13.</del> 36A.	Aluminium profiles / extrusions	4
	This amendment shall be deemed to have come into force from 1st April, 2006, subject to the following conditions, namely:-	
	(1) if amount of tax at higher rate has been deposited in the treasury, the amount shall not be refunded, and / or	
	(2) if amount of tax has been collected at higher rate and has not been deposited in the treasury, the amount shall have to be deposited in the treasury. <del>13.</del>	
		5 (from 01-08-2009) <sup>20</sup>
37.	Fibres of all types and fibre waste	4
		5 (from 01-08-2009) <sup>20</sup>
38.	Fly ash	4
		5 (from 01-08-2009) <sup>20</sup>
<del>16.</del> 39.	Ghungharu, ghanta, ghadiyal, jhanjh, manjira, trishul, kamandal and idols of Goddess-God	<del>4</del> <sup>16.</sup>
		5 (from 01-08-2009) <sup>20</sup>
<del>12.</del> 39.	Parched/roasted/fried grams [Upto 31.3 2008]	4
	<del>12.</del> Omitted w e f 1.4.2008 <del>12.</del>	
	<del>16.</del> Ghungharu, Ghanta, Ghadiyal, jhanjh, manjira, trishul, kamandal and idols of Godess and God (from 16-09-2008)	<del>4</del> <sup>16.</sup>
		5 (from 01-08-2009) <sup>20</sup>
40.	Hand pumps including parts and fittings	4
		08-2009) <sup>20</sup>





(1)	(2)	(3)
41.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower including, -  Aawala saar, Akalkara, Amaltas, Amber, Asagandh, Atisbeej, Badiyan, Bagadkhar, Bagchibeeja, Baheda, Baibading, Bikhumba, Balchhad, Baluja, Bansalochan, Bapachi, Bedana, Beejban, Belguda, Bharangi, Bhrmi, Bhilama, Bhojpatra, Chabak, Chhabilaphool, Chirayata, Chirmu, Chitawar, Chopchini, Dhavadiphool, Dikamali, Gajban, Garni Beej, Gataran, Ghodbachh, Godanti, Gokhro, Gugal, Gule Gajwan , Gulkheru, Hajratber, Harkachri, Harra, Haruber, Heeradakkhan, Heeragol, Heerakasi, Hinlu, Indrajav, Irani, Jamalgota, Jarakush, Jatamasi, Julaphadar, Kadachhal, Kadayagudal, Kavi kachri, Kagachiya, Kahuk, Kaiphal, Kakodi, Kamarsas, Kansi, Kapil, Kapoor kachri, Kawacha, Khaichini Lakdi, Khas, Khatmi, Khubaji, Khurmasi, Kulanjan, Kulfa, Lajwanti, Lakhdana, Lakhpatri, Lalchandani, Machuphal, Madanmast, Magitha, Maidalakdi, Mako, Malkangni, Marodphl, Mastangi, Menphal, Murdasingi, Muslisafed, Narakachur, Negadbeej, Nirmali, Mulethi, Padamkashta, Pakhanbet, Palas Ka Phool, Pathani Lodh, Phoolgulab, Piplabadi, Punerva, Rabvesara, Raskapoor, Ratanjot, Rawansaresat, Reetha, Romal Musli, Sajji, Salam Mishri, Salampanja, Samudraphal, Samudraphen, Samudrasaunf, Shatavar, Shilajit, Shilaas, Shitalchini, Singhraf, Tagaraganta, Tejbal, Tukmalanga and Vidyanath	4 5 (from 01-08-2009) <sup>20</sup>
42.	Heeng (asafoetida)	4 5 (from 01-08-2009) <sup>20</sup>
<del>12.</del> 42A.	Helmet	4 <del>12:</del> 5 (from 01-08-2009) <sup>20</sup>
43.	Honey	4 5 (from 01-08-2009) <sup>20</sup>
44.	Hose pipes and fittings thereof	4 5 (from 01-08-2009) <sup>20</sup>
45.	Hosiery goods	4 5 (from 01-08-2009) <sup>20</sup>
46.	Hurricane lantern, kerosene lamp, <sup>3/4</sup> kerosene wick stove, kerosene pressure stove, <sup>3/4</sup> petromax, glass chimney and parts thereof <b>[Upto 31.3.2008]</b> <del>12.</del> Kerosene wick stove, kerosene pressure stove, petromax, and parts thereof <del>12.</del> <b>[Upto 31.7.2009]</b> <sup>20</sup> petromax, and parts thereof <b>[from 01.8.2009]</b>	4 5
47.	Ice	4 5 (from 01-08-2009) <sup>20</sup>
48.	<sup>3/4</sup> Omitted <sup>3/4</sup>	
49.	Industrial cables (High voltage cables, Plastic coated cables, jelly filled cables and optical fibres)	4 5 (from 01-08-2009) <sup>20</sup>

(1)	(2)	(3)
50.	Insulators	4 5 (from 01-08-2009) <sup>20</sup>
51.	Computers, telephone ,cellular hand set and parts thereof, teleprinter and wireless equipment and parts thereof, and Information Technology products, that is to say - (upto 31-07-2009) <b>Computers,<sup>20</sup>teleprinter and<sup>20</sup> parts thereof, and Information Technology products, that is to say -</b>	4 5 (from 01-08-2009) <sup>20</sup>
	<p>(1) Computer devices, that is to say :</p> <ul style="list-style-type: none"> <li>(i) Desk top</li> <li>(ii) Personal computer</li> <li>(iii) Servers</li> <li>(iv) Work station</li> <li>(v) Nodes</li> <li>(vi) Terminals</li> <li>(vii) Net-work P.C.</li> <li>(viii) Home P.C.</li> <li>(ix) Lap top computer</li> <li>(x) Note-book computer</li> <li>(xi) Palm top computer/PDA/Electronic calculators / Electronic typewriter</li> </ul> <p>(2) Net-work controller cards/memories, that is to say :</p> <ul style="list-style-type: none"> <li>(i) Net-work interface card</li> <li>(ii) Adopter - ECI/EISA/Combo/PCMCIA</li> <li>(iii) DIMMS memory</li> <li>(iv) SIMMS memory</li> <li>(v) Central processing unit</li> <li>(vi) Controller -SCSI/Array</li> <li>(vii) Processors</li> <li>(viii) Data/Graphic display tubes other than picture tube and parts</li> </ul> <p>(3) Storage units, that is to say :</p> <ul style="list-style-type: none"> <li>(i) Hard disk drives/hard drives</li> <li>(ii) RAID devices and their controllers</li> <li>(iii) Floppy disk drives</li> <li>(iv) C.D. rom drives</li> <li>(v) Tape drives - DLT drives/DAT</li> <li>(vi) Optical disk drives</li> <li>(vii) CD write/Re-write devices</li> </ul> <p>(4) Other equipments, that is to say :</p> <ul style="list-style-type: none"> <li>(i) Key board</li> <li>(ii) Monitor (LCD)</li> <li>(iii) Mouse</li> <li>(iv) Multi-media kits</li> </ul> <p>(5) Printers and output devices, that is to say :</p> <ul style="list-style-type: none"> <li>(i) Dot-matrix</li> <li>(ii) Laser jet</li> <li>(iii) Desk jet</li> <li>(iv) Line printers</li> <li>(v) Pass-book printers</li> <li>(iv) Lead printers</li> </ul> <p>(6) Net-working products, that is to say :</p> <ul style="list-style-type: none"> <li>(i) Hubs</li> </ul>	

(1)	(2)	(3)
	(ii) Routers	
	(iii) Electronic switches	
	(iv) Connectors	
	(v) Trans-receivers	
	(vi) middleware	
(7)	Software, that is to say :	
	(i) Application software	
	(ii) Operating system	
	(iii) Middle ware/firmware	
(8)	Power supply equipments, that is to say :	
	(i) Switch board power supplies	
	(ii) Uninterrupted power supplies (UPS)	
	(iii) CVT	
	(iv) DC micro motors, stepper motors of 37.5 watts	
	(v) Permanent magnets and articles	
(9)	Net-working equipments and accessories, that is to say :	
	(i) Optical fibre and optical fibre bundles and cables	
	(ii) Signal cable	
	(iii) Connectors	
	(iv) Terminal blocks	
	(v) Jet panels	
	(vi) Patch cord	
	(vii) Mounting cord	
	(viii) Patch panels	
	(ix) Back board	
	(x) Wiring blocks	
	(xi) Surface mount boxes	
	(xii) LCD panels, LED panels and parts	
	(xiii) Signal generators and parts	
	(xiv) Permanent magnets and articles	
(10)	Consumable, that is to say :	
	(i) C.D./DVD rom	
	(ii) $\frac{3}{4}$ Blank CD/D.V.D. $\frac{3}{4}$	
	(iii) Floppy disc	
	(iv) Taps DAT DLT	
	(v) Printer ribbons	
	(vi) Toners for printers	
	(vii) Inkjet cartridges	
	(viii) Inks for output devices	
	(ix) Computer stationery	
(11)	Electronic components used for Information Technology, that is to say :	
	(i) Printed circuit board assembly/populated	
	(ii) Printed circuit board/PCB	
	(iii) Transistors	
	(iv) Integrated circuits	
	(v) Diodes/Thyristor/LED	
	(vi) Resistors	
	(vii) Capacitors	
	(viii) Switches, push buttons and rockers	
	(ix) Plugs/sockets/relays	
	(x) Magnetic heads/print heads	
	(xi) Connectors	

(1)	(2)	(3)
	(xii) Microphones/Multimedia speakers/Headphones/fuses (xiii) CRO/spectrum analyser, signal analyser (xiv) Permanent magnets and articles (12) Telecommunication equipments, that is to say : (i) Video phones ( <sup>20</sup> Omitted from 01-08-2009) (ii) Telephone answering machines( <sup>20</sup> Omitted from 01-08-2009) (iii) Fax cards (iv) Multiplexors (v) Modems (vi) Antenna and mast (vii) Wireless datacom equipments (viii) Top boxes for video and digital signaling (ix) V-SATS (x) Video conferencing equipments (xi) Radio communication receivers and radio pagers (xii) Electrical apparatus for line telephony (xiii) Parts and accessories <sup>3/4</sup> (xiv) Tower components <sup>3/4</sup>	
	(13) Such other goods as the State Government may, by notification, specify.	
52.	Kattha	4 5 (from 01-08-2009) <sup>20</sup>
53.	<sup>3/4</sup> Omitted <sup>3/4</sup>	
54.	Khoa (Mawa) and cheese	4 5 (from 01-08-2009) <sup>20</sup>
*55.	<sup>6</sup> Industrial inputs and packing materials that is to say-	4 5 (from 01-08-2009) <sup>20</sup>
	1. (i) Acid oil (ii) fatty acid (iii) oil sludge (iv) soap stock (v) lecithin 2. Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives 3. Acetone 4. Acrylic polymers 5. Activated carbon, activated natural mineral products, animal black, including spent animal black 6. Acyclic alcohols and their Halogenated, sulphonated, nitrated or nitrosated derivatives 7. Acyclic Hydrocarbons 8. Aldehyde- function compounds, aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde 9. Alkali or alkaline earth metals; rare-earth metals 10. Aluminium oxide, aluminium hydroxide 11. Aluminium ingots and aluminium wire rods 12. Aluminium ores and concentrates	

(1)	(2)	(3)
13.	Amine-function compounds	
14.	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms	
15.	Ammonia, anhydrous or in aqueous solution	
16.	Animal including fish fats, oils, crude, refined or purified	
17.	Animal or vegetable fats, boiled, oxidised and dehydrated	
18.	Antimony ores and concentrates	
19.	Artificial graphite, colloidal or semicolloidal graphite preparations	
20.	Basic chromium sulphate	
21.	Benzole	
22.	Bleach liquor	
23.	Borates and Peroxoborates (perborates)	
24.	Butadiene	
25.	Calcium carbides	
26.	Caprolactum, DMT, MEG, PTA	
27.	Carbon (carbon blacks and other forms of carbon)	
28.	Carbonates and peroxocarbonates (percarbonates)	
29.	Carboxamide-function compounds (including saccharin and its salts) and imine function compounds	
30.	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
31.	Casein, caseinates and other casein derivatives	
32.	Cellulose and its chemical derivatives	
33.	Chemical elements doped in the form of discs, wafers or similar forms, chemical compounds doped	
34.	Chemical preparations for photographic uses other than varnishes, glues, adhesives and similar preparations	
35.	Chlorates and Perchlorates, Bromates and Perbromates; Iodates and periodates	
36.	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides, iodides and iodide oxides	
37.	Chromium ores and concentrates	
38.	Chromium oxides and hydroxides	
39.	Cigarette filter rod	
40.	Cobalt ores and concentrates	
41.	Cobalt oxides and hydroxides	
42.	Colour lakes	
43.	Colouring matter of vegetable or animal origine (including dyeing extracts but excluding animal black)	
44.	Compounded rubber unvulcanised	

(1)	(2)	(3)
45.	Compounds with other nitrogen functions	
46.	Compounds, inorganic or organic, of rare earth metals, of yttrium or scandium or of mixtures of these metals	
47.	Copper ores and concentrates	
48.	Copper sulphate	
49.	Copper wire rod, copper wire bar and copper cathode	
50.	Copper winding wire, enamelled copper wire and bare copper wire	
51.	Creosole oils	
52.	Cyanides, cyanide oxides and complex cyanides	
53.	Cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives	
54.	Cyclic Hydrocarbons	
55.	Denatured ethyl alcohol of any strength	
56.	Dextrin and dextrose mono hydrate	
57.	Diazo-, Azo- or azoxy-compounds	
58.	Di-Ethylene Glycol and Mono-Ethylene Glycol	
59.	Dimethyl terephthalate	
60.	Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids	
61.	Dithionites and sulfoxylates	
62.	Dyes	
63.	Electroplating salts	
64.	Enzymes, prepared enzymes	
65.	Epoxides, Epoxyalcohols, epoxyphenols and epoxyethers, with a three membered ring and their chemical derivatives	
66.	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts and their chemical derivatives	
67.	Ethers, ether-alcohols and ether-phenols, peroxides, ketone peroxides and their chemical derivatives	
68.	Ethylene and Propylene	
69.	Ethylene Diamine Tetra Acetic Acid and nitrilo triacetic acid and their derivatives	
70.	Ethylene Oxide	
71.	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example dressings and mordants), of a kind used in textile, paper, leather or like industries	
72.	Flexible plain films	
73.	Fluorides, fluorosilicates, fluoroaluminates and complex fluorine salts	
74.	Fluorine, chlorine, bromine and iodine	
75.	Fulminates, cyanates and thiocyanates	

(1)	(2)	(3)
76.	Gelatin	
77.	Ghee	
78.	Glass fibres (including glass wool and glass filaments) and articles thereof (for example: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish	
79.	Glass frit and other glass in the form of powder, granules or flakes	
80.	Glucose	
81.	Glues derived from bones, hides and similar items; fish glues	
82.	Glycerol crude, glycerol waters and glycerol lyes	
83.	Glycosides, natural or reproduced by synthesis and their salts, ethers esters and other derivatives	
84.	Goods consumed in manufacture of goods by the units, situated in the state of Madhya Pradesh, of the defence production department of the Government of India	
85.	Granulated slag (slag sand) from manufacturing of iron or steel	
86.	Ground granulated blast – furnace slag (GGBS)	
87.	Halides and halide oxides of non-metals	
88.	Halogenated derivatives of Hydrocarbons	
89.	Halogenated, sulphonated, nitrated or nitrosated derivatives of Phenols and Phenol alcohols	
90.	HDPE	
91.	Heterocyclic compounds with nitrogen heteroatom(s) only	
92.	Heterocyclic compounds with oxygen heteroatom(s) only	
93.	Hydrazine and hydroxylamine and their inorganic salts	
94.	Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined	
95.	Hydrogen chloride (Hydrochloric acid) chlorosulphuric acid	
96.	Hydrogen peroxide, whether or not solidified with urea	
97.	Hydrogen, rare gases and other non-metals	
98.	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium	
99.	Hypochlorites, commercial calcium hypochlorite, chlorites, hypobromites	
100.	Industrial monocarboxylic fatty acids, acid oil from refining, industrial fatty alcohols	
101.	Inorganic products of kind used as luminophores	
102.	Ion-exchangers based on polymers	
103.	Iron ores and concentrates, including roasted iron pyrites	
104.	Iron oxides and hydroxides	
105.	Isotopes and its compounds	
106.	LDPE / LLDPE	

(1)	(2)	(3)
107.	Lead ores and concentrates	
108.	Liquid glucose (non-medicinal) and Dextrose syrup	
109.	Maize germ, maize gluten and maize oil	
110.	Manganese ores and concentrates	
111.	Manganese oxides	
112.	Mechanical wood pulp, chemical wood pulp and semi-chemical wood pulp	
113.	Methanol	
114.	Mixed alkylbenzenes and mixed alkyl-naphthalenes	
115.	Mixed PVC stabilizer	
116.	Molybdenum ores and concentrates	
117.	Naphthalene	
118.	Natural polymers and modified natural polymers	
119.	Natural Rubber, balata, guta percha	
120.	Nickel ores and concentrates	
121.	Niobium, tantalum, vanadium or zirconium ores and concentrates	
122.	Nitric acid, sulphonitric acids	
123.	Nitrile-function compounds	
124.	Nitrites and nitrates	
125.	Normal Paraffin	
126.	Nucleic acids and their salts and other heterocyclic compounds.	
127.	Organic derivatives of hydrazine or of hydroxylamine	
128.	Organo-sulphur compounds	
129.	Oxides of boron and boric acids	
130.	Oxygen - function amino-compounds	
131.	Paper board	
132.	Paper covered aluminium strips/wires	
133.	Partially oriented yarn and polyester texturised yarn	
134.	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones	
135.	Phenols and its salts	
136.	Phosphides excluding ferrophosphorus	
137.	Phosphinates (hypophosphites), phosphonates (phosphates): phosphates and polyphosphates	
138.	Phosphoric esters and their salts, including lactophosphates and their chemical derivatives	
139.	Pickling preparations for metal surface; fluxes and other auxiliary preparations for soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations	



(1)	(2)	(3)
	of kind used as cores or coatings for welding electrodes or rods	
140.	Pigments	
141.	Plates, sheets and strip of non-cellular rubber	
142.	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates alkyd resins, polyallylesters and other polyesters in primary forms	
143.	Polyamides in primary forms	
144.	Polycarboxylic acids, their anhydrides, haldies, peroxides and peroxyacids and their chemical derivatives	
145.	Polyester chips	
146.	Polymers of ethylene in primary forms	
147.	Polymers of propylene in primary forms	
148.	Polymers of styrene in primary forms	
149.	Polymers of vinyl acetate or of other vinyl esters in primary forms; other vinyl polymers in primary forms	
150.	Potassium dichromate salts of oxometallic or peroxides and acids	
151.	Precious metal ores and concentrates	
152.	Prepared driers	
153.	Prepared rubber accelerators, compounded plasticizers for rubber or plastics, anti -oxidising preparations and other compound stabilizers for rubber or plastics	
154.	PVC and XLPE insulated wires and cables	
155.	PVC granules	
156.	Quaternary ammonium salts and hydroxides, lecithins and other phosphominolipids	
157.	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes ) and their compounds; mixtures and residues containing these products	
158.	Reaction initiators, reaction accelerators and catalytic preparations	
159.	Reclaimed rubber, tread rubber	
160.	Reducers and blanket wash/roller wash	
161.	Refractory castable and monolithics	
162.	Residual lyes from the manufacturing of wood pulp	
163.	Rosin and resin acids, and derivatives thereof, rosin spirit and rosin oils, run gums	
164.	Retarders	
165.	Rods, tubes and profile shapes of unvulcanised rubber	
166.	Saturated acyclic monocarboxylic acids and their chemical derivatives	
167.	Sheets, circles and ingots of zinc, brass and copper	
168.	Silicates; Commercial alkali metal silicates	
169.	Silicon carbide	

(1)	(2)	(3)
170.	Silicons in primary forms	
171.	Sodium dichromate	
172.	Sodium sulphate and sodium silicate	
173.	Sodium hydroxide (caustic soda), potassium hydroxides (caustic potash); peroxides of sodium or potassium	
174.	Sugar chemically pure ( other than sucrose, lactose, maltose, glucose and fructose); Sugar ethers, sugar acetals and sugar esters and their salts	
175.	Sulphates, Alum, feroxo sulphates (persulphates), peroxy sulphates (persulphates)	
176.	Sulphides and Polysulphides	
177.	Sulphides of non-metals	
178.	Sulphites and thiosulphates	
179.	Sulphonamides	
180.	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	
181.	Sulphur and barites	
182.	Sulphur and sublimed or precipitated and colloidal sulphur	
183.	Sulphuric acid and anhydrides and Oleum	
184.	Synthetic organic colouring matter	
185.	Synthetic organic tanning substances	
186.	Synthetic rubber and factice derived from oils	
187.	Tanning extracts of vegetable origin; tannins and their chemical derivatives	
188.	Terephthalic Acid and its salts	
189.	Tin ores and concentrates	
190.	Titanium ores and concentrates	
191.	Titanium oxides	
192.	Toluole	
193.	Tungsten ores and concentrates	
194.	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids and their chemical derivatives	
195.	Uranium or thorium ores and concentrates	
196.	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other chemical derivatives	
197.	Vegetable waxes, paraffin waxes and Bees wax	
198.	Vulcanised rubber thread and cord	
199.	Wood tar, wood tar oils, wood creosote, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch	
200.	Xylol	
201.	Yeast	
202.	Zinc ores and concentrates	
203.	Zinc oxide and zinc peroxide	

(1)	(2)	(3)
	204. Zipper	
	205. All kinds of bags and sacks including HDPE, LDPE and PP woven sacks for packing of goods	
	206. Articles of plastics for packing of goods	
	207. Aseptic packaging aluminium foil of thickness not exceeding 0.2 mm ( whether or not backed by paper, plastic or other backing material)	
	208. Carboys, bottles, jars, phials of glass	
	209. Cartons and boxes for packing of goods and partition walls	
	210. Empty tins and empty barrels	
	211. All kinds of ropes and twines including jute twine	
	212. Paper cones and bobbins	
	213. Self-adhesive tape	
	214. Printed labels of paper and paperboard	
	215. Self-adhesive plates, sheets, film, strip of plastic	
	216. Stoppers, caps and lids	
	217. Such other goods as the State Government may, by notification, specify <sup>6</sup>	
56.	[ Lac and shellac- 1.4.2006 to 31.3.2007 <sup>6</sup> Omitted	4]
57.	Medical equipments / devices and implants	4 5 (from 01-08-2009) <sup>20</sup>
58.	Murmuralu, pelalu, atukulu, puffed rice, muri, murki (Other than the goods specified in Schedule I)	4 5 (from 01-08-2009) <sup>20</sup>
59.	<sup>16</sup> Napa slabs (rough flooring stones), neemach stones, shahabad stones <sup>16</sup> . [ Napa slabs (Rough flooring stones) and shahabad stones ] <b>1.4.2006 to 15.9.08</b>	4 5 (from 01-08-2009) <sup>20</sup>
60.	[ Niwars- <b>1.4.2006 to 4.7.2007</b> <sup>9</sup> Omitted <sup>9</sup>	4]
61.	<sup>3/4</sup> <del>—</del> Nuts, bolts, screws and fasteners that is to say- hinges, nails, rivets, cotter, cotter pins, staples and panel pins <sup>3/4</sup> <del>—</del>	4 5 (from 01-08-2009) <sup>20</sup>
62.	Ores and minerals	4 5 (from 01-08-2009) <sup>20</sup>
63	Paper, paper waste and newsprint	4 5 (from 01-08-2009) <sup>20</sup>
64.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC pipes, conduit pipes and fittings thereof ( <b>upto 31-07-2009</b> ) <sup>20</sup> Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC pipes, conduit pipes and fittings thereof (other than declared goods) <sup>20</sup>	4 5 (from 01-08-2009) <sup>20</sup>
65.	Moulded plastic footwear, hawai chappals and straps <sup>3/4</sup> <del>(other than the goods specified in Schedule I)</del> <sup>3/4</sup> thereof	4 5 (from 01-08-2009) <sup>20</sup>

(1)	(2)	(3)
<del>9</del> 65A.	Water storage tank made of plastic	<del>4</del> <sup>9</sup> 4 5 (from 01-08-2009) <sup>20</sup>
<del>18</del> 65B	Footwear and chappal made of Plastic / PVC / rubber, sale price (maximum retail price printed on the label) of which does not exceed Rupees Two Hundred and Fifty (other than the goods specified elsewhere in this Schedule and Schedule I)	<del>4</del> <sup>18</sup> 4 5 (from 01-08-2009) <sup>20</sup>
66.	Porridge	4 5 (from 01-08-2009) <sup>20</sup>
<del>12</del> 66A.	Pre-recorded audio cassette and pre-recorded audio CD	<del>4</del> <sup>12</sup> 4 5 (from 01-08-2009) <sup>20</sup>
67.	Printed material including diary and calendar	4 5 (from 01-08-2009) <sup>20</sup>
68.	Printing ink excluding toner and cartridges	4 5 (from 01-08-2009) <sup>20</sup>
69.	Pulp of bamboo, wood and paper	4 5 (from 01-08-2009) <sup>20</sup>
70.	Rail coaches, engines, wagons and <sup>19</sup> parts thereof and railway signalling equipments <sup>19</sup> .	4 5 (from 01-08-2009) <sup>20</sup>
71.	<sup>3,4</sup> <b>Readymade garments, made up of fabric including towel (sale price of which exceeds rupees one hundred), blanket, socks, ties, branded pillow covers</b> <sup>3,4</sup> <del>9</del>	4 5 (from 01-08-2009) <sup>20</sup>
72.	Renewable energy devices or equipments, including their parts, that is to say - 1. Flat plate solar collectors 2. Concentrating and pipe type solar collectors 3. Solar cookers [upto 31.3.2008] <del>12</del> Omitted <del>12</del> 4. Solar water heaters. 5. Solar crop driers and systems. 6. Solar air / gas / fluid heating system. 7. Solar refrigeration, cold storages and air conditioning system. 8. Solar stills and desalination systems. 9. Solar pumps based on solar thermal and solar photo-voltaic conversion. 10. Solar power generating system. 11. Solar photo-voltaic modules and panels for water pumping and other applications. 12. Windmills and any specially designed devices which run on windmills. 13. Any special devices including electricity generators and pumps running on wind energy. 14. Bio gas engines and bio gas plant and accessories and equipments connected theirwith for utilising energy from bio gas. 15. Agricultural and municipal waste conversion devices producing energy from bio mass. 16. Equipments for utilising ocean waves. 17. Hydrams or hydraulic ram or similar other devices using energy derived from flowing or stored up water. 18. Solar cells 19. Solar lanterns and lamps. (upto 31-07-2009) <sup>20</sup> Omitted from 01-08-2009	4
<del>23</del> 72.	<b>Cooked food (inserted from 1.4.2010)</b>	<del>5</del> <sup>23</sup>
73.	Safety matches	4

(1)	(2)	(3)
		5 (from 01-08-2009) <sup>20</sup>
74.	Sand and grit	4
75.	<del>3/4</del> Omitted <del>3/4</del>	5 (from 01-08-2009) <sup>20</sup>
<del>23-75.</del>	<b>Saw dust</b> <b>(inserted from 1.4.2010)</b>	<del>4</del> <b>5<sup>23.</sup></b>
	—a <del>3/4</del> and parts and accessories thereof ( <b>upto 31-07-2009</b> )	4
	Sewing and knitting machines and parts and accessories thereof ( <b>from 01-08-2009</b> )	5
<del>12-76A.</del>	Sheets made of foam / plastic foam / rubber foam / other synthetic foam	<del>4</del> <b>12.</b>
		5 (from 01-08-2009) <sup>20</sup>
77.	Ship and other water vessels including non-mechanised boats	4
		5 (from 01-08-2009) <sup>20</sup>
78.	<del>3/4</del> Skimmed milk powder, UHT milk and flavoured sweetened milk <del>3/4</del>	4
		5 (from 01-08-2009) <sup>20</sup>
79.	Solvent oils other than organic solvent oil	4
		5 (from 01-08-2009) <sup>20</sup>
80.	Spectacles, parts thereof, contact lens and lens cleaner	4
		5 (from 01-08-2009) <sup>20</sup>
81.	Spices of all varieties and forms including Ajwain, Amchur, Dalchini, Dhania, Dry chilli, Garam Masala, Haldi, Ilaichi, Jaipatri, Jaiphal, Jeera, Kalaunji, Kali mirch, Kesar, Loung, Methi, Patharphool, Saunf, Shahjeera, Sonth, Suwa, Tejpan	4
		5 (from 01-08-2009) <sup>20</sup>
82.	Sports goods (excluding apparels and footwear)	4
		5 (from 01-08-2009) <sup>20</sup>
83.	Starch	4
		5 (from 01-08-2009) <sup>20</sup>
84.	Sugar other than those specified in Schedule I	4
<del>3/4</del> 84A.	Traditional sweets and namakeen, chat, pakodi, samosa, kachori, dahi bada, poha , sabudana khichadi and shrikhand	<del>4</del> <b>5<sup>34</sup></b>
		5 (from 01-08-2009) <sup>20</sup>
85.	Tamarind, tamarind seed and powder	4
		5 (from 01-08-2009) <sup>20</sup>
<del>4</del> 85A.	Tatpatti [Upto 31.3.2008] <del>12.</del> Omitted <b>w e f 1.4.2008</b>	4
86.	Tea	4
		5 (from 01-08-2009) <sup>20</sup>
87.	[ Tobacco and tobacco products other than those specified in schedule I - <b>1.4.2006 to 31.3.2007</b> <del>6</del> Omitted	<del>4</del> <b>4]</b>

(1)	(2)	(3)
88	Toys excluding electronic toys	4 5 (from 01-08-2009) <sup>20</sup>
89.	Tools	4 5 (from 01-08-2009) <sup>20</sup>
90.	<sup>3/4</sup> Tractors, power tillers, threshers, harvesters, attachment and parts (including tyres, tubes and flaps) thereof <sup>3/4</sup>	4 5 (from 01-08-2009) <sup>20</sup>
91.	Transformers <sup>3/4</sup> and parts thereof <sup>3/4</sup>	4 5 (from 01-08-2009) <sup>20</sup>
92.	Transmission towers	4 5 (from 01-08-2009) <sup>20</sup>
93	Umbrella (except garden umbrella) and parts thereof [Upto 31.3.2008] <sup>12</sup> Omitted <b>w e f 1.4.2008</b>	4
94.	Vanaspati (Hydrogenated Vegetable oil)	4 5 (from 01-08-2009) <sup>20</sup>
95.	Vegetable oil including ginglli oil and bran oil	4 5 (from 01-08-2009) <sup>20</sup>
96.	Wet dates ( <b>upto 31-07-2009</b> ) <sup>20</sup> Omitted from 01-08-2009	4
97.	Wooden crates	4 5 (from 01-08-2009) <sup>20</sup>
98.	Writing instruments, geometry boxes, colour boxes, crayons, pencils and pencil sharpeners	4 5 (from 01-08-2009) <sup>20</sup>
99.	Writing ink	4 5 (from 01-08-2009) <sup>20</sup>
100.	Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla	4 5 (from 01-08-2009) <sup>20</sup>
101.	Clay including fireclay, fine china clay and bal clay	4 5 (from 01-08-2009) <sup>20</sup>
102	Lignite	4 5 (from 01-08-2009) <sup>20</sup>
103.	Lime, Lime stone, clinker and dolomite.	4 5 (from 01-08-2009) <sup>20</sup>
104.	Linear alkyl benzene, sulphonic acid and alfa olefin sulphonate	4 5 (from 01-08-2009) <sup>20</sup>
105.	Plastic granules, plastic <sup>3/4</sup> powder, plastic scrap <sup>3/4</sup> and master batches	4 5 (from 01-08-2009) <sup>20</sup>
106	Stainless Steel sheets	4

(1)	(2)	(3)
107.	Knitting wool	4 5 (from 01-08-2009) <sup>20</sup>
108.	Processed or preserved vegetables and fruits including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and <sup>6</sup> fruit juice, thandai and sharbat <sup>6</sup> (whether in sealed containers or otherwise)	4 5 (from 01-08-2009) <sup>20</sup>
<sup>4</sup> 108A.	Raw potato chips, and finger(made by small industries) <b>(upto 31-07-2009)</b> <sup>20</sup> <b>Omitted from 01-08-2009</b>	4 <sup>4</sup>
109.	Processed meat, poultry and fish	4 5 (from 01-08-2009) <sup>20</sup>
110.	The goods of local importance not included in Schedule I :	4 5 (from 01-08-2009) <sup>20</sup>
	<p>(1) Chikon products</p> <p>(2) Kirpan [Upto 31.3.2008] <del>12.</del><b>Omitted w e f 1.4.2008</b></p> <p>(3) Prasad, bhog or maha bhog by religious institutions [Upto 31.3.2008] <del>12.</del><b>Omitted w e f 1.4.2008</b></p> <p>(4) Religious pictures not for use as calender [Upto 31.3.2008] <del>12.</del><b>Omitted w e f 1.4.2008</b></p> <p>(5) <sup>3/4</sup><b>Tapioca and sabudana<sup>3/4</sup>(upto 31-07-2009)</b> <sup>20</sup><b>Omitted from 01-08-2009</b> <b>Tapioca (<sup>20</sup> from 01-08-2009)</b></p> <p>(6) Mat locally known as madur, madurkathi or cyperus</p> <p>(7) Corymlosus known locally as gola mathi, rattan, reed (in malyalam)</p> <p>(8) Plantain leaves</p> <p>(9) Coconut fibre</p> <p>(10) vadam and vathal</p> <p>(11) Panchamritam, namakatti and vibhuti</p> <p>(12) Unbranded broomsticks [Upto 31.3.2008] <del>12.</del><b>Omitted w e f 1.4.2008</b></p> <p>(13) Agate</p> <p>(14) Takhti</p> <p>(15) Beehive</p> <p>(16) Gamosha</p> <p>(17) Bukhari</p> <p>(18) Loi</p> <p>(19) Pattu</p> <p>(20) Gabba</p> <p>(21) Kangri</p> <p>(22) Quandakari</p> <p>(23) Animal shoenails [Upto 31.3.2008] <del>12.</del><b>Omitted w e f 1.4.2008</b></p> <p>(24) Matstick and reed obtainable from cyperus corymbosus known locally as gola methi, madur khathi, mutha or cyperus malaccensis known locally as chimatipatti</p> <p>(25) Willow vicker</p> <p>(26) [ Sighada-1.4.2006 to 4.7.2007]</p>	

(1)	(2)	(3)
	<del>9</del> Omitted <del>9</del> w.e.f.5.7.2007	
(27)	Mekhla Chaddar	
	<del>6</del> - Sattu, murmura and panjiri <del>6</del> [Upto 31.3.2008]	
(28)	<del>12</del> Omitted w e f 1.4.2008	
(29)	Misri, patasha as part of prasad [Upto 31.3.2008]	
	<del>12</del> Omitted w e f 1.4.2008	
Part III		
1.	Diesel <sup>4</sup> -(other than light diesel oil and furnace oil) <sup>4</sup> -	28.75 [Upto 31.3.2007] <del>26</del> <sup>6</sup> [1.4.2007 to 31.3.2008] 25 <del>12</del> [1.4.2008 to 17.6.2008] <del>23</del> <del>14</del> 28.75
2.	Petrol	
3.	<sup>5</sup> Aviation turbine fuel other than those specified in clause (ii-d) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956),-	
	(1) when sold within 1 year from the date of this notification for a new flight starting in the State of Madhya Pradesh certified to be so by the competent officer of tourism department of Government of Madhya Pradesh in accordance with the policy made by the department	20
	(2) otherwise	28.75 <del>5</del>
4.	Raw opium	<del>46</del> (upto 31-12-08) <del>*1</del> <del>23</del> (upto 26-01-10) <del>22</del> <del>12.5</del> (upto 31- 03-10) <del>13</del> (from 01.04.10) <del>23</del> .
5.	Tendu leaves	25.30
6.	Natural gas including compressed natural gas	12.5(upto 31-03-10) <del>13</del> (from 01.04.10) <del>23</del> .



(1)	(2)	(3)
7.		12.5(upto 31-03-10) <b>13 (from</b> <b>01.04.10)</b>
	<u>3/4</u> Timber	<u>23.</u>
8.	Kerosene oil sold through Public Distribution System	4 <u>3/4</u> 5 (from 01- 08-2009) <sup>20</sup>
<u>4</u> 9.	Old or second hand motor car as the State Government may , by notification*,specify Old or second hand <sup>20</sup> motor vehicle <sup>20</sup> as the State Government may , by notification*,specify	1.5
10.	Omitted <sup>6</sup>	
<u>23</u> -10.	Capital goods (other than plant and machinery and motor vehicle), on which tax under the Act has been paid at the time of purchase and no input tax rebate was admissible on such purchase. <b>(inserted with effect from 1.4.2010)</b>	1.5 <sup><u>23</u></sup>
	Part IV	
1.	All other goods not covered by Schedule I and part I to III of this Schedule	12.5. <sup>2</sup> (upto 31- 03-10) <b>13 (from</b> <b>01.04.10)</b> <u>23.</u>

<sup>5</sup> Entry substituted by Noti. No.(79) dated 5.12.2006. Earlier to substitution it read as under:

"Aviation turbine fuel other than those specified in clause (ii-d) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956) 28.75"

<sup>7</sup> Notification No.(12) dated 1.04.2007 -insertion of new entry No.14-A-Bidi in Schedule II-part II.

<sup>8</sup> Notification No.(23) dated 8.05.2007 - insertion of new entry No.50-Bidi in Schedule I & omission of entry No.14-A-Bidi of Schedule II-part II.

<sup>9</sup> Notification No.(27) dated 5.07.2007 - Amendment of Schedule I & Schedule II .

<sup>12</sup> Notification No.(11) dated 29.03.2008 - Amendment of Schedule I & Schedule II .

<sup>13</sup> Notification No.(17) dated 19.05.2008 - Amendment of Schedule II .

<sup>14</sup> Notification No.(22) dated 18.06.2008 - Amendment of Schedule II - read with Noti. No. (24)\*\_dated 25.06.2008

<sup>15</sup> Notification No.(26) dated 22.07.2008 - Amendment of Schedule I

16. Notification No.(29) dated 16.09.2008 - Amendment of Schedule II
17. Notification No.(31)\*\_dated 27.09.2008 - Amendment of Schedule II read with Notification No. (35)<sup>1</sup>-dated 26-12-08
18. Notification No.(33) dated 18.12.2008 - Amendment of Schedule I and II
19. Notification No.(12) dated 2.07.2009 - Amendment of Schedule I and II
21. Notification No.(33) dated 22.12.2009 - Amendment of Schedule I
22. Notification No.(36) dated 27.01.2010 - Amendment of Schedule I I

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**\* [Upto 31.03.2007]**

- |     |  |   |
|-----|--|---|
| 55. | Industrial inputs and packing materials that is to say-                        | 4 |
|     | (1) (i) Acid oil (ii) fatty acid (iii) oil sludge (iv) soap stock (v) lecithin |   |
|     | (2) Acetals and hemiacetals.   |   |
|     | (3) Acetone  |   |
|     | (4) Acrylic polymers.  |   |
|     | (5) Activated carbon.  |   |
|     | (6) Aldehydes whether or not with other oxygen function.                       |   |
|     | (7) Alkali or alkaline earth metals  |   |
|     | (8) Aluminium hydroxide  |   |
|     | (9) Aluminium ingots and aluminium wire rods                                   |   |
|     | (10) Aluminium ores and concentrates   |   |
|     | (11) Amine-function compounds  |   |
|     | (12) Amino-resins and polyphenylene oxide                                      |   |
|     | (13) Ammonia, anhydrous  |   |
|     | (14) Animal including fish fats, oils, crude, refined or purified              |   |
|     | (15) Animal or vegetable fats boiled, oxidised and dehydrated                  |   |
|     | (16) Antimony ores and concentrates  |   |
|     | (17) Artificial graphite   |   |
|     | (18) Basic chromium sulphate   |   |
|     | (19) Benzole   |   |
|     | (20) Bleach liquor   |   |
|     | (21) Borates and peroxoborates   |   |
|     | (22) Butadiene   |   |
|     | (23) Calcium carbides  |   |
|     | (24) Caprolactum, DMT, MEG, PTA  |   |
|     | (25) Carbon (carbon blacks and other forms of carbon)                          |   |
|     | (26) Carbonates and peroxocarbonates   |   |
|     | (27) Carboxamide-function compounds including saccharin and its salts          |   |
|     | (28) Carboxylic acids  |   |
|     | (29) Casein and Caseinates   |   |
|     | (30) Cellulose and its chemical derivatives                                    |   |

- (31) Chemical elements doped
- (32) Chemical preparations for photographic uses other than varnishes, glues, adhesives and similar preparations
- (33) Chlorates and perchlorates, Bromates
- (34) Chlorides and chloride oxides
- (35) Chromium ores and concentrates
- (36) Chromium oxides and hydroxides
- <sup>3/4</sup> (36A) Cigarette filter rod<sup>3/4</sup>
- (37) Cobalt ores and concentrates
- (38) Cobalt oxides and hydroxides
- (39) Colour lakes
- (40) Colouring matter of vegetable or animal origin
- (41) Compounded rubber, unvulcanised
- (42) Compounds, inorganic or organic of rare earth metals
- (43) Copper ores and concentrates
- (44) Copper sulphate
- <sup>3/4</sup> (44A) Copper wire rod, copper wire bar and copper cathode;
- (44B) Copper winding wire, enameled copper wire and bare copper wire<sup>3/4</sup>
- (45) Creosole oils
- (46) Cyanides and cyanide oxides
- (47) Cyclic alcohols
- (48) Cyclic Hydrocarbons
- (49) Denatured ethyl alcohol of any strength
- <sup>3/4</sup> (49A) Dextrin and dextrose mono hydrate<sup>3/4</sup>
- (50) Diazo-, Azo- or azoxy-compounds
- (51) Di-Ethylene Glycol and Mono-Ethylene Glycol
- (52) Diphosphorous pentaoxide and phosphoric acid
- (53) Dithionites and sulphoxylates
- (54) Enzymes and Prepared enzymes
- (55) Esters of other inorganic acids
- (56) Ethers, ether-alcohols and ether-phenols
- (57) Ethylene Diamine Tetra Acetic Acid and Nitrillo Triacetic Acid and their derivatives
- (58) Ethylene Oxide
- (59) Ethylene and Propylene
- (60) Expoxides, epoxyalcohols and epoxyethers
- (61) Finishing agents, fixing of dye-stuffs
- (62) Flexible plain films
- (63) Fluorine, chlorine, bromine and iodine
- (64) Fluorides and fluorosilicates
- (65) Fulminates, cyanates and thiocyanates
- <sup>3/4</sup> (65 A) Gelatin<sup>3/4</sup>
- (66) Ghee
- (67) Glass fibres (including glass wool and glass filaments) and articles thereof (for example: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish
- (68) Glass frit and other glass in the form of powder, granules or flakes
- (69) <sup>3/4</sup>Glucose<sup>3</sup>
- (70) Glycerol crude, glycerol waters and glycerol lyes

- (71) Glycosides, natural or reproduced by synthesis and their salts
- <sup>4</sup>(71A) Goods consumed in manufacture of goods by the units, situated in the State of Madhya Pradesh, of the defence production department of the Government of India<sup>4</sup>
- (72) Granulated slag (slag sand) from manufacturing of iron or steel
- (73) Ground granulated blast – furnace slag (GGBS)
- (74) Halides and halide oxides of non-metals
- (75) Halogenated derivatives of Hydrocarbons
- (76) Halogenated, sulphonated, nitrated or nitrosated derivatives of Phenols and Phenol alcohols
- (77) HDPE
- (78) Heterocyclic compounds with nitrogen heteroatom(s) only
- (79) Heterocyclic compounds with oxygen heteroatom(s) only
- (80) Hydrazine & hydroxylamine and their inorganic salts
- (81) Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined
- (82) Hydrogen chloride (Hydrochloric acid)
- (83) Hydrogen peroxide
- (84) Hydrogen, rare gases and other non-metals
- (85) Hydroxide and peroxide of magnesium
- (86) Industrial monocarboxylic fatty acids
- (87) Inorganic products of kind used as luminophores
- (88) Ion-exchangers based on polymers
- (89) Iron ores and concentrates, including roasted iron pyrites
- (90) Iron oxides and hydroxides
- (91) Isotopes and compounds
- (92) Lead ores and concentrates
- (93) Liquid glucose (non-medicinal) and Dextrose syrup
- (94) LDPE / LLDPE
- (95) Maize germ, maize gluten and maize oil
- (96) Manganese ores and concentrates
- (97) Manganese oxides
- (98) Mechanical wood pulp, chemical wood pulp and semi-chemical wood pulp
- (99) Methanol
- (100) Mixed alkylbenzenes
- (101) Mixed PVC stabilizer
- (102) Molybdenum ores and concentrates
- (103) Napthalene
- (104) Natural polymers
- (105) Natural rubber, balata, gutta percha
- (106) Nickel ores and concentrates
- (107) Niobium, tantalum, vanadium or zirconium ores and concentrates
- (108) Nitric acid, sulphonitric acids
- (109) Nitrile-function compounds
- (110) Nitrites and nitrates
- (111) Normal Paraffin
- (112) Nucleic acids and their salts
- (113) Organic derivatives of hydrazine or of hydroxylamine
- (114) Organo-sulphur compounds
- (115) Oxides of boron and boric acids
- (116) Oxygen - function amino-compounds

- (117) Paper board
- <sup>4</sup>(117A) Paper covered aluminium strips/wires<sup>4</sup>
- (118) Partially oriented yarn and polyester texturised yarn
- (119) Petroleum resins
- (120) Phenols
- (121) Phosphides, whether or not chemically defined
- (122) Phosphinates and phosphonates
- (123) Phosphoric ester and their salts
- (124) Pigments
- (125) Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils
- (126) Plates, sheets and strip of non-cellular rubber
- (127) Polyacetals
- (128) Polyamides
- (129) Polycarboxylic acids
- (130) Polymers of ethylene in primary forms
- (131) Polymers of propylene
- (132) Polymers of styrene in primary forms
- (133) Polymers of vinyl acetate or of other vinyl esters in primary forms; other vinyl polymers in primary forms
- (134) Polyester chips
- (135) Potassium dichromate
- (136) Precious metal ores and concentrates
- (137) Prepared driers
- (138) Prepared pigments
- (139) Prepared rubber accelerators
- (140) PVC granules
- (141) PVC and XLPE insulated wires and cables
- (142) Quaternary ammonium salts and hydroxides
- (143) Radioactive chemical elements
- (144) Reaction initiators and reaction accelerators
- (145) Reclaimed rubber
- (146) Reducers and blanket wash/roller wash
- <sup>4</sup>(146A) Refractory castable and monolithics<sup>4</sup>
- (147) Residual lyes from manufacturing of wood pulp
- (148) Retarders
- (149) Rods, tubes and profile shapes of unvulcanised rubber
- (150) Rosin and resin acids and derivatives
- (151) Saturated acyclic monocarboxylic acids
- (152) Sheets, circles and ingots of zinc, brass and copper
- (153) Silicon carbide
- (154) Silicons
- (155) Sodium dichromate
- (156) Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash)
- (157) Sugars chemically pure (other than sucrose, lactose, maltose, glucose and fructose); Sugar ethers, sugar acetals and sugar esters and their salts
- (158) Sulphides of non-metals
- (159) Sulphides and Polysulphides
- (160) Sulphites and thiosulphates
- (161) Sulphonamides

- (162) Sulphonated, nitrated or nitrosated derivatives of hydrocarbons
- (163) Sulphur and barytes
- (164) Sulphur and sublimed or precipitated and colloidal sulphur
- (165) Sulphuric acid and anhydrides
- (166) Synthetic organic colouring matter
- (167) Synthetic organic tanning substances
- (168) Synthetic rubber and factice derived from oils
- (169) Tanning extracts of vegetable origin
- (170) Tin ores and concentrates
- (171) Titanium ores and concentrates
- (172) Titanium oxides
- (173) Toluole
- (174) Tungsten ores and concentrates
- (175) Unsaturated acyclic monocarboxylic acids
- (176) Uranium or thorium ores and concentrates
- (177) Vegetable alkaloids, natural or reproduced by synthesis and their salts
- (178) <sup>3/4</sup>Vegetable waxes, paraffin waxes and Bees wax<sup>3/4</sup>
- (179) Vulcanised rubber thread and cord
- (180) Wood tar and wood tar oils
- (181) Xylole
- <sup>3/4</sup>(181 A) Yeast<sup>3/4</sup>
- (182) Zinc ores and concentrates
- (183) Zinc oxide and zinc peroxide
- (184) Zipper
- (185) Aseptic packaging aluminium foil of thickness not exceeding 0.2 mm ( whether or not backed by paper, plastic or other backing material)
- (186) All kinds of bags and sacks including HDPE, LDPE and PP woven sacks for packing of goods
- (187) Articles of plastics for packing of goods
- (188) Carboys, bottles, jars and phials of glass
- (189) Cartons and Boxes for packing of goods
- (190) Empty tins and empty barrels
- (191) <sup>3/4</sup>All kinds of ropes and twines including jute twine<sup>3/4</sup>
- <sup>3/4</sup>(191 A) Paper cones and bobbins<sup>3/4</sup>
- (192) Printed labels of paper and paperboard
- (193) <sup>3/4</sup>Self-adhesive tape<sup>3/4</sup>
- (194) Self-adhesive plates, sheets, film and strip of plastics
- (195) Stoppers, caps and lids
- (196) Such other goods as the State Government may, by notification, specify

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## MADHYA PRADESH ACT

No. 11 OF 2010.

## THE MADHYA PRADESH VAT (AMENDMENT) ACT, 2010

[Received the assent of the Governor on the 29th March, 2010; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 1<sup>st</sup> April, 2010.]

**An ACT further to amend the Madhya Pradesh Vat Act, 2002.**

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

Short title and commencement.

1. (1) This Act may be called the Madhya Pradesh Vat (Amendment) Act, 2010.

(2) (a) The provisions of clause (ii) of Section 2 and Section 3 of this Amending Act shall be deemed to have come into force from 1st August, 2009; and

(b) the remaining provisions of this Amending Act shall come into force from the date of publication of this Act in the Madhya Pradesh Gazette.

Amendment of Section 2.

2. In Section 2 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the Principal Act),—

(i) after clause (h), the following clause shall be inserted, namely —

“(ha) “cooked food” means meals prepared and served by hotels, restaurants and the like, including prepared tea and prepared coffee;”;

(ii) for clause (d) of explanation to clause (u), the following clause shall be substituted, namely :—

“(d) Notwithstanding anything to the contrary contained in this Act or any other law for the time being in force, two independent sale or purchase shall, for the purposes of this Act, be deemed to have taken place, when the goods specified in Schedule II are transferred from a unit of a dealer to another unit of the same dealer for sale or for consumption or use in/for manufacture of goods specified in Schedule II in such unit and the dealer holds separate registration certificate for each of such units.”.

Substitution of Section 10-A.

3. For Section 10-A of the Principal Act, the following section shall be substituted, namely :—

Levy of purchase tax on certain goods.

“10-A (1) Notwithstanding anything to contrary contained in this Act, every dealer who in course of his business purchases goods as may be notified by the State Government, shall be liable to pay tax at the rate of four percent on the purchase price of the notified goods :

Provided that no tax under this section shall be payable on the purchases of such goods, if the goods are consumed in the process of manufacture as may be specified by the State Government, within the State.

(2) No tax under this section shall be levied in respect of the purchases made from a registered dealer by whom tax under this section is payable and who has declared by putting a statement on the sale bill that tax under this section is payable by him on such goods.

(3) The tax under this section shall be levied in respect of a dealer from the date on which aggregate of the purchase prices of goods notified exceeds rupees five crores in the first instance, in a year :

Provided that the following purchase prices of notified goods shall not be included in the aggregate of the purchase prices for determination of liability to pay tax under this section :—

(i) Purchase price of notified goods purchased from outside the State;

(ii) Purchase price of notified goods which have been sold against declaration under sub-section (6);

(iii) Purchase price of notified goods which have been purchased before the date of notification under sub-section (1);

(iv) Purchase price of notified goods which have been consumed after purchase, in the process of manufacture as specified under proviso to sub-section (1).

(4) Every dealer who is liable to pay tax under sub-section (1) shall continue to be so liable until the expiry of two consecutive years during which aggregate of purchase prices of the notified goods has not exceeded the limits specified in sub-section (3) and on the expiry of such period his liability to pay tax under this Section shall cease.

(5) Every dealer who is engaged in the manufacture as specified under proviso to sub-section (1) shall obtain a certificate of recognition in the prescribed manner from the prescribed authority.

(6) If a dealer, who is liable to pay tax under this Section, sells the notified goods to a dealer, who holds a certificate of recognition, against a declaration issued in the manner and form as may be prescribed, the selling dealer shall be entitled to claim deduction of the purchase price of the goods sold and such purchase price shall not be included in the aggregate of purchase prices.

(7) If the dealer holding certificate of recognition purchased the notified goods and instead of using such goods in the manufacture as specified in proviso to sub-section (1), sells or disposes off such goods in any other manner, he shall be liable to pay tax at the rate of 4 percent on the purchase price of those goods.

(8) The State Government may, by notification, exempt whether prospectively or retrospectively any transactions, as it may deem fit, from payment of tax under this Section for such period as may be specified in the notification."

4. In Section 20 of the Principal Act, in sub-section (4), in clause (a), for the words, bracket, figures and letter "under sub-section (1) of Section 20-A", the words, brackets, figures and letters "under sub-section (1) and (1A) of Section 20-A" shall be substituted.

Amendment of Section 20.

5. In Section 20-A of the Principal Act,—

(i) in sub-section (1), in the proviso, for full stop, the colon shall be substituted and thereafter the following proviso shall be inserted, namely :—

" Provided further that the State Government May, by notification, extend the dates of filing of returns/revised returns as specified in clause (a) with an interest of 0.5 percent per month, which shall be in addition to the interest payable in accordance with the provision of clause (a) of sub-section (4) of Section 18.";

(ii) for sub-section (2), the following sub-section shall be substituted, namely :—

"(2) Notwithstanding anything to the contrary contained in sub-section (1) and (1A), the Commissioner shall select for reassessment a number of such dealers, as he deems fit, whose assessment for a year is deemed to have been made under sub-section(1) of Section 20 in accordance with the provisions of sub-section (1) and (1A) and such selection shall be made during the year immediately following the said year."

Amendment of Section 20-A.

6. In Section 39 of the Principal Act, in sub-section (5), for the bracket and figure "(1)" the bracket and figure "2" shall be substituted.

Amendment of Section 39.

7. In Section 42 of the Principal Act, sub-section (2) shall be renumbered as sub-section (3) and before sub-section (3) as so renumbered, the following new sub-section shall be inserted, namely :—

Amendment of Section 42.

"(2) The Commissioner may transfer any proceeding or class of proceedings under section 46 from an Appellate Authority appointed under section 3-A to any other Appellate Authority, and intimation about the transfer of any such proceeding or proceedings shall be sent to the dealer."



Amendment of  
Section 71.

8. In Section 71 of the Principal Act, in sub-section (2), after clause (ea), the following clause shall be inserted, namely :—  
“(eb) the manner in which recognition certificate shall be obtained under sub-section (5) of Section 10-A and the manner and the form in which declaration shall be issued under sub-section (6) of Section 10A;”.

Amendment of  
Schedule I.

9. In Schedule I of the Principal Act,—

(i) against serial number 77, in column (2) for the words “Atta Chakki”, the words “Atta Chakki and its parts including Pat” shall be substituted;

(ii) after serial number 83, the following serial numbers and entries relating thereto shall be inserted, namely :—  
“84 Isabgol

85. Products of Research and Training Institutes when sold by the Research and Training Institutes and total annual turnover of such products is less than rupees twenty five lacs”.

Amendment of  
Schedule II.

10. In Schedule II of the Principal Act,—

(i) in part II,—

(a) after serial number 71, the following serial number and entries relating thereto shall be inserted, namely :—  
“72. Cooked food 5”;

(b) after serial number 74, the following serial number and entries relating thereto shall be inserted, namely :—  
“75. Saw dust 5”;

(ii) in part III,—

(a) against serial numbers 4, 6 and 7, in column (3), for the figure “12.5”, the figure “13” shall be substituted;

(b) after serial number 9, the following serial number and entries relating thereto shall be inserted, namely :—

“10. Capital goods (other than plant and machinery and motor vehicle), on which tax under the Act has been paid at the time of purchase and no input tax rebate was admissible on such purchase. 1.5”;

(iii) in part IV, in column (3), for the figure “12.5”, the figure “13” shall be substituted.

भोपाल, दिनांक 10 अगस्त 2010

क्र. 4689-303-इक्कीस-अ-(प्र.)—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (द्वितीय संशोधन) अधिनियम, 2010 (क्रमांक 20 सन् 2010) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

MADHYA PRADESH ACT

No. 20 OF 2010.

THE MADHYA PRADESH VAT (SECOND AMENDMENT) ACT, 2010.

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7. Amendment of Section 17.
8. Amendment of Section 20-A.
9. Insertion of Section 24-A, 24-B and 24-C.
10. Amendment of Section 39.
11. Amendment of Section 46.

MADHYA PRADESH ACT

No. 20 OF 2010.

THE MADHYA PRADESH VAT (SECOND AMENDMENT) ACT, 2010.

[Received the assent of the Governor on the 9th August, 2010; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 10th August, 2010].

An Act further to amend the Madhya Pradesh Vat Act, 2002.

Be it enacted by the Madhya Pradesh Legislature in the Sixty-first year of the Republic of India as follows:—

1. (1) This Act may be called the Madhya Pradesh Vat (Second Amendment) Act, 2010.

Short title and commencement.

(2) It shall come into force from the date of its publication in the Madhya Pradesh Gazette

Amendment of  
Section 4.

2. In Section 4 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the Principal Act),—

(i) for sub-section (3), the following sub-section shall be substituted, namely :—

“(3) The Appellate Board shall consist of a Chairman and such number of Judicial and Accountant members as the State Government may decide.”;

(ii) proviso to sub-section (5) shall be omitted; and

(iii) sub-section (6) shall be renumbered as sub-section (12) and before sub-section (12) as so renumbered, the following sub-sections shall be inserted, namely:—

“(6) The Chairman of the Board shall be a retired member of the Indian Administrative Service who has held a post equivalent to the Chief Secretary of the State Government or Secretary to the Government of India and has experience of tax administration.

(7) Judicial members shall be the person who has been a member of Madhya Pradesh Higher Judicial Service or a person who has been an advocate dealt in tax matters for at least ten years. At least one Judicial member shall be a serving or retired member of the Madhya Pradesh Higher Judicial Service.

(8) Accountant members shall be the person who has been in practice of accountancy in Sales Tax/Commercial Tax/ Value Added Tax, as a Chartered Accountant for at least ten years, or who has been a member of the Madhya Pradesh State Taxation Service and has held the post of Additional Commissioner or equivalent or a higher post for at least three years. At least one accountant member shall be a serving or retired member of Madhya Pradesh State Taxation Service.

(9) The State Government may remove from office, the Chairman or a member of the Board who—

(a) has been adjudged an insolvent, or

(b) has been convicted of an offence which in the opinion of the State Government, involves moral turpitude, or

(c) has become physically or mentally incapable of acting as such member, or

(d) has acquired such financial or other interest as is likely to affect prejudicially his functions as a member, or

(e) has so abused his position as to render his continuance in office prejudicial to the public interest:

Provided that the Chairman shall not be removed from his office on the ground specified in clauses (d) and (e) above except on an enquiry held by the State Government in accordance with such procedure as it may prescribe in this behalf and finds the Chairman to be guilty of such ground:

Provided further that any member of the Board may be removed from the office, only after the consultation with the Chairman.

- (10) The terms and conditions of the service of the Chairman and the members of the Board shall not be varied to their disadvantage during their tenure of office.
- (11) The Chairman or any member ceasing to hold office shall not be eligible to appear, act or plead before any authority appointed under the Act."

3. After Section 4 of the principal Act, the following Sections shall be inserted in Chapter II, namely:—

Insertion of  
Section 4-A and  
4-B.

**"4-A. Orders of Appellate Board.**

- (1) The Appellate Board may after giving both the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit.
- (2) The Appellate Board may, at any time within four calendar years from the date of order, with a view to rectify any mistake apparent in the record, rectify any order passed by it under sub-section (1), and may make such rectification if the mistake is brought to its notice by the dealer or the Assessing officer:

Provided that no such rectification shall be made if it has the effect of enhancing an assessment or reducing a refund or otherwise increasing the liability of a dealer, unless the Appellate Board has given notice to the dealer of its intention to do so and has allowed the dealer a reasonable opportunity of being heard.

- (3) On an application under sub-section (6) of Section 46, the Appellate Board may, after considering the merits of the application made by the dealer, pass an order of stay for a period not exceeding one hundred and eighty days from the date of such order and the Appellate Board shall dispose of the appeal within the said period of stay specified in that order:

Provided that where such appeal is not so disposed of within the said period of stay as specified in the order of stay, the Appellate Board may, on an application made in this behalf by the dealer and on being satisfied that the delay in disposing of the appeal is not attributable to the dealer, extend the period of stay, or pass an order of stay for a further period or periods as it thinks fit; so, however, that the aggregate of the period originally allowed and the period or periods so extended or allowed shall not, in any case, exceed three hundred and sixty-five days and the Appellate Board shall dispose of the appeal within the period or periods of stay so extended or allowed:

Provided further that if such appeal is not disposed of within the period allowed under this sub-section or the period or periods extended or allowed under the first proviso, which shall not in any case, exceed three hundred and sixty-five days, the order of stay shall stand vacated after the expiry of such period or periods, even if the delay in disposing of appeal is not attributable to the dealer.

- (4) The cost, if any, in an appeal shall be at the discretion of the Appellate Board.
- (5) The Appellate Board shall send a copy of any order passed under this Section, to the dealer and to the Commissioner.

#### 4-B. Procedure of Appellate Board

- (1) The powers and functions of the Appellate Board may be exercised and discharged by Benches constituted by the Chairman of the Appellate Board from among the members thereof.
- (2) Subject to the provisions contained in sub-section (3), a Division Bench shall include at least one judicial member and one accountant member.
- (3) The Chairman or any other member of the Appellate Board may, sitting singly, dispose of any case which pertains to a dealer whose total turnover as computed by the Assessing Officer in the case does not exceed rupees sixty lacs and the Chairman may for the disposal of any particular case, constitute a Special Bench consisting of three or more members, one of whom shall necessarily be a judicial member and one an accountant member.
- (4) If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority, but if the members are equally divided, they shall state the point of points on which they differ, and the case shall be referred by the Chairman of the Appellate Board for hearing on such point or points by one or more of the other members of the Appellate Board, and such point or points shall be decided according to the opinion of the majority of the members of the appellate Board who have heard the case, including those who first heard it.
- (5) Subject to provisions of this Act, the Appellate Board shall have power to regulate its own procedure and the procedures of benches thereof on all matters arising out of the exercise of its powers or of the discharge of its function, including the places at which the Benches shall hold their sittings.
- (6) The appellate Board shall, for the purpose of discharging its functions, have all the powers which are vested in the taxing authorities referred to in Section 3, and any proceeding before the appellate Board shall be deemed to be a judicial proceeding within the meaning of Sections 193 and 228 of the Indian Penal Code, 1860 (45 of 1860) and for the purpose of Section 196 of the Indian Penal Code, 1860 (45 of 1860), the Appellate Board shall also be deemed to be a civil court for all the purposes of Section 195 and Chapter XXXV of the Code of Criminal Procedure, 1973 (No. 2 of 1974)."

Amendment of  
Section 9.

#### 4. In section 9 of the principal Act.—

(i) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) Notwithstanding anything to the contrary contained in this Act, no tax shall be levied on goods specified in Schedule II, if the goods are sold by any one of the oil companies, as may be notified, to any one of the notified oil companies.";

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) Notwithstanding anything to the contrary contained in this Act, no tax shall be levied on such goods as may be notified by the State Government, subject to such restrictions and conditions as may be specified in the notification, if the goods are sold by a joint venture company to its holding company."

5. In Section 11 of the Principal Act, in sub-section (1), for the words "fifty lacs", the words "sixty lacs" shall be substituted. Amendment of Section 11.

6. In Section 14 of the Principal Act, after sub-section (1-A), the following sub-section shall be inserted, namely:— Amendment of Section 14.

"(1-B) Subject to such restrictions and conditions as may be prescribed, where a registered dealer sells the goods as may be notified by the State Government, and the dealer consumes the goods purchased by him within the State of Madhya Pradesh from another such dealer after payment to him input tax, in the manufacture of such notified goods, he shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such tax. The provisions of clause (a) of sub-section (1) shall mutatis mutandis apply to the input tax rebate claimed or allowed under this sub-section."

7. In section 17 of the Principal Act.— Amendment of Section 17.

(i) for sub-section (4), the following sub-section shall be substituted, namely :—

"(4) (a) On the day the application for grant of a registration certificate as required by sub-section (1) or sub-section (2) is received, the said authority shall grant the applicant a registration certificate in the prescribed form.

(b) After issue of the registration certificate under clause (a), the Commissioner shall verify the particulars given in the application in such manner as may be prescribed.

(c) If the Commissioner on verification under clause (b), is satisfied that the particulars given by the applicant in his application are incorrect or that the applicant has misrepresented certain facts, he shall, after giving the applicant an opportunity of being heard and recording the reasons in writing, cancel the registration certificate issued to the applicant under clause (a) in accordance with the provisions of clauses (c) or clause (e) of sub-section (10) from the date of its issued, not later than thirty days of the date of receipt of the application.";

(ii) for sub-section (10), the following sub-section shall be substituted, namely :—

"(10) When-

(a) on an application by a registered dealer that his business has been discontinued or transferred, or the Commissioner on his own motion finds that a registered dealer has discontinued or transferred his business; or

(b) on an application by a registered dealer that his liability to pay tax has ceased, or the Commissioner on his own motion finds that as per the returns submitted by a registered dealer, his turnover in the immediate previous year has not exceeded the limit prescribed under section 5; or

(c) the Commissioner on his own motion finds that a registered dealer has been granted a registration certificate on the basis of the incorrect information furnished by the dealer; or

(d) the Commissioner on his own motion finds that a registered dealer is in arrears of tax or penalty or any other sum due under this Act or under the Act repealed by this Act, which is more than rupees one lac and which remains outstanding for more than six months; or

(e) the Commissioner on his own motion finds that the certificate of a registered dealer should be cancelled for reasons to be recorded in writing by him,

the Commissioner may cancel the registration certificate.

Provided that where the Commissioner proposes to cancel the registration certificate of a dealer under this sub-section, he shall give the dealer an opportunity of being heard."

Amendment of section 20A.

8. In section 20-A of the Principal Act, after sub-section (1-A), the following sub-section shall be inserted, namely:—

"(1-B) Notwithstanding anything to the contrary contained in sub-section (1) and (1-A), the State Government may, by notification, provide that assessment of a registered dealer subject to such requirements, restrictions and conditions as may be specified in the notification, shall be deemed to have been made for the purpose of sub-section (1) of Section 20."

Insertion of section 24A-24B & 24C.

9. After Section 24 of the Principal Act, the following sections shall be inserted, namely:—

**"24-A. Commercial tax settlement Authority.**

- (1) The State Government may constitute an Authority to be called the Commercial Tax Settlement Authority for the settlement of cases under the Madhya Pradesh General Sales Tax Act, 1958 (No. 2 of 1959) (repealed Act) Madhya Pradesh Commercial Tax Act, 1994 (No. 5 of 1995) (Repealed Act) Madhya Pradesh Vat Act, 2002 (No. 20 of 2002), Central Sales Tax Act, 1956 (No. 74 of 1956) and the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976).
- (2) The minister in charge of the Commercial Tax Department shall be the Chairman of the Settlement Authority.
- (3) The Settlement Authority shall include one representative each from the Finance, Law and Legislative Affairs and Commercial Tax Department not below the rank of the Secretary as membebr.
- (4) The Commissioner, Commercial Tax shall be the member Secretary of the Settlement Authority.

**24-B. Application for settlement of cases.**

- (1) Notwithstanding anything to the contrary contained in this Act, if any amount of tax, interest and penalty under the Madhya Pradesh General Sales Tax Act, 1958 (No. 2 of 1959) (repealed Act) the Madhya Pradesh Commercial Tax Act, 1994 (No. 5 of 1995) (repealed Act) the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002), the Central Sales Tax Act, 1956 (No. 74 of 1956) and the Madhya Pradesh Sthaniya kshetra Me Mal Ke Pravesh Par kar Adhiniyam. 1976 (No. 52 of 1976),—
  - (i) is disputed by a dealer and the dispute is pending before the High Court for adjudication;
  - (ii) hardship is being caused to a dealer due to any order passed under any of the provisions of the Act.

the dealer may apply for the settlement of the amount of tax, interest and penalty to the Settlement Authority.

- (2) an application for the settlement of the amount shall be submitted in the form and the manner as may be prescribed.
- (3) The dealer shall pay,—
  - (i) the undisputed amount of tax in full and twenty five percent of the disputed amount of tax, in case of application under clause (i) of sub-section (1);
  - (ii) the full amount of tax, in case of application under clause (ii) of sub-section (1), before submission of the application.

#### 24.-C. Procedure on receipt of an application

- (1) The settlement Authority shall pass an appropriate order, including waiver of the whole or part of the interest and the penalty levied and included in the amount payable by the dealer, on every application for settlement after affording an opportunity of hearing to the dealer.
- (2) The Settlement Authority shall consider the application and the submissions, if any made before them by the dealer and thereafter decide the amount to be deposited by the applicant.
- (3) The dealer shall submit an application for withdrawal of the case pending before the High Court and a copy thereof shall be submitted to the Settlement Authority before the issue of order of settlement.
- (4) If the amount required to be deposited under sub-section (2), has already been deposited by the dealer, the Settlement Authority shall pass an order of settlement. If the amount deposited is less than the amount decided by the Settlement Authority, the balance amount shall be deposited by the dealer within the time as may be decided by the Settlement Authority. On receipt of proof of payment of the balance amount, the Settlement Authority shall pass an order of settlement.
- (5) The Settlement Authority shall pass a settlement order on every application indicating the balance amount of interest and penalty waived on settlement.
- (6) The Settlement Authority may remand the case wherever it thinks fit.
- (7) An order of settlement shall not form the basis for any claim by the applicant in cases other than the case in which such settlement order has been passed.
- (8) No penal action against the applicant under any Act administered by the department shall be initiated after an order of settlement has been passed under this section. The dealer also shall not be entitled to refund of any amount of any other benefit under any Act afterwards.”.

10. In section 39 of the Principal Act, in sub-section (2), for the words “forty lacs”, the words “sixty lacs” shall be substituted.

Amendment of section 39.



Amendment of  
section 46.

11. In section 46 of the Principal Act,—

(i) in sub-section (8), in clause (b), for the words “the Appellate Board shall make an endeavour to pronounce its order in writing within one calendar year from the date of filing of appeal”, the words “the Appellate Board shall dispose of every appeal within two calendar years from the date of filing of appeal” shall be substituted;

(ii) after sub-section (8-A), the following sub-section shall be inserted, namely:—

“(8-B) The appeals pending before the Appellate Board on the date of commencement of Madhya Pradesh Vat (Second Amendment) Act, 2010 shall be disposed of by the Appellate Board within the period specified in sub-section (8) or the period of one calendar year following such commencement, whichever is later.”.

इसे वेबसाईट [www.govtpressmp.nic.in](http://www.govtpressmp.nic.in) से भी डाउन लोड किया जा सकता है.



# मध्यप्रदेश राजपत्र

( असाधारण )  
प्राधिकार से प्रकाशित

क्रमांक 195 ]

भोपाल, गुरुवार, दिनांक 31 मार्च 2011—चैत्र 10, शक 1933

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 31 मार्च 2011

क्र. 2090-128-इक्कीस-अ. ( प्रा. ).—मध्यप्रदेश विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 31 मार्च, 2011 को महामहिम राज्यपाल की अनुमति प्राप्त हो चुकी है, एतद्वारा सर्वसाधारण की जानकारी के लिये प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

## मध्यप्रदेश अधिनियम

क्रमांक १० सन् २०११

## मध्यप्रदेश वेट ( संशोधन ) अधिनियम, २०११

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२०. धारा ६१ का संशोधन.
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२२. अनुसूची-१ का संशोधन.
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## मध्यप्रदेश अधिनियम

क्रमांक १० सन् २०११

### मध्यप्रदेश वेत ( संशोधन ) अधिनियम, २०११

[दिनांक ३१ मार्च, २०११ को राज्यपाल की अनुमति प्राप्त हुई, अनुमति “मध्यप्रदेश राजपत्र (असाधारण)” में दिनांक ३१ मार्च, २०११ को प्रथम बार प्रकाशित की गई.]

मध्यप्रदेश वेत अधिनियम, २००२ को और संशोधित करने हेतु अधिनियम

भारत गणराज्य के बासठवें वर्ष में मध्यप्रदेश विधान-मंडल द्वारा निम्नलिखित रूप में यह अधिनियमित हो :—

१. (१) इस अधिनियम का संक्षिप्त नाम मध्यप्रदेश वेत (संशोधन) अधिनियम, २०११ है.

संक्षिप्त नाम और प्रारंभ.

(२) (क) धारा ३(दो) के उपबंध १ अप्रैल, २०१० से प्रवृत्त हुए समझे जाएंगे;

(ख) धारा ७ के उपबंध १ अगस्त, २००९ से प्रवृत्त हुए समझे जाएंगे;

(ग) धारा १४ और धारा २२ के खण्ड (दो) तथा (तीन) के उपबंध १ अप्रैल, २००६ से प्रवृत्त हुए समझे जाएंगे;

(घ) धारा २३ के खण्ड (दो) के उपबंध ऐसी तारीख से प्रवृत्त होंगे, जैसी कि राज्य सरकार, अधिसूचना द्वारा, नियत करे;

(ङ) इस संशोधन अधिनियम के शेष उपबंध १ अप्रैल, २०११ से प्रवृत्त होंगे.

२. मध्यप्रदेश वेत अधिनियम, २००२ (क्रमांक २० सन् २००२) (जो इसमें इसके पश्चात् मूल अधिनियम के नाम से निर्दिष्ट है) के वृहत् शीर्ष के स्थान पर, निम्नलिखित वृहत् शीर्ष स्थापित किया जाए, अर्थात्:—

वृहत् शीर्ष का संशोधन.

“मध्यप्रदेश राज्य में माल के विक्रय तथा क्रय पर कर और भवनों पर कर के उद्ग्रहण हेतु अधिनियम.”

३. मूल अधिनियम की धारा २ में,—

धारा २ का संशोधन.

(एक) खण्ड (ग) के पश्चात्, निम्नलिखित खण्ड अंतःस्थापित किया जाए, अर्थात्:—

“(ग क) “भवन निर्माता” से अभिप्रेत है, कोई व्यक्ति जो विक्रय या पट्टे के लिए भवन निर्माण करने का व्यवसाय करता है;”;

(दो) खण्ड (ज क) के स्थान पर, निम्नलिखित खण्ड स्थापित किया जाए, अर्थात्:—

“(ज क) “पका हुआ भोजन” से अभिप्रेत है, भोजन तथा स्वल्पाहार जिसमें सम्मिलित है चाय तथा कॉफी, जो होटलों, रेस्तारों और इनके सदृश्य या केटरर द्वारा तैयार तथा परोसा गया हो;”.

(तीन) खण्ड (त) के पश्चात्, निम्नलिखित खण्ड अंतःस्थापित किए जाएं, अर्थात्:—

“(त क) “अधिकृत वेब पोर्टल” से अभिप्रेत है ऐसा वेब पोर्टल जिसे कि राज्य सरकार, अधिसूचना द्वारा, विनिर्दिष्ट करे;

(त ख) “व्यक्ति” में सम्मिलित है कोई कम्पनी या संगम या व्यक्ति निकाय, चाहे वह निगमित हो या नहीं, और उसमें हिन्दू अविभक्त कुटुम्ब, कोई फर्म, कोई स्थानीय प्राधिकरण, कोई राज्य सरकार, केन्द्र सरकार और कोई शासकीय उपक्रम भी है;”.

४. मूल अधिनियम की धारा ४ में, उपधारा (४) और उपधारा (१२) का लोप किया जाए.

धारा ४ का संशोधन.

धारा ९-ख का  
अंतःस्थापन.

५. मूल अधिनियम की धारा ९-क के पश्चात्, निम्नलिखित धारा अंतःस्थापित की जाए, अर्थात्:—

भवनों पर कर.

- “९-ख. (१) (क) प्रत्येक भवन निर्माता उसके द्वारा निर्मित किए गए भवन या किसी भवन के भाग, जो १ अप्रैल, २०११ को या उसके पश्चात् प्रथम बार विक्रय किया जाता है या पट्टे पर दिया जाता है, के पूंजीगत मूल्य पर, पांच प्रतिशत की दर से कर के भुगतान हेतु दायी होगा.
- (ख) यदि किसी भवन का कोई स्थान १ अप्रैल, २०११ को या उसके पश्चात् प्रथम बार पट्टे पर दिया गया है, तो पूरा भवन १ अप्रैल, २०११ को या उसके पश्चात् पट्टे पर दिया गया समझा जाएगा.
- (२) (क) भवन से नियत भूमि का ऐसा मूल्य जैसा कि विहित किया जाए इसके पूंजीगत मूल्य के निर्धारण के लिए इसके भूमि और भवन दोनों के बाजार मूल्य में से कम किया जाएगा.
- (ख) यदि किसी भवन का विक्रय मूल्य उसके बाजार मूल्य से अधिक है, तो इसके पूंजीगत मूल्य के निर्धारण के प्रयोजन के लिए इसका विक्रय मूल्य इसके बाजार मूल्य के रूप में माना जाएगा.
- (३) प्रत्येक भवन निर्माता जो उपधारा (१) के अधीन कर के भुगतान हेतु दायी है और जो धारा ९ के अधीन कर के भुगतान हेतु दायी नहीं है, ऐसी रीति में जैसी कि विहित की जाए, स्वयं को तालिकांकित (एनरोल्ड) कराएगा.
- (४) कोई तालिकांकित (एनरोल्ड) भवन निर्माता और कोई रजिस्ट्रीकृत व्यापारी जो भवनों के निर्माण में उपभोग या उपयोग के लिये मध्यप्रदेश राज्य के भीतर किसी रजिस्ट्रीकृत व्यापारी से, उसे आगत कर के भुगतान के पश्चात् क्रय किए गए अनुसूची २ के भाग तीन में विनिर्दिष्ट माल से भिन्न अनुसूची-२ में विनिर्दिष्ट माल के संबंध में उपधारा (१) के अधीन कर के भुगतान हेतु दायी है, ऐसे आगत कर की राशि के आगत कर की रिबेट का दावा ऐसी रीति में तथा ऐसी कालावधि के भीतर करेगा या उसे ऐसा करने के लिए अनुज्ञात किया जाएगा, जैसी कि विहित की जाए.
- (५) ऐसे मालों के संबंध में जैसे कि राज्य सरकार, अधिसूचना द्वारा, विनिर्दिष्ट करे, इस धारा के अधीन किसी रिबेट का दावा नहीं किया जाएगा और न ही अनुज्ञात किया जाएगा.
- (६) उपधारा (४) के अधीन रिबेट, उपधारा (१) के अधीन देय कर के विरुद्ध समायोजित की जाएगी.
- (७) इस अधिनियम के उपबंध यथावश्यक परिवर्तन सहित उपधारा (१) के अधीन कर के भुगतान हेतु दायी भवन निर्माता को लागू होंगे.”

धारा १० का  
संशोधन.

६. मूल अधिनियम की धारा १० में, उपधारा (१) में,—

- (एक) खण्ड (ख) में, उपखण्ड (एक) में, शब्द और अंक “धारा १६ के अधीन कर मुक्त घोषित किए गए माल” के स्थान पर, शब्द, अंक और कोष्ठक “धारा १६ के अधीन कर मुक्त घोषित किए गए माल या धारा १४ की उपधारा (१ख) के अधीन अधिसूचित माल” स्थापित किए जाएं;
- (दो) खण्ड (ग) में, शब्द और अंक “अनुसूची २ में विनिर्दिष्ट माल” के स्थान पर शब्द, अंक और कोष्ठक “अनुसूची-दो में विनिर्दिष्ट किसी माल या धारा १४ की उपधारा (१ख) के अधीन अधिसूचित माल” स्थापित किए जाएं.

धारा १०-क का  
संशोधन.

७. मूल अधिनियम की धारा १०-क में,—

- (एक) उपधारा (१) में, शब्द “चार प्रतिशत की दर से” के स्थान पर, शब्द “ऐसी दर से जैसी कि राज्य सरकार द्वारा अधिसूचित की जाए” स्थापित किए जाएं;
- (दो) उपधारा (७) में, शब्द “चार प्रतिशत की दर से” के स्थान पर, शब्द “उपधारा (१) के अधीन अधिसूचित दर से” स्थापित किए जाएं.

८. मूल अधिनियम की धारा १४ में,—

धारा १४ का संशोधन.

(एक) उपधारा (१) में, खण्ड (घ) का लोप किया जाए;

(दो) उपधारा (१क) के पश्चात्, निम्नलिखित उपधारा अन्तःस्थापित की जाए, अर्थात्:—

“(१क क) ऐसे निबन्धनों तथा शर्तों के अध्ययन रहते हुए, जैसे कि विहित किए जाएं, जहां कोई रजिस्ट्रीकृत व्यापारी अनुसूची-२ के भाग तीन में विनिर्दिष्ट प्राकृतिक गैस, मध्यप्रदेश राज्य के भीतर अन्य ऐसे व्यापारी से, उसे आगत कर के भुगतान के पश्चात् क्रय करता है तथा इस प्रकार क्रय की गई प्राकृतिक गैस का ईंधन के रूप में माल के विनिर्माण या प्रसंस्करण में उपभोग करता है और निर्मित माल मध्यप्रदेश राज्य के भीतर या अन्तर्राज्यिक व्यापार या वाणिज्य के अनुक्रम में या भारत के राज्य क्षेत्र के बाहर निर्यात के अनुक्रम में विक्रय किया जाता है, तो वह ऐसे आगत कर की राशि के आगत कर रिबेट, जो ऐसी प्राकृतिक गैस के क्रय मूल्य, आगत कर के शुद्ध के ५ प्रतिशत से अधिक है, का दावा, ऐसी रीति में तथा ऐसी कालावधि के भीतर, जैसी कि विहित की जाए, करेगा या उसे ऐसा करने के लिए अनुज्ञात किया जाएगा.”;

(तीन) उपधारा (३) में कोष्ठक, अंक, शब्द और अक्षर “(१) तथा (१ क)” के स्थान पर, कोष्ठक, अंक, अक्षर और शब्द “(१), (१ क), (१ कक) तथा (१ ख)” स्थापित किए जाएं.

(चार) उपधारा (४) में, खण्ड (दो) में, शब्द “भारत के राज्य क्षेत्र के बाहर निर्यात के अनुक्रम में” का लोप किया जाए.

९. मूल अधिनियम की धारा २०-क में, उपधारा (१) में, खण्ड (क) में, उपखण्ड (एक) में, शब्द “चालीस” के स्थान पर, शब्द “साठ” स्थापित किया जाए;

धारा २०-क का संशोधन.

१०. मूल अधिनियम की धारा २४-ख में, उपधारा (३) में, खण्ड (दो) में, शब्द “कर की सम्पूर्ण रकम” के स्थान पर, शब्द “कर की सम्पूर्ण अविवादित रकम” स्थापित किए जाएं.

धारा २४-ख का संशोधन.

११. मूल अधिनियम की धारा २६ में, उपधारा (१) में, शब्द “किसी राज्य सरकार” के स्थान पर, शब्द “किसी राज्य सरकार या किसी अधिसूचित सार्वजनिक क्षेत्र के उपक्रम” स्थापित किए जाएं.

धारा २६ का संशोधन.

१२. मूल अधिनियम की धारा २६-क में, उपधारा (५) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात्:—

धारा २६-क का संशोधन.

“(५) क्रेता, उपधारा (१) के अधीन कटौती की गई ऐसी रकम जमा करेगा जो ऐसे क्रयों पर धारा १४ के अधीन काल्पनिक रूप से अनुज्ञेय आगत कर रिबेट की रकम से अधिक हो.”.

१३. मूल अधिनियम की धारा ३३ के पश्चात्, निम्नलिखित नई धारा अन्तःस्थापित की जाए, अर्थात्:—

धारा ३४ का अंतःस्थापन.

“३४. (१) जहां धारा २० की उपधारा (४) के खण्ड (क) में निर्दिष्ट किसी व्यापारी की किसी कालावधि के लिए कर निर्धारण/ पुनः कर निर्धारण करने की कार्यवाही में आदेश एकपक्षीय रूप से पारित किया गया हो, वहां व्यापारी, ऐसे आदेश की तामील या जानकारी की तारीख से तीस दिन के भीतर निर्धारण प्राधिकारी को आदेश अपास्त करने के लिए तथा उस मामले को पुनः आरंभ करने के लिए आवेदन कर सकेगा और यदि निर्धारण प्राधिकारी का समाधान हो जाता है कि आवेदक नियत तारीख को उपसंजात होने से पर्याप्त कारणवश निवारित हो गया था, तो वह उस आदेश को, यथाविहित उच्चतर प्राधिकारी की पूर्व अनुमति से, अपास्त कर सकेगा तथा उस मामले को सुनवाई के लिए पुनः आरम्भ कर सकेगा:

एकपक्षीय आदेश को अपास्त करने की शक्ति.

परन्तु,—

(एक) एकपक्षीय कर निर्धारण आदेश को अपास्त करने के लिए कोई भी आवेदन तब तक ग्रहण नहीं किया जाएगा जब तक कि उसके साथ कर की उस रकम के, जो कि व्यापारी द्वारा स्वीकार की गई है, भुगतान का समाधानप्रद सबूत संलग्न न हो;

(दो) ऐसा कोई आवेदन किसी कार्यवाही के दौरान केवल एक ही बार ग्रहण किया जाएगा.

(२) जहां किसी रजिस्ट्रीकृत व्यापारी का एकपक्षीय कर निर्धारण आदेश अपास्त कर दिया जाता है और इस धारा के अधीन नवीन कर निर्धारण करने के लिए मामला पुनः खोला जाता है, वहां ऐसा नवीन कर निर्धारण एकपक्षीय आदेश के अपास्त किये जाने की तारीख से छह कलैण्डर मास की कालावधि के भीतर या धारा २० की उपधारा (७) के खण्ड (एक) में अधिकथित कालावधि के भीतर, इनमें जो भी पश्चातवर्ती है, किया जाएगा.”

धारा ४२ का संशोधन.

१४. मूल अधिनियम की धारा ४२ में, उपधारा (२) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात् :—

“(२) आयुक्त, स्वयं के प्रस्ताव से या किसी व्यापारी द्वारा किए गए आवेदन पर, धारा ४६ के अधीन किसी भी कार्यवाही या कार्यवाहियों के वर्ग को (जिसमें इस उपधारा के अधीन पूर्व में अंतरित की गई कार्यवाही सम्मिलित है) धारा ३-क के अधीन नियुक्त किसी अपील प्रार्थिकारी के पास से किसी अन्य अपील प्रार्थिकारी को अंतरित कर सकेगा. ऐसी किसी कार्यवाही या कार्यवाहियों के अंतरण के बारे में प्रज्ञापना व्यापारी को भेजी जाएगी.”

धारा ४६ का संशोधन.

१५. मूल अधिनियम की धारा ४६ में,—

(एक) उपधारा (५) के पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात्:—

“परन्तु यदि किसी व्यापारी द्वारा स्वीकार की गई रकम के साथ-साथ, शेष रकम के पच्चीस प्रतिशत के बराबर रकम का भुगतान किया जाता है, तो अपील प्रार्थिकारी अतिशेष की वसूली रोक देगा और अपील प्रार्थिकारी छह कलैण्डर मास के भीतर अपील का निपटारा करेगा.”;

(दो) उपधारा (६) में, शब्द “अपील का विनिश्चय होने तक” के स्थान पर, शब्द “धारा ४-क के उपबंधों के अनुसार” स्थापित किए जाएं;

(तीन) उपधारा (७) में निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात्:—

“परन्तु किसी ऐसे मामले में जिसमें कि धारा ३४ के अधीन किया गया आवेदन नामंजूर कर दिया गया है, वहां ऐसा व्यापारी कर निर्धारण के एकपक्षीय आदेश के विरुद्ध अपील वैसी ही रीति में ऐसे आवेदन को नामंजूर करने वाले आदेश की तामीली की तारीख से तीस दिन के भीतर कर सकेगा.”

धारा ४७ का संशोधन.

१६. मूल अधिनियम की धारा ४७ में, उपधारा (१) में, परन्तुक में, खण्ड (दो) के पश्चात्, निम्नलिखित खण्ड अन्तःस्थापित किया जाए, अर्थात्:—

“(तीन) जहां ऐसा आदेश धारा ३४ के अधीन पारित किया जाए.”

१७. मूल अधिनियम की धारा ५३ में, उपधारा (५) में, शब्द "पचास प्रतिशत" के स्थान पर, शब्द "पच्चीस प्रतिशत" स्थापित किए जाएं.

धारा ५३ का संशोधन.

१८. मूल अधिनियम की धारा ५६ में,—

धारा ५६ का संशोधन.

(एक) पार्श्व शीर्ष में, शब्द "सर्वेक्षण" के स्थान पर, शब्द "सर्वेक्षण और प्रतिसत्यापन" स्थापित किए जाएं;

(दो) उपधारा (१) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात्:—

“(१) कर का अनुपालन सुनिश्चित करने की दृष्टि से, आयुक्त, व्यापारियों का सर्वेक्षण और क्रयों का प्रतिसत्यापन करा सकेगा.”;

(तीन) उपधारा (२) में, शब्द "सर्वेक्षण" के स्थान पर, शब्द "सर्वेक्षण और प्रतिसत्यापन" स्थापित किए जाएं;

(चार) उपधारा (४) में,—

(क) शब्द "सर्वेक्षण" के स्थान पर, शब्द "सर्वेक्षण और प्रतिसत्यापन" स्थापित किए जाएं;

(ख) शब्द "किन्तु वह अरजिस्ट्रीकृत है या उसने रजिस्ट्रीकरण प्रमाण-पत्र प्रदान किए जाने के लिए आवेदन नहीं किया है," का लोप किया जाए.

१९. मूल अधिनियम की धारा ५७ में,—

धारा ५७ का संशोधन.

(एक) उपधारा (१) में, शब्द "रेल परिसरों को अपवर्जित करते हुए," का लोप किया जाए;

(दो) उपधारा (२) में, द्वितीय परन्तुक के पश्चात्, निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात्:—

“परन्तु यह और भी कि माल का परिवहन करने वाला परिवहनकर्ता, यदि दस्तावेजों के साथ खण्ड (क) में विनिर्दिष्ट इलेक्ट्रॉनिक रूप में जारी किया हुआ घोषणा प्ररूप, जिसका विवरण, मध्यप्रदेश राज्य में प्रवेश करने की तारीख और लगभग समय सहित, मध्यप्रदेश राज्य में प्रवेश करने के पूर्व विभाग के आधिकारिक वेब पोर्टल पर पूर्णतः प्रविष्ट कराया गया हो, अपने साथ रखता है, तो उसके द्वारा खण्ड (ख) के अधीन की गई अपेक्षाओं का अनुपालन किया गया समझा जाएगा.”

(तीन) उपधारा (८) में,—

(क) शब्द "सात गुना" और "पांच गुना" के स्थान पर, शब्द "पांच गुना" और "तीन गुना" क्रमशः स्थापित किए जाएं;

(ख) परन्तुक के पश्चात्, निम्नलिखित परन्तुक तथा स्पष्टीकरण अंतःस्थापित किया जाए, अर्थात्:—

“परन्तु यह भी कि किसी भी दशा में, शास्ति की रकम माल के मूल्य के पचास प्रतिशत से अधिक नहीं होगी.”;

**स्पष्टीकरण**—जहां प्रस्तुत स्पष्टीकरण और साक्ष्य से यह निष्कर्ष निकलता है कि मध्यप्रदेश राज्य के भीतर माल के विक्रय की संभावना नहीं है या माल के संबंध में कर का अपवंचन करने का कोई प्रयास नहीं किया गया था, तो यह समझा जाएगा कि उपधारा (२) के उपबन्धों का कोई अतिक्रमण नहीं हुआ है.



- (चार) उपधारा (१७) में, शब्द “तीन गुना” के स्थान पर, शब्द “दो गुना” स्थापित किए जाएं;
- (पांच) धारा के स्पष्टीकरण में,—
- (क) खण्ड (एक) में, शब्द “परिवहन का कोई भी साधन” के स्थान पर, शब्द “परिवहन का कोई भी साधन, रेलवे सहित,” स्थापित किए जाएं;
- (ख) खण्ड (दो) को खण्ड (तीन) के रूप में पुनर्क्रमांकित किया जाए और इस प्रकार पुनर्क्रमांकित खण्ड (तीन) के पूर्व, निम्नलिखित खण्ड अंतःस्थापित किया जाए, अर्थात्:—
- “(दो) ‘परिवहनकर्ता’ में सम्मिलित है ऐसे माल का वहन करने वाले यान का स्वामी, चाहे वह व्यक्ति हो, फर्म हो, संस्था, सोसाइटी हो या कंपनी हो, और ऐसे स्वामी का प्रबंधक, यदि कोई हो; और.”

धारा ६१ का संशोधन.

२०. मूल अधिनियम की धारा ६१ में, उपधारा (१) में, पूर्ण विराम के स्थान पर, कोलन स्थापित किया जाए और उसके पश्चात्, निम्नलिखित परन्तुक अन्तःस्थापित किया जाए, अर्थात्:—

“परन्तु यदि व्यापारी दस्तावेजों के साथ विहित प्ररूप में ऐसी घोषणा, जिसका विवरण विभाग के अधिकृत वेब पोर्टल पर परिदान लेने के पूर्व पूर्णतः प्रविष्ट कराया गया हो, अपने साथ रखता है, तो उसके द्वारा ऊपर की गई अपेक्षा का अनुपालन किया गया समझा जाएगा.”

धारा ६३ का स्थापन.

२१. मूल अधिनियम की धारा ६३ के स्थान पर, निम्नलिखित धारा स्थापित की जाए, अर्थात्:—

जानकारी मंगाने की शक्ति.

“६३. (१) आयुक्त या उसे सहायता देने के लिए धारा ३ के अधीन नियुक्त किया गया सहायक वाणिज्यिक कर अधिकारी की पद श्रेणी से अनिम्न पद श्रेणी का कोई व्यक्ति, इस अधिनियम के प्रयोजनों को कार्यान्वित करने के लिए, केन्द्र या राज्य सरकार के किसी विभाग, सार्वजनिक क्षेत्र के उपक्रम, नगरपालिका और नगर निगम, तत्समय प्रवृत्त किसी विधि के अधीन गठित प्राधिकरण, कंपनी अधिनियम, १९५६ (१९५६ का १) के अधीन रजिस्ट्रीकृत कंपनी, मध्यप्रदेश राज्य कृषि विपणन बोर्ड, बैंककारी या गैर बैंककारी वित्तीय कंपनियों या बीमा कम्पनियों से या उनके किसी अधिकारी से, इस अधिनियम के अधीन किसी कार्यवाही के लिए उपयोगी या सुसंगत कोई जानकारी देने की अपेक्षा कर सकेगा.

(२) जहां कोई व्यक्ति उपधारा (१) के अधीन की गई अपेक्षा का अनुपालन करने में असफल रहता है, वहां आयुक्त, ऐसे व्यक्ति को सुनवाई का अवसर देने के पश्चात्, उसे शास्ति के रूप में रुपये पचास प्रतिदिन की राशि, अधिकतम रुपये पांच हजार के अध्वधीन रहते हुए भुगतान करने का निदेश दे सकेगा.”

अनुसूची १ का संशोधन.

२२. मूल अधिनियम की अनुसूची १ में,—

- (एक) अनुक्रमांक ३ के सामने, कॉलम (२) में, शब्द “तेल रहित खली जिसमें सोयामील और कपास्या खली सम्मिलित हैं” के स्थान पर, शब्द “तेल रहित खली जिसमें सोयामील सम्मिलित है, कपास्या खली और सरसों खली” स्थापित किए जाएं;
- (दो) अनुक्रमांक ४८ के सामने कालम (२) में, शब्द “जिन पर केन्द्रीय उत्पाद-शुल्क टैरिफ अधिनियम, १९८५ (१९८६ का ५) के अधीन अतिरिक्त आबकारी शुल्क उद्ग्रहीत किया जाता है या उद्ग्रहणीय है” के स्थान पर, शब्द “जिन पर अतिरिक्त आबकारी शुल्क उद्ग्रहणीय था, किन्तु भारत सरकार द्वारा छूट दी गई है” स्थापित किए जाएं;

- (तीन) अनुक्रमांक ४९ के सामने कॉलम (२) में, शब्द “जिन पर केन्द्रीय उत्पाद-शुल्क टैरिफ अधिनियम, १९८५ (१९८६ का ५) के अधीन अतिरिक्त आबकारी शुल्क उद्गृहीत किया जाता है या उद्ग्रहणीय है” के स्थान पर, शब्द “जिन पर अतिरिक्त आबकारी शुल्क उद्ग्रहणीय था, किन्तु भारत सरकार द्वारा छूट दी गई है” स्थापित किए जाएं;
- (चार) अनुक्रमांक ५८ के सम्मुख, कॉलम (२) में, शब्द “स्व-सहायता समूहों द्वारा” के स्थान पर, शब्द “किसी रजिस्ट्रीकृत व्यापारी जैसा कि राज्य सरकार द्वारा अधिसूचित किया जाए या स्व-सहायता समूहों द्वारा” स्थापित किए जाएं;
- (पांच) अनुक्रमांक ८५ के पश्चात्, निम्नलिखित अनुक्रमांक और उनसे संबंधित प्रविष्टियां अन्तःस्थापित की जाएं, अर्थात्:—

“८६. किसी स्थानीय स्वायत्तशासी निकाय से प्राप्त किए गए ठोस अपशिष्ट से बनाया गया ईंधन.

८७. पंचामृतम, नमाकट्टी और विभूति.”

२३. मूल अधिनियम की अनुसूची २ में, भाग-दो में,—

अनुसूची २ का संशोधन.

- (एक) अनुक्रमांक ५ क के सामने कॉलम (२) में, अंक “१००” के स्थान पर, अंक “१५०” स्थापित किया जाए;
- (दो) अनुक्रमांक ५ (ख), २७, ३०, ३४ (क), ८४ और १०६ के सामने, कॉलम (३) में अंक “४” के स्थान पर, अंक “५” स्थापित किया जाए;
- (तीन) अनुक्रमांक २० के पश्चात्, निम्नलिखित अनुक्रमांक और उनसे संबंधित प्रविष्टियां अन्तःस्थापित की जाएं, अर्थात्:—

“२० क. किसी रजिस्ट्रीकृत व्यापारी द्वारा कैन्टीन स्टोर्स डिपार्टमेन्ट को डिपार्टमेन्ट द्वारा जारी प्रमाण-पत्र के विरुद्ध विक्रय किया गया कैन्टीन स्टोर्स ४”;

- (चार) अनुक्रमांक २२ में, कॉलम (२) में, शब्द “तथा उनके पुर्जे” के स्थान पर, शब्द “तथा उनके पुर्जे, फुट वॉल्व” स्थापित किए जाएं;
- (पांच) अनुक्रमांक २९ में, कॉलम (२) में, शब्द “कप और गिलास” के स्थान पर, शब्द “कप, गिलास, प्लेट, कटोरी (दोना-पत्तल) और चम्मच” स्थापित किए जाएं;

(छः) अनुक्रमांक ३१ में, कॉलम (२) में, शब्द “कपास्या खली को अपवर्जित करते हुए” के स्थान पर, शब्द “कपास्या खली और सरसों खली को अपवर्जित करते हुए” स्थापित किए जाएं;

(सात) अनुक्रमांक ११० में, सामने कॉलम (२) में, प्रविष्टि क्रमांक ११ का लोप किया जाए.

भोपाल, दिनांक 31 मार्च 2011

क्र. 2091-128-इक्कीस-अ. (प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में मध्यप्रदेश वेट (संशोधन) अधिनियम, 2011 (क्रमांक 10 सन् 2011) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है।

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

MADHYA PRADESH ACT  
No. 10 OF 2011.

THE MADHYA PRADESH VAT (AMENDMENT) ACT, 2011

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MADHYA PRADESH ACT

No. 10 OF 2011.

THE MADHYA PRADESH VAT (AMENDMENT) ACT, 2011

Received the assent of the Governor on the 31st March, 2011; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 31st March, 2011.

**An Act further to amend the Madhya Pradesh Vat Act, 2002.**

Be it enacted by the Madhya Pradesh Legislature in the Sixty Second year of the Republic of India as follows:—

1. (1) This Act may be called the Madhya Pradesh Vat (Amendment) Act, 2011.

**Short title and commencement.**

(2) (a) The provision of Section 3 (ii) (a) shall be deemed to have come into force from 1st April, 2010.

(b) The provision of Section 7 shall be deemed to have come into force from 1st August, 2009.

(c) The provision of Section 14 and clause (ii) and (iii) of Section 22 shall be deemed to have come into force from 1st April, 2006.

(d) The provisions of clause (ii) of Section 23 shall come into force from such date as the State Government may, by notification, appoint.

(e) The remaining provisions of this amending Act shall come into force from 1st April, 2011.

2. For long title of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the Principal Act), the following long title shall be substituted, namely :—

**Substitution of long title.**

“An Act to levy tax on sale and purchase of goods and tax on building in the State of Madhya Pradesh.”

3. In Section 2 of the principal Act,—

**Amendment of Section 2.**

(i) after clause (c), the following clause shall be inserted, namely :—

“(ca) “Builder” means a person who carries on the business of constructing buildings for sale or lease;”;

(ii) in clause (ha),—

(a) for the word “meals”, the words “meals and snacks” shall be substituted; and

(b) for the words “and the like”, the words “and the like, and caterer” shall be substituted;

(iii) after clause (p), the following clauses shall be inserted, namely :—

“(pa) “Official web portal” means the web portal as the State Government may, by notification, specify;

(pb) “Person” includes any company or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm, a local authority, a State Government, the Central Government and a Government Undertaking;”.

**Amendment of Section 4.**

4. In Section 4 of the Principal Act, sub-section (4) and sub-section (12) shall be deleted.

**Insertion of Section 9-B.**

5. After Section 9-A of the Principal Act, the following section shall be inserted, namely :—

**Tax on buildings.**

“9-B. (1) (a) Every builder shall be liable to pay tax on the capital value of the building or part of a building constructed by him and sold or leased for the first time on or after 1st April, 2011 at the rate of five percent.

(b) If any part or space of a building is leased for the first time on or after 1st April, 2011, then the entire building shall be deemed to have been leased for the first time on or after 1st April, 2011.

(2) (a) Such value of land, as may be prescribed, assigned to the building shall be deducted from its market value of both land and building to determine its capital value.

(b) If the sale price of a building is more than its market value, then its sale price will be taken as its market value for the purpose of determining its capital value.

(3) Every builder liable to pay tax under sub-section (1) and who is not liable to pay tax under Section 9, shall get himself enrolled in the manner as may be prescribed.

(4) An enrolled builder and a registered dealer who is liable to pay tax under sub-section (1), in respect of goods specified in Schedule II other than those specified in Part III of the said Schedule purchased within the State of Madhya Pradesh from a registered dealer after payment to him input tax for consumption or use in the construction of buildings, shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax.

(5) No rebate under this section shall be claimed or be allowed in respect of the goods as the State Government may, by notification, specify.

(6) The rebate under sub-section (4) shall be adjusted towards the tax payable under sub-section (1).

(7) The provisions of this Act shall *mutatis mutandis* apply to a builder who is liable to pay tax under sub-section (1).”.

**Amendment of Section 10.**

6. In Section 10 of the Principal Act, in sub-section (1),—

(i) in clause (b), in sub-clause (i), for the words and figure “goods declared tax free under Section 16”, the words, figures and bracket “goods declared tax free under Section 16 or the goods notified under sub-section (1B) of Section 14” shall be substituted;

(ii) in clause (c), for the words and figure “any goods specified in Schedule II”, the words, figures and bracket” any goods specified in Scheduled II or the goods notified under sub-section (1B) of Section 14” shall be substituted.

**Amendment of Section 10-A.**

7. In Section 10-A of the Principal Act,—

(i) in sub-section (1), for the words “at the rate of four percent”, the words “at the rate as may be notified by the State Government” shall be substituted;

(ii) in sub-section (7), for the words “at the rate of 4 percent”, the words “at the rate notified under sub-section (1)” shall be substituted.

8. In Section 14 of the Principal Act,—

**Amendment of Section 14.**

(i) in sub-section (1), clause (d) shall be omitted;

(ii) after sub-section (1A), the following sub-section shall be inserted, namely :—

“(1AA) Subject to such restrictions and conditions as may be prescribed, where a registered dealer purchases natural gas as specified in Part III of Schedule II within the State of Madhya Pradesh from another such dealer after payment to him input tax and consumes the natural gas so purchased as fuel in manufacture or processing of goods and the goods manufactured are sold within the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India, he shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax which is in excess of 5 percent of the purchase price, net of input tax, of such natural gas.”;

(iii) in sub-section (3), for the bracket, figure, word and letter“(1) and (1A)”, the bracket, figure, letters and word “(1), (1A), (1AA) and (1B) ” shall be substituted;

(iv) in sub-section (4), in clause (ii), the words “in the course of export out of the territory of India” shall be omitted.

9. In Section 20-A of the Principal Act, in sub-section (1), in clause (a), in sub-clause (i) for the words “ forty”, the word “sixty” shall be substituted.

**Amendment of Section 20-A.**

10. In Section 24-B of the Principal Act, in sub-section (3), in clause (ii), for the words “ the full amount of tax”, the words “ the full undisputed amount of tax” shall be substituted.

**Amendment of Section 24-B.**

11. In Section 26 of the Principal Act, in sub-section (1), for the words “ a State Government”, the words “ a State Government or a notified public sector undertaking” shall be substituted.

**Amendment of Section 26.**

12. In Section 26-A of the Principal Act, for sub-section (5), the following sub-section shall be substituted, namely:—

**Amendment of Section 26-A.**

“(5) The purchaser shall deposit the amount deducted under sub-section (1) which is over and above the amount of input tax rebate notionally admissible under section 14 on such purchases.”.

13. After Section 33 of the Principal Act, the following new Section shall be inserted, namely:—

**Insertion of Section 34.**

“34 (1) Where in the proceedings for assessment/reassessment of any dealer referred to in clause (a) of sub-section (4) of Section 20 for any period, an order is passed *ex-parte* the dealer may, within thirty days from the date of service of such order apply to the assessing authority to set aside the order and reopen the case and if the assessing authority is satisfied that the applicant was prevented by sufficient cause from appearing on the date fixed, he may, with a prior permission of higher authority as may be prescribed, set aside the order and reopen the case for hearing;

**Power to set aside an ex-parte order.**

Provided that—

- (i) no application for setting aside an ex-parte assessment order shall be entertained unless it is accompanied by satisfactory proof of payment of the amount of tax admitted by the dealer;
- (ii) such an application shall be entertained only once in the course of such proceeding.

(2) Where an order of ex-parte assessment of a registered dealer is set-aside and case reopened under this section for making a fresh assessment, such fresh assessment shall be made within a period of six calendar months from the date of setting aside the ex-parte order of assessment or within the period laid down in clause (i) of sub-section (7) of Section 20, whichever is later.”.

**Amendment of Section 42.**

14. In Section 42 of the Principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The Commissioner, either on his own motion or on an application made by a dealer, may, by order in writing, transfer any proceeding or class of proceedings under Section 46 (including the proceeding already transferred under this sub-section) from an Appellate Authority appointed under Section 3-A to any other Appellate Authority. Intimation about the transfer of any such proceeding or proceedings shall be sent to the dealer.”.

**Amendment of Section 46.**

15. In Section 46 of the Principal Act,—

(i) after sub-section (5), the following proviso shall be inserted, namely:—

“Provided that if in addition to the amount admitted, an amount equal to twenty five percent of the remaining amount is paid by a dealer, the Appellate Authority shall stay the recovery of the balance and the Appellate Authority shall dispose of the appeal within six calendar months.”;

(ii) in sub-section (6), for the words “till the decision of appeal”, the words “in accordance with the provisions of Section 4-A” shall be substituted;

(iii) in sub-section (7), the following proviso shall be inserted, namely:—

“Provided that in a case where an application made under Section 34 is rejected, such dealer may in the like manner appeal against the ex-parte order of assessment, within thirty days from the date of service of order rejecting such application.”.

**Amendment of Section 47.**

16. In Section 47 of the Principal Act, in sub-section (1), in proviso, after clause(ii), the following clause shall be inserted, namely:—

“(iii) where such order is passed under Section 34.”.

**Amendment of Section 53.**

17. In Section 53 of the Principal Act, in sub-section (5), for the words “fifty percent”, the words “twenty five percent” shall be substituted.

**Amendment of Section 56.**

18. In Section 56 of the Principal Act,—

(i) in the marginal heading, for the word “Survey”, the words “ Survey and cross-verification” shall be substituted;

(ii) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) With a view to ensure tax compliance, the Commissioner may undertake survey of dealers and cross-verification of purchases.”;

(iii) in sub-section (2), for the word “survey” the words “survey and cross-verification” shall be substituted;

(iv) in sub-section (4),—

(a) for the word “survey”, the words “survey and cross-verification” shall be substituted;

(b) the words “but is unregistered or has not applied for grant of the certificate of registration,” shall be omitted.

19. In Section 57 of the Principal Act,—

(i) in sub-section (1), the words “excluding railway premises,” shall be omitted;

Amendment of  
Section 57.

(ii) in sub-section (2), after second proviso, the following proviso shall be inserted, namely:—

“Provided also that if the transporter transporting goods carries with him an electronically issued declaration form specified in clause(a), particulars of which including date and approximate time of entering the State of Madhya Pradesh, have been uploaded completely on the official web portal of the department before entering the State of Madhya Pradesh, alongwith the documents, he shall be deemed to have complied with the requirement made under clause (b).”;

(iii) in sub-section (8),-

(a) for the words “seven times” and “five times”, the words “five times” and “three times” shall respectively be substituted;

(b) after the proviso, the following proviso and explanation shall be inserted, namely:—

“Provided further that in any case, the amount of penalty shall not be more than fifty percent of the value of goods.

**Explanation.**—Where the explanation submitted lead to the conclusion that there is no possibility of sale of goods within the State of Madhya Pradesh or there was no attempt to evade tax in respect of the goods, it shall be deemed that no violation of the provisions of sub-section(2) has taken place.”;

(iv) in sub-section (17), for the words “three times”, the words “twice” shall be substituted;

(v) in Explanation to the section,—

(a) in clause (i), for the words “any means of transportation”, the words “any means of transportation, including railway,” shall be substituted;

(b) clause (ii) shall be renumbered as clause (iii) and before clause (iii) as so renumbered, the following new clause shall be inserted, namely:—

“(ii) ‘transporter’ shall include the owner of the vehicle carrying the goods, whether an individual, a firm, association, society or company, and the manager, if any, of such owner; and”.



**Amendment of Section 61.**

20. In Section 61 of the Principal Act, in sub-section (1), for full stop, the colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that if the dealer carries with him a declaration in prescribed form, particulars of which have been uploaded completely on the official web portal of the department before taking delivery, alongwith the documents, he shall be deemed to have complied with the requirement made above.”.

**Substitution of Section 63.**

21. For Section 63 of the Principal Act, the following Section shall be substituted, namely:—

**“63. Power to call for information.**

(1) The Commissioner of any other person appointed under section 3 to assist him, not below the rank of an Assistant Commercial Tax officer may, for carrying out the purposes of this Act, require any department of Central or the State Government, public Sector Undertaking, Municipality and Municipal Corporation, Authority constituted under any law for the time being in force, Company registered under the Companies Act, 1956 (No. 1 of 1956), Mandi Board, banking or non-banking financial companies or insurance companies, or any officer thereof to furnish any information or statement useful for or relevant to any proceeding under this Act.

(2) Where a person fails to comply with the requirement made under sub-section (1), the Commissioner may, after giving such person an opportunity of being heard, direct him to pay by way of penalty a sum of rupees fifty per day, subject to a maximum of rupees five thousand.”.

**Amendment of Schedule I.**

22. In Schedule I to the Principal Act,—

- (i) against serial number 3, in column (2), for the words “de-oiled cake including soyameal and cotton seed oil cake,” the words “de-oiled cake including soyameal, cotton seed oil cake and mustard oil cake” shall be substituted;
- (ii) against serial number 48, in column (2), for the words “on which additional excise duty is levied or leviabale under the Central Excise Tariff Act, 1985 (No. 5 of 1986)”, the words “on which additional excise duty was leviabale, but exempted by the Government of India” shall be substituted;
- (iii) against serial number 49, in column (2), for the words “on which additional excise duty is levied or leviabale under the Central Excise Trariff Act, 1985 (No. 5 of 1986)”, the words “on which additional excise duty was leviabale, but exempted by the Government of India” shall be substituted;
- (iv) against serial number 58 A, in column (2), for the words “ by Self Help Groups”, the words “by a registerd dealer as may be notified by the State Government or Self Help Groups” shall be substituted;
- (v) after serial number 85, the following serial numbers and entries relating thereto shall be inserted, namely:—

“86. Fuel made from solid waste procured from any Local Self Government Body.

87. Panchamritam, namakatti and vibhuti.”.

## 23. In Schedule II to the Principal Act, in part-II—

Amendment of  
Schedule II.

- (i) in serial number 5A, in column (2), for the figure “100”, the figure “150” shall be substituted;
- (ii) against serial numbers 5(b), 27, 30, 34 (a), 84 and 106, in column (3), for the figure “4”, the figure “5” shall be substituted;
- (iii) after serial number 20, the following serial number and entries relating thereto shall be inserted, namely:—
- “20 A. Canteen stores sold by a registered dealer to the Canteen Stores Department against a certificate issued by the department. 4”;
- (iv) in serial number 22, in column (2), for the words “and parts thereof”, the words “and parts thereof, and foot valve” shall be substituted;
- (v) in serial number 29, in column (2), for the words “Cups and glasses”, the words “Cups, glasses, plates, bowls (Dona-Pattal) and spoons” shall be substituted;
- (vi) in serial number 31, in column (2), for the words “excluding cotton seed oil cake”, the words “excluding cotton seed oil cake and mustard oil cake” shall be substituted;
- (vii) against serial number 110, in column (2), the entry number 11 shall be omitted.

इसे वेबसाईट [www.govtpressmp.nic.in](http://www.govtpressmp.nic.in) से भी डाउन लोड किया जा सकता है.



# मध्यप्रदेश राजपत्र

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 376]

भोपाल, शनिवार, दिनांक 6 अगस्त 2011—श्रावण 15, शक 1933

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 6 अगस्त 2011

क्र. 3646-274-इक्कीस-अ-(प्रा.).—मध्यप्रदेश विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 4 अगस्त, 2011 को महामहिम राज्यपाल की अनुमति प्राप्त हो चुकी है, एतद्वारा, सर्वसाधारण की जानकारी के लिये प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

मध्यप्रदेश अधिनियम

क्रमांक २४ सन् २०११

मध्यप्रदेश वेट ( द्वितीय संशोधन ) अधिनियम, २०११

विषय-सूची

धाराएं :

१. संक्षिप्त नाम और प्रारंभ.
२. धारा ४ का संशोधन.
३. धारा १० का संशोधन.
४. धारा ३३ का संशोधन.
५. धारा ६४-क का अंतःस्थापन.
६. अनुसूची-१ का संशोधन.

## मध्यप्रदेश अधिनियम

क्रमांक २४ सन् २०११

### मध्यप्रदेश वेट ( द्वितीय संशोधन ) अधिनियम, २०११

[ दिनांक 4 अगस्त, 2011 को राज्यपाल की अनुमति प्राप्त हुई, अनुमति "मध्यप्रदेश राजपत्र (असाधारण)" में दिनांक 6 अगस्त, 2011 को प्रथमबार प्रकाशित की गई. ]

#### मध्यप्रदेश वेट अधिनियम, २००२ को और संशोधित करने हेतु अधिनियम

भारत गणराज्य के बासठवें वर्ष में मध्यप्रदेश विधान-मंडल द्वारा निम्नलिखित रूप में यह अधिनियमित हो :—

१. (१) इस अधिनियम का संक्षिप्त नाम मध्यप्रदेश वेट (द्वितीय संशोधन) अधिनियम, २०११ है.

संक्षिप्त नाम और प्रारंभ.

(२) (क) इस संशोधन अधिनियम की धारा ३ तथा ६ के उपबंध १ अप्रैल, २०११ से प्रवृत्त हुए समझे जाएंगे.

(ख) इस संशोधन अधिनियम के शेष उपबंध, मध्यप्रदेश राजपत्र में इसके प्रकाशन की तारीख से प्रवृत्त होंगे.

२. मध्यप्रदेश वेट अधिनियम, २००२ (क्रमांक २० सन् २००२) (जो इसमें इसके पश्चात् मूल अधिनियम के नाम से निर्दिष्ट है) की धारा ४ में, उपधारा (३) के पश्चात्, निम्नलिखित उपधारा अन्तःस्थापित की जाए, अर्थात्:—

धारा ४ का संशोधन.

“(३ क) यदि अपील बोर्ड के कारबार में किसी अस्थायी वृद्धि के कारण या उसमें कार्य बकाया होने के कारण, राज्य सरकार को यह प्रतीत होता है कि अपील बोर्ड के सदस्यों की संख्या में तत्समय वृद्धि की जानी चाहिए, तो राज्य सरकार सम्यक् रूप से अर्हित व्यक्तियों को अपील बोर्ड के अतिरिक्त सदस्यों के रूप में, दो वर्ष से अनधिक की ऐसी कालावधि के लिए, जैसी कि वह विनिर्दिष्ट करे, नियुक्त कर सकेगी.”

३. मूल अधिनियम की धारा १० में, उपधारा (१) में, खण्ड (ख) में, उपखण्ड (एक) में, शब्द, अंक, कोष्ठक तथा अक्षर “धारा १६ के अधीन करमुक्त घोषित किए गए माल या धारा १४ की उपधारा (१ ख) के अधीन अधिसूचित माल” के स्थान पर, शब्द, अंक, कोष्ठक तथा अक्षर “धारा १४ की उपधारा (१ ख) के अधीन अधिसूचित माल से भिन्न धारा १६ के अधीन करमुक्त घोषित किए गए माल” स्थापित किए जाएं.

धारा १० का संशोधन.

४. मूल अधिनियम की धारा ३३ में, उपधारा (१) में, शब्द, अंक, तथा कोष्ठक “तथा कंपनी अधिनियम, १९५६ (१९५६ का सं. १) की धारा ५३० के उपबंधों के अध्यधीन रहते हुए” का लोप किया जाए.

धारा ३३ का संशोधन.

५. मूल अधिनियम की धारा ६४ के पश्चात्, निम्नलिखित धारा अंतःस्थापित की जाए, अर्थात्:—

धारा ६४-क का अन्तःस्थापन.

“६४-क. (१) ऐसी शर्तों के अध्यधीन रहते हुए, जैसी कि विहित की जाएं, आयुक्त, इस अधिनियम के अधीन कार्यवाहियां संस्थित किए जाने के पूर्व या उसके पश्चात्, किसी ऐसे व्यक्ति को, जिसे इस अधिनियम या उसके अधीन बनाए गए किसी नियम के अधीन किसी अपराध के लिए आरोपित किया गया है, दस हजार रुपए से अनधिक की ऐसी राशि का, जैसा कि आयुक्त अवधारित करे, भुगतान करने पर, उस अपराध के शमन की अनुज्ञा दे सकेगा :

अपराधों का शमन.

परन्तु जहां अपराध धारा ६४ की उपधारा (१) के खण्ड (ख), (ग) या (घ) के अधीन आरोपित हो जाता है और कर की रकम जो ऐसे व्यक्ति द्वारा उस दशा में देय होती जबकि उसने इस अधिनियम के उपबंधों का पालन किया होता, पांच सौ रुपए से अधिक है, वहां आयुक्त, ऐसी राशि का भुगतान करने पर जो उस रकम के दुगने से अधिक न हो, शमन की अनुज्ञा दे सकेगा.

- (२) ऐसी रकम का भुगतान करने पर, जैसी कि उपधारा (१) के अधीन आयुक्त द्वारा अवधारित की जाए, अभियुक्त व्यक्ति उन्मोचित् हो जाएगा और उसके विरुद्ध उसी अपराध के संबंध में कोई और कार्यवाही नहीं की जाएगी.'.

६. मूल अधिनियम की अनुसूची-१ में, अनुक्रमांक ३ के सामने, कालम (२) में, शब्द "कपास्या खली तथा सरसों खली" के स्थान पर, शब्द "कपास्या खली, सरसों खली तथा मक्का खली" स्थापित किए जाएं. अनुसूची-१ का संशोधन.

भोपाल, दिनांक 6 अगस्त 2011

क्र. 3647-274-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (द्वितीय संशोधन) अधिनियम, 2011 (क्रमांक 24, सन् 2011) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

MADHYA PRADESH ACT  
No. 24 OF 2011.

THE MADHYA PRADESH VAT (SECOND AMENDMENT) ACT  
2011

*Sections:*

1. Short title and commencement.
2. Amendment of Section 4.
3. Amendment of Section 10.
4. Amendment of Section 33.
5. Insertion of Section 64-A.
6. Amendment of Schedule I.

MADHYA PRADESH ACT  
No. 24 OF 2011.

**THE MADHYA PRADESH VAT (SECOND AMENDMENT) ACT, 2011**

[Received the assent of the Governor on the 4th August, 2011; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 6th August, 2011.]

**An Act further to amend the Madhya Pradesh Vat Act, 2002.**

Be it enacted by the Madhya Pradesh Legislature in the Sixty-second year of the Republic of India as follows:—

1. (1) This Act may be called the Madhya Pradesh Vat (Second Amendment) Act, 2011.
- (2) (a) the provision of Section 3 and 6 of this amending Act shall be deemed to have come into force from 1st April, 2011.
- (b) The remaining provisions of this amending Act shall come into force from the date of its publication in the Madhya Pradesh Gazette.

Short title and commencement.

- Amendment of Section 4.** 2. In Section 4 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act), after sub-section (3), the following sub-section shall be inserted, namely:—
- “(3A) If by reason of any temporary increase in the business of the Appellate Board or by reason of arrears of work therein, it appears to the State Government that the number of members of the Appellate Board should be for the time being increased, the State Government may appoint duly qualified persons to be additional members of the Appellate Board for such period not exceeding two years as it may specify.”.
- Amendment of Section 10.** 3. In Section 10 of the Principal Act, in sub-section (1), in clause (b), in sub-clause (i), the words, figures, bracket and letter “goods declared tax free under section 16 or the goods notified under sub-section (1B) of Section 14”, the words, figures, bracket and letter “goods declared tax free under section 16 other than the goods notified under sub-section (1B) of Section 14” shall be substituted.
- Amendment of Section 33.** 4. In Section 33 of the Principal Act, in sub-section (1), the words, figures and bracket “and subject to the provisions of Section 530 of the Companies Act, 1956 (No. 1 of 1956)” shall be omitted.
- Insertion of Section 64-A.** 5. After Section 64 of the Principal Act, the following Section shall be inserted, namely:—
- “64-A.(1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings under this Act, permit any person charged with an offence under this Act or any rule made thereunder, to compound the offence on payment of such sum not exceeding ten thousand rupees as the Commissioner may determine:
- Provided that where the offence charged is under clause (b), (c) or (d) of sub-section (1) of Section 64 and the amount of tax which would have been payable by such person had he complied with the provisions of this Act is more than five hundred rupees, the Commissioner may allow composition on payment of a sum not exceeding twice such amount.
- (2) On payment of such sum as may be determined by the Commissioner under sub-section (1), the accused person shall be discharged and no further proceedings shall be taken against him in respect of the same offence.”.
- Amendment of Schedule I.** 6. In Schedule I to the Principal Act, against serial number 3, in column (2), for the words “cotton seed oil cake and mustard oil cake”, the words “cotton seed oil cake, mustard oil cake and Makka Khali” shall be substituted.

इसे वेबसाईट [www.govtpressmp.nic.in](http://www.govtpressmp.nic.in) से भी डाउन लोड किया जा सकता है.



# मध्यप्रदेश राजपत्र

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 582 ]

भोपाल, शनिवार, दिनांक 24 दिसम्बर 2011—पौष 3, शक 1933

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 24 दिसम्बर 2011

क्र. 7483-450-इक्कीस-अ(प्रा.).—मध्यप्रदेश विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 22 दिसम्बर, 2011 को महामहिम राज्यपाल की अनुमति प्राप्त हो चुकी है, एतद्द्वारा, सर्वसाधारण की जानकारी के लिये प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

मध्यप्रदेश अधिनियम

क्रमांक ४० सन् २०११

मध्यप्रदेश वेट संशोधन ( विधिमाम्यताकरण ) अधिनियम, २०११

[ दिनांक 22 दिसम्बर, 2011 को राज्यपाल की अनुमति प्राप्त हुई, अनुमति "मध्यप्रदेश राजपत्र ( असाधारण )" में दिनांक 24 दिसम्बर, 2011 को प्रथम बार प्रकाशित की गई. ]

मध्यप्रदेश वेट अधिनियम, २००२ की अनुसूची १ में अन्तर्विष्ट कतिपय माल के संशोधन को भूतलक्षी प्रभाव से विधिमाम्य करने हेतु अधिनियम.

भारत गणराज्य के बासठवें वर्ष में मध्यप्रदेश विधान-मंडल द्वारा निम्नलिखित रूप में यह अधिनियमित हो :—

१. इस अधिनियम का संक्षिप्त नाम मध्यप्रदेश वेट संशोधन (विधिमाम्यताकरण) अधिनियम, २०११ है.

संक्षिप्त नाम.

२. (१) मध्यप्रदेश वेट अधिनियम, २००२ (क्रमांक २० सन् २००२) की अनुसूची १ में, अनुक्रमांक ४८ तथा ४९ में अन्तर्विष्ट माल के विवरण अर्थात् क्रमशः फैब्रिक्स तथा शक्कर का संशोधन करने वाली मध्यप्रदेश शासन, वाणिज्यिक कर विभाग की अधिसूचना क्रमांक फा-ए-३-४६-२०११-१-पांच (७२), दिनांक २७ सितम्बर, २०११ जो कि मध्यप्रदेश राजपत्र (असाधारण) में उसी तारीख को प्रकाशित हुई थी (जो इसमें इसके पश्चात् अधिसूचना के नाम से निर्दिष्ट है), ८ अप्रैल, २०११ से प्रवृत्त हुई समझी जाएगी.

अनुसूची १ के भूतलक्षी प्रभाव से संशोधन का तथा उसके अधीन की गई कार्रवाइयों तथा बातों का विधिमाम्यताकरण.

(२) अधिसूचना में अंतर्विष्ट संशोधनों के अनुसरण में की गई किसी बात या की गई किसी कार्रवाई के बारे में यह और सदैव यही समझा जाएगा कि वह ८ अप्रैल, २०११ से विधिमान्यतः की गई बात या की गई कार्रवाई है।

भोपाल, दिनांक 24 दिसम्बर 2011

क्र. 7484-450-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट संशोधन (विधिमान्यताकरण) अधिनियम, 2011 (क्रमांक 40 सन् 2011) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रकाशित किया जाता है।

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

MADHYA PRADESH ACT  
No. 40 OF 2011

THE MADHYA PRADESH VAT AMENDMENT (VALIDATION) ACT, 2011

[Received the assent of the Governor on the 22nd December, 2011; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)" dated the 24th December, 2011.]

**An Act to validate the amendment of certain goods contained in Schedule I to the Madhya Pradesh Vat Act, 2002 with retrospective effect.**

Be it enacted by the Madhya Pradesh Legislature in the Sixty-Second year of the Republic of India as follows :—

**Short title.**

1. This Act may be called the Madhya Pradesh Vat Amendment (Validation) Act, 2011.

**Validation of amendment of Schedule I with retrospective effect and actions taken and things done thereunder.**

2. (1) The notification No. F-A-3-46-2011-1-V(72), dated 27th September, 2011 of the Commercial Taxes Department Government of Madhya Pradesh, which was published in the Madhya Pradesh Gazette (Extra-ordinary) on the same date (hereinafter referred to as the notification), amending the description of goods contained in serial numbers 48 and 49 that is Fabrics and Sugar respectively, in Schedule I to the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) shall be deemed to have come into force with effect from 8th April, 2011.

(2) Anything done or any action taken in pursuance of the amendments contained in the notification shall be and shall always be deemed to have been validly done or taken with effect from 8th April, 2011.



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# मध्यप्रदेश राजपत्र

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 583]

भोपाल, शनिवार, दिनांक 24 दिसम्बर 2011—पौष 3, शक 1933

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 24 दिसम्बर, 2011

क्रमांक 7487-451-इक्कीस-अ-(प्रा.).—मध्यप्रदेश विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 22 दिसम्बर, 2011 को महामहिम राज्यपाल की अनुमति प्राप्त हो चुकी है, एतद्वारा सर्वसाधारण की जानकारी के लिये प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

मध्यप्रदेश अधिनियम

क्रमांक ४१ सन् २०११

मध्यप्रदेश वेट ( तृतीय संशोधन ) अधिनियम, २०११

विषय-सूची

धाराएं :

१. संक्षिप्त नाम और प्रारंभ.
२. धारा ९-ख का संशोधन.
३. धारा ५७ का संशोधन.
४. अनुसूची-१ का संशोधन
५. अनुसूची-२ का संशोधन
६. निरसन तथा व्यावृत्ति

## मध्यप्रदेश अधिनियम

क्रमांक ४१ सन् २०११

### मध्यप्रदेश वेट ( तृतीय संशोधन ) अधिनियम, २०११

[ दिनांक 22 दिसम्बर, 2011 को राज्यपाल की अनुमति प्राप्त हुई, अनुमति "मध्यप्रदेश राजपत्र ( असाधारण )" में दिनांक 24 दिसम्बर, 2011 को प्रथम बार प्रकाशित की गई. ]

मध्यप्रदेश वेट अधिनियम, २००२ को और संशोधित करने हेतु अधिनियम.

भारत गणराज्य के बासठवें वर्ष में मध्यप्रदेश विधान-मंडल द्वारा निम्नलिखित रूप में यह अधिनियमित हो :—

संक्षिप्त नाम और प्रारंभ.

१. (१) इस अधिनियम का संक्षिप्त नाम मध्यप्रदेश वेट (तृतीय संशोधन) अधिनियम, २०११ है.

(२) (क) इस संशोधन अधिनियम की धारा २ के उपबंध १ अप्रैल, २०११ से प्रवृत्त हुए समझे जाएंगे;

(ख) इस संशोधन अधिनियम की धारा ४ के उपबंध १ अप्रैल, २००६ से प्रवृत्त हुए समझे जाएंगे;

(ग) इस संशोधन अधिनियम के शेष उपबंध मध्यप्रदेश राजपत्र में इसके प्रकाशन होने की तारीख से प्रवृत्त होंगे.

धारा ९-ख का संशोधन.

२. मध्यप्रदेश वेट अधिनियम, २००२ (क्रमांक २० सन् २००२) (जो इसमें इसके पश्चात् मूल अधिनियम के नाम से निर्दिष्ट है) की धारा ९-ख में,—

(एक) उपधारा (१) के पश्चात् निम्नलिखित स्पष्टीकरण अंतःस्थापित किया जाए, अर्थात्:—

“स्पष्टीकरण—इस धारा के अधीन कोई कर उन संव्यवहारों के संबंध में उद्गृहीत नहीं किया जाएगा जो संकर्म संविदा की प्रकृति के हों और जिन पर धारा ९ के अधीन संकर्म ठेकेदार के रूप में कर देयक हो.”

(दो) उपधारा (४) में, पूर्ण विराम के स्थान पर, कोलन स्थापित किया जाए और उसके पश्चात् निम्नलिखित परन्तुक अन्तःस्थापित किया जाए, अर्थात्:—

“परन्तु कोई ऐसा तालिकांकित (एनरोल्ड) भवन निर्माता तथा कोई रजिस्ट्रीकृत व्यापारी, जिसने १ अप्रैल, २०११ के पूर्व क्रय किए गए माल का किसी भवन के निर्माण में ३१ मार्च, २०११ तक या उसके पश्चात् उपभोग किया हो, और इस प्रकार निर्मित भवन, १ अप्रैल, २०११ को या उसके पश्चात् बेचा गया हो या पट्टे पर दिया हो, ऐसे माल के संबंध में आगत कर की रिबेट का दावा करने का पात्र होगा और उसे इसके लिए अनुज्ञात किया जाएगा.”

धारा ५७ का संशोधन.

३. मूल अधिनियम की धारा ५७ में, उपधारा (२) में, तृतीय परन्तुक में, दो बार आने वाले शब्द “प्रवेश करने” के स्थान पर शब्द “यथास्थिति, प्रवेश करने या छोड़ने” स्थापित किए जाएं.

अनुसूची-१ का संशोधन.

४. मूल अधिनियम की अनुसूची-१ में, अनुक्रमांक ८७ के पश्चात्, निम्नलिखित अनुक्रमांक तथा उससे संबंधित प्रविष्टियां अन्तःस्थापित की जाएं, अर्थात्:—

“८८. सेल्यूलर फोन के टॉक टाइम तथा सेवा प्रभार के पूर्व भुगतान (प्रीपेमेंट) के लिये रिचार्ज वाउचर.”

अनुसूची-२ का संशोधन.

५. मूल अधिनियम की अनुसूची-२ में, भाग-२ में, अनुक्रमांक २२ के पश्चात् निम्नलिखित अनुक्रमांक तथा उससे संबंधित प्रविष्टियां अन्तःस्थापित की जाएं, अर्थात्:—

“२२क. कोल एश जिसमें सिंडर सम्मिलित है. ५”

६. (१) मध्यप्रदेश वेट (संशोधन) अध्यादेश, २०११ (क्रमांक २ सन् २०११) एतद्वारा निरसित किया जाता है. निरसन तथा व्यावृत्ति.

(२) उक्त अध्यादेश के निरसन के होते हुए भी, उक्त अध्यादेश के अधीन की गई कोई बात या की गई कोई कार्रवाई इस अधिनियम के तत्स्थानी उपबंधों के अधीन की गई बात या की गई कार्रवाई समझी जाएगी.

भोपाल, दिनांक 24 दिसम्बर 2011

क्र. 7488-451-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (तृतीय संशोधन) अधिनियम, 2011 (क्रमांक 41, सन् 2011) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

MADHYA PRADESH ACT  
No. 41 OF 2011.

THE MADHYA PRADESH VAT (THIRD AMENDMENT) ACT, 2011

TABLE OF CONTENTS

**Sections :**

1. Short title and commencement.
2. Amendment of Section 9-B.
3. Amendment of Section 57.
4. Amendment of Schedule I.
5. Amendment of Schedule II.
6. Repeal and saving.

MADHYA PRADESH ACT  
No. 41 OF 2011.

THE MADHYA PRADESH VAT (THIRD AMENDMENT) ACT, 2011

[Received the assent of the Governor on the 22nd December, 2011; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)" dated the 24th December, 2011.]

**An Act further to amend the Madhya Pradesh Vat Act, 2002.**

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

1. (1) This Act may be called the Madhya Pradesh Vat (Third Amendment) Act, 2011.

Short title and commencement.

(2) (a) The provision of Section 2 of this amending Act shall be deemed to have come into force from 1st April, 2011.

(b) The provision of Section 4 of this amending Act shall be deemed to have come into force from 1st April, 2006.

(c) The remaining provisions of this amending Act shall come into force from the date of its publication in the Madhya Pradesh Gazette.

**Amendment of Section 9-B.**

2. In Section 9-B of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act),—

(i) after sub-section (1), the following explanation shall be inserted, namely:—

“**Explanation.**—No tax under this section shall be levied in respect of the transactions which are in the nature of works contract and on which tax is payable under section 9 as a works contractor.”;

(ii) in sub-section (4), for full stop, the colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that an enrolled builder and a registered dealer who has consumed the goods purchased before 1st April, 2011 in the construction of a building upto or after 31st March, 2011 and the building so constructed is sold or leased on or after 1st April, 2011, shall be eligible to claim or be allowed input tax rebate in respect of such goods.”.

**Amendment of Section 57.**

3. In Section 57 of the Principal Act, in sub-section (2), in third proviso, for the word “entering” occurring twice, the words “entering or leaving, as the case may be,” shall be substituted.

**Amendment of Schedule I.**

4. In Schedule I to the Principal Act, after serial number 87, the following serial number and entry relating thereto shall be inserted, namely:—

“88. Recharge voucher for pre-payment of cellular phone talk-time and service charges.”.

**Amendment of Schedule II.**

5. In Schedule II to the Principal Act, in part II, after serial number 22, the following serial number and entries relating thereto shall be inserted, namely:—

“22A. Coal ash including cinder 5”.

**Repeal and saving.**

6. (1) The Madhya Pradesh Vat (Amendment) Ordinance, 2011 (No. 2 of 2011) is hereby repealed.

(2) Notwithstanding the repeal of the said Ordinance, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under the corresponding provision of this Act.

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# मध्यप्रदेश राजपत्र

( असाधारण )

## प्राधिकार से प्रकाशित

क्रमांक 171]

भोपाल, शनिवार, दिनांक 31 मार्च 2012—चैत्र 11, शक 1934

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 31 मार्च 2012

क्र. 1921-133-इक्कीस-अ(प्रा.).—मध्यप्रदेश विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 31 मार्च 2012 को महामहिम राज्यपाल की अनुमति प्राप्त हो चुकी है, एतद्वारा सर्वसाधारण की जानकारी के लिए प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

## मध्यप्रदेश अधिनियम

क्रमांक १२ सन् २०१२

## मध्यप्रदेश वेट ( संशोधन ) अधिनियम, २०१२

विषय-सूची.

धाराएं :

१. संक्षिप्त नाम और प्रारंभ.
२. वृहत् शीर्ष का संशोधन
३. धारा ३ का संशोधन.
४. धारा ४-क का संशोधन.
५. धारा ४-ख का संशोधन.
६. धारा ५ का संशोधन.
७. धारा ६ का संशोधन.
८. धारा ९-ख का संशोधन.
९. धारा ९-ग का अंतःस्थापन.
१०. धारा १० का संशोधन.
११. धारा ११ का संशोधन.
१२. धारा ११-क का संशोधन.
१३. धारा १४ का संशोधन.
१४. धारा १७ का संशोधन.
१५. धारा १८ का संशोधन.
१६. धारा २० का संशोधन.
१७. धारा २४ का संशोधन.
१८. धारा २८ का संशोधन.
१९. धारा ४३ का संशोधन.
२०. धारा ४६ का संशोधन.
२१. धारा ४७ का संशोधन.
२२. धारा ५३ का संशोधन.
२३. धारा ५७ का संशोधन.
२४. धारा ७० का संशोधन.
२५. धारा ७१ का संशोधन.
२६. अनुसूची १ का संशोधन.
२७. अनुसूची २ का संशोधन.

## मध्यप्रदेश अधिनियम

क्रमांक १२ सन् २०१२

### मध्यप्रदेश वेट ( संशोधन ) अधिनियम, २०१२

[ दिनांक ३१ मार्च, २०१२ को राज्यपाल की अनुमति प्राप्त हुई, अनुमति "मध्यप्रदेश राजपत्र ( असाधारण )" में दिनांक ३१ मार्च, २०१२ को प्रथम बार प्रकाशित की गई. ]

#### मध्यप्रदेश वेट अधिनियम, २००२ को और संशोधित करने हेतु अधिनियम

भारत गणराज्य के तिरसठवें वर्ष में मध्यप्रदेश विधान-मंडल द्वारा निम्नलिखित रूप में यह अधिनियमित हो :-

१. (१) इस अधिनियम का संक्षिप्त नाम मध्यप्रदेश वेट (द्वितीय संशोधन) अधिनियम, २०१२ है.

संक्षिप्त नाम और प्रारंभ.

(२) (क) इस संशोधन अधिनियम की धारा १३ के खण्ड (छह) के उपबंध १ अगस्त, २००९ से प्रवृत्त हुए समझे जाएंगे;

(ख) इस संशोधन अधिनियम की धारा २६ के खण्ड (एक) के उपबंध १ अप्रैल, २००६ से ३१ मार्च, २००७ तक प्रवृत्त हुए समझे जाएंगे;

(ग) इस संशोधन अधिनियम के शेष उपबंध १ अप्रैल, २०१२ से प्रवृत्त होंगे.

२. मध्यप्रदेश वेट अधिनियम, २००२ (क्रमांक २० सन् २००२) (जो इसमें इसके पश्चात् मूल अधिनियम के नाम से निर्दिष्ट है) के वृहत् शीर्ष के स्थान पर, निम्नलिखित वृहत् शीर्ष स्थापित किया जाए, अर्थात्:-

वृहत् शीर्ष का संशोधन.

"मध्यप्रदेश राज्य में माल के विक्रय तथा क्रय पर कर, भवनों पर कर और सड़क द्वारा ले जाए जाने वाले माल पर कर के उद्ग्रहण हेतु अधिनियम"

३. मूल अधिनियम की धारा ३ में,—

धारा ३ का संशोधन.

(एक) उपधारा (१) में,—

(क) खण्ड (क) के स्थान पर, निम्नलिखित खण्ड स्थापित किए जाएं, अर्थात्:-

"(क) विशेष आयुक्त, वाणिज्यिक कर;

(क क) संचालक, वाणिज्यिक कर;"

(ख) खण्ड (च) में, शब्द "और" का लोप किया जाए एवं खण्ड (छ) के स्थान पर, निम्नलिखित खण्ड स्थापित किए जाएं, अर्थात्:-

"(छ) निरीक्षक, वाणिज्यिक कर; और

(ज) कराधान सहायक."

(दो) उपधारा (२) में, शब्द "आयुक्त वाणिज्यिक कर" के स्थान पर, शब्द "आयुक्त वाणिज्यिक कर, विशेष आयुक्त, वाणिज्यिक कर" स्थापित किये जाएं; और

(तीन) उपधारा (३) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात्:-

"(३) आयुक्त, वाणिज्यिक कर, विशेष आयुक्त, वाणिज्यिक कर, संचालक, वाणिज्यिक कर तथा अपर आयुक्त, वाणिज्यिक कर सम्पूर्ण राज्य में उन समस्त शक्तियों का प्रयोग करेंगे तथा उन समस्त कर्तव्यों का पालन करेंगे जो इस अधिनियम द्वारा या उसके अधीन आयुक्त को प्रदत्त की गई हैं या उस पर अधिरोपित किए गए हैं और इस प्रयोजन के लिए इस अधिनियम में, आयुक्त के प्रति किये गये किसी भी निर्देश का यही अर्थ लगाया जाएगा कि वह विशेष आयुक्त, वाणिज्यिक कर, संचालक, वाणिज्यिक कर तथा अपर आयुक्त, वाणिज्यिक कर के प्रति किए गए निर्देश हैं."

धारा ४-क का संशोधन.

४. मूल अधिनियम की धारा ४-क में, उपधारा (३) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात्:—

- (३) धारा ४६ की उपधारा (६) के अधीन आवेदन पर, अपील बोर्ड, व्यापारी द्वारा प्रस्तुत किए गए आवेदन के गुणदोष पर विचार करने के पश्चात् ऐसे आदेश की तारीख से तीन सौ पैंसठ दिवस की कालावधि के लिए स्थगन आदेश पारित कर सकेगा और अपील बोर्ड, उस आदेश में विनिर्दिष्ट स्थगन की उक्त कालावधि के भीतर अपील का निपटारा करेगा:

परन्तु जहां ऐसी अपील का निपटारा स्थगन आदेश में विनिर्दिष्ट स्थगन की उक्त कालावधि के भीतर नहीं किया जाता है, वहां अपील बोर्ड, व्यापारी द्वारा इस निमित्त प्रस्तुत किए गए आवेदन पर और यह समाधान हो जाने पर कि अपील के निपटारे में विलम्ब व्यापारी के कारण नहीं हुआ है, स्थगन की कालावधि में अपील का विनिश्चय होने तक वृद्धि कर सकेगा.”

धारा ४-ख का संशोधन.

५. मूल अधिनियम की धारा ४-ख में, उपधारा (३) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात्:—

- “(३) एकल रूप में सुनवाई कर रहा अपील बोर्ड का अध्यक्ष या कोई अन्य सदस्य किसी प्रकरण में जो ऐसे व्यापारी से संबंधित हो जिसकी कर, ब्याज और/या शास्ति की कुल राशि, जैसी कि प्रकरण में कर निर्धारण प्राधिकारी द्वारा गणना की गई हो, एक लाख रुपये से अधिक न हो, का निपटारा कर सकेगा और अध्यक्ष, किसी विशेष प्रकरण के निपटारे के लिये तीन या अधिक सदस्यों से मिलकर बनने वाली विशेष पीठ गठित कर सकेगा जिसमें आवश्यक रूप से एक न्यायिक सदस्य और एक लेखापाल सदस्य होगा.”

धारा ५ का संशोधन.

६. मूल अधिनियम की धारा ५ में, उपधारा (२) में, शब्द “उक्त उपधारा के अधीन” का लोप किया जाएं.

धारा ६ का संशोधन.

७. मूल अधिनियम की धारा ६ में, उपधारा (१) में, शब्द “बारह मास” के स्थान पर, शब्द, “बारह कैलेण्डर मास” स्थापित किए जाएं.

धारा ९-ख का संशोधन.

८. मूल अधिनियम की धारा ९-ख में,—

- (एक) उपधारा (४) में, शब्द और अंक “भाग ३” के स्थान पर, शब्द, अंक और अक्षर “भाग ३ और भाग ३ क” स्थापित किए जाएं;

- (दो) उपधारा (५) में, पूर्ण विराम के स्थान पर, कोलन स्थापित किया जाए और उसके पश्चात्, निम्नलिखित परन्तुक जोड़ा जाए, अर्थात्:—

“परन्तु माल का क्रय मूल्य, जिस पर क्रय करते समय अधिनियम के अधीन कर का भुगतान कर दिया गया है और ऐसे क्रय पर कोई आगत कर रिबेट अनुज्ञेय नहीं है, भवन के पूंजीगत मूल्य से कम कर दिया जाएगा.”

धारा ९-ग का अंतःस्थापन.

९. मूल अधिनियम की धारा ९-ख के पश्चात् निम्नलिखित धारा अंतःस्थापित की जाए, अर्थात्:—

“९-ग. सड़क मार्ग द्वारा ले जाए गए माल पर कर.

१. (क) प्रत्येक परिवहनकर्ता मध्यप्रदेश राज्य में सड़क मार्ग द्वारा ले जाने वाले ऐसे माल पर कर के, जिसे कि राज्य सरकार अधिसूचना द्वारा विनिर्दिष्ट करे, भुगतान का दायी होगा :



- परन्तु किसी व्यापारी या किसी भवन निर्माता, जो मध्यप्रदेश राज्य के अंदर या बाहर कारबार करता हो, से भिन्न किसी ऐसे व्यक्ति के माल के संबंध में कोई कर देय नहीं होगा.
- (ख) खण्ड (क) के अधीन अधिसूचित माल की तत्स्थानी प्रविष्टि के सामने अनुसूची-२ के कॉलम (३) में विनिर्दिष्ट दर से भाड़े पर कर उद्ग्रहणीय होगा.
- (ग) जहां कोई भाड़ा प्रभारित नहीं किया गया है, या केवल नाम मात्र का भाड़ा प्रभारित किया गया है, वहां मार्ग पर प्रचलित सामान्य भाड़े पर कर उद्ग्रहणीय होगा.
- (घ) जहां माल, माल के स्वामी के स्वामित्व के किसी मोटरयान द्वारा ले जाया जाता है, वहां मार्ग पर प्रचलित सामान्य भाड़े पर कर उद्ग्रहणीय होगा.
- (ङ) जहां माल, किसी मोटरयान द्वारा राज्य के बाहर किसी स्थान से राज्य के भीतर किसी स्थान को या राज्य के भीतर किसी स्थान से राज्य के बाहर किसी स्थान को या राज्य के बाहर किसी स्थान से राज्य के बाहर किसी अन्य स्थान को किन्तु राज्य से होकर या राज्य के भीतर किसी स्थान से राज्य के भीतर किसी अन्य स्थान को किन्तु अन्य राज्य के बीच में आने वाले क्षेत्र से होकर किया जाता है, वहां राज्य के भीतर तय की गई दूरी से संबंधित भाड़े पर कर देय होगा.
- (च) माल ले जाने वाले यान का प्रभारी व्यक्ति अपने साथ परिवहनकर्ता द्वारा विहित प्ररूप में जारी की गई रसीद रखेगा.
२. उपधारा (१) के अधीन कर के भुगतान का दायी प्रत्येक परिवहनकर्ता ऐसी रीति में, जैसी कि विहित की जाए, स्वयं को रजिस्ट्रीकृत कराएगा :
- परन्तु यदि परिवहनकर्ता, ले जाए जा रहे माल का, धारा १७ के अधीन रजिस्ट्रीकृत या धारा ९-ख के अधीन तालिकांकित (एनरोल्ड) स्वामी है, तो ऐसे परिवहनकर्ता से इस उपधारा के अधीन रजिस्ट्रीकृत होने की अपेक्षा नहीं की जाएगी.
३. (क) कोई रजिस्ट्रीकृत व्यापारी या कोई तालिकांकित (एनरोल्ड) भवन निर्माता जो अपना माल किसी परिवहनकर्ता से, उसे उपधारा (१) के अधीन कर का भुगतान करने के पश्चात् पहुंचाता है, तो ऐसे कर की राशि की रिबेट का दावा करेगा या ऐसी रीति में तथा ऐसी कालावधि के भीतर करेगा, उसे ऐसा करने के लिये अनुज्ञात किया जायेगा, जैसी कि विहित की जाए.
- (ख) खण्ड (क) के अधीन रिबेट केवल ऐसे माल जिसका मध्यप्रदेश राज्य के भीतर या अंतर्राज्यीय व्यापार एवं वाणिज्य के अनुक्रम में या भारत राज्य क्षेत्र के बाहर निर्यात के अनुक्रम में विक्रय किया जाता है, या ऐसे माल से जिसका माल के विनिर्माण या प्रसंस्करण में उपभोग किया गया हो तथा इस प्रकार निर्मित या प्रसंस्कृत माल का मध्यप्रदेश राज्य के भीतर या अंतर्राज्यीय व्यापार एवं वाणिज्य के अनुक्रम में या भारत राज्य क्षेत्र के बाहर निर्यात के अनुक्रम में विक्रय किया जाता है, या जिसका किसी भवन के विनिर्माण में उपभोग किया जाता है और इस प्रकार निर्मित भवन पर धारा ९-ख के अधीन कर भुगतान किया जाता है, संबंधित भाड़े पर कर के संबंध में दावा किया जाएगा या अनुज्ञात किया जाएगा.
- (ग) खण्ड (क) के अधीन रिबेट का दावा केवल ऐसे भाड़े पर कर के संबंध में किया जाएगा या अनुज्ञात किया जाएगा, जो मध्यप्रदेश राज्य के भीतर या अंतर्राज्यीय व्यापार एवं वाणिज्य के अनुक्रम में या भारत राज्य क्षेत्र के बाहर निर्यात के अनुक्रम में विक्रय किए गए माल के विक्रय मूल्य का भाग है.

- (४) (क) अधिसूचित माल का प्रत्येक परेषक या परेषिती जो धारा १७ के अधीन कोई रजिस्ट्रीकृत व्यापारी है, या धारा ९-ख के अधीन तालिकांकित (एनरोल्ड) कोई भवन निर्माता है, द्वारा परिवहनकर्ता को माल पहुंचाने के लिये देय रकम में से उपधारा (१) के अधीन देय कर की कटौती करेगा.
- (ख) खण्ड (क) के अधीन रकम की कटौती करने पर, रजिस्ट्रीकृत व्यापारी या तालिकांकित (एनरोल्ड) भवन निर्माता, परिवहनकर्ता को कर की कटौती का एक प्रमाण-पत्र ऐसे प्ररूप तथा रीति में, जैसी कि विहित की जाए, जारी करेगा.
- (ग) कर की कटौती का प्रमाण-पत्र, परिवहनकर्ता के ऐसे संव्यवहार के संबंध में देय कर के दायित्व का अच्छा और पर्याप्त उन्मोचन होगा और इस प्रकार काटी गई रकम उसके द्वारा ऐसी रीति में, जैसी की विहित की जाए, समायोजित की जाएगी.
- (घ) रजिस्ट्रीकृत व्यापारी या तालिकांकित (एनरोल्ड) भवन निर्माता, खण्ड (क) के अधीन कटौती की गई ऐसी रकम प्रतिदाय के रूप में रखेगा जो उपधारा (३) के अधीन काल्पनिक रूप से अनुज्ञेय रिबेट की रकम के बराबर हो.
- (ङ) रजिस्ट्रीकृत व्यापारी या तालिकांकित (एनरोल्ड) भवन निर्माता, खण्ड (क) के अधीन कटौती की गई ऐसी रकम जमा करेगा जो उपधारा (३) के अधीन काल्पनिक रूप से अनुज्ञेय रिबेट की रकम के अतिरिक्त हो.
- (५) उपधारा (३) के अधीन रिबेट, उपधारा (४) के अधीन देय राशि और इस अधिनियम के अधीन देय कर के विरुद्ध समायोजित की जाएगी.
- (६) इस अधिनियम के उपबंध, उपधारा (१) के अधीन कर के भुगतान हेतु दायी परिवहनकर्ता को, यथावश्यक परिवर्तन सहित लागू होंगे.
- (७) **स्पष्टीकरण—**

इस धारा के प्रयोजन के लिये,—

- (क) “माल” से अभिप्रेत है, अनुसूची-२ में विनिर्दिष्ट माल;
- (ख) “मोटर यान” से अभिप्रेत है, मोटर यान अधिनियम, १९८८ (क्रमांक ५९ सन् १९८८) के अर्थ के अन्तर्गत कोई मोटर यान, जिसमें किसी ऐसे यान से संलग्न ट्रेलर सम्मिलित है;
- (ग) “परिवहनकर्ता” से अभिप्रेत है, किसी मोटर यान द्वारा मध्यप्रदेश के राज्य क्षेत्र में या वहां से होकर माल का परिवहन करने वाला व्यक्ति.”.

धारा १० का संशोधन.

१०. मूल अधिनियम की धारा १० में, शब्द और अंक “भाग-३” के स्थान पर, जहां कहीं भी वे आए हों, के स्थान पर शब्द, अंक और अक्षर “भाग-३ और भाग-३ क” स्थापित किए जाएं;

धारा ११ का संशोधन.

११. मूल अधिनियम की धारा ११ में, उपधारा (१) में, शब्द और अंक “भाग-३” के स्थान पर, शब्द, अंक और अक्षर “भाग-३ और भाग ३ क” स्थापित किए जाएं;

१२. मूल अधिनियम की धारा ११-क में, उपधारा (१) में, खण्ड (ख) में, पूर्ण विराम के स्थान पर कोलन स्थापित किया जाए और उसके पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात् :—

धारा ११-क का संशोधन.

“परन्तु यदि कोई रजिस्ट्रीकृत व्यापारी धारा २६ की उपधारा (२) के उपबंधों के अधीन किसी वर्ष में अधिक काटी गई या जमा की गई राशि के प्रतिदाय के लिये आवेदन करता है, तो ऐसे व्यापारी का निर्धारण, धारा २० के उपबंधों के अनुसार किया जाएगा.”

१३. मूल अधिनियम की धारा १४ में,—

धारा १४ का संशोधन.

(एक) उपधारा (१) में, खण्ड (क) खण्ड (ख) और खण्ड (ङ) में, शब्द और अंक “भाग-३” के स्थान पर, शब्द अंक तथा अक्षर “भाग-३ और भाग-३ क” स्थापित किए जाएं”;

(दो) उपधारा (१ क) और उपधारा (१ क क) में, शब्द और अंक “भाग-३” के स्थान पर, शब्द अंक तथा अक्षर “भाग-३ क” स्थापित किए जाएं;

(तीन) उपधारा (१ क क) के पश्चात्, निम्नलिखित उपधाराएं अंतःस्थापित की जाएं, अर्थात् :—

“(१ क ख) ऐसे निर्बन्धनों तथा शर्तों के अधधीन रहते हुए, जो कि विहित की जाएं, जहां कोई रजिस्ट्रीकृत व्यापारी अनुसूची-२ के भाग-३ क में यथा विनिर्दिष्ट प्राकृतिक गैस का, मध्यप्रदेश राज्य के भीतर ऐसे अन्य व्यापारी से, उसे आगत कर के भुगतान के पश्चात् क्रय करता है, और इस प्रकार क्रय की गई प्राकृतिक गैस का मध्यप्रदेश राज्य के भीतर विक्रय करता है, तब वह ऐसे आगत कर की राशि के आगत कर की रिबेट का दावा ऐसी रीति में तथा ऐसी कालावधि के भीतर, जैसी की विहित की जाए, करेगा या उसे ऐसा करने के लिये अनुज्ञात किया जाएगा.

(१ क ग) ऐसे निर्बन्धनों तथा शर्तों के अधधीन रहते हुए, जो कि विहित की जाएं, जहां कोई रजिस्ट्रीकृत व्यापारी अनुसूची-२ के भाग-३ क में यथाविनिर्दिष्ट डीजल और पेट्रोल, मध्यप्रदेश राज्य के भीतर ऐसे अन्य व्यापारी से उसे आगत कर के भुगतान के पश्चात् क्रय करता है, और इस प्रकार क्रय किये गये डीजल और पेट्रोल का, मध्यप्रदेश राज्य के भीतर विक्रय करता है, तब वह ऐसे आगत कर की राशि के आगत कर की रिबेट का दावा ऐसी रीति में तथा ऐसी कालावधि के भीतर, जैसी की विहित की जाए, करेगा या उसे ऐसा करने के लिये अनुज्ञात किया जाएगा.

(१ क घ) ऐसे निर्बन्धनों तथा शर्तों के अधधीन रहते हुए, जो कि विहित की जाएं जहां कोई रजिस्ट्रीकृत व्यापारी, अनुसूची-२ के भाग-३क में विनिर्दिष्ट तेन्दू पत्ता मध्यप्रदेश राज्य के भीतर ऐसे अन्य व्यापारी से उसे आगत कर के भुगतान के पश्चात् क्रय करता है, और,—

(क) इस प्रकार क्रय किए गए तेन्दूपत्ता का मध्य प्रदेश राज्य के भीतर विक्रय करता है ; या

(ख) इस प्रकार क्रय किये गये तेन्दू पत्ते का उपभोग बीड़ी के विनिर्माण में करता है और इस प्रकार विनिर्मित बीड़ी का मध्य प्रदेश राज्य के भीतर या अंतर्राज्यीय व्यापार या वाणिज्य के अनुक्रम में या भारत के राज्य क्षेत्र के बाहर निर्यात के अनुक्रम में विक्रय करता है,

तब वह ऐसे आगत कर की राशि के आगत कर की रिबेट का दावा ऐसी रीति में तथा ऐसी कालावधि के भीतर, जैसी कि विहित की जाए, करेगा या उसे ऐसा करने के लिये अनुज्ञात किया जाएगा.”

(१क ड) ऐसे निर्बन्धनों तथा शर्तों के अधीन रहते हुए, जो कि विहित की जाएं, जहां कोई रजिस्ट्रीकृत व्यापारी, अनुसूची-२ के भाग-३ क में विनिर्दिष्ट टिम्बर, मध्य प्रदेश राज्य के भीतर ऐसे अन्य व्यापारी से उसे आगत कर के भुगतान के पश्चात् क्रय करता है, और,—

(क) इस प्रकार क्रय किए गए टिम्बर का मध्यप्रदेश राज्य के भीतर विक्रय करता है; या

(ख) इस प्रकार क्रय किए गए टिम्बर का उपभोग तैयार फर्नीचर के विनिर्माण में करता है और इस प्रकार विनिर्मित फर्नीचर का, मध्यप्रदेश राज्य के भीतर या अंतर्राज्यीय व्यापार या वाणिज्य के अनुक्रम में या भारत के राज्य क्षेत्र के बाहर निर्यात के अनुक्रम में विक्रय करता है;

तब वह ऐसे आगत कर की राशि के आगत कर की रिबेट का दावा ऐसी रीति में तथा ऐसी कालावधि के भीतर, जैसी कि विहित की जाए, करेगा या उसे ऐसा करने के लिए अनुज्ञात किया जायेगा.”;

(चार) उपधारा (२) में, शब्द तथा अंक “भाग-३” के स्थान पर, शब्द, अंक तथा अक्षर “भाग-३ और भाग-३क” स्थापित किए जाएं;

(पांच) उपधारा (३) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात् :—

“(३) रजिस्ट्रीकृत व्यापारी द्वारा इस धारा के अधीन आगत कर की रिबेट ऐसी रीति में, जैसी कि विहित की जाए, इस अधिनियम के अधीन या केन्द्रीय विक्रय कर अधिनियम, १९५६ (१९५६का ७४) के अधीन उसके द्वारा देय कर, ब्याज और शास्ति के मद्दे समायोजित की जाएगी और अतिशेष को, यदि कोई हो, पश्चातवर्ती वर्ष में देय कर, ब्याज और शास्ति के मद्दे समायोजन के लिए आगे बढ़ाया जाएगा:

परन्तु वह आगत कर रिबेट, जो संबंधित वित्तीय वर्ष की समाप्ति से दो वर्ष के पश्चात् भी असमायोजित रह जाती है, प्रतिदाय के रूप में प्रदान की जाएगी.”;

(छह) उपधारा (६) में, खण्ड (सात) के स्थान पर, निम्नलिखित खण्ड स्थापित किया जाए, अर्थात्:—

“(सात) उस माल के संबंध में, जिसके बिल, बीजक या केश मेमो की राशि रुपये चालीस हजार से अधिक है, और जिसका भुगतान अनुसूचित बैंक के रेखांकित चैक या बैंक ड्राफ्ट या पे-ऑर्डर या इन्टरनेट बैंकिंग द्वारा नहीं किया गया है:

परन्तु धारा २ के खण्ड (प) के स्पष्टीकरण (घ) में निर्दिष्ट संव्यवहारों के संबंध में, पुस्तक समायोजन से भुगतान उपरोक्त अपेक्षा का अनुपालन किया गया समझा जाएगा;”.

धारा १७ का संशोधन.

१४. मूल अधिनियम की धारा १७ में, उपधारा (३) में, शब्द “पांच सौ रुपये की रजिस्ट्रीकरण फीस” के स्थान पर, शब्द “रजिस्ट्रीकरण फीस, जैसी कि विहित की जाए,” स्थापित किए जाएं.

धारा १८ का संशोधन.

१५. मूल अधिनियम की धारा १८ में, उपधारा (४) में, खण्ड (घ) में, शब्द “एक हजार” के स्थान पर, शब्द “पांच हजार” स्थापित किए जाएं.

धारा २० का संशोधन.

१६. मूल अधिनियम की धारा २० में, उपधारा (१) में, शब्द “तीन माह” के स्थान पर, शब्द “तीन कैलेण्डर मास” स्थापित किए जाएं.

१७. मूल अधिनियम की धारा २४ में, उपधारा (११) में, खण्ड (ख) में, उपखण्ड (तीन) में, शब्द “संचालक, वाणिज्यिक कर” के स्थान पर, शब्द “विशेष आयुक्त, वाणिज्यिक कर, संचालक, वाणिज्यिक कर, स्थापित किए जाएं। धारा २४ का संशोधन.

१८. मूल अधिनियम की धारा २८ में, उपधारा (१) में, शब्द, कोष्ठक तथा अक्षर “खण्ड (छ)” के स्थान पर, शब्द, कोष्ठक तथा अक्षर, “खण्ड (छ) और खण्ड (ज)” स्थापित किए जाएं। धारा २८ का संशोधन.

१९. मूल अधिनियम की धारा ४३ में, उपधारा (२) में, शब्द निरीक्षक के स्थान पर, शब्द “निरीक्षक या कराधान सहायक” स्थापित किए जाएं। धारा ४३ का संशोधन.

२०. मूल अधिनियम की धारा ४६ में,—

धारा ४६ का संशोधन.

(एक) उपधारा (१) में विद्यमान परन्तुक में पूर्ण विराम के स्थान पर कोलन स्थापित किया जाए तथा उसके पश्चात्, निम्नलिखित परन्तुक जोड़ा जाए, अर्थात् :—

परन्तु यह भी कि धारा ५७ के अधीन पारित किसी आदेश के विरुद्ध कोई अपील, जिसमें मध्यप्रदेश राज्य का परेषक या परेषिती धारा ५७ की उपधारा (१४) के उपबंध के अनुसार अधिकृत किया गया है, विहित रीति में, यथास्थिति परेषक या परेषिती के मुख्य व्यवसाय स्थल पर अधिकारिता रखने वाले अपीलीय प्राधिकारी के समक्ष प्रस्तुत की जा सकेगी.”;

(दो) उपधारा (८) में, खण्ड (क) में, विद्यमान परन्तुक में पूर्ण विराम के स्थान पर कोलन स्थापित किया जाए तथा उसके पश्चात्, निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात् :—

परन्तु यह कि अपील प्राधिकारी, किसी अपील का निपटारा करने के पूर्व, ऐसी और जांच, जैसी कि वह उचित समझे कर सकेगा, या निर्धारण प्राधिकारी को और जांच करने तथा उसके परिणाम का प्रतिवेदन अपील प्राधिकारी को देने के निदेश दे सकेगा.”;

(तीन) उपधारा (८) और (९) में, शब्द “बारह मास” के स्थान पर, शब्द “बारह कैलेण्डर मास” स्थापित किए जाएं.

२१. मूल अधिनियम की धारा ४७ में,—

धारा ४७ का संशोधन.

(एक) उपधारा (१) और (२) में, शब्द “छह मास” के स्थान पर, शब्द “छह कैलेण्डर मास” स्थापित किए जाएं;

(दो) उपधारा (५) में, शब्द “संचालक, वाणिज्यिक कर” के स्थान पर, शब्द “विशेष आयुक्त, वाणिज्यिक कर या संचालक, वाणिज्यिक कर” स्थापित किए जाएं.

२२. मूल अधिनियम की धारा ५३ में, उपधारा (२) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात् :—

धारा ५३ का संशोधन.

“(२) (क) अपील बोर्ड द्वारा पारित किए गए उपधारा (१) में निर्दिष्ट किसी आदेश से व्यथित आयुक्त, उच्च न्यायालय को अपील कर सकेगा और ऐसी अपील आयुक्त को उस आदेश की, जिसके कि विरुद्ध अपील की जाना है, संसूचना की तारीख से एक सौ अस्सी दिवस के भीतर, अपील के ज्ञापन के प्ररूप में उसमें अन्तर्ग्रस्त विधि के सारवान प्रश्न का संक्षिप्त कथन करते हुए की जाएगी.

(ख) अपील बोर्ड द्वारा पारित किए गए उपधारा (१) में निर्दिष्ट किसी आदेश से व्यथित व्यापारी, उच्च न्यायालय को अपील कर सकेगा और ऐसी अपील व्यापारी को उस आदेश की, जिसके कि विरुद्ध अपील की जाना है, संसूचना की तारीख से नब्बे दिवस के भीतर, अपील के ज्ञापन के प्ररूप में, उसमें अन्तर्ग्रस्त विधि के सारवान प्रश्न का संक्षिप्त कथन करते हुए की जाएगी.”.

धारा ५७ का संशोधन.

२३. मूल अधिनियम की धारा ५७ में, उपधारा (११) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात् :—

“(११क) (क) इस धारा में अंतर्विष्ट किसी प्रतिकूल बात के होते हुए भी, जांच चौकी अधिकारी या उपधारा (५) के अधीन सशक्त अधिकारी माल को, यदि अभिगृहीत किया गया है और उपधारा (६) के खण्ड (ग) के अधीन पूर्व में ही निर्मुक्त नहीं किया गया है, यदि उपधारा (८) या (१०) के अधीन उद्गृहीत शास्ति के बराबर की रकम की नकद प्रतिभूति के रूप में यथोचित प्रतिभूति या अप्रतिसंहरणीय बैंक गारण्टी प्रस्तुत की जाती है, तो परिवहनकर्ता के पक्ष में अभिगृहीत माल या माल सहित यान या वाहक को निर्मुक्त कर सकेगा.

(ख) यदि उपधारा (८) या (१०) के अधीन पारित आदेश के विरुद्ध कोई अपील, धारा ४६ की उपधारा (१) के अधीन प्रस्तुत की जाती है, तो उपधारा (६) के खण्ड (ग) या ऊपर खण्ड (क) के अधीन प्रस्तुत नकद प्रतिभूति या अप्रतिसंहरणीय बैंक गारंटी उपधारा (८) या (१०) के अधीन उद्गृहीत शास्ति के विरुद्ध अपील के विनिश्चय तक समायोजित नहीं की जाएगी.”.

धारा ७० का संशोधन.

२४. मूल अधिनियम की धारा ७० में,—

(एक) उपधारा (१) में, खण्ड (दो) में, “छह मास के भीतर” के स्थान पर, शब्द “यथासंभव शीघ्र, किन्तु बारह कैलेण्डर मास” स्थापित किए जाएं;

(दो) उपधारा (२) में, विद्यमान परन्तुक के स्थान पर, निम्नलिखित परन्तुक स्थापित किया जाए, अर्थात् :—

“परन्तु किसी व्यापारी के आवेदन पर पारित किसी पूर्व के आदेश का पुनर्विलोकन तब तक नहीं किया जाएगा, जब तक कि ऐसे व्यापारी को, जिसके ऐसे आदेश के पुनर्विलोकन से प्रतिकूल रूप से प्रभावित होने की संभावना है, सुनवाई का युक्तियुक्त अवसर नहीं दे दिया जाता :

परन्तु यह कि यदि पुनर्विलोकन आवेदन कर की दर में कमी से संबंधित है, तो आयुक्त राज्य सरकार से अनुमोदन प्राप्त करने के पश्चात् कर की दर में कमी करेगा.”.

धारा ७१ का संशोधन.

२५. मूल अधिनियम की धारा ७१ में, उपधारा (२) में, खण्ड (ड ख) को खण्ड (ड घ) के रूप में पुनर्क्रमांकित किया जाए, और इस प्रकार पुनर्क्रमांकित खण्ड (ड ख) के पूर्व, निम्नलिखित खण्ड अंतःस्थापित किए जाएं, अर्थात्:—

“(ड ख) उपधारा (२) के खण्ड क के अधीन किसी भवन से नियत भूमि के मूल्य के निर्धारण, वह रीति जिसमें कोई भवन निर्माता स्वयं को तालिकांकित कराएगा और वह रीति तथा कालावधि जिसमें धारा ९-ख की उपधारा (४) के अधीन किसी तालिकांकित भवन निर्माता द्वारा आगत कर की रिबेट का दावा किया जाएगा या उसे अनुज्ञात किया जाएगा;

(ड ग) धारा ९-ग की उपधारा (१) के खण्ड (च) के अधीन पावती का प्ररूप, वह रीति जिसमें कोई परिवहनकर्ता धारा ९-ग की उपधारा (२) के अधीन स्वयं को रजिस्ट्रीकृत कराएगा, वह रीति तथा कालावधि जिसमें धारा ९ (ग) की उपधारा (३) के अधीन किसी रजिस्ट्रीकृत व्यापारी या किसी तालिकांकित भवन निर्माता द्वारा रिबेट का दावा किया जाएगा या उसे अनुज्ञात किया जाएगा; और जारी किये जाने वाले प्रमाण पत्र का प्ररूप, वह रीति जिसमें इसे प्राप्त किया जाएगा तथा वह रीति जिसमें धारा ९-ग की उपधारा (४) के अधीन काटी गई किसी रकम को समायोजित किया जाएगा;”.

२६. मूल अधिनियम की अनुसूची-१ में,—

अनुसूची-१ का संशोधन.

(एक) अनुक्रमांक ५० और उससे संबंधित प्रविष्टियों, ०१-०४-२००६ से ३१-०३-२००७ के मध्य विद्यमान, के स्थान पर, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां स्थापित की जाएं, अर्थात्:—

“५० तम्बाखू-निर्मित या अनिर्मित, अभिसाधित या अनअभिसाधित तथा तम्बाखू उत्पाद जिसमें सिगरेट, सिगार, चिरूट तथा बीड़ी सम्मिलित हैं, जिस पर अतिरिक्त उत्पाद शुल्क उद्ग्रहणीय था, किन्तु भारत सरकार द्वारा छूट दी गई है”;

(दो) अनुक्रमांक ६१ के सम्मुख, कॉलम (२) में, शब्द “लोहा और इस्पात” के स्थान पर, शब्द “लोहा और इस्पात या प्लास्टिक” स्थापित किए जाएं;

(तीन) अनुक्रमांक ७२ के सम्मुख, कॉलम (२) में, शब्द, तथा कोष्ठक “स्प्रिंकलर्स और ड्रिप सिंचाई में उपयोग में आने वाले उपकरण (पाईप और मोटर को छोड़कर)” के स्थान पर, शब्द, तथा कोष्ठक “स्प्रिंकलर सिस्टम एवं ड्रिप इरीगेशन सिस्टम में विशिष्ट रूप से उपयोग होने वाले पुर्जे एवं उपसाधन (मोटर को छोड़कर) जिसमें सम्मिलित है ऐसे पाइप जो अनन्य रूप से पूर्णतः स्प्रिंकलर एवं ड्रिप सिस्टम में उपयोग हो, (किन्तु सामान्य कार्य हेतु उपयोग होने वाले वहन पाईप को छोड़कर)” स्थापित किए जाएं;

२७. मूल अधिनियम की अनुसूची-२, में,—

अनुसूची-२ का संशोधन.

(एक) भाग-दो में,—

(क) अनुक्रमांक ५ क के सम्मुख, कॉलम (२) में, विद्यमान प्रविष्टि के स्थान पर, निम्नलिखित प्रविष्टि स्थापित की जाए, अर्थात् :—

“सभी प्रकार के काम्पैक्ट फ्लोरसेंट लैम्प (सीएफएल)/लाइट इमीटिंग डायोड (एल ई डी) बल्ब और ट्यूब”;

(ख) अनुक्रमांक १४ क और उससे संबंधित प्रविष्टियों का लोप किया जाए;

(ग) अनुक्रमांक १८ के सम्मुख, कॉलम (२) में, विद्यमान प्रविष्टि के स्थान पर, निम्नलिखित प्रविष्टि स्थापित की जाए, अर्थात् :—

“एल्युमिनियम या बहुमूल्य सामग्रियों से भिन्न अन्य सामग्री से निर्मित बाल्टियां, घमेला, तसला और तगाड़ी, लोहा और इस्पात या प्लास्टिक से निर्मित बाल्टियां, और सब्बल (क्रो बार)”;

- (घ) अनुक्रमांक ३४ और उससे संबंधित प्रविष्टियों के स्थान पर, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां स्थापित की जाएं, अर्थात् :—
- “३४. फैब्रिक्स जो अनुसूची-१ में विनिर्दिष्ट नहीं है ५”;
- (ङ) अनुक्रमांक ५१ के सम्मुख, कॉलम (२) में, प्रविष्टि (८) में, शब्द “बोर्ड” के स्थान पर, शब्द “मोड” स्थापित किया जाए;
- (च) अनुक्रमांक ५२ के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात् :—
- “५३ खसखस ५”;
- (छ) अनुक्रमांक ५५ के सम्मुख, कॉलम (२) में, प्रविष्टि (११) के पश्चात्, निम्नलिखित प्रविष्टि अंतःस्थापित की जाए, अर्थात् :—
- “(११ क) एल्युमिनियम सर्कल्स और शीट्स”;
- (ज) अनुक्रमांक ५७ के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात् :—
- “५७ क एडल्ट डायपर और सेनिटरी नैपकिन ५”;
- (झ) अनुक्रमांक ६१ के सम्मुख, कॉलम (२) में, विद्यमान प्रविष्टि के स्थान पर निम्नलिखित प्रविष्टि स्थापित की जाए, अर्थात् :—
- “नट, बोल्ट, स्क्रू तथा फास्टर अर्थात् कब्जे, कीलें, रिबेट्स, कॉटर, कॉटर पिन्स, स्टेपल्स और पैनल पिन्स, (उनके वॉशर सहित)”
- (ञ) अनुक्रमांक ६३ के पश्चात् निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात् :—
- “६३ क पी सी सी पोल्स ५
- ६३ ख फोटोग्राफी पेपर ५”;
- (ट) अनुक्रमांक ८४ क में, शब्द “साबूदाना खिचड़ी और श्रीखण्ड” के स्थान पर, शब्द “साबूदाना खिचड़ी, श्रीखण्ड और खाखरा” स्थापित किए जाएं;
- (दो) भाग-तीन के स्थान पर, निम्नलिखित भाग स्थापित किए जाएं, अर्थात् :—

### “भाग-तीन

१ एविएशन टर्बाइन फ्यूल, जो केन्द्रीय विक्रयकर अधिनियम, १९५६ (१९५६ का ७४) की धारा १४ के खण्ड (दो-घ) में विनिर्दिष्ट किये गये से भिन्न है.

(एक) जब भोपाल और इन्दौर हवाई अड्डों पर ईंधन भरने हेतु विमानन कम्पनियों को विक्रय किया जाता है. २३



(दो)	जब भोपाल और इन्दौर को छोड़कर अन्य हवाई अड्डों/हवाई पट्टियों पर ईंधन भरने हेतु विमानन कम्पनियों को विक्रय किया जाता है.	१३
२	कच्ची अफीम	१३
३	सार्वजनिक वितरण प्रणाली के माध्यम से बेचा गया केरोसिन तेल	५
४	पुरानी या सैकेण्ड हेण्ड मोटर यान जैसा कि राज्य सरकार, अधिसूचना द्वारा, विनिर्दिष्ट करे	१.५
५	पूंजीगत माल (प्लान्ट तथा मशीनरी और मोटरयान से भिन्न) जिन पर अधिनियम के अधीन कर क्रय करते समय, चुकाया गया हो और ऐसे क्रय पर कोई आगत कर रिबेट अनुज्ञेय न हो.	१.५

“भाग-तीन क

१	डीजल (लाईट डीजल आईल और फर्नेस आईल को छोड़कर)	२३
२	पेट्रोल	२७
३	प्राकृतिक गैस, कम्प्रेस्ड प्राकृतिक गैस को सम्मिलित करते हुए	१३
४	तेन्दूपत्ता	२५
५	टिम्बर	१३

(तीन) भाग-चार में, कॉलम (२) में, विद्यमान प्रविष्टि के स्थान पर, निम्नलिखित प्रविष्टि स्थापित की जाए, अर्थात् :—

“अन्य सभी माल, जो अनुसूची-१ तथा इस अनुसूची के किसी अन्य भाग में सम्मिलित नहीं हैं.”

भोपाल, दिनांक 31 मार्च 2012

क्र. 1922-133-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (संशोधन) अधिनियम, 2012 (क्रमांक 12 सन् 2012) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

MADHYA PRADESH ACT  
No. 12 of 2012

THE MADHYA PRADESH VAT (AMENDMENT) ACT, 2012

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MADHYA PRADESH ACT  
No. 12 of 2012

**THE MADHYA PRADESH VAT (AMENDMENT) ACT, 2012**

[Received the assent of the Governor on the 31st March, 2012; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 31st March, 2012].

**An Act further to amend the Madhya Pradesh Vat Act, 2002.**

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

1. (1) This Act may be called the Madhya Pradesh Vat (Amendment) Act, 2012.

**Short title and commencement.**

(2) (a) The provisions of clause (vi) of Section 13 of this amending Act shall be deemed to have come into force from 1st August, 2009;

(b) The provisions of clause (i) of Section 26 of this amending Act shall be deemed to have come into force from 1st April, 2006 to 31st March, 2007;

(c) The remaining provisions of this amending Act shall come into force from 1st April, 2012.

2. For long title of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the Principal Act), the following long title shall be substituted, namely:—

**Substitution of long title.**

“An Act to levy tax on sale and purchase of goods, tax on buildings and tax on goods carried by road in the State of Madhya Pradesh.”.

3. In Section 3 of the Principal Act,—

**Amendment of Section 3**

(i) in sub-section (1),—

(a) for clause (a), the following clauses shall be substituted, namely:—

“(a) Special Commissioner of Commercial Tax;

(aa) Director of Commercial Tax;”;

(b) in clause (f), the word “and” shall be omitted and for clause (g), the following clauses shall be substituted, namely:—

“(g) Inspector of Commercial Tax; and

(h) Taxation Assistant.”;

(ii) in sub-section (2), for the words “The Commissioner of Commercial Tax”, the words “The Commissioner of Commercial Tax, the Special Commissioner of Commercial Tax” shall be substituted; and

(iii) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) The Commissioner of Commercial Tax, Special Commissioner of Commercial Tax, the Director of Commercial Tax and the Additional Commissioner of Commercial Tax shall exercise all the powers and perform all the duties

conferred or imposed on the Commissioner by or under this Act throughout the State and for this purpose any reference to the Commissioner in this Act, shall be construed as a reference to the Special Commissioner of Commercial Tax, the Director of Commercial Tax and the Additional Commissioner of Commercial Tax.”.

**Amendment of Section 4-A**

4. In Section 4-A of the Principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) On an application under sub-section (6) of Section 46, the Appellate Board may, after considering the merits of the application made by the dealer, pass an order of stay for a period of three hundred and sixty five days from the date of such order and the Appellate Board shall dispose of the appeal within the said period of stay specified in that order:

Provided that where such appeal is not so disposed of within the said period of stay as specified in the order of stay, the Appellate Board may, on an application made in this behalf by the dealer and on being satisfied that the delay in disposing of the appeal is not attributable to the dealer, extend the period of stay till decision of appeal.”

**Amendment of Section 4-B**

5. In Section 4-B of the Principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) The Chairman or any other member of the Appellate Board may, sitting singly, dispose of any case which pertains to a dealer whose total amount of tax, interest and/or penalty as computed by the assessing authority in the case does not exceed rupees one lac and the Chairman may for the disposal of any particular case, constitute a special bench consisting of three or more members, one of whom shall necessarily be a judicial member and one an accountant member.”.

**Amendment of Section 5**

6. In Section 5 of the Principal Act, in sub-section (2), the words “under the said sub-section” shall be omitted.

**Amendment of Section 6**

7. In Section 6 of the Principal Act, in sub-section (1), for the words “twelve months”, the words “twelve calendar months” shall be substituted.

**Amendment of Section 9-B**

8. In Section 9-B of the Principal Act,—

- (i) in sub-section (4), for the word and figure “Part III”, the words, figures and letter “Part-III and Part-III A” shall be substituted;
- (ii) in sub-section (5), for full stop, the colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the purchase value of goods, on which tax under the Act has been paid at the time of purchase and no input tax rebate is admissible on such purchase, shall be deducted from the capital value of the building.”.

**Insertion of Section 9-C**

9. After Section 9-B of the Principal Act, the following Section shall be inserted, namely:—

**Tax on goods carried by road.**

“9-C (1)(a) Every transporter shall be liable to pay tax on such goods, as the State Government may, by notification specify, carried by road in the State of Madhya Pradesh:

Provided that no tax shall be payable in respect of the goods belonging to a person other than a dealer or a builder who carries on business in or outside the State of Madhya Pradesh.

- (b) The tax shall be levied on freight at the rate specified in column (3) of Schedule II, against the corresponding entry of the goods notified under clause (a).
- (c) Where no freight is charged or only token freight is charged the tax shall be levied on the normal freight prevalent on the route.
- (d) Where the goods are carried by a motor vehicle owned by the owner of the goods, the tax shall be levied on the normal freight prevalent on the route.
- (e) Where goods are carried by a motor vehicle from any place outside the State to any place within the State or from any place within the State to any place outside the State or from any place outside the State to any other place outside the State but through the State or from any place within the State to any other place within the State but through the intervening territory of another State, the tax shall be payable in respect of the freight relating to the distance covered within the State.
- (f) The person in-charge of a motor vehicle carrying the goods shall carry with him a receipt in the prescribed form issued by the transporter.
- (2) Every transporter liable to pay tax under sub-section (1), shall get himself registered in such manner as may be prescribed:

Provided that if the transporter is owner, registered under Section 17 or enrolled under Section 9-B, of the goods being carried, such transporter shall not be required to register under this sub-section.

- (3) (a) A registered dealer or an enrolled builder who gets his goods carried by a transporter after payment to him tax under sub-section (1), shall claim or be allowed in such manner and within such period as may be prescribed, rebate of the amount of such tax.
- (b) The rebate under clause (a) shall be claimed or be allowed only in respect of the tax on freight relating to the goods which are sold within the State of Madhya Pradesh or in the course of interstate trade or commerce or in the course of export out of the territory of India or to the goods consumed in the manufacture or processing of goods and the goods so manufactured or processed are sold within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India or to the goods consumed in the construction of a building and tax is paid under Section 9-B on the building so constructed.
- (c) The rebate under clause (a) shall be claimed or be allowed only in respect of the tax on freight which is part of the sale price of the goods sold within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India.
- (4) (a) Every consignor or consignee, who is a dealer registered under section 17 or a builder enrolled under section 9-B, of goods notified, shall deduct tax payable under sub-section (1) from the amount payable by him to the transporter for carrying the goods.
- (b) On deduction of the amount under clause (a), the registered dealer or the enrolled builder shall issue a certificate of deduction of tax to the transporter in such form and manner as may be prescribed.

- (c) The certificate of deduction of tax shall constitute a good and sufficient discharge of the liability of the transporter to pay tax in respect of such transaction and the amount so deducted shall be adjusted by him in such manner as may be prescribed.
- (d) The registered dealer or the enrolled builder shall retain as refund the amount deducted under clause (a) which is equal to the amount of rebate notionally admissible under sub-section (3).
- (e) The registered dealer or the enrolled builder shall deposit the amount deducted under clause (a) which is over and above the amount of rebate notionally admissible under sub-section (3).
- (5) The rebate under sub-section (3) shall be adjusted towards the amount payable under sub-section (4) and the tax payable under the Act.
- (6) The provisions of this Act shall mutatis mutandis apply to a transporter who is liable to pay tax under sub-section (1).

**Explanation.**—For the purpose of this Section,—

- (a) “Goods” means goods specified in Schedule II;
- (b) “Motor vehicle” means a motor vehicle, including trailer when attached to any such vehicle within the meaning of the Motor Vehicles Act, 1988 (No. 59 of 1988);
- (c) “Transporter” means the person transporting goods in or through the territory of the State of Madhya Pradesh by a motor vehicle.”.

**Amendment of Section 10**

10. In Section 10 of the Principal Act, for the word and figure “Part-III” wherever they occur, the words, figures and letter “Part-III and Part III A” shall be substituted.

**Amendment of Section 11**

11. In Section 11 of the Principal Act, in sub-section (1), for the word and figure “Part-III”, the words, figures and letter “Part III and Part-III A” shall be substituted.

**Amendment of Section 11-A**

12. In Section 11-A of the Principal Act, in sub-section (1), in clause (b), for full stop, the colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that if a registered dealer makes an application for refund of excess amount deducted under sub-section (2) of Section 26 or deposited in a year, the assessment of such dealer shall be made in accordance with the provisions of Section 20.”.

**Amendment of Section 14**

13. In Section 14 of the Principal Act,—

- (i) in sub-section (1), in clause (a), clause (b) and clause (e), for the word and figure “Part-III”, the words, figures and letter “Part-III and Part-III A” shall be substituted;
- (ii) in sub-section (1A) and (1AA), for the word and figure “Part-III”, the word, figure and letter “Part-III A” shall be substituted;
- (iii) after sub-section (1AA), the following sub-sections shall be inserted, namely:—

(1AB) Subject to such restrictions and conditions as may be prescribed, where a

registered dealer purchases natural gas as specified in Part-III A of Schedule II within the State of Madhya Pradesh from another such dealer after payment to him input tax, and sells the natural gas so purchased within the State of Madhya Pradesh, he shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax.

(1AC) Subject to such restrictions and conditions as may be prescribed, where a registered dealer purchases diesel and Petrol as specified in Part-III A of Schedule II within the State of Madhya Pradesh from another such dealer after payment to him input tax, and sells the diesel and petrol so purchased within the State of Madhya Pradesh, he shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax.

(1AD) Subject to such restrictions and conditions as may be prescribed, where a registered dealer purchases tendu leaves as specified in Part-III A of Schedule II within the State of Madhya Pradesh from another such dealer after payment to him input tax, and

(a) sells the tendu leaves so purchase within the State of Madhya Pradesh; or

(b) consumes the tendu leaves so purchased in manufacture of bidi and the bidi so manufactured is sold within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India.

he shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax.”

(1AE) Subject to such restrictions and conditions as may be prescribed, where a registered dealer purchases timber as specified in Part-III A of Schedule II within the State of Madhya Pradesh from another such dealer after payment to him input tax, and

(a) sells the timber so purchased within the State of Madhya Pradesh; or

(b) consumes the timber so purchased in manufacture of ready to use furniture and the furniture so manufactured is sold within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India,

he shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax.”;

(iv) in sub-section (2), for the word and figure “Part-III”, the words, figures and letter “Part-III and Part-III A” shall be substituted;

(v) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) The input tax rebate by a registered dealer under this Section shall be adjusted in such manner as may be prescribed towards the tax, interest and penalty payable by him under this Act or under the Central Sales Tax Act, 1956 (No. 74 of 1956) and the balance, if any, shall be carried over for adjustment towards tax, interest and penalty payable in the subsequent year:

Provided that the input tax rebate, which remains unadjusted even after two years from the close of the relevant financial year, shall be granted by way of refund.”;

(vi) in sub-section (6), for clause (vii), the following clause shall be substituted, namely:—

“(vii) in respect of goods, the amount of bill, invoice or cash memorandum of which exceeds rupees forty thousand, any payment of which has not been made by crossed cheque or bank draft or pay order or internet banking of a scheduled bank :

Provided that in respect of the transactions referred to in explanation (d) of clause (u) of Section 2, payment by book adjustment shall be deemed to be a compliance of the above requirement;”.

**Amendment of Section 17** 14. In Section 17 of the principal Act, in sub-section (3), for the words “a registration fee of five hundred rupees”, the words “a registration fee, as may be prescribed,” shall be substituted.

**Amendment of Section 18** 15. In Section 18 of the principal Act, in sub-section (4), in clause (d), for the words “one thousand”, the words “five thousand” shall be substituted.

**Amendment of Section 20** 16. In Section 20 of the principal Act, in sub-section (1), for the words “three months”, the words “three calendar months” shall be substituted.

**Amendment of Section 24** 17. In Section 24 of the principal Act, in sub-section (11), in clause (b), in sub-clause (iii), for the word “Director of Commercial Tax”, the words “Special Commissioner of Commercial Tax, Director of Commercial Tax” shall be substituted.

**Amendment of Section 28** 18. In Section 28 of the principal Act, in sub-section (1), for the word, bracket and letter “clause (g)”, the words, brackets and letters “clause (g) and clause (h)” shall be substituted.

**Amendment of Section 43** 19. In Section 43 of the principal Act, in sub-section (2), for the word “Inspector”, the words “Inspector or Taxation Assistant” shall be substituted.

**Amendment of Section 46** 20. In Section 46 of the principal Act,—

(i) in sub-section (1), in the existing proviso, for full stop, the colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided further that an appeal against an order passed under section 57, wherein the consignor or consignee of the State of Madhya Pradesh has been authorised in accordance with the provision of sub-section (14) of Section 57, may, in the prescribed manner, be filed before the Appellate Authority having jurisdiction over the principal place of business of the consignor or consignee, as the case may be.”;

(ii) in sub-section (8), in clause (a), in the existing proviso for full stop, the colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided further that the Appellate Authority may, before disposing of any appeal, make such further inquiry as he thinks fit, or may direct the Assessing Authority to make further inquiry and report the result of the same to the Appellate Authority.”;

(iii) in sub-sections (8) and (9), for the words “twelve months”, the words “twelve calendar months” shall be substituted.



21. In Section 47 of the principal Act,—

Amendment of  
Section 47.

- (i) in sub-section (1) and (2), for the words “six months”, the words “six calendar months” shall be substituted;
- (ii) in sub-section (5), for the words “the Director of Commercial Tax”, the words “the Special Commissioner of Commercial Tax or the Director of Commercial Tax” shall be substituted.

22. In Section 53 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

Amendment of  
Section 53.

- (2) (a) The Commissioner aggrieved by any order referred to in sub-section (1) passed by the Appellate Board, may file an appeal to the High Court and such appeal shall be filed within one hundred eighty days from the date of the communications to the Commissioner of the order appealed against, in the form of a memorandum of appeal precisely stating therein the substantial question of law involved.
- (b) A dealer aggrieved by any order referred to in sub-section (1) passed by the Appellate Board, may file an appeal to the High Court and such appeal shall be filed within ninety days from the date of the communication to the dealer of the order appealed against, in the form of a memorandum of appeal precisely stating therein the substantial question of law involved.”.

23. In Section 57 of the principal Act, after sub-section (11), the following sub-section shall be inserted, namely:—

Amendment of  
Section 57.

- “(11A) (a) Notwithstanding anything to the contrary contained in this Section, the check post officer or the officer empowered under sub-section (5) may release the goods or the vehicle or carrier along with the goods seized in favour of the transporter, if seized and not already released under clause (c) of sub-section (6), if adequate security in the form of cash security or irrevocable bank guarantee of the amount equal to the penalty levied under sub-section (8) or (10) is furnished.
- (b) If an appeal against the order passed under sub-section (8) or (10) is filed under sub-section (1) of Section 46, the cash security or irrevocable bank guarantee furnished under clause (c) of sub-section (6) or clause (a) above shall not be appropriated towards the penalty levied under sub-section (8) or (10) till the decision in the first appeal.”.

24. In Section 70 of the principal Act,—

Amendment of  
Section 70.

- (i) in sub-section (1), in clause (ii), for the words “within six months”, the words “as early as possible, not later than twelve calendar months” shall be substituted;
- (ii) in sub-section (2), for the proviso, the following provisos shall be substituted, namely:—

“Provided that no review of an earlier order passed on application of a dealer shall be made unless a reasonable opportunity of being heard is given to the dealer who is likely to be adversely affected by the review:

Provided further that if the application for review relates to reduction of rate of tax, the Commissioner shall reduce the rate of tax after obtaining approval from the State Government.”.

**Amendment of Section 71.**

25. In Section 71 of the principal Act, in sub-section (2), clause (eb) shall be renumbered as clause (ed), and before the clause (ed) as so renumbered, the following clauses shall be inserted, namely:—

- “(eb) determination value of land assigned to a building under clause (a) of sub-section (2), the manner in which a builder shall get himself enrolled and the manner and period in which input tax rebate shall be claimed by or be allowed to a enrolled builder under sub-section (4) of Section 9-B;
- (ec) form of receipt under clause (f) of sub-section (1) of Section 9-C, the manner in which a transporter shall get himself registered under sub-section (2) of Section 9-C, the manner and period in which rebate shall be claimed by or be allowed to a registered dealer or an enrolled builder under sub-section (3) of Section 9-C, and the form of certificate to be issued, the manner in which it is to be obtained and the manner in which any amount deducted shall be adjusted under sub-section (4) of Section 9-C;”.

**Amendment of Schedule I**

26. In Schedule I to the principal Act,—

- (i) for serial number 50 and entries relating thereto, existing between 1-4-2006 to 31-3-2007, the following serial number and entries relating thereto shall be substituted, namely:—

“50 Tobacco manufactured or un-manufactured, cured or uncured and tobacco products including cigarettes, cigars, cheroots and bidis, on which additional excise duty was leviable, but exempted by the Government of India”;

- (ii) against serial number 61, in column (2), for the words “iron and steel”, the words “iron and steel or plastic” shall be substituted;\*

- (iii) against serial number 72, in column (2), for the words and brackets “sprinklers and equipments used in drip irrigation (other than pipe and motor)”, the words and brackets “Parts and accessories (other than motor) specific to the sprinkler system and drip irrigation system including pipes which are used exclusively for sprinkler and the drip system (but not used for ordinary works as carriage pipes)” shall be substituted.

**Amendment of Schedule II**

27. In Schedule II to the principal Act,—

- (i) in part II,—

- (a) against serial number 5A, in column (2), for the existing entry, the following entry shall be substituted, namely:—

“all kinds of Compact Fluorescent Lamp (CFL)/Light Emitting Diode (LED) bulb and tube”;

- (b) serial number 14A and entries relating thereto shall be omitted;

- (c) against serial number 18, in column (2), for the existing entry, the following entry shall be substituted, namely:—

“Buckets, Ghamela, Tasla and Tagadi made of Aluminium or other material except precious materials, buckets made of iron and steel or plastic, and crow bar”;

- (d) against serial number 34, in column (2), for the existing entry, the following entry shall be substituted, namely:—
- “34. Fabrics other than those specified in Schedule I 5”;
- (e) against serial number 51, in column (2), if entry (8), for the word “board”, the word “mode” shall be substituted;
- (f) after serial number 52, the following serial number and entries relating thereto shall be inserted, namely:—
- “53. Khas-khas 5”;
- (g) against serial number 55, in column (2), after entry number 11, the following entry shall be inserted, namely:—
- “11A. Aluminium circles and sheets;
- (h) after serial number 57, the following serial number and entries relating thereto shall be inserted, namely:—
- “57A. Adult diaper and sanitary napkin 5”;
- (i) against serial number 61, in column (2), for the existing entry, the following entry shall be substituted, namely:—
- “Nuts, bolts, screws and fasteners that is to say-hinges, nails, rivets, cotter, cotter pins, staples and panel pins, (including their washers)”;
- (j) after serial number 63, the following serial numbers and entries relating thereto shall be inserted, namely:—
- “63A. PCC poles 5  
63B. Photography paper 5”;
- (k) in serial number 84A, for the words “Sabudana Khichadi and Shrikhand”, the words “Sabudana Khichadi, Shrikhand and Khakhara” shall be substituted;
- (ii) for Part-III, the following parts shall be substituted, namely:—

“PART-III

1. Aviation turbine fuel other than those specified in clause (ii-d) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956),—
  - (i) when sold to aviation companies for fueling at Bhopal and Indore airports. 23
  - (ii) when sold to aviation companies for fueling at other airports/airstrips other than Bhopal and Indore. 13
2. Raw opium 13
3. Kerosene oil sold through Public Distribution System 5

4.	Old or second hand motor vehicle as the State Government may, by notification, specify.	1.5
5.	Capital goods (other than plant and machinery and motor vehicle), on which tax under the Act has been paid at the time of purchase and no input tax rebate was admissible on such purchase.	1.5

## PART-III A

1.	Diesel (other than light diesel oil and furnace oil)	23
2.	Petrol	27
3.	Natural gas including compressed natural gas	13
4.	Tendu leaves	25
5.	Timber	13”;

(iii) in Part-IV, in column (2), for the existing entry, the following entry shall be substituted, namely:—

“All other goods, not covered by Schedule-I and any other part of this Schedule.”.

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# मध्यप्रदेश राजपत्र

( असाधारण )  
प्राधिकार से प्रकाशित

क्रमांक 8]

भोपाल, सोमवार, दिनांक 7 जनवरी 2013—पौष 17, शक 1934

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 7 जनवरी 2013

क्र. 85-9-इक्कीस-अ(प्रा.)/अधि.—मध्यप्रदेश विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 7 जनवरी 2013 को महामहिम राज्यपाल की अनुमति प्राप्त हो चुकी है, एतद्वारा, सर्वसाधारण की जानकारी के लिये प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

## मध्यप्रदेश अधिनियम

क्रमांक २ सन् २०१३

## मध्यप्रदेश वेट ( द्वितीय संशोधन ) अधिनियम, २०१२

## विषय-सूची.

## धाराएं :

१. संक्षिप्त नाम और प्रारम्भ.
२. धारा २ का संशोधन.
३. धारा ४ का संशोधन.
४. धारा ९-ग का संशोधन.
५. धारा १० का संशोधन.
६. धारा १४ का संशोधन.
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८. धारा २०-क का संशोधन.
९. धारा ३९ का संशोधन.
१०. धारा ४३ का संशोधन.
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१३. अनुसूची-१ का संशोधन.
१४. अनुसूची-२ का संशोधन.
१५. निरसन तथा व्यावृत्ति.

## मध्यप्रदेश अधिनियम

क्रमांक २ सन् २०१३

### मध्यप्रदेश वेट ( द्वितीय संशोधन ) अधिनियम, २०१२.

[ दिनांक ७ जनवरी, २०१३ को राज्यपाल की अनुमति प्राप्त हुई, अनुमति "मध्यप्रदेश राजपत्र ( असाधारण )", में दिनांक ७ जनवरी, २०१३ को प्रथम बार प्रकाशित की गई. ]

मध्यप्रदेश वेट अधिनियम, २००२ को और संशोधित करने हेतु अधिनियम.

भारत गणराज्य के तिरसठवें वर्ष में मध्यप्रदेश विधान-मंडल द्वारा निम्नलिखित रूप में यह अधिनियमित हो :—

१. (१) इस अधिनियम का संक्षिप्त नाम मध्यप्रदेश वेट (द्वितीय संशोधन) अधिनियम, २०१२ है.
- (२) (क) इस संशोधन अधिनियम की धारा २ के उपबंध १ अक्टूबर, २०१२ से प्रवृत्त हुए समझे जाएंगे.
- (ख) इस संशोधन अधिनियम की धारा ३, ६ (दो) तथा १४ के उपबंध मध्यप्रदेश राजपत्र में उसके प्रकाशन की तारीख से प्रवृत्त होंगे.
- (ग) इस संशोधन अधिनियम की धारा ४ के उपबंध १ अप्रैल, २०१२ से प्रवृत्त हुए समझे जाएंगे.
- (घ) इस संशोधन अधिनियम की धारा ८ के उपबंध १ अप्रैल, २०१२ को या उसके पश्चात् प्रारंभ होने वाली कालावधियों को लागू होंगे.
- (ङ) इस संशोधन अधिनियम की धारा ९ के उपबंध १ अप्रैल, २०११ को या उसके पश्चात् प्रारंभ होने वाली कालावधियों को लागू होंगे.
- (च) इस संशोधन अधिनियम की धारा १३ के उपबंध १ अप्रैल, २००६ से प्रवृत्त हुए समझे जाएंगे.
- (छ) इस संशोधन अधिनियम के शेष उपबंध १७ सितम्बर, २०१२ से प्रवृत्त हुए समझे जाएंगे.

संक्षिप्त नाम और प्रारंभ.

२. मध्यप्रदेश वेट अधिनियम, २००२ (क्रमांक २० सन् २००२) (जो इसमें इसके पश्चात् मूल अधिनियम के नाम से निर्दिष्ट है) की धारा २ में, खण्ड (फ) में, स्पष्टीकरण में, खण्ड (चार) के पश्चात् निम्नलिखित नया खण्ड अंतःस्थापित किया जाए, अर्थात् :—

धारा २ का संशोधन.

“(पांच) अनुसूची-२ के भाग-तीन क में यथाविनिर्दिष्ट डीजल और पेट्रोल के विक्रय के लिए, धारा ९ की उपधारा (२) के अधीन अधिसूचित आइल कंपनियों द्वारा प्राप्त किए गए या प्राप्त किए जाने योग्य मूल्यवान प्रतिफल की रकम उस मूल्य के बराबर होना समझी जाएगी जिस पर कि रिटेल आउटलेट्स द्वारा उपभोक्ता को इन मालों का विक्रय किया जाएगा.”.

३. मूल अधिनियम की धारा ४ में, उपधारा (५) में अंक “६२” के स्थान पर, अंक “६३” स्थापित किया जाए.

धारा ४ का संशोधन.

४. मूल अधिनियम की धारा ९-ग में,—

धारा ९-ग का संशोधन.

(एक) उपधारा (१) में,—

(क) खण्ड (क) में, विद्यमान परन्तुक में, पूर्ण विराम के स्थान पर, कोलन स्थापित किया जाए और तत्पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किए जाएं, अर्थात् :—

“परन्तु यह और कि धारा १७ के अधीन रजिस्ट्रीकृत किसी व्यापारी या धारा ९-ख के अधीन तालिकांकित (एनरोल्ड) किसी भवन निर्माता से संबंधित माल के संबंध में, मध्यप्रदेश राज्य के भीतर रेलवे स्टेशन से उसके गोदाम तक ले जाने के संबंध में कोई कर देय नहीं होगा :

“परन्तु यह भी कि धारा १७ के अधीन रजिस्ट्रीकृत किसी व्यापारी या धारा ९-ख के अधीन तालिकांकित (एनरोल्ड) किसी भवन निर्माता से संबंधित माल के संबंध में, किसी नगरपालिक क्षेत्र के भीतर, या ऐसे क्षेत्र के भीतर जो कि अधिसूचित किया जाए, किसी एक स्थान से दूसरे स्थान तक ले जाने के संबंध में, कोई कर देय नहीं होगा.”;

(ख) खण्ड (च) के स्थान पर, निम्नलिखित खण्ड स्थापित किया जाए, अर्थात् :—

“(च)” माल ले जाने वाले मोटर यान का प्रभारी व्यक्ति अपने साथ विहित प्ररूप में जारी की गई रसीद रखेगा.”;

(दो) उपधारा (२) में, विद्यमान परन्तुक के स्थान पर, निम्नलिखित परन्तुक स्थापित किए जाएं, अर्थात् :—

“परन्तु यदि परिवहनकर्ता धारा १७ के अधीन रजिस्ट्रीकृत कोई व्यापारी या धारा ९-ख के अधीन तालिकांकित (एनरोल्ड) कोई भवन निर्माता है, तो ऐसे परिवहनकर्ता से इस उपधारा के अधीन रजिस्ट्रीकृत होने की अपेक्षा नहीं की जाएगी:

परन्तु यह और कि ऐसे परिवहनकर्ता से जो अनन्यरूप से धारा १७ के अधीन रजिस्ट्रीकृत किसी व्यापारी या धारा ९-ख के अधीन तालिकांकित (एनरोल्ड) किसी भवन निर्माता का माल ही ले जाता है, इस उपधारा के अधीन रजिस्ट्रीकृत होने की अपेक्षा नहीं की जाएगी.”;

(तीन) उपधारा (३) में, खण्ड (ग) के पश्चात् निम्नलिखित नया खण्ड अंतःस्थापित किया जाए, अर्थात् :—

“(घ) ऐसे कर के संबंध में, जो उपधारा (४) के अधीन काटा गया है, रिबेट का कोई दावा नहीं किया जाएगा या अनुज्ञात नहीं किया जाएगा.”;

(चार) उपधारा (६) में, पूर्ण विराम के स्थान पर, कोलन स्थापित किया जाए और तत्पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात् :—

“परन्तु धारा १८, २० तथा ३९ के उपबंध किसी ऐसे परिवहनकर्ता को लागू नहीं होंगे जो अनन्यरूप से धारा १७ के अधीन रजिस्ट्रीकृत व्यापारी या धारा ९-ख के अधीन तालिकांकित (एनरोल्ड) भवन निर्माता का माल ही ले जाता है.”;

(पांच) स्पष्टीकरण में,—

(क) खण्ड “ख” के स्थान पर, निम्नलिखित खण्ड स्थापित किया जाए, अर्थात् :—

“(ख) “मोटर यान” से अभिप्रेत है, मोटर यान अधिनियम, १९८८ (१९८८ का ५९) के अर्थ के अन्तर्गत कोई मोटर यान (परिवहन यान के रूप में उपयोग में लाए गए हल्के मोटरयान तथा मध्यम मोटर यान को छोड़कर) जिसमें उससे संलग्न ट्रेलर सम्मिलित है”;



(ख) खण्ड (ग) के पश्चात्, निम्नलिखित नया खण्ड अंतःस्थापित किया जाए, अर्थात् :—

“(घ) “नगरपालिक क्षेत्र” का वही अर्थ होगा जो मध्यप्रदेश नगरपालिक निगम अधिनियम, १९५६ (क्रमांक २३ सन् १९५६) तथा मध्यप्रदेश नगरपालिका अधिनियम, १९६१ (क्रमांक ३७ सन् १९६१) में उसके लिए दिया गया है.”

५. मूल अधिनियम की धारा १० में, उपधारा (२) में, खण्ड (क), में, कोष्ठक तथा अंक “(१)” के स्थान पर, कोष्ठक तथा अंक “(२)” स्थापित किये जाएं.

धारा १० का संशोधन.

६. मूल अधिनियम की धारा १४ में,—

धारा १४ का संशोधन.

(एक) उपधारा (१) में, खण्ड (ख) में, दो बार आने वाले शब्द, कोष्ठक तथा अक्षर “खण्ड (ख)” के स्थान पर, शब्द, कोष्ठक तथा अक्षर “खण्ड (ख) या खण्ड (ग)” स्थापित किए जाएं;

(दो) उपधारा (१ क ड) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात् :—

“(१ क च) ऐसे निबंधनों तथा शर्तों के अधीन रहते हुए, जो कि विहित की जाएं, जहां कोई रजिस्ट्रीकृत व्यापारी, अनुसूची-२ के भाग-तीन क में यथाविनिर्दिष्ट टिम्बर, मध्यप्रदेश राज्य के भीतर ऐसे अन्य व्यापारी से उसे आगत कर के भुगतान के पश्चात् क्रय करता है और उपभोक्ता तब इस प्रकार क्रय किए गए टिम्बर का उपयोग माल के, तैयार फर्नीचर को छोड़कर विनिर्माण में करता है और इस प्रकार विनिर्मित माल का मध्यप्रदेश राज्य के भीतर विक्रय करता है तो वह ऐसे आगत कर की राशि के आगत कर के रिबेट का दावा ऐसी रीति में तथा ऐसी कालावधि के भीतर, जैसी कि विहित की जाए, करेगा या उसे ऐसा करने के लिए अनुज्ञात किया जाएगा.”;

(तीन) उपधारा (६) के पश्चात् निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात् :—

“(६ क) इस धारा में अंतर्विष्ट किसी प्रतिकूल बात के होते हुए भी, किसी भी दशा में माल के किसी क्रय पर आगत कर रिबेट की राशि, माल के ऐसे क्रय के संबंध में शासकीय कोषालय में, अधिनियम के अधीन, वास्तविक रूप से चुकाए गए कर की राशि से अधिक नहीं होगी.”

७. मूल अधिनियम की धारा १७ में,—

धारा १७ का संशोधन.

(एक) उपधारा (२) में, खण्ड (क) में, कोष्ठक तथा अंक “(१)” के स्थान पर, कोष्ठक तथा अंक “(२)” स्थापित किए जाएं;

(दो) उपधारा (५) में, खण्ड (क) में, कोष्ठक तथा अंक “(१)” के स्थान पर, कोष्ठक तथा अंक “(२)” स्थापित किए जाएं.

८. मूल अधिनियम की धारा २०-क में, उपधारा (१) में, खण्ड (क) में, उपखण्ड (एक) में, शब्द “साठ लाख” के स्थान पर, शब्द “एक करोड़” स्थापित किए जाएं.

धारा २०-क का संशोधन.

९. मूल अधिनियम की धारा ३९ में, उपधारा (२) में शब्द “साठ लाख” के स्थान पर, शब्द “एक करोड़” स्थापित किए जाएं.

धारा ३९ का संशोधन.

१०. मूल अधिनियम की धारा ४३ में, उपधारा (१) में, कोष्ठक तथा अक्षर “(छ)” के स्थान पर, कोष्ठक, अक्षर तथा शब्द “(छ) तथा (ज)” स्थापित किए जाएं.

धारा ४३ का संशोधन.

- धारा ५५ का संशोधन. ११. मूल अधिनियम की धारा ५५ में, उपधारा (१) में, कोष्ठक तथा अक्षर “(छ)” के स्थान पर, कोष्ठक, तथा अक्षर “(ज)” स्थापित किए जाएं.
- धारा ७१ का संशोधन. १२. मूल अधिनियम की धारा ७१ में, उपधारा (२) में खण्ड (घ) में, शब्द कोष्ठक तथा अंक “की उपधारा (१)” का लोप किया जाए.
- अनुसूची-१ का संशोधन. १३. मूल अधिनियम की अनुसूची-१ में, अनुक्रमांक २१ तथा उससे संबंधित प्रविष्टियों के स्थान पर, निम्नलिखित अनुक्रमांक तथा उससे संबंधित प्रविष्टियां स्थापित की जाएं, अर्थात् :—  
 “२१. मानव रक्त, मानव रक्त प्लाज्मा और मानव रक्त कंपोनेन्ट्स”
- अनुसूची-२ का संशोधन. १४. मूल अधिनियम की अनुसूची-२ में, भाग-तीन में, अनुक्रमांक १ के सामने, कालम (२) में, दो बार आने वाले शब्द “विमानन कम्पनियों को” का लोप किया जाए.
- निरसन व्यावृत्ति. तथा १५. (१) मध्यप्रदेश वेट (संशोधन) अध्यादेश, २०१२ (क्रमांक ६ सन् २०१२) एतद्वारा निरसित किया जाता है.

(२) उक्त अध्यादेश के निरसन के होते हुए भी, उक्त अध्यादेश के अधीन की गई कोई बात या की गई कोई कार्रवाई इस अधिनियम के तत्स्थानी उपबंधों के अधीन की गई बात या की गई कार्रवाई समझी जाएगी.

भोपाल, दिनांक 7 जनवरी 2013

क्र. 86-9-इक्कीस-अ(प्रा.)/अधि.—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (द्वितीय संशोधन) अधिनियम, 2012 (क्रमांक 2 सन् 2013) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
 राजेश यादव, अपर सचिव.

## MADHYA PRADESH ACT

No. 2 OF 2013

### THE MADHYA PRADESH VAT (SECOND AMENDMENT) ACT, 2012

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## MADHYA PRADESH ACT

No. 2 OF 2013

## THE MADHYA PRADESH VAT (SECOND AMENDMENT) ACT, 2012

[Received the assent of the Governor on the 7th January, 2013; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 7th January, 2013.]

**An Act further to amend the Madhya Pradesh Vat Act, 2002.**

Be it enacted by the Madhya Pradesh Legislature in the sixty-third year of the Republic of India as follows :—

1. (1) This Act may be called the Madhya Pradesh Vat (Second Amendment) Act, 2012.

**Short title and commencement.**

(2) (a) The provisions of Section 2 of this amending Act shall be deemed to have come into force from 1st October, 2012

(b) The provisions of Section 3, 6 (ii) and 14 of this amending Act shall come into force from the date of its publication in the Madhya Pradesh Gazette.

(c) The provisions of Section 4 of this amending Act shall be deemed to have come into force from 1st April, 2012.

(d) The provisions of Section 8 of this amending Act shall be applicable to the periods commencing on or after 1st April, 2012.

(e) The provisions of Section 9 of this amending Act shall be applicable to the periods commencing on or after 1st April, 2011.

(f) The provisions of Section 13 of this amending Act shall be deemed to have come into force from 1st April, 2006.

(g) The remaining provisions of this amending Act shall be deemed to have come into force from 17th September, 2012.

2. In Section 2 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act), in clause (v), in explanation, after clause (iv), the following new clause shall be inserted, namely :—

**Amendment of Section 2.**

“(v) The amount of valuable consideration received or receivable by oil companies notified under sub-section (2) of Section 9, for the sale of diesel and petrol, as specified in Part-III A of Schedule II, shall be deemed to be equivalent to the price, on which the retail outlets shall sell these goods to consumer.”.

3. In Section 4 of the principal Act, in sub-section (5), for the figure “62”, the figure “63” shall be substituted.

**Amendment of Section 4.**

4. In Section 9-C of the principal Act,—

**Amendment of Section 9-C.**

(i) in sub-section (1),—

(a) in clause (a), in the existing proviso, for full stop, the colon shall be substituted and thereafter the following provisos shall be inserted, namely:—

“Provided further that no tax shall be payable in respect of the goods belonging to a dealer registered under Section 17 or a builder enrolled under Section 9-B, carried from railway station to his godown within the State of Madhya Pradesh :

Provided also that no tax shall be payable in respect of the goods belonging to a dealer registered under Section 17 or a builder enrolled under Section 9-B, carried from one place to other place within a municipal area or within such area as may be notified.”;

(b) for clause (f), the following clause shall be substituted, namely:—

“(f) the person incharge of a motor vehicle carrying the goods shall carry with him a receipt in the prescribed form.”;

(ii) in sub-section (2), for the existing proviso, the following provisos shall be substituted, namely:—

“Provided that if transporter is a dealer registered under Section 17 or a builder enrolled under Section 9-B, such transporter shall not be required to register under this sub-section:

Provided further that the transporter, who carries exclusively the goods belonging to a dealer registered under Section 17 or a builder enrolled under Section 9-B, shall not be required to register under this sub-section.”;

(iii) in sub-section (3), after clause (c), the following new clause shall be inserted, namely:—

“(d) No rebate shall be claimed or be allowed in respect of the tax which has been deducted under sub-section (4).”;

(iv) in sub-section (6), for full stop, the colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that the provisions of Sections 18, 20 and 39 shall not be applicable to a transporter, who carries exclusively the goods belonging to a dealer registered under Section 17 or a builder enrolled under Section 9-B.”;

(v) in Explanation,—

(a) for clause (b), the following clause shall be substituted, namely:—

“(b) “Motor Vehicle” means a motor vehicle (other than light motor vehicle and medium motor vehicle used as transport vehicle) including trailer attached thereto within the meaning of the Motor Vehicles Act, 1988 (No. 59 of 1988)”;

(b) after clause (c), the following new clause shall be inserted, namely :—

“(d) “municipal area” shall have the same meaning as assigned to it in the Madhya Pradesh Municipal Corporation Act, 1956 (No. 23 of 1956) and the Madhya Pradesh Municipalities Act, 1961 (No. 37 of 1961).”.

**Amendment of Section 10**

5. In Section 10 of the principal Act, in sub-section (2), in clause (a), for the bracket and figure “(1)”, the bracket and figure “(2)” shall be substituted.

**Amendment of Section 14**

6. In Section 14 of the principal Act,—

(i) in sub-section (1), in clause (b), for the word, bracket and letter “clause (b)” occurring twice, the words brackets and letters “clause (b) or clause (c)” shall be substituted;

(ii) after sub-section (IAE), the following sub-section shall be inserted, namely:—

“(1AF) Subject to such restrictions and conditions as may be prescribed, where a registered dealer purchases timber as specified in Part-III A of Schedule II within the State of Madhya Pradesh from another such dealer after payment to him input tax, and consumes the timber so purchased in manufacture of goods specified in Schedule II, other than ready to use furniture, and the goods so manufactured are sold within the State of Madhya Pradesh, he shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax.”;

(iii) after sub-section (6), the following sub-section shall be inserted, namely:—

“(6A) Notwithstanding anything to the contrary contained in this Section, in no case the amount of input tax rebate on any purchase of goods shall exceed the amount of tax in respect of such purchase of goods, actually paid under the Act, into the Government Treasury.”.

7. In Section 17 of the principal Act,—

**Amendment of Section 17.**

(i) in sub-section (2), in clause (a), for the bracket and figure “(1)”, the bracket and figure “(2)” shall be substituted;

(ii) in sub-section (5), in clause (a), for the bracket and figure “(1)”, the bracket and figure “(2)” shall be substituted.

8. In Section 20-A of the principal Act, in sub-section (1), in clause (a), in sub-clause (i), for the words “sixty lacs”, the words “one crore” shall be substituted.

**Amendment of Section 20-A.**

9. In Section 39 of the principal Act, in sub-section (2), for the words “sixty lacs”, the words “one crore” shall be substituted.

**Amendment of Section 39.**

10. In Section 43 of the principal Act, in sub-section (1), for the bracket and letter “(g)”, the brackets, letters and word “(g) and (h)” shall be substituted.

**Amendment of Section 43.**

11. In Section 55 of the principal Act, in sub-section (1), for the bracket and letter “(g)”, the bracket and letter “(h)” shall be substituted.

**Amendment of Section 55.**

12. In Section 71 of the principal Act, in sub-section (2), in clause (d), the words, bracket and figure “sub-section (1) of ” shall be omitted.

**Amendment of Section 71.**

13. In Schedule I to the principal Act, for serial number 21 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely:—

**Amendment of Schedule I.**

“21. Human blood, human blood plasma and human blood components”.

14. In Schedule II to the principal Act, in Part-III, against serial number 1, in column (2) the words “to aviation companies” occurring twice shall be omitted.

**Amendment of Schedule II.**

15. (1) The Madhya Pradesh Vat (Amendment) Ordinance, 2012 (No. 6 of 2012) is hereby repealed.

**Repeal and savings.**

(2) Notwithstanding the repeal of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.

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# मध्यप्रदेश राजपत्र

( असाधारण )  
प्राधिकार से प्रकाशित

क्रमांक 142]

भोपाल, शनिवार, दिनांक 30 मार्च 2013—चैत्र 9, शक 1935

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 30 मार्च 2013

क्र. 1894-121-इक्कीस-अ-(प्रा.)-अधि.—मध्यप्रदेश विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 28 मार्च, 2013 को महामहिम राज्यपाल की अनुमति प्राप्त हो चुकी है, एतद्वारा सर्वसाधारण की जानकारी के लिए प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

## मध्यप्रदेश अधिनियम

क्रमांक १६ सन् २०१३

## मध्यप्रदेश वेट ( संशोधन ) अधिनियम, २०१३.

## विषय-सूची.

धाराएं :

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२. धारा २ का संशोधन.
३. धारा ७ का संशोधन.
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५. धारा ९-ग का संशोधन.
६. धारा १० का संशोधन.
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८. धारा १४ का संशोधन.
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१०. धारा १८ का संशोधन.
११. धारा २० का संशोधन.
१२. धारा २१-क का अंतःस्थापन.
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१८. धारा ७१ का संशोधन.
१९. अनुसूची-१ का संशोधन.
२०. अनुसूची-२ का संशोधन.

**मध्यप्रदेश अधिनियम**

**क्रमांक १६ सन् २०१३**

**मध्यप्रदेश वेट ( संशोधन ) अधिनियम, २०१३**

[ दिनांक २८ मार्च, २०१३ को राज्यपाल की अनुमति प्राप्त हुई, अनुमति " मध्यप्रदेश राजपत्र ( असाधारण ) " में दिनांक ३० मार्च, २०१३ को प्रथम बार प्रकाशित की गई. ]

**मध्यप्रदेश वेट अधिनियम, २००२ को और संशोधित करने हेतु अधिनियम.**

भारत गणराज्य के चौंसठवें वर्ष में मध्यप्रदेश विधान-मण्डल द्वारा निम्नलिखित रूप में यह अधिनियमित हो:—

१. (१) इस अधिनियम का संक्षिप्त नाम मध्यप्रदेश वेट ( संशोधन ) अधिनियम, २०१३ है.

संक्षिप्त नाम और प्रारंभ.

(२) (क) इस संशोधन अधिनियम की धारा ५ के उपबंध १ अप्रैल, २०१२ से प्रवृत्त हुए समझे जाएंगे;

(ख) इस संशोधन अधिनियम की धारा ८ के खण्ड ( सात ) के उपबंध १७ सितम्बर, २०१२ से प्रवृत्त हुए समझे जाएंगे;

(ग) इस संशोधन अधिनियम की धारा १९ के खण्ड ( दो ) के उपबंध १ अप्रैल, २००६ से प्रवृत्त हुए समझे जाएंगे;

(घ) इस संशोधन अधिनियम के शेष उपबंध १ अप्रैल, २०१३ से प्रवृत्त होंगे.

२. मध्यप्रदेश वेट अधिनियम, २००२ ( क्रमांक २० सन् २००२ ) ( जो इसमें इसके पश्चात् मूल अधिनियम के नाम से निर्दिष्ट है ) की धारा २ में,—

धारा २ का संशोधन.

( एक ) खण्ड ( ड ) के पश्चात्, निम्नलिखित खण्ड अंतःस्थापित किया जाए, अर्थात्:—

“( ड क ) “ आकस्मिक व्यापारी ” से अभिप्रेत है कोई ऐसा व्यक्ति जो मालिक, अधिकर्ता या अन्य किसी हैसियत में या तो नगदी के या आस्थगित भुगतान के बदले में या कमीशन, पारिश्रमिक या अन्य मूल्यवान प्रतिफल के बदले में मध्यप्रदेश राज्य में माल का क्रय, विक्रय, प्रदाय या वितरण करने का या किसी प्रदर्शनी-सह-विक्रय का संचालन करने का यदा-कदा व्यवहार करता है;”;

( दो ) खण्ड ( फ ) में, स्पष्टीकरण में, खण्ड ( पांच ) के पश्चात्, निम्नलिखित नया खण्ड अंतःस्थापित किया जाए, अर्थात्:—

“( छह ) अनुसूची-२ के भाग-तीन क में यथाविनिर्दिष्ट मदिरा के विक्रय के लिए, किसी व्यापारी द्वारा प्राप्त किए गए या प्राप्त किए जाने योग्य मूल्यवान प्रतिफल की रकम मध्यप्रदेश आबकारी अधिनियम, १९१५ ( क्र. २ सन् १९१५ ) के साथ पठित सामान्य अनुज्ञप्ति शर्तों के नियम सोलह के अधीन सक्षम प्राधिकारी द्वारा निर्धारित न्यूनतम विक्रय कीमत के बराबर होना समझी जाएगी. ”.

( तीन ) खण्ड ( म ) में, पूर्ण विराम के स्थान पर कोलन स्थापित किया जाए और उसके पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात्:—

“ परन्तुक अनुसूची-२ के भाग-तीन क में यथाविनिर्दिष्ट मदिरा, जिस पर धारा ९ के अधीन कर देय है और जो मध्यप्रदेश आबकारी अधिनियम, १९१५ ( क्र. २ सन् १९१५ ) के अधीन एफ. एल. २/एफ. एल. ३/एफ. एल. ३-ए/एफ. एल. ४/एफ. एल. ४-ए लायसेंस के धारक



व्यापारी से भिन्न किसी व्यापारी ने किसी रजिस्ट्रीकृत व्यापारी से केन्द्रीय विक्रय कर अधिनियम, १९५६ (१९५६ का ७४) की धारा ४ के अर्थ के अंतर्गत मध्यप्रदेश राज्य के भीतर क्रय किया है, इस खण्ड के प्रयोजन के लिए "करदत्त माल" होगा."

धारा ७ का संशोधन. ३. मूल अधिनियम की धारा ७ में, उपधारा (१) में, खण्ड (ग) के पश्चात्, निम्नलिखित खण्ड अंतःस्थापित किया जाए, अर्थात्:—

“(घ) यदि ठेकेदार, आयुक्त के समाधानप्रद रूप में, विहित रीति में यह साबित कर देता है कि उप-ठेकेदार द्वारा यथास्थिति पूर्णतः या अंशतः निष्पादित की जा रही संकर्म संविदा के संबंध में उप-ठेकेदार ने धारा ११-क के अधीन प्रशमन का विकल्प लिया है, तो ठेकेदार यथा स्थिति पूर्णतः या अंशतः निष्पादन में प्रदाय किए गए माल की कुल राशि (टर्न ओवर) पर कर का भुगतान करने का दायी नहीं होगा.”

धारा ९-ख का संशोधन. ४. मूल अधिनियम की धारा ९-ख में, उपधारा (४) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात्:—

“(४क) उपधारा (४) में किसी प्रतिकूल बात के अंतर्विष्ट होते हुए भी, जहाँ कोई भवन निर्माता विहित कालावधि के पश्चात् किन्तु ३० जून, २०१३ के पूर्व, उपधारा (३) के अधीन नामांकन प्रमाण-पत्र के प्रदान किए जाने के लिए आवेदन करता है, तब वह इस धारा के उपबंधों के अनुसार आगत कर की रिबेट का दावा करने के लिये पात्र हो सकेगा अथवा उसे ऐसा करने के लिए अनुज्ञात किया जाएगा.”

धारा ९-ग का संशोधन. ५. मूल अधिनियम की धारा ९-ग में, उपधारा (४) में, खण्ड (ड) के पश्चात्, निम्नलिखित खण्ड अंतःस्थापित किया जाए, अर्थात्:—

“(च) यदि कोई परोषक या परोषिती इस उपधारा द्वारा या के अधीन यथाअपेक्षित कर की पूर्णतः या अंशतः कटौती करने में असफल रहता है या कटौती करने के पश्चात् भुगतान करने में असफल रहता है, तो वह ऐसे असफल रहने पर ऐसे कर के संबंध में उपधारा (१) के अधीन कर का भुगतान करने के लिये दायी परिवहनकर्ता समझा जाएगा.”

धारा १० का संशोधन. ६. मूल अधिनियम की धारा १० में, उपधारा (१) में, स्पष्टीकरण में, पूर्ण विराम के स्थान पर कोलन स्थापित किया जाए और उसके पश्चात् निम्नलिखित परन्तुक जोड़े जाएं, अर्थात्:—

“परन्तु अनुसूची-१ में विनिर्दिष्ट माल, जो धारा १४ की उपधारा (१) के खण्ड (क) के द्वितीय परन्तुक के अधीन अधिसूचित किए जाएं, के विनिर्माण या प्रसंस्करण में उपभोग किए गए खण्ड (ख) में निर्दिष्ट माल के संबंध में और इस प्रकार विनिर्मित या प्रसंस्कृत माल का भारत के राज्य क्षेत्र के बाहर निर्यात के अनुक्रम में विक्रय से भिन्न रूप से व्ययन किए जाने पर, ऐसा कर २ प्रतिशत की दर से उद्गृहीत किया जाएगा:

परन्तु यह और कि अनुसूची-२ में विनिर्दिष्ट माल, जो धारा १४ की उपधारा (१) के खण्ड (क) के प्रथम परन्तुक के अधीन अधिसूचित किए जाएं, के विनिर्माण या प्रसंस्करण में उपभोग किए गए खण्ड (ग) में निर्दिष्ट माल के संबंध में और इस प्रकार विनिर्मित या प्रसंस्कृत माल का मध्यप्रदेश राज्य के भीतर या अंतर्राज्यीय व्यापार या वाणिज्य के अनुक्रम में या भारत के राज्य क्षेत्र के बाहर निर्यात के अनुक्रम में विक्रय से भिन्न रूप से व्ययन किए जाने पर, ऐसा कर २ प्रतिशत की दर से उद्गृहीत किया जाएगा.”

७. मूल अधिनियम की धारा ११ में, उपधारा (१) में, शब्द "साठ लाख" के स्थान पर, शब्द "एक करोड़ रुपए" स्थापित किए जाएं. धारा ११ का संशोधन.

८. मूल अधिनियम की धारा १४ में,—

धारा १४ का संशोधन.

(एक) उपधारा (१) में, खण्ड (क) के पश्चात्, निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात्:—

"परन्तु अनुसूची-२ में विनिर्दिष्ट माल, जो कि अधिसूचित किए जाएं, के विनिर्माण में उपभोग किए गए माल के संबंध में और इस प्रकार विनिर्मित माल का मध्यप्रदेश राज्य के भीतर या अंतर्राज्यीय व्यापार या वाणिज्य के अनुक्रम में या भारत के राज्य क्षेत्र के बाहर निर्यात के अनुक्रम में, विक्रय से भिन्न रूप से व्ययन किए जाने पर, वह ऐसे आगत कर की राशि, जो २ प्रतिशत से अधिक है, के आगत कर रिबेट का दावा करेगा या उसे ऐसा करने के लिए अनुज्ञात किया जाएगा :

परन्तु यह और कि अनुसूची-१ में विनिर्दिष्ट माल, जो अधिसूचित किए जाएं, के विनिर्माण या प्रसंस्करण में उपभोग किए गए माल के संबंध में और इस प्रकार विनिर्मित या प्रसंस्कृत माल का भारत के राज्य क्षेत्र के बाहर निर्यात के अनुक्रम में विक्रय से भिन्न रूप से व्यय किए जाने पर, वह ऐसे आगत कर की राशि, जो २ प्रतिशत से अधिक है, के आगत कर रिबेट का दावा करेगा या उसे ऐसा करने के लिए अनुज्ञात किया जाएगा.";

(दो) उपधारा (१ क क) में, शब्द, "जो ऐसी प्राकृतिक गैस के क्रय मूल्य, आगत कर के शुद्ध के ५ प्रतिशत से अधिक है" का लोप किया जाए;

(तीन) उपधारा (१ क च) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात्:—

"(१ क च) ऐसे निर्बंधनों तथा शर्तों के अधधीन रहते हुए, जैसी कि विहित की जाएं, जहां कोई रजिस्ट्रीकृत व्यापारी, अनुसूची-२ के भाग-तीन क में यथाविनिर्दिष्ट टिम्बर, मध्यप्रदेश राज्य के भीतर अन्य ऐसे व्यापारी से उसे आगत कर के भुगतान के पश्चात् क्रय करता है और इस प्रकार क्रय किए गए टिम्बर का उपयोग, तैयार फर्नीचर को छोड़कर, अनुसूची-२ में विनिर्दिष्ट माल के विनिर्माण में करता है और इस प्रकार विनिर्मित माल का मध्यप्रदेश राज्य के भीतर विक्रय किया जाता है तो वह ऐसे आगत कर की राशि के आगत कर के रिबेट का दावा, ऐसी रीति में तथा ऐसी कालावधि के भीतर, जैसी कि विहित की जाए, करेगा या उसे ऐसा करने के लिए अनुज्ञात किया जाएगा.";

(चार) उपधारा (१ क च) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात्:—

"(१क छ) उपधारा (६) के खण्ड (नौ) में किसी प्रतिकूल बात के अंतर्विष्ट होते हुए भी और ऐसे निर्बंधनों तथा शर्तों के अधधीन रहते हुए, जैसी कि विहित की जाएं, जहां कोई रजिस्ट्रीकृत व्यापारी धारा ९-क के अधधीन अधिसूचित माल, मध्यप्रदेश राज्य के भीतर अन्य ऐसे व्यापारी से, उसे आगत कर के भुगतान के पश्चात् क्रय करता है और इस प्रकार क्रय किए गए माल का अनुसूची-२ में विनिर्दिष्ट माल के विनिर्माण में उपभोग करता है, और इस प्रकार विनिर्मित माल का मध्यप्रदेश राज्य के भीतर विक्रय किया जाता है, तब वह ऐसे आगत कर की राशि के आगत कर की रिबेट का दावा, ऐसी रीति में तथा ऐसी कालावधि के भीतर, जैसी की विहित की जाए, करेगा या उसे ऐसा करने के लिए अनुज्ञात किया जाएगा.";

(पांच) उपधारा (५) में, खण्ड (क) में, उपखण्ड (एक) के पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात्:—

“परन्तुक विनिर्मित माल के उपधारा (१) के खण्ड (क) के प्रथम परन्तुक के अधीन अधिसूचित माल होने की दशा में, २ प्रतिशत की दर से राशि देय होगी.”;

(छह) उपधारा (६) में, खण्ड (चार) में, शब्द अंक, और अक्षर “और ११-क” का लोप किया जाए;

(सात) उपधारा (६-क) में, पूर्ण विराम के स्थान पर कोलन स्थापित किया जाए और उसके पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात्:—

“परन्तुक यदि किसी रजिस्ट्रीकृत व्यापारी (विक्रेता व्यापारी) ने किसी अवधि की विवरणी प्रस्तुत कर दी है, तो विक्रेता व्यापारी से किसी रजिस्ट्रीकृत व्यापारी द्वारा उस अवधि के दौरान किए गए क्रय के संबंध में कर का इस उपधारा के प्रयोजन के लिए सामान्यतः भुगतान किया गया समझा जाएगा, जब तक कि यह अन्यथा न पाया जाए.”

धारा १७ का संशोधन.

९. मूल अधिनियम की धारा १७ में, उपधारा (४) में, खण्ड (क) के स्थान पर, निम्नलिखित खण्ड स्थापित किया जाए, अर्थात्:—

“(क) उपधारा (१) या उपधारा (२) के अधीन यथाअपेक्षित रजिस्ट्रकरण प्रमाण-पत्र प्रदाय करने के लिए आवेदन की प्राप्ति पर, आयुक्त आवेदक को आवेदन प्राप्ति की तारीख से एक कार्य दिवस के भीतर विहित प्ररूप में रजिस्ट्रीकरण प्रमाण-पत्र प्रदाय करेगा.”.

धारा १८ का संशोधन.

१०. मूल अधिनियम की धारा १८ में,—

(एक) उपधारा (१), खण्ड (क) में, परन्तुक का लोप किया जाए;

(दो) उपधारा (४) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात्:—

“(४ क) यदि कोई रजिस्ट्रीकृत व्यापारी विवरणी के साथ क्रय और विक्रय का विवरण प्रस्तुत करने की अपेक्षा का अनुपालन करने में असफल रहता है, तो आयुक्त, ऐसे व्यापारी को सुनवाई का युक्तियुक्त अवसर प्रदान करने के पश्चात् उसे यह निर्देश दे सकेगा कि वह शास्ति के रूप में ऐसे विक्रय और क्रय की कुल राशि (टर्न ओवर) के १ प्रतिशत के समतुल्य राशि, दस हजार रुपए के अधिकतम के अधीन रहते हुए, चुकाए.”.

धारा २० का संशोधन.

११. मूल अधिनियम की धारा २० में, उपधारा (६) में, खण्ड (क) में, पूर्ण विराम के स्थान पर कोलन स्थापित किया जाए और उसके पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात्:—

“परन्तु जहाँ कोई व्यापारी विहित कालावधि के पश्चात् स्वयं को स्वेच्छापूर्वक रजिस्ट्रीकृत कराता है और अरजिस्ट्रीकृत कालावधि से संबंधित कर का धारा १८ की उपधारा (४) के अधीन विनिर्दिष्ट दर से, कर के भुगतान का त्रैमासिक दायित्व मानते हुए, ब्याज सहित भुगतान करता है, तो इस उपधारा के अधीन उद्ग्रहणीय शास्ति निर्धारित कर की राशि का पच्चीस प्रतिशत के बराबर रकम होगी.”.

१२. मूल अधिनियम की धारा २१ के पश्चात्, निम्नलिखित धारा अंतःस्थापित की जाए, अर्थात्:—

धारा २१-क का अंतःस्थापन.

“२१-क. आकस्मिक व्यापारियों के संबंध में विशेष उपबंध.

इस अधिनियम में अंतर्विष्ट किसी प्रतिकूल बात के होते हुए भी, आयुक्त आकस्मिक व्यापारी को, कर के भुगतान पर, राज्य के बाहर से माल लाने के लिए अनुमति दे सकेगा.”.

१३. मूल अधिनियम की धारा २६ में, उपधारा (२) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात्:—

धारा २६ का संशोधन.

“(२क) आयुक्त, उपधारा (१) और (२) के अधीन कर की कटौती के लिए दायित्वाधीन किसी व्यक्ति, इस अधिनियम के अधीन रजिस्ट्रीकृत व्यापारी को छोड़कर, को विहित रीति में नामांकित करेगा.”.

१४. मूल अधिनियम की धारा ३७ के पश्चात्, निम्नलिखित धारा अंतःस्थापित की जाए, अर्थात्:—

धारा ३७-क का अंतःस्थापन.

“३७-क. अनन्तिम प्रतिदाय

(१) कोई रजिस्ट्रीकृत व्यापारी, जो किसी वर्ष की अपनी विवरणियों में धारा १४ की उपधारा (४) के खण्ड (दो) के अधीन आगत कर रिबेट के प्रतिदाय का दावा करता है, निर्धारण के लंबित रहते हुए, वर्ष की समाप्ति के पश्चात् साठ दिवस के भीतर असमायोजित आगत कर रिबेट के, अनन्तिम प्रतिदाय हेतु आयुक्त को आवेदन कर सकेगा.

(२) ऐसी जाँच करने के पश्चात् जैसी कि आयुक्त आवश्यक समझे, और अप्रतिसंहरणीय बैंक गारंटी प्रस्तुत करने पर, आयुक्त निर्धारण लंबित रहते हुए, दावाकृत प्रतिदाय के ७५ प्रतिशत के अधिकतम के अध्याधीन, आवेदन की प्राप्ति की तारीख से दो केलेण्डर मास के भीतर, अनन्तिम प्रतिदाय प्रदान कर सकेगा.

(३) अनन्तिम प्रतिदाय से संबंधित वर्ष का धारा २० के अधीन निर्धारण यथासंभव शीघ्र, आवेदन की प्राप्ति की तारीख से बारह केलेण्डर मास के अपश्चात् नहीं, किया जाएगा.

(४) यदि, निर्धारण पर, उपधारा (२) के अधीन प्रदाय किया गया प्रतिदाय अवधारित प्रतिदाय से अधिक पाया जाता है, तो ऐसा आधिक्य इस अधिनियम के अधीन देय किसी कर के रूप में वसूल किया जाएगा और ऐसे कर पर अनन्तिम प्रतिदाय प्रदाय करने की तारीख से निर्धारण की तारीख तक की कालावधि के लिए धारा १८ की उपधारा (४) के अधीन यथाविनिर्दिष्ट दर से ब्याज प्रभारित किया जाएगा.”.

१५. मूल अधिनियम की धारा ५७ में, उपधारा (१) में, शब्द “अन्य प्रवर्ग के पदाधिकारियों द्वारा उसकी सहायता की जाएगी” के स्थान पर, शब्द “अन्य प्रवर्ग के पदाधिकारियों या आयुक्त द्वारा प्राधिकृत किसी एजेन्सी के पदाधिकारियों द्वारा उसकी सहायता की जाएगी” स्थापित किए जाएं.

धारा ५७ का संशोधन.

१६. मूल अधिनियम की धारा ५८ में,—

धारा ५८ का संशोधन.

(एक) उपधारा (१) में,—

(क) प्रथम बार आए शब्द “कोई यान” के स्थान पर, शब्द “माल ले जाने वाला कोई यान” स्थापित किए जाएं.

(ख) पूर्ण विराम के स्थान पर, कोलन स्थापित किया जाए और उसके पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात्:—

“परन्तु यदि माल परिवहित करने वाला परिवहनकर्ता, दस्तावेजों के साथ, इलेक्ट्रॉनिक रूप में प्राप्त किया गया अभिवहन पास (ट्रांजिट पास), जिसकी विशिष्टियां, मध्यप्रदेश राज्य में प्रवेश करने की तारीख और लगभग समय सहित, मध्यप्रदेश राज्य में प्रवेश करने के पूर्व विभाग के अधिकारिक वेब पोर्टल पर पूर्णतः प्रविष्ट कराई गई हों, अपने साथ रखता है, तो राज्य में उसके प्रवेश करने के पश्चात् प्रथम जाँच चौकी के जाँच चौकी अधिकारी से अभिवहन पास (ट्रांजिट पास) प्राप्त करने की अपेक्षा का अनुपालन किया गया, समझा जाएगा.”;

(दो) उपधारा (२) के स्थान पर निम्नलिखित उपधारा स्थापित की जाए, अर्थात्:—

“(२) प्रवेश स्थान पर वह जाँच चौकी अधिकारी जो अभिवहन पास (ट्रांजिट पास) जारी करता है, उस स्थान के जहाँ से परिवहनकर्ता यह घोषणा करता है कि माल राज्य के बाहर ले जाया जाएगा, निकट की जाँच चौकी या नाके के जाँच चौकी अधिकारी को, अपने द्वारा जारी किए गए अभिवहन पास (ट्रांजिट पास) में अंतर्विष्ट जानकारी सूचित करेगा। यदि अभिवहन पास की प्राप्ति के एक सप्ताह, यानान्तरण की दशा में १५ दिवस के भीतर वह यान या माल जो अभिवहन पास के अंतर्गत आता हो, निर्गम स्थान पर नहीं पहुंचता है तो निर्गम स्थान या प्रवेश स्थान पर की जाँच चौकी या नाके की जाँच चौकी अधिकारी या धारा ५७ की उपधारा (५) के अधीन प्राधिकृत कोई अधिकारी, जिसके संज्ञान में यह आता है, परिवहनकर्ता से ऐसी शास्ति वसूल करने की कार्यवाही शुरू करेगा जो कि धारा ५७ के उपबंधों के अधीन उद्गृहीत की जा सकती थी:

परन्तु यानान्तरण की दशा में, आयुक्त, आवेदन पर, पन्द्रह दिवस की कालावधि बढ़ा सकेगा.”;

(तीन) उपधारा (३) को उपधारा (४) के रूप में पुनः क्रमांकित किया जाए और इस प्रकार पुनः क्रमांकित उपधारा (४) के पूर्व, निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात्:—

“(३) जब राज्य के बाहर के किसी स्थान से आकर तथा राज्य के बाहर के किसी अन्य स्थान को राज्य में से होकर जाने वाला माल, सड़क के साथ-साथ रेल द्वारा और इसके उलट, ले जाया जाता है, और यानान्तरण राज्य के भीतर होता है, इस धारा के उपबंध यथा आवश्यक परिवर्तन सहित माल के ऐसे अभिवहन को लागू होंगे.”.

धारा ६२ का संशोधन.

१७. मूल अधिनियम की धारा ६२ में,—

(एक) उपधारा (१) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित किया जाए, अर्थात्:—

“(१क) “माल का परिवहन करने वाला व्यक्ति” जो राज्य के बाहर किसी स्थान से राज्य के बाहर के किसी स्थान को ले जाए जा रहे धारा ५७ की उपधारा (२) के अधीन अधिसूचित माल के मध्यप्रदेश राज्य में यानान्तरण में संलग्न है, ऐसी रीति और ऐसे समय के भीतर, जैसा कि विहित किया जाए स्वयं को नामांकित कराएगा और यानान्तरित किए गए माल का पत्रक ऐसे प्ररूप में, ऐसी रीति में, ऐसी कालावधि के लिए, ऐसी तारीख तक और ऐसे प्राधिकारी को, जैसा कि विहित किया जाए, प्रस्तुत करेगा.”;

(दो) उपधारा (३) में,—

- (क) शब्द “उक्त उपधारा” के स्थान पर, शब्द, कोष्ठक, अंक और अक्षर “उक्त उपधारा या उपधारा (१ क)” स्थापित किए जाएं;
- (ख) खण्ड (एक) में, शब्द “और” का लोप किया जाए;
- (ग) खण्ड (दो) को खण्ड (तीन) के रूप में पुनः क्रमांकित किया जाए और इस प्रकार पुनः क्रमांकित खण्ड (तीन) के पूर्व, निम्नलिखित खण्ड अंतःस्थापित किया जाए, अर्थात्:—

“(दो) यदि उल्लंघन उपधारा (१क) के उपबंधों का हो तो तीन हजार रुपए, और”.

१८. मूल अधिनियम की धारा ७१ में, उपधारा (२) में,—

धारा ७१ का संशोधन.

(एक) खण्ड (ड क) के स्थान पर, निम्नलिखित खण्ड स्थापित किया जाए, अर्थात्:—

“(ड क) वह रीति जिसमें धारा ७ की उपधारा (१) के अधीन उप-ठेकेदार द्वारा कर के भुगतान को, और ठेकेदार या उप-ठेकेदार द्वारा प्रशमन के विकल्प को साबित किया जाएगा;”;

(दो) खण्ड (ठ) में, उपखण्ड (आठ-क) को उपखण्ड (आठ-ख) के रूप में पुनः क्रमांकित किया जाए और इस प्रकार पुनः क्रमांकित उपखण्ड (आठ-ख) के पूर्व, निम्नलिखित उपखण्ड अंतःस्थापित किया जाए, अर्थात्:—

“(आठ-क) वह रीति जिसमें धारा २६ की उपधारा (२क) के अधीन कोई व्यक्ति नामांकित किया जाएगा;”;

(तीन) खण्ड (ब) में, उपखण्ड (चार) में, मद (घ) के पश्चात्, निम्नलिखित मद अंतःस्थापित की जाए, अर्थात्:—

(ड) धारा ६२ की उपधारा (१क) के अधीन, वह रीति तथा समय जिसके भीतर कोई व्यक्ति स्वयं को नामांकित कराएगा, और वह प्ररूप तथा वह रीति जिसमें, वह कालावधि जिसके लिए, वह तारीख जिस तक और वह प्राधिकारी जिसको पत्रक प्रस्तुत किया जाएगा;”.

१९. मूल अधिनियम की अनुसूची-१ में,—

अनुसूची-१ का संशोधन.

(एक) अनुक्रमांक १ के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टि अंतःस्थापित की जाए, अर्थात्:—

(१) (२) (३)

“१क रोटावेटर”;

(दो) अनुक्रमांक १३ के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—

(१) (२) (३)

“१३क विद्युत ऊर्जा (इलेक्ट्रिकल एनर्जी) मीटर्स जब मध्यप्रदेश पूर्व क्षेत्र विद्युत् वितरण कंपनी लिमिटेड या मध्यप्रदेश मध्य क्षेत्र विद्युत् वितरण कंपनी लिमिटेड या मध्यप्रदेश पश्चिम क्षेत्र विद्युत् वितरण कंपनी लिमिटेड या किसी वितरण लायसेंस धारक या वितरण फ्रेंचाइजी या किसी भी नाम का अन्य कोई व्यक्ति जो विद्युत् अधिनियम, २००३ (२००३ का ३६)

(१) (२) (३)

के उपबंधों के अधीन मध्यप्रदेश राज्य में विद्युत् वितरण हेतु अधिकृत हो, द्वारा उपभोक्ताओं को उपलब्ध कराया जाए और उसके लिए रेंट या किसी भी नाम का अन्य मूल्यवान प्रतिफल प्रभारित किया जाए”;

(तीन) अनुक्रमांक ४७ तथा उससे संबंधित प्रविष्टियों के स्थान पर, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां स्थापित की जाएं, अर्थात्:—

(१) (२) (३)

“४७ (एक) औषधीय और प्रसाधन निर्मितियां (उत्पाद शुल्क) अधिनियम, १९५५ (१९५५ का १६) की अनुसूची में तत्समय विनिर्दिष्ट की गई औषधीय तथा प्रसाधन निर्मितियों; और

(दो) मदिरा, से भिन्न माल, जिन पर मध्यप्रदेश आबकारी अधिनियम, १९१५ (क्रमांक २ सन् १९१५) के अधीन शुल्क उद्गृहीत किया जाता है या किया जा सके”.

अनुसूची-२ का संशोधन.

२०. मूल अधिनियम की अनुसूची-२ में,—

(एक) भाग-दो में,—

(क) अनुक्रमांक १६ के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—

(१) (२) (३)

“१६क इमल्सीफाईड डामर ५”;

(ख) अनुक्रमांक ३० में, मद (एक) के सम्मुख, कॉलम (२) में, शब्द “टर्बो-प्राप एअरक्राफ्ट” के स्थान पर, शब्द “अनुसूचित एयरलाईनो द्वारा प्रचालित चालीस हजार किलो ग्राम से कम के अधिकतम उठान दृव्यमान के वायुयान” स्थापित किए जाएं;

(ग) अनुक्रमांक ५१ के सम्मुख, कॉलम (२) में,—

(१) प्रविष्टि (१) (ग्यारह) के पश्चात्, निम्नलिखित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—

“(बारह) टेबलेट कम्प्यूटर

(तेरह) कन्वर्टिबल लेपटाप कम्प्यूटर”;

- (२) प्रविष्टि (३) (सात) के पश्चात्, निम्नलिखित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—
- “(आठ) सॉलिड स्टेट ड्राइव्स  
(नौ) मेमोरी कार्ड्स”;
- (घ) अनुक्रमांक ५५ के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—
- | (१) | (२)  | (३) |
|-----|--|-----|
| “५६ | मदिरा जब मध्यप्रदेश आबकारी अधिनियम, १९१५ के अधीन एफ. एल. २/एफ. एल. ३/एफ. एल. ३-ए/एफ. एल. ४/एफ. एल. ४-ए लायसेंस के धारक किसी व्यापारी द्वारा विक्रय की जाए. | ५   |
| ५६क | मिल्किंग मशीन  | ५”; |
- (ङ) अनुक्रमांक ५९ के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—
- | (१) | (२)    | (३) |
|-----|--------|-----|
| “६० | नेफ्था | ५”; |
- (च) अनुक्रमांक ६२ के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—
- | (१)  | (२)     | (३) |
|------|---------|-----|
| “६२क | ऑक्सीजन | ५”; |
- (छ) अनुक्रमांक ६६क के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—
- | (१)  | (२)                              | (३) |
|------|----------------------------------|-----|
| “६६ख | प्री-फेब्रिकेटेड स्टील स्ट्रक्चर | ५”; |
- (ज) अनुक्रमांक ८३ के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—
- | (१)  | (२)  | (३) |
|------|--|-----|
| “८३क | स्टील बारबेड वायर, स्टील वायर वेल्डेड मैश और स्टील चैन लिंक. | ५”; |
- (झ) अनुक्रमांक ८४क के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—
- | (१)  | (२)  | (३) |
|------|--|-----|
| “८४ख | सभी प्रकार के नमकीन (बिस्किट और बेकरी सामान को छोड़कर) | ५”; |



(ज) अनुक्रमांक ८६ के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—

(१)	(२)	(३)
“८७	टॉफी, लॉजेंजेस, चाकलेट, कैंडी, बबल गम, च्यूईंग गम और पिपरमेंट ड्राप्स, जिनका विक्रय मूल्य १०० रुपए प्रतिकिलो से अधिक न हो.	५”;

(दो) भाग-तीन क में, अनुक्रमांक ५ के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—

(१)	(२)	(३)
“६	मदिरा जब मध्यप्रदेश आबकारी अधिनियम, १९१५ के अधीन एफ. एल. २/एफ. एल. ३/एफ. एल. ३-ए/एफ. एल. ४/एफ. एल. ४-ए लायसेंस के धारक किसी व्यापारी से भिन्न व्यापारी द्वारा विक्रय की जाए.	५”;

भोपाल, दिनांक 30 मार्च 2013

क्र. 1895-121-इक्कीस-अ-(प्रा.)-अधि.—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेत (संशोधन) अधिनियम, 2013 (क्रमांक 16 सन् 2013) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

MADHYA PRADESH ACT  
No. 16 OF 2013  
THE MADHYA PRADESH VAT (AMENDMENT) ACT, 2013

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## MADHYA PRADESH ACT

No. 16 OF 2013

## THE MADHYA PRADESH VAT (AMENDMENT) ACT, 2013

[Received the assent of the Governor on the 28th March, 2013; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 30th March, 2013.]

**An Act further to amend the Madhya Pradesh Vat Act, 2002.**

Be it enacted by the Madhya Pradesh Legislature in the sixty-fourth year of the Republic of India as follows:—

1. (1) This Act may be called the Madhya Pradesh Vat (Amendment) Act, 2013.

**Short title and commencement.**

(2) (a) The provisions of section 5 of this amending Act shall be deemed to have come into force from 1st April, 2012.

(b) The provisions of clause (vii) of section 8 of this amending Act shall be deemed to have come into force from 17th September, 2012.

(c) The provisions of clause (ii) of section 19 of this amending Act shall be deemed to have come into force from 1st April, 2006.

(d) The remaining provisions of this amending Act shall come into force from 1st April, 2013.

2. In section 2 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act),—

**Amendment of section 2.**

(i) after clause (e), the following clause shall be inserted, namely:—

“(ea) “Casual Dealer” means a person who whether as principal, agent or in any other capacity carries on occasional transactions involving buying, selling, supplying or distributing goods or conducting any exhibition-cum-sale in the State of Madhya Pradesh, whether for cash or for deferred payment or for commission, remuneration or other valuable consideration;”;

(ii) in clause (v), in explanation, after clause (v), the following new clause shall be inserted, namely:—

“(vi) The amount of valuable consideration received or receivable by a dealer, for the sale of liquor, as specified in Part-III A of Schedule II, shall be deemed to be equivalent to the minimum sale price as fixed by the Competent Authority under the Madhya Pradesh Excise Act, 1915 (No. 2 of 1915) read with rule XVI of the General License Conditions.”.

(iii) in clause (y), for full stop, a colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that the liquor as specified in Part-III A of Schedule II, on which tax is payable under section 9 and which have been purchased by a dealer other than a dealer who holds F.L.2/F.L.3/F.L.3-A/F.L.4/F.L.4-A license under the Madhya Pradesh Excise Act, 1915 (No. 2 of 1915), from a registered dealer inside the State of Madhya Pradesh within the meaning of section 4 of the Central Sales Tax Act, 1956 (No. 74 of 1956), shall be “tax-paid goods” for the purpose of this clause.”.

**Amendment of section 7.**

3. In section 7 of the principal Act, in sub-section (1), after clause (c), the following clause shall be inserted, namely :—

“(d) If the contractor proves in the prescribed manner to the satisfaction of the Commissioner that the sub-contractor has opted for composition under section 11-A in respect of the works contract being executed in whole or in part, as the case may be, by the sub-contractor, the contractor shall not be liable to pay tax on the turnover of the goods supplied in the execution of the whole or part, as the case may be, of the works contract.”.

**Amendment of section 9-B.**

4. In section 9-B of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely :—

“(4A) Notwithstanding anything to the contrary contained in sub-section (4), where a builder makes an application for grant of an enrolment certificate under sub-section (3) after the prescribed period but before 30th June, 2013, he shall be eligible to claim or be allowed input tax rebate in accordance with the provisions of this section.”.

**Amendment of section 9-C.**

5. In section 9-C of the principal Act, in sub-section (4), after clause (e), the following clause shall be inserted, namely :—

“(f) If a consignor or consignee fails to deduct, or after deducting fails to pay, the whole or any part of the tax as required by or under this sub-section, he shall be deemed to be a transporter liable to pay tax under sub-section (1), in default in respect of such tax.”.

**Amendment of section 10.**

6. In section 10 of the principal Act, in sub-section (1), in explanation, for full stop, a colon shall be substituted and thereafter the following provisos shall be inserted, namely :—

“Provided that in respect of the goods referred to in clause (b) consumed in manufacture or processing of goods specified in Schedule I notified under second proviso to clause (a) of sub-section (1) of section 14 and the goods so manufactured or processed are disposed off otherwise than by way of sale in the course of export out of the territory of India, such tax shall be levied at the rate of 2 percent:

Provided further that in respect of the goods referred to in clause (c) consumed in manufacture of goods specified in Schedule II notified under first proviso to clause (a) of sub-section (1) of section 14 and the goods so manufactured are disposed off otherwise than by way of sale within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India, such tax shall be levied at the rate of 2 percent.”.

**Amendment of section 11.**

7. In section 11 of the principal Act, in sub-section (1), for the words “sixty lacs”, the words “ rupees one crore” shall be substituted.

**Amendment of section 14.**

8. In section 14 of the principal Act, —

(i) in sub-section (1), after clause (a), the following provisos shall be inserted, namely:—

“Provided that in respect of the goods consumed in manufacture of goods specified in Schedule II as may be notified and the goods so manufactured are disposed off otherwise than by way of sale within the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India, he shall claim or be allowed input tax rebate of the amount of such input tax, which is in excess of 2 percent:

Provided further that in respect of the goods consumed in manufacture or processing of goods specified in Schedule I as may be notified and the goods so manufactured or processed are disposed off otherwise than by way of sale in the course of export out of the territory of India, he shall claim or be allowed input tax rebate of the amount of such input tax, which is in excess of 2 percent.”;

(ii) in sub-section (1AA), the words “which is in excess of 5 percent of the purchase price, net of input tax, of such natural gas” shall be omitted;

(iii) for sub-section (1AF), the following sub-section shall be substituted, namely:—

“(1AF) Subject to such restrictions and conditions as may be prescribed, where a registered dealer purchases timber as specified in Part-III A of Schedule II within the State of Madhya Pradesh from another such dealer after payment to him input tax, and consumes the timber so purchased in manufacture of goods specified in Schedule II other than ready to use furniture, and the goods so manufactured are sold within the State of Madhya Pradesh, he shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax.”;

(iv) after sub-section (1AF), the following sub-section shall be inserted, namely:—

“(1AG) Notwithstanding anything to the contrary contained in clause (ix) of sub-section (6) and subject to such restrictions and conditions as may be prescribed, where a registered dealer purchases goods notified under section 9-A within the State of Madhya Pradesh from another such dealer after payment to him input tax and consumes the goods so purchased in manufacture of goods specified in Schedule II, and the goods so manufactured are sold within the State of Madhya Pradesh, he shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax.”;

(v) in sub-section (5), in clause (a), after sub-clause (i), the following proviso shall be inserted, namely :—

“Provided that in case of goods manufactured being goods notified under first proviso of clause (a) of sub-section (1), the amount at the rate of 2 percent shall be payable.”;

(vi) in sub-section (6), in clause (iv), the word, figure and letter “and 11-A” shall be omitted;

(vii) in sub-section (6A), for full stop, a colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that if a registered dealer (selling dealer) has furnished return of a period, the tax in respect of the purchases made by a registered dealer from the selling dealer during the period shall ordinarily be deemed to have been paid for the purpose of this sub-section, unless it is found otherwise.”.

9. In section 17 of the principal Act, in sub-section (4), for clause (a), the following clause shall be substituted, namely:—

**Amendment of section 17.**

“(a) On receipt of the application for grant of a registration certificate as required by sub-section (1) or sub-section (2), the Commissioner shall grant the applicant a registration certificate in the prescribed form within one working day from the date of receipt of the application.”.

Amendment of section 18.

10. In section 18 of the principal Act,—
- (i) in sub-section (1), in clause (a), proviso shall be omitted;
  - (ii) after sub-section (4), the following sub-section shall be inserted, namely:—
- “(4A) If a registered dealer fails to comply with the requirement of furnishing details of purchases and sales along with return, the Commissioner may after giving such dealer a reasonable opportunity of being heard direct him to pay by way of penalty a sum equal to 1 percent of the turnover of such sales and purchases, subject to the maximum of rupees ten thousand.”.

Amendment of section 20.

11. In section 20 of the principal Act, in sub-section (6), in clause (a), for full stop, a colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that where a dealer voluntarily gets himself registered after the prescribed period and pays tax pertaining to the unregistered period along with interest, presuming quarterly liability to pay tax, at the rate specified under sub-section (4) of section 18, the penalty leviable under this sub-section shall be a sum equivalent to twenty five percent of the amount of tax assessed.”.

Insertion of section 21-A.

12. After section 21 of the principal Act, the following section shall be inserted, namely:—

**“21-A. Special provision relating to casual dealers**

Notwithstanding anything to the contrary contained in this Act, the Commissioner may, on payment of tax, permit a casual dealer to bring goods from outside the State.”.

Amendment of section 26.

13. In section 26 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) The Commissioner shall enroll a person other than a dealer registered under this Act, responsible for deduction of tax under sub-sections (1) and (2), in the prescribed manner.”.

Insertion of section 37-A.

14. After section 37 of the principal Act, the following section shall be inserted, namely:—

**“37-A. Provisional refund**

- (1) A registered dealer who claims refund of input tax rebate under clause (ii) of sub-section (4) of section 14 in his returns for a year, may make an application to the Commissioner for grant of provisional refund pending assessment, of the unadjusted input tax rebate after end of the year within sixty days.
- (2) After making such enquiry as the Commissioner deems necessary and on furnishing an irrevocable Bank Guarantee, the Commissioner may grant provisional refund pending assessment, subject to the maximum of 75 percent of the refund claimed, within two calendar months from the date of receipt of the application.
- (3) The assessment under section 20 of the year pertaining to the provisional refund shall be made as early as possible, not later than twelve calendar months from the date of receipt of the application.
- (4) If, on assessment, the refund granted under sub-section (2) is found to be in excess of the refund determined, then such excess shall be recovered as if it is a tax due under this Act and the interest on such tax shall be charged at the rate as specified under sub-section (4) of section 18, for the period from the date of grant of provisional refund to the date of assessment.”.

15. In Section 57 of the principal Act, in sub-section (1), for the words “he shall be assisted by other category of officials”, the words “he shall be assisted by other category of officials or officials of an agency authorised by the Commissioner” shall be substituted.

**Amendment of Section 57.**

16. In Section 58 of the principal Act,—

**Amendment of Section 58.**

(i) in sub-section (1),—

(a) for the words “a vehicle” occurring at the first place, the words “a vehicle carrying goods” shall be substituted;

(b) for full stop, a colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that if the transporter transporting goods carries with him an electronically obtained transit pass, particulars of which including date and approximate time of entering the State of Madhya Pradesh, have been uploaded completely on the official web portal of the department before entering the State of Madhya Pradesh, alongwith the documents, he shall be deemed to have complied with the requirement of obtaining transit pass from the check post officer of the first check post after his entry into the State.”;

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The check post officer at the entry point who issues the transit pass shall intimate the information contained in the transit pass issued by him to the check post officer of the check post or barrier near the point from which the transporter declares that the goods shall be taken out of the State. If within a week, in case of transshipment 15 days, of entry into the State with receipt of the transit pass the vehicle or the goods covered by the transit pass do not report at the exit point, the check post officer of the check post / barrier at the exit point or the entry point or any officer authorised under sub-section (5) of Section 57, whoever comes to know, shall then initiate action to recover the penalty which could have been levied under the provisions of Section 57 from the transporter :

Provided that in case of trans-shipment, the Commissioner may, on an application, extend the period of fifteen days.”;

(iii) sub-section (3) shall be renumbered as sub-section (4) and before sub-section (4) as so renumbered, the following sub-section shall be inserted, namely:—

“(3) When goods coming from any place outside the State and bound for any other place outside the State passing through the State, are carried by road as well as by rail and vice-versa, and trans-shipment takes place within the State, the provisions of this section shall mutatis mutandis apply to such movement of goods.”.

17. In Section 62 of the principal Act,—

**Amendment of Section 62.**

(i) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Person transporting goods involved in trans-shipment in the State of Madhya Pradesh of goods notified under sub-section (2) of Section 57 carried from a place outside the State to a place outside the State, shall get himself enrolled in such manner and within such time as may be prescribed and furnish statement of the goods trans-shipped in such form, in such manner, for such period, by such date and to such authority as may be prescribed.”;

- (ii) in sub-section (3),—
- (a) for the words “said sub-section”, the words, bracket, figure and letter “said sub-section or sub-section (1A)” shall be substituted;
- (b) in clause (i), the word “and” shall be omitted;
- (c) clause (ii) shall be renumbered as clause (iii) and before clause (iii) as so renumbered, the following clause shall be inserted, namely:—
- “(ii) three thousand rupees if the contravention is of the provisions of sub-section (1A); and”.

**Amendment of Section 71.**

**18. In Section 71 of the principal Act, in sub-section (2),-**

- (i) for clause (ea), the following clause shall be substituted, namely:—
- “(ea) the manner in which the payment of tax by sub-contractor, and contractor or sub-contractor opting for composition shall be proved under sub-section (1) of Section 7;”;
- (ii) in clause (l), sub-clause (viii-a) shall be renumbered as sub-clause (viii-b) and before sub-clause (viii-b) as so renumbered, the following sub-clause shall be inserted, namely:—
- “(viii-a) the manner in which a person shall be enrolled under sub-section (2A) of Section 26;”;
- (iii) in clause (w), in sub-clause (iv), after item (d), the following item shall be inserted, namely:—
- “(e) the manner and time within which a person shall get himself enrolled, and the form and manner in which, the period for which, the date by which and the authority to which the statement shall be furnished, under sub-section (1A) of Section 62;”.

**Amendment of Schedule I**

**19. In Schedule I to the principal Act, —**

- (i) after serial number 1, the following serial number and entry relating thereto shall be inserted, namely :—
- | (1)  | (2)         | (3) |
|------|-------------|-----|
| “1A. | Rotavator”; |     |
- (ii) after serial number 13, the following serial number and entries relating thereto shall be inserted, namely :—
- | (1)   | (2)                      | (3)   |
|-------|--------------------------|---|
| “13A. | Electrical energy meters | When provided by the Madhya Pradesh Poorv Kshetra Vidyut Vitaran Company Limited or Madhya Pradesh Madhya Kshetra Vidyut Vitaran Company Limited or Madhya Pradesh Pashchim Kshetra Vidyut Vitaran Company Limited or any distribution licensee or distribution franchisee or any other person by whatever name called, authorised to distribute electricity under the provisions of the Electricity Act, 2003 (36 of 2003), in the State of Madhya Pradesh, to the customers and rent or other valuable consideration by whatever name called charged for.”; |

- (iii) for serial number 47 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely :—

(1)	(2)	(3)
	“47. Goods on which duty is or may be levied under the Madhya Pradesh Excise Act, 1915 (No. 2 of 1915) other than,—	
	(i) medicinal and toilet preparations specified for the time being in the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (No. 16 of 1955); and	
	(ii) liquor”.	

**20. In Schedule II to the principal Act,-**

**Amendment of  
Schedule II.**

- (i) in part-II, —
- (a) after serial number 16, the following serial number and entries relating thereto shall be inserted, namely :—
- | (1) | (2)                      | (3) |
|-----|--------------------------|-----|
|     | “16A. Emulsified bitumen | 5”; |
- (b) in serial number 30, against item (i), in column (2), for the words “a Turbo-Prop Aircraft”, the words “an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines” shall be substituted;
- (c) against serial number 51, in column (2),—
- (1) after entry (1)(xi), the following entries shall be inserted, namely :—
- “(xii) Tablet computer
- (xiii) Convertible lap top computer”;
- (2) after entry (3)(vii), the following entries shall be inserted, namely :—
- “(viii) Solid state drives
- (ix) Memory cards”;
- (d) after serial number 55, the following serial numbers and entries relating thereto shall be inserted, namely :—
- | (1) | (2)  | (3) |
|-----|--|-----|
|     | “56. Liquor when sold by a dealer who holds F.L.2/F.L.3/F.L.3-A/F.L.4/F.L.4-A license under the Madhya Pradesh Excise Act, 1915. | 5   |
|     | 56A. Milking machine   | 5”; |



- (e) after serial number 59, the following serial number and entries relating thereto shall be inserted, namely :—
- |      |         |     |
|------|---------|-----|
| (1)  | (2)     | (3) |
| “60. | Naphtha | 5”; |
- (f) after serial number 62, the following serial number and entries relating thereto shall be inserted, namely :—
- |       |        |     |
|-------|--------|-----|
| (1)   | (2)    | (3) |
| “62A. | Oxygen | 5”; |
- (g) after serial number 66A, the following serial number and entries relating thereto shall be inserted, namely :—
- |       |                                |     |
|-------|--------------------------------|-----|
| (1)   | (2)                            | (3) |
| “66B. | Pre-fabricated steel structure | 5”; |
- (h) after serial number 83, the following serial number and entries relating thereto shall be inserted, namely :—
- |       |  |     |
|-------|--|-----|
| (1)   | (2)  | (3) |
| “83A. | Steel barbed wire, steel wire welded mesh and steel chain link | 5”; |
- (i) after serial number 84A, the following serial number and entries relating thereto shall be inserted, namely :—
- |       |  |     |
|-------|--|-----|
| (1)   | (2)  | (3) |
| “84B. | All kinds of namkeen (excluding biscuits and bakery goods) | 5”; |
- (j) after serial number 86, the following serial number and entries relating thereto shall be inserted, namely :—
- |      |  |     |
|------|--|-----|
| (1)  | (2)  | (3) |
| “87. | Toffee, lozenges, chocolate candy, bubble gum, chewing gum and peppermint drops, sale price of which does not exceed rupees 100 per kilogram | 5”; |
- (ii) in part-III A, after serial number 5, the following serial number and entries relating thereto shall be inserted, namely :—
- |     |  |     |
|-----|--|-----|
| “6. | Liquor - when sold by a dealer other than a dealer who holds F.L.2/F.L.3/ F.L.3-A/F.L.4/F.L.4-A license under the Madhya Pradesh Excise Act, 1915. | 5”. |
|-----|--|-----|

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# मध्यप्रदेश राजपत्र

( असाधारण )  
प्राधिकार से प्रकाशित

क्रमांक 178 ]

भोपाल, शुक्रवार, दिनांक 11 अप्रैल 2014—चैत्र 21, शक 1936

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 11 अप्रैल, 2014

क्र. 2127-98-इक्कीस-अ-(प्रा.)-अधि.—मध्यप्रदेश विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 22 मार्च, 2014 को महामहिम राज्यपाल की अनुमति प्राप्त हो चुकी है, एतद्वारा, सर्वसाधारण की जानकारी के लिये प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

## मध्यप्रदेश अधिनियम

क्रमांक ९ सन् २०१४

## मध्यप्रदेश वेट ( संशोधन ) अधिनियम, २०१४

विषय-सूची.

धाराएं :

१. संक्षिप्त नाम और प्रारम्भ.
२. धारा २ का संशोधन.
३. धारा ४ का संशोधन.
४. धारा १०-क का संशोधन.
५. धारा १४ का संशोधन.
६. धारा २३ का संशोधन.
७. धारा ५७ का संशोधन.
८. अनुसूची-२ का संशोधन.

## मध्यप्रदेश अधिनियम

क्रमांक ९ सन् २०१४

### मध्यप्रदेश वेत ( संशोधन ) अधिनियम, २०१४

[ दिनांक 22 मार्च, 2014 को राज्यपाल की अनुमति प्राप्त हुई, अनुमति "मध्यप्रदेश राजपत्र (असाधारण)" में दिनांक 11 अप्रैल, 2014 को प्रथम बार प्रकाशित की गई. ]

मध्यप्रदेश वेत अधिनियम, २००२ को और संशोधित करने हेतु अधिनियम.

भारत गणराज्य के पैसठवें वर्ष में मध्यप्रदेश विधान-मंडल द्वारा निम्नलिखित रूप में यह अधिनियमित हो :-

१. (१) इस अधिनियम का संक्षिप्त नाम मध्यप्रदेश वेत (संशोधन) अधिनियम, २०१४ है.

संक्षिप्त नाम और प्रारंभ.

(२) (क) इस संशोधन अधिनियम की धारा २ के उपबंध १ अप्रैल, २०१३ से प्रवृत्त हुए समझे जाएंगे;

(ख) इस संशोधन अधिनियम की धारा ६ के उपबंध १ अप्रैल, २००६ से प्रवृत्त हुए समझे जाएंगे;

(ग) इस संशोधन अधिनियम के शेष उपबंध ऐसी तारीख से प्रवृत्त होंगे जैसी कि राज्य सरकार, अधिसूचना द्वारा नियत करे.

२. मध्यप्रदेश वेत अधिनियम, २००२ (क्रमांक २० सन् २००२) (जो इसमें इसके पश्चात् मूल अधिनियम के नाम से निर्दिष्ट है) की धारा २ में, खण्ड (फ) में, स्पष्टीकरण में, खण्ड (छह) के स्थान पर, निम्नलिखित खण्ड स्थापित किया जाए, अर्थात्:-

धारा २ का संशोधन.

“(छह) अनुसूची-२ के भाग-तीन क में यथाविनिर्दिष्ट मदिरा के विक्रय के लिए किसी व्यापारी द्वारा प्राप्त किए गए या प्राप्त किए जाने योग्य मूल्यवान प्रतिफल की रकम, जहां वह मध्यप्रदेश आबकारी अधिनियम, १९१५ (क्रमांक २ सन् १९१५) के साथ पठित सामान्य अनुज्ञप्ति शर्तों के नियम सोलह के अधीन सक्षम प्राधिकारी द्वारा निर्धारित की जाए, वहां वह न्यूनतम विक्रय कीमत के बराबर होना समझी जाएगी.”

३. मूल अधिनियम की धारा ४ में, उपधारा (५) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात्:-

धारा ४ का संशोधन.

“(५) अध्यक्ष तथा सदस्यों की पदावधि ५ वर्ष होगी परन्तु ६५ वर्ष की आयु से अधिक नहीं होगी, और अध्यक्ष तथा सदस्यों के वेतन तथा सेवा की शर्तें ऐसी होंगी जैसी कि विहित की जाएं.”

४. मूल अधिनियम की धारा १०-क में, उपधारा (३) में, शब्द “पांच करोड़ रुपए” के स्थान पर, शब्द “ऐसी सीमा जैसी कि विहित की जाए,” स्थापित किए जाएं.

धारा १०-क का संशोधन.

५. मूल अधिनियम की धारा १४ में, उपधारा (१ क छ) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात्:-

धारा १४ का संशोधन.

“(१क ज) ऐसे निर्बंधनों तथा शर्तों के अध्यधीन रहते हुए, जो कि विहित की जाएं, जहां कोई रजिस्ट्रीकृत व्यापारी, अनुसूची-२ के भाग-तीन क में यथाविनिर्दिष्ट सिगार, चुर्रुट, सिगरेट, तम्बाकू की सिगारिल्लो, बीड़ी, तथा अन्य निर्मित तम्बाकू उत्पाद जिसमें गुड़ाकू और पान मसाला सम्मिलित है, मध्यप्रदेश राज्य के भीतर ऐसे अन्य व्यापारी से उसे आगत कर के भुगतान के पश्चात् क्रय करता है और इस प्रकार क्रय किए गए सिगार, चुर्रुट, सिगरेट, तम्बाकू की सिगारिल्लो, बीड़ी तथा अन्य निर्मित तम्बाकू उत्पाद, जिसमें गुड़ाकू और पान मसाला सम्मिलित है, का मध्यप्रदेश राज्य के भीतर विक्रय करता है, तो वह ऐसे आगत कर की राशि के आगत कर के रिबेट का दावा, ऐसी रीति में तथा ऐसी कालावधि के भीतर, जैसी कि विहित की जाए, करेगा या उसे ऐसा करने के लिए अनुज्ञात किया जाएगा.”

धारा २३ का संशोधन.

६. मूल अधिनियम की धारा २३ में,—

(एक) पार्श्व शीर्ष में, शब्द “विनिर्धारक” का लोप किया जाए;

(दो) उपधारा (१) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात्:—

“(१) कोई भी व्यापारी या व्यक्ति, जो इस अधिनियम के अधीन किन्हीं कार्यवाहियों के संबंध में, धारा ३ के अधीन नियुक्त किए गए किसी अधिकारी या अपीलीय प्राधिकारी या अपील बोर्ड या किसी अन्य प्राधिकारी के समक्ष हाजिर होने के लिए या उपसंजात होने के लिए हकदार है या अपेक्षित किया गया है, उस स्थिति को छोड़कर जबकि वह धारा ४३ के अधीन शपथ या प्रतिज्ञान पर परीक्षा के लिए व्यक्तिगत रूप से हाजिर होने के लिए अपेक्षित किया गया है, उस निमित्त किसी व्यक्ति द्वारा लिखित में प्राधिकृत किए गए किसी ऐसे व्यक्ति के माध्यम से हाजिर या उपसंजात हो सकेगा जो उसका संबंधी है या उसके द्वारा नियमित रूप से नियोजित व्यक्ति है या विधि व्यवसायी या चार्टर्ड अकाउन्टेन्ट या कर विधि व्यवसायी है.”

(तीन) उपधारा (५) और (६) में जहां कहीं शब्द “व्यापारी” आया हो, वहां शब्द “व्यापारी या व्यक्ति” स्थापित किए जाएं.

धारा ५७ का संशोधन.

७. मूल अधिनियम की धारा ५७ में,—

(एक) उपधारा (२) में, तृतीय परन्तुक में, दो बार आने वाले शब्द “यथास्थिति, प्रवेश करने या छोड़ने” के स्थान पर, शब्द “प्रवेश करने” स्थापित किए जाएं;

(दो) उपधारा (१५) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात्:—

“(१५) इस अधिनियम के किसी अन्य उपबंध में अंतर्निहित किसी प्रतिकूल बात के होते हुए भी, यदि परिवहनकर्ता परेषक, परेषिती या माल के संबंध में उपधारा (२) के खण्ड (घ) के अधीन उससे अपेक्षित जानकारी ऐसे समय के भीतर, जैसा कि विनिर्दिष्ट किया जाए, देने में असफल रहता है या जारी दस्तावेजों के साथ माल का परिवहन करता है, तो यह उपधारणा की जाएगी कि इस प्रकार परिवहन किए गए माल का विक्रय उसके द्वारा मध्यप्रदेश राज्य में कर दिया गया है और वह इस अधिनियम के अधीन उन मालों के लिए कर के भुगतान का दायी एक व्यापारी समझा जाएगा, और यथास्थिति, जांच चौकी अधिकारी या उपधारा (५) के अधीन सशक्त अधिकारी इस धारा के अधीन शास्ति अधिरोपित करने के साथ-साथ उन मालों के लिए कर उद्ग्रहीत करेगा.”

अनुसूची-२ का संशोधन.

८. मूल अधिनियम की अनुसूची-२ में, भाग-तीन क में, अनुक्रमांक ६ के पश्चात् निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात्:—

“७. सिगार, चुरूट, सिगरेट और तम्बाकू की सिगारिल्लो, बीड़ी, तथा अन्य विनिर्मित २७” तम्बाकू उत्पाद जिसमें गुड़ाकू और पान मसाला सम्मिलित है.”

भोपाल, दिनांक 11 अप्रैल 2014

क्र. 2128-98-इक्कीस-अ(प्रा.) अधि.—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (संशोधन) अधिनियम, 2014 (क्रमांक 9 सन् 2014) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है।

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अपर सचिव.

MADHYA PRADESH ACT  
No. 9 OF 2014

**THE MADHYA PRADESH VAT (AMENDMENT) ACT, 2014**

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**Sections :**

1. Short title and commencement.
2. Amendment of Section 2.
3. Amendment of Section 4.
4. Amendment of Section 10-A.
5. Amendment of Section 14.
6. Amendment of Section 23.
7. Amendment of Section 57.
8. Amendment of Schedule II.

MADHYA PRADESH ACT  
No. 9 OF 2014

**THE MADHYA PRADESH VAT (AMENDMENT) ACT, 2014**

[Received the assent of the Governor on the 22nd March, 2014; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)" dated the 11th April, 2014.]

**An Act further to amend the Madhya Pradesh Vat Act, 2002.**

Be it enacted by the Madhya Pradesh Legislature in the sixty-fifth year of the Republic of India as follows:—

1. (1) This Act may be called the Madhya Pradesh Vat (Amendment) Act, 2014.

**Short title and commencement.**

(2) (a) The provisions of Section 2 of this amending Act shall be deemed to have come into force from 1st April, 2013;

(b) The provisions of Section 6 of this amending Act shall be deemed to have come into force from 1st April, 2006;

(c) The remaining provisions of this amending Act shall come into force from such date as the State Government may, by notification, appoint.

**Amendment of Section 2.**

2. In Section 2 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act), in clause (v), in explanation, for clause (vi), the following clause shall be substituted, namely:—

“(vi) The amount of valuable consideration received or receivable by a dealer, for the sale of liquor, as specified in Part-III A of Schedule II, shall be deemed to be equivalent to the minimum sale price where it is fixed by the Competent Authority under the Madhya Pradesh Excise Act, 1915 (No. 2 of 1915) read with rule XVI of the General License Conditions.”

**Amendment of Section 4.**

3. In Section 4 of the principal Act, for sub-section (5), the following sub-section shall be substituted, namely :—

“(5) The tenure of the chairman and members shall be 5 years but shall not be beyond the age of 65 years, and the salary and other conditions of service of the Chairman and members shall be such as may be prescribed.”

**Amendment of Section 10-A.**

4. In Section 10-A of the principal Act, in sub-section (3), for the words “rupees five crore”, the words “the limit as may be prescribed”, shall be substituted.

**Amendment of Section 14.**

5. In Section 14 of the principal Act,- after sub-section (1AG), the following sub-section shall be inserted, namely:—

“(1AH) Subject to such restrictions and conditions as may be prescribed, where a registered dealer purchases cigars, cheroots, cigarettes, cigarillos of tobacco, bidies and other manufactured tobacco products including gudaku and pan masala, as specified in Part-III A of Schedule II within the State of Madhya Pradesh from another such dealer after payment to him input tax, and sells the cigars, cheroots, cigarettes, cigarillos of tobacco, bidies, and other manufactured tobacco products including gudaku and pan masala so purchased within the State of Madhya Pradesh, he shall claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax.”

**Amendment of Section 23.**

6. In Section 23 of the principal Act,—

(i) in the heading, the word “taxing” shall be omitted;

(ii) for sub-section (1), the following sub-section shall be substituted, namely :—

“(1) Any dealer or person who is entitled or required to attend or appear before any officer appointed under Section 3 or Appellate Authority or Appellate Board or any other Authority in connection with any proceedings under this Act, otherwise than when required under Section 43 to attend personally for examination on oath or affirmation, may authorise in writing to attend or appear on his behalf, a person being a relative of or a person regularly employed by him, or a legal practitioner or a chartered accountant or a tax practitioner.”;

- (iii) in sub-sections (5) and (6), wherever the word “dealer” occur, the words “dealer or person” shall be substituted.

7. In Section 57 of the principal Act,—

**Amendment of Section 57.**

- (i) in sub-section (2), in third proviso, for the words “entering or leaving, as the case may be”, occurring twice, the word “entering” shall be substituted;
- (ii) for sub-section (15), the following sub-section shall be substituted, namely:—

“(15) Notwithstanding anything to the contrary contained in any other provision of this Act, if a transporter fails to give information as required from him under clause (d) of sub-section (2) about the consignor, consignee or the goods within such time as may be specified or transports the goods with forged documents, it shall be presumed that the goods so transported have been sold in the State of Madhya Pradesh by him and he shall be deemed to be a dealer liable to pay tax for those goods under this Act, and the check post officer or the officer empowered under sub-section (5), as the case may be, shall levy the tax for those goods, besides imposing the penalty under this section.

8. In Schedule II to the principal Act, in part-III A, after serial number 6, the following serial number and entries relating thereto shall be inserted, namely:—

**Amendment of Schedule II.**

- “7. Cigars, cheroots, cigarettes, cigarillos of tobacco, bidies, 27”  
and other manufactured tobacco products including  
gudaku and pan masala.



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से भी डाउन लोड किया जा सकता है.



# मध्यप्रदेश राजपत्र

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 8]

भोपाल, बुधवार, दिनांक 7 जनवरी 2015—पौष 17, शक 1936

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 7 जनवरी 2015

क्र. 153-6-इक्कीस-अ-(प्रा.)-अधि.—मध्यप्रदेश विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 6 जनवरी 2015 को राज्यपाल महोदय की अनुमति प्राप्त हो चुकी है, एतद्वारा, सर्वसाधारण की जानकारी के लिये प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
परितोष कुमार तिवारी, उपसचिव.

मध्यप्रदेश अधिनियम

क्रमांक ३ सन् २०१५

मध्यप्रदेश वेट ( द्वितीय संशोधन ) अधिनियम, २०१४

विषय-सूची.

धाराएं :

१. संक्षिप्त नाम और प्रारम्भ.
२. धारा ४-क का संशोधन.
३. धारा १४ का संशोधन.
४. धारा १८ का संशोधन.
५. धारा २० का संशोधन.
६. धारा २०-क का संशोधन.
७. धारा २४ का संशोधन.
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९. धारा ३७ का संशोधन.
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१३. धारा ६२ का संशोधन.
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१६. निरसन तथा व्यावृत्ति.

## मध्यप्रदेश अधिनियम

क्रमांक ३ सन् २०१५

### मध्यप्रदेश वेट (द्वितीय संशोधन) अधिनियम, २०१४

[दिनांक ६ जनवरी, २०१५ को राज्यपाल की अनुमति प्राप्त हुई; अनुमति "मध्यप्रदेश राजपत्र (असाधारण)" में दिनांक ७ जनवरी, २०१५ को प्रथमबार प्रकाशित की गई.].

#### मध्यप्रदेश वेट अधिनियम, २००२ को और संशोधित करने हेतु अधिनियम

भारत गणराज्य के पैसठवें वर्ष में मध्यप्रदेश विधान-मंडल द्वारा निम्नलिखित रूप में यह अधिनियमित हो :—

१. (१) इस अधिनियम का संक्षिप्त नाम मध्यप्रदेश वेट (संशोधन) अधिनियम, २०१४ है.

(२) (क) इस संशोधन अधिनियम की धारा ३ के खण्ड (एक) के उपबंध १ अप्रैल, २००६ से लागू होंगे;

(ख) इस संशोधन अधिनियम की धारा ३ के खण्ड (दो) के उपबंध १ अप्रैल, २००६ को या उसके पश्चात् प्रारंभ होने वाली कालावधियों को लागू होंगे;

(ग) इस संशोधन अधिनियम की धारा ३ के खण्ड (तीन), १२ और १३ के उपबंध मध्यप्रदेश राजपत्र में इसके प्रकाशन की तारीख से प्रवृत्त होंगे;

(घ) इस संशोधन अधिनियम के शेष उपबंध १६ सितम्बर, २०१४ से प्रवृत्त हुए समझे जाएंगे.

संक्षिप्त नाम और प्रारंभ.

धारा ४-क का संशोधन.

२. मध्यप्रदेश वेट अधिनियम, २००२ (क्रमांक २० सन् २००२) (जो इसमें इसके पश्चात् मूल अधिनियम के नाम से निर्दिष्ट है) की धारा ४-क में, उपधारा (३) में, परन्तुक के स्थान पर, निम्नलिखित परन्तुक स्थापित किया जाए, अर्थात् :—

“परन्तु जहां ऐसी अपील का निपटारा स्थगन आदेश में विनिर्दिष्ट स्थगन की उक्त कालावधि के भीतर नहीं किया जाता है, वहां अपील बोर्ड, व्यापारी द्वारा इस निमित्त प्रस्तुत किए गए आवेदन पर और यह समाधान हो जाने पर कि अपील के निपटारे में विलंब व्यापारी के कारण नहीं हुआ है, व्यापारी द्वारा प्रत्येक छह कलेंडर मास या उसके भाग की कालावधि के स्थगन में वृद्धि के लिए, प्रथम अपील में आदेश पारित होने के पश्चात् व्यापारी से कुल अतिशेष देय के पांच प्रतिशत के समतुल्य रकम के भुगतान पर एक बार में अधिकतम छह कलेंडर मास की कालावधि के लिए स्थगन में वृद्धि करेगा.”

धारा १४ का संशोधन.

३. मूल अधिनियम की धारा १४ में,—

(एक) उपधारा (१) में, खण्ड (क) में, द्वितीय परन्तुक के पश्चात्, निम्नलिखित स्पष्टीकरण अंतःस्थापित किया जाए, अर्थात् :—

“स्पष्टीकरण : जहां किसी विनिर्माण की प्रक्रिया से अनुसूची १ के साथ-साथ अनुसूची २ का माल प्राप्त होता है, वहां आगत कर रिबेट की संगणना, आगत कर का अनुसूची १ और अनुसूची २ के ऐसे निर्मित मालों के मूल्य के अनुपात में विभाजन करने के पश्चात्, की जाएगी.”;

(दो) उपधारा (३) के स्थान पर, निम्नलिखित उपधारा स्थापित की जाए, अर्थात् :—

“(३) इस धारा के अधीन किसी रजिस्ट्रीकृत व्यापारी द्वारा आगत कर की रिबेट ऐसी रीति में, जैसी कि विहित की जाय, इस अधिनियम के अधीन या केन्द्रीय विक्रय कर अधिनियम, १९५६ (१९५६ का ७४) के अधीन उसके द्वारा देय किसी कर, ब्याज और शास्ति के मद्दे समायोजित की जाएगी. और अतिशेष, यदि कोई हो, को पश्चात्वर्ती वर्ष में समायोजन के लिए आगे बढ़ाया जा सकेगा और यदि आगे नहीं बढ़ाया जाता है तो सुसंगत वित्तीय वर्ष के कर निर्धारण के पश्चात् प्रतिदाय के रूप में प्रदान किया जाएगा.”

(तीन) उपधारा (६) में, खण्ड (नौ) में, पूर्ण विराम के स्थान पर अर्द्धविराम स्थापित किया जाए और उसके पश्चात् निम्नलिखित खण्ड अन्तःस्थापित किया जाए, अर्थात् :—

“(दस) उस माल के संबंध में, जिसके बिल, बीजक या केशमेमों में विक्रेता रजिस्ट्रीकृत व्यापारी द्वारा उसमें यथावर्णित क्रेता रजिस्ट्रीकृत व्यापारी का रजिस्ट्रीकरण प्रमाण-पत्र का क्रमांक उपदर्शित न किया गया हो.”

४. मूल अधिनियम की धारा १८ में,—

धारा १८ का संशोधन.

- (एक) उपधारा (४) में, खण्ड (घ) में, शब्द “पांच हजार रुपये के अधिकतम के अध्यक्षीन रहते हुए, व्यतिक्रम के प्रत्येक दिन के लिए पचास रुपये की राशि” के स्थान पर, शब्द “पचास हजार रुपये के अधिकतम के अध्यक्षीन रहते हुए, प्रथम तीस दिवस के व्यतिक्रम के लिए पचास रुपये प्रतिदिन की राशि तथा उसके पश्चात् रुपये एक हजार प्रतिदिन की राशि” स्थापित किए जाएं;
- (दो) उपधारा (४क) में, शब्द “दस हजार” के स्थान पर शब्द “पचास हजार” स्थापित किए जाएं.

५. मूल अधिनियम की धारा २० में, उपधारा (१) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात् :—

धारा २० का संशोधन.

- “(२) (क) इस धारा या इस अधिनियम के किसी अन्य उपबंध में किसी प्रतिकूल बात के अंतर्विष्ट होते हुए भी, इस अधिनियम के अधीन किन्हीं कार्यवाहियों के दौरान, यदि आयुक्त का सामाधान हो जाता है कि कर का अपवंचन किया गया है या कर अपवंचन की संभावना है या कर दायित्व सही-सही प्रकट नहीं किया गया है या क्रय या विक्रय के किसी भी संव्यवहार को लेखबद्ध न करके या गलत तरीके से लेखबद्ध करके किन्हीं कालावधियों या कालावधि के संबंध में किसी व्यापारी द्वारा अधिक आगत कर रिबेट का दावा किया गया है, या किसी दावे को गलत तरीके से किया गया है, तो आयुक्त ऐसे व्यापारी को सूचना और सुनवाई का युक्तियुक्त अवसर देने के पश्चात्, ऐसे संव्यवहार या दावे के संबंध में ऐसे व्यापारी के कर का निर्धारण कर सकेगा.
- (ख) इस उपधारा के अधीन निर्धारण संबंधित वर्ष के संबंध में नियमित निर्धारण के अतिरिक्त होगा.
- (ग) इस उपधारा के अधीन निर्धारित कर संबंधित वर्ष के किसी नियमित निर्धारण में सम्मिलित नहीं किया जाएगा.”.

६. मूल अधिनियम की धारा २०-क में, उपधारा (१) में, शब्द, कोष्ठक और अंक “धारा २० की उपधारा (१) के परन्तुक में निर्दिष्ट रजिस्ट्रीकृत व्यापारी से भिन्न” के स्थान पर, शब्द, कोष्ठक और अंक “धारा २० की उपधारा (१) के परन्तुक में निर्दिष्ट रजिस्ट्रीकृत व्यापारी तथा धारा १४ की उपधारा (३) के अधीन आगत कर रिबेट के प्रतिदाय का दावा करने वाले रजिस्ट्रीकृत व्यापारी से भिन्न” स्थापित किए जाएं.

धारा २०-क का संशोधन.

७. मूल अधिनियम की धारा २४ में, उपधारा (५) में, खण्ड (ख) में, कोष्ठक, अंक और शब्द “(४) तथा (५)” के स्थान पर, कोष्ठक, अंक और शब्द “(२), (४) तथा (५)” स्थापित किए जाएं.

धारा २४ का संशोधन.

८. मूल अधिनियम की धारा ३४ के पश्चात्, निम्नलिखित धारा अंतःस्थापित की जाए, अर्थात् :—

धारा ३४-क का अंतःस्थापन.

“३४-क (१) जहां धारा २० की उपधारा (४) के खण्ड (क) में निर्दिष्ट किसी व्यापारी की किसी कालावधि के लिए कर निर्धारण करने की कार्यवाही में, केन्द्रीय विक्रय कर अधिनियम, १९५६ (१९५६ का ७४) के अधीन घोषणा-पत्र प्रस्तुत न करने के कारण व्यापारी के कर का उच्च दर से निर्धारण किसी आदेश द्वारा किया जाता है, तो उसे उसके अपील के अधिकार का परित्याग करने और उसके बदले में, ऐसे आदेश की तामील की तारीख से तीस दिन के भीतर, निर्धारण प्राधिकारी को शेष घोषणा पत्र प्रस्तुत करने हेतु और समय, जो कि चौबीस कलेंडर मास से अधिक नहीं होगा, दिए जाने के लिए आवेदन करने का विकल्प होगा.

कतिपय परिस्थितियों में निर्धारण प्रकरण पुनः खोलने की शक्ति.

- (२) उपधारा (१) के अधीन और समय दिए जाने हेतु आवेदन तब तक ग्रहण नहीं किया जाएगा जब तक कि उसके साथ व्यापारी द्वारा स्वीकार की गई रकम के साथ-साथ आवेदन किए गए और समय के प्रत्येक छह कलेंडर मास या उसके भाग के लिए विवादित अतिशेष के दस प्रतिशत के समतुल्य रकम के भुगतान का समाधानप्रद सबूत संलग्न न किया गया हो.
- (३) उपधारा (१) के अधीन आवेदन प्राप्त होने पर, निर्धारण प्राधिकारी उसे यथाआवेदित और समय देगा और दिए गए समय के दौरान, शेष रकम की वसूली स्थगित रहेगी :

परन्तु व्यापारी, उसे दिए गये समय का अवसान होने के पूर्व और समय, जो कुल मिलाकर चौबीस कलेंडर मास से अधिक नहीं होगा, दिए जाने हेतु, उपधारा (२) की अपेक्षा के अनुपालन के पश्चात् आवेदन कर सकेगा.

- (४) उपधारा (३) के अधीन दिए गये समय के दौरान, व्यापारी निर्धारण प्राधिकारी को शेष घोषणा-पत्रों के साथ, उसका प्रकरण पुनर्निर्धारण हेतु पुनः आरंभ करने हेतु आवेदन कर सकेगा. ऐसा कोई आवेदन ऐसी कार्यवाही के दौरान केवल एक बार ही ग्रहण किया जाएगा.
- (५) उपधारा (४) के अधीन घोषणा-पत्रों के साथ आवेदन प्राप्त होने पर, निर्धारण प्राधिकारी व्यापारी द्वारा अब तक प्रस्तुत शेष घोषणा-पत्रों पर विचार करने के सीमित प्रयोजन के लिए प्रकरण पुनः आरंभ करेगा और उसके संबंध में, उपधारा (४) के अधीन आवेदन प्राप्ति की तारीख से तीन कलेंडर मास की कालावधि के भीतर, समुचित आदेश पारित करेगा.
- (६) जहां निर्धारित रकम की वसूली इस धारा के अधीन स्थगित रहती है और उपधारा (५) के अधीन विनिश्चय पर इस प्रकार स्थगित रकम पूर्णतः या भागतः यथावत् रखी जाती है, तो व्यापारी ऐसी रकम पर उस तारीख से जिसको कि मूल कर निर्धारण के आदेश के पश्चात् ऐसी रकम देय हो गई थी, उसके भुगतान की तारीख तक की कालावधि के लिए धारा २४ की उपधारा (६) में विनिर्दिष्ट दर से ब्याज चुकाने के दायित्वाधीन होगा. ”.

धारा ३७ का संशोधन. ९. मूल अधिनियम की धारा ३७ में, उपधारा (२) में शब्द “व्यापारी” के स्थान पर, शब्द “व्यापारी या व्यक्ति” स्थापित किए जाएं.

धारा ४० का संशोधन. १०. मूल अधिनियम की धारा ४० में, उपधारा (२) में शब्द “एक सौ” के स्थान पर, शब्द “पांच सौ” स्थापित किए जाएं.

धारा ४६ का संशोधन. ११. मूल अधिनियम की धारा ४६ में,—

(एक) उपधारा (५) में, शब्द “अपील का विनिश्चय होने तक के लिए” के स्थान पर, शब्द “छह कलेंडर मास की कालावधि के लिए, और उसके पश्चात् व्यापारी द्वारा शेष रकम के पांच प्रतिशत के समतुल्य अतिरिक्त रकम के भुगतान पर अधिकतम छह कलेंडर मास की कालावधि के लिए, स्थगन में वृद्धि कर सकेगा,” स्थापित किए जाएं;

(दो) उपधारा (६) में, पूर्णविराम के स्थान पर कोलन स्थापित किया जाए, और उसके पश्चात्, निम्नलिखित परन्तुक अंतःस्थापित किया जाए, अर्थात् :—

“परन्तु यदि व्यापारी द्वारा ऐसी अतिशेष रकम के तीस प्रतिशत के समतुल्य रकम का भुगतान कर दिया जाता है, तो अपील बोर्ड अतिशेष रकम की वसूली धारा ४-क के उपबंधों के अनुसार स्थगित कर देगा.”.

धारा ५८ का संशोधन. १२. मूल अधिनियम की धारा ५८ में, उपधारा (१) में, शब्द “तो ऐसे यान का चालक या भार साधक अन्य व्यक्ति (जो इसमें इसके पश्चात् परिवहनकर्ता के नाम से निर्दिष्ट है) राज्य में अपने प्रवेश के पश्चात् प्रथम जांच चौकी अधिकारी से एक अभिवहन पास (ट्रांजिट पास) विहित प्ररूप तथा रीति में अभिप्राप्त करेगा” के स्थान पर, शब्द “तो ऐसे यान का चालक या भारसाधक अन्य व्यक्ति (जो इसमें इसके पश्चात् परिवहनकर्ता के नाम से निर्दिष्ट है) राज्य में अपने प्रवेश के पश्चात् अभिवहन में माल के बीजक, बिल या चालान या कोई अन्य दस्तावेज और पूर्ण विहित आवेदन-पत्र एवं परिवहनकर्ता द्वारा जारी चालान, बिल्टी या कोई अन्य दस्तावेज अपने साथ रखेगा तथा राज्य में अपने प्रवेश के पश्चात् प्रथम जांच चौकी के जांच चौकी अधिकारी से एक अभिवहन पास (ट्रांजिट पास) विहित प्ररूप तथा रीति में अभिप्राप्त करेगा” स्थापित किए जाएं.

धारा ६२ का संशोधन. १३. मूल अधिनियम की धारा ६२ में,—

(एक) पार्श्व शीर्ष में, शब्द “और माल का परिवहन करने वाले किसी व्यक्ति” के स्थान पर, शब्द “माल का परिवहन करने वाले किसी व्यक्ति या माल का भण्डारण करने वाले किसी व्यक्ति” स्थापित किए जाएं;

- (दो) उपधारा (१) में, शब्द “माल परिवहन करने वाला कोई व्यक्ति” के स्थान पर, शब्द “माल परिवहन करने वाला कोई व्यक्ति या माल का भण्डारण करने वाला कोई व्यक्ति” स्थापित किए जाएं;
- (तीन) स्पष्टीकरण में, खण्ड (दो) पूर्णविराम के स्थान पर अर्द्धविराम स्थापित किया जाए और उसके पश्चात् निम्नलिखित नया खण्ड अन्तःस्थापित किया जाए, अर्थात् :—

“(तीन) “माल का भण्डारण करने वाला व्यक्ति” में किसी शीतागार, भाण्डागार, गोदाम या किसी अन्य ऐसे स्थान, जहां किराए या प्रतिफल के लिए माल भाण्डारित किया जाता है, के स्वामी या पट्टाधारी के अतिरिक्त, प्रबंधक, भारसाधक व्यक्ति सम्मिलित होंगे.”.

१४. मूल अधिनियम की अनुसूची-१ में,—

अनुसूची-१ का संशोधन.

- (एक) अनुक्रमांक १ क के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात् :—

- “१ ख (१) श्रेषर  
 (२) लेवलर  
 (३) स्क्रैपर  
 (४) कल्टीवेटर  
 (५) प्लाऊ  
 (६) मेज शेलर  
 (७) पोटेटो प्लांटर  
 (८) मेज प्लांटर  
 (९) पोटेटो डिगर  
 (१०) ग्राउंडनट डिगर  
 (११) सीड ड्रिल  
 (१२) सीड कास्टर  
 (१३) फर्टीलाइजर कास्टर  
 (१४) रीपर  
 (१५) शुगर केन कटर  
 (१६) शुकर केन प्लांटर  
 (१७) पोस्ट-होल डिगर  
 (१८) हैरो  
 (१९) बंड फार्मर  
 (२०) रिजर  
 (२१) केज व्हील  
 (२२) पैडी पडलर

- (२३) चाफ कटर  
 (२४) पाँवर टिलर  
 (२५) सीड ग्रेडर एवं सीड ग्रेडर मशीन  
 (२६) हार्वेस्टर  
 (२७) पैडी ट्रांसप्लांटर  
 (२८) स्प्रेयर  
 (२९) डस्टर  
 (३०) सीड ब्रॉडकास्टर  
 (३१) फर्टीलाइजर ब्रॉडकास्टर  
 (३२) विनोवर  
 (३३) प्रूनिंग इक्विपमेंट  
 (३४) बेलर”;

(दो) अनुक्रमांक ८८ के पश्चात्, निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात् :—

“८९ घुंघरू, घंटा, घड़ियाल, झांझ, मंजीरा, त्रिशूल, कमण्डल तथा देवी-देवताओं की मूर्ति (सोना, चांदी और अन्य उत्तम धातुओं से निर्मित को छोड़कर)”

अनुसूची-२ का संशोधन.

१५. मूल अधिनियम की अनुसूची-२ में, भाग-दो में,—

- (एक) अनुक्रमांक १ के सम्मुख, कॉलम २ में, शब्द “शारीरिक रूप से कार्यान्वित नहीं किए जाने वाले या पशुओं द्वारा नहीं चलाए जाने वाले” का लोप किया जाए;
- (दो) अनुक्रमांक ५ ग के पश्चात् निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टि अंतःस्थापित की जाए, अर्थात् :—  
 “५ घ. फ्लश डोर ५”;
- (तीन) अनुक्रमांक २२ क के पश्चात् निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टि अंतःस्थापित की जाए, अर्थात् :—  
 “२२ ख. सेरामिक और विट्रीफाईड टाइल्स ५”;
- (चार) अनुक्रमांक ३९ और उससे संबंधित प्रविष्टियों का लोप किया जाए;
- (पांच) अनुक्रमांक ५० के पश्चात् निम्नलिखित अनुक्रमांक और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएं, अर्थात् :—  
 “५० क. औद्योगिक निवेश के रूप में उपयोग हेतु थर्मल इन्सुलेटर ५”;
- (छह) अनुक्रमांक ५१ के सम्मुख, कॉलम (२) में, मद (४) में, उप मद (चार) के पश्चात् निम्नलिखित उप मद अंतःस्थापित की जाए, अर्थात् :—  
 “(पांच) डाक्यूमेंट स्कैनर”;

- (सात) अनुक्रमांक ५४ के सम्मुख, कॉलम (२) में, शब्द और कोष्ठक “खोवा (मावा)” के स्थान पर, शब्द और कोष्ठक “खोवा (मावा), मक्खन” स्थापित किए जाएं;
- (आठ) अनुक्रमांक ५७ के सम्मुख, कॉलम (२) में, शब्द “चिकित्सीय उपकरण/यंत्र और इम्प्लांट्स” के स्थान पर, शब्द “चिकित्सीय उपकरण/यंत्र, इम्प्लांट्स और एक्स-रे फिल्म” स्थापित किए जाएं;
- (नौ) अनुक्रमांक ७६ के सामने कॉलम (२) में, शब्द “सिलाई एवं बुनाई मशीन” के स्थान पर, शब्द “सिलाई की सुईयां, सिलाई एवं बुनाई मशीन” स्थापित किए जाएं;
- (दस) अनुक्रमांक ९० के सम्मुख, कॉलम (२) में, शब्द “पॉवर टिलर, थ्रेशर, हार्वेस्टर” का लोप किया जाए.
१६. (१) मध्यप्रदेश वेट (संशोधन) अध्यादेश, २०१४ (क्रमांक ४ सन् २०१४) एतद्वारा निरसित किया जाता है. निरसन तथा व्यावृत्ति.
- (२) उक्त अध्यादेश के निरसित होते हुए भी, उक्त अध्यादेश के अधीन की गई कोई बात या की गई कोई कार्रवाई इस अधिनियम के तत्स्थानी उपबंधों के अधीन की गई बात या की गई कार्रवाई समझी जाएगी.

भोपाल, दिनांक 7 जनवरी 2015

क्र.154-6-इक्कीस-अ-(प्रा.)-अधि.—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (द्वितीय संशोधन) अधिनियम, 2014 (क्रमांक 3 सन् 2015) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
परितोष कुमार तिवारी, उपसचिव.

MADHYA PRADESH ACT  
No. 3 OF 2015

THE MADHYA PRADESH VAT ( SECOND AMENDMENT) ACT, 2014

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## MADHYA PRADESH ACT

No. 3 OF 2015

## THE MADHYA PRADESH VAT (SECOND AMENDMENT) ACT, 2014

[Received the assent of the Governor on the 6th January, 2015; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 7th January, 2015.]

## An Act further to amend the Madhya Pradesh Vat Act, 2002.

Be it enacted by the Madhya Pradesh Legislature in the Sixty-fifth year of the Republic of India as follows :—

## Short title, and commencement.

1. (1) This Act may be called the Madhya Pradesh Vat (Second Amendment) Act, 2014.

2. (a) The provision of clause (i) of Section 3 of this Amendment Act shall be applicable from 1st April, 2006;

(b) The provision of clause (ii) of Section 3 of this Amendment Act shall be applicable to the periods commencing on or after 1st April, 2014;

(c) The provisions of clause (iii) of Section 3, 12 and 13 of this Amendment Act shall come into force from the date of its publication in the Madhya Pradesh Gazette;

(d) The remaining provisions of this Amendment Act shall be deemed to have come into force from the 16th September, 2014.

## Amendment of Section 4-A.

2. In Section 4-A of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act), in sub-section (3), for the proviso, the following proviso shall be substituted, namely :—

“Provided that where such appeal is not so disposed of within the said period of stay as specified in the order of stay, the Appellate Board shall, on an application made in this behalf by the dealer and on being satisfied that the delay in disposing of the appeal is not attributable to the dealer, extend the stay for a maximum period of six calendar months at a time, on payment by the dealer of an amount equal to five percent of the total balance due from the dealer after the order passed in first appeal, for every extension of period of stay by six calendar months or part thereof.”.

## Amendment of Section 14.

3. In Section 14 of the principal Act,—

(i) in sub-section (1), in clause (a), after the second proviso, the following explanation shall be inserted, namely :—

“**Explanation.**—Where a manufacturing process results in manufacture of Schedule-I as well as Schedule-II goods, input tax rebate shall be computed after apportioning the input tax in proportion to the value of Schedule-I and Schedule-II goods so manufactured.”;

(ii) for sub-section (3), the following sub-section shall be substituted, namely :—

“(3) The input tax rebate by a registered dealer under this Section shall be adjusted in such manner as may be prescribed towards the tax, interest and penalty payable by him under this Act or under the Central Sales Tax Act, 1956 (No. 74 of 1956). The balance, if any, may be carried over for adjustment in the subsequent year and if not carried over, shall be granted by way of refund after assessment of the relevant financial year.”;



(iii) in sub-section (6), in clause (ix), for full stop, the semi-colon shall be substituted and thereafter the following clause shall be inserted, namely :—

“(x) in respect of goods, the bill, invoice or cash memorandum of which does not indicate registration certificate number of the purchasing registered dealer as mentioned therein by the selling registered dealer.”.

4. In Section 18 of the principal Act,—

**Amendment of Section 18.**

(i) in sub-section (4), in clause (d), for the words “a sum of rupees fifty per day of default subject to a maximum of rupees five thousand”, the words “a sum of rupees fifty per day for first thirty days of default and thereafter a sum of rupees one thousand per day, subject to a maximum of rupees fifty thousand” shall be substituted;

(ii) in sub-section (4A), for the words “ten thousand”, the words “fifty thousand” shall be substituted.

5. In Section 20 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely :—

**Amendment of Section 20.**

“(2) (a) Notwithstanding anything to the contrary contained in this Section or any other provision of this Act, during the course of any proceedings under this Act, if the Commissioner is satisfied that the tax has been evaded or sought to be evaded or the tax liability has not been disclosed correctly or excess input tax rebate has been claimed by any dealer in respect of any period or periods by not recording or recording in incorrect manner, any transaction of sale or purchase, or that any claim has been incorrectly made, then the Commissioner may, after giving such dealer a notice and a reasonable opportunity of being heard, assess the dealer to tax in respect of such transaction or claim.

(b) The assessment under this sub-section shall be in addition to the regular assessment in respect of the relevant year.

(c) The tax assessed under this sub-section shall not be included in any regular assessment of the relevant year.”.

6. In section 20-A of the principal Act, in sub-section (1), for the words, bracket and figures “other than the registered dealer referred to in the proviso to sub-section (1) of section 20”, the words, brackets and figures “other than the registered dealer referred to in the proviso to sub-section (1) of Section 20 and the registered dealer claiming refund of input tax rebate under sub-section (3) of Section 14”, shall be substituted.

**Amendment of section 20-A.**

7. In section 24 of the principal Act, in sub-section (5), in clause (b), for the brackets, figures and word “(4) and (5)”, the brackets, figures and word “(2), (4) and (5)” shall be substituted.

**Amendment of section 24.**

8. After section 34 of the principal Act, the following section shall be inserted, namely:—

**Insertion section 34-A.**

“34-A. (1) Where in a proceeding for assessment of any dealer referred to in clause (a) of sub-section (4) of Section 20 for any period, the dealer has been assessed, by an order, to tax at a higher rate on account of non-furnishing of declaration forms under the Central Sales Tax Act, 1956 (No. 74 of 1956), he shall have the option to forego his right to appeal and in lieu thereof, to apply, within thirty days from the date of service of such order, to the assessing authority to grant him further time, not exceeding twenty four calendar months, to furnish remaining declaration forms.

**Power to reopen assessment case in certain circumstances.**

(2) No application for granting further time under sub-section (1) shall be entertained unless it is accompanied by satisfactory proof of payment of the amount admitted by the dealer along with an amount equal to ten percent of the disputed balance for every six calendar months or part thereof, of the further time applied for.

- (3) On receipt of the application under sub-section (1), the assessing authority shall grant him further time as applied for and during the time granted, the recovery of the balance amount shall remain stayed :

Provided that the dealer may, before expiry of the time granted, apply to the assessing authority to grant him further time, not beyond twenty four calendar months in total, after complying with the requirement of sub-section (2).

- (4) During the time so granted under sub-section (3), the dealer may apply, along with the remaining declaration forms, to the assessing authority to get his case reopened for reassessment. Such an application shall be entertained only once in the course of such proceeding.
- (5) On receipt of an application along with the declaration forms under sub-section (4), the assessing authority shall reopen the case for the limited purpose of considering the remaining declaration forms since furnished by the dealer and pass an appropriate order in respect thereof, within a period of three calendar months from the date of receipt of the application under sub-section (4).
- (6) Where the recovery of an amount assessed remains stayed under this section and on a decision under sub-section (5) the amount so stayed has been maintained in whole or in part, the dealer shall be liable to pay interest on such amount at the rate specified in sub-section (6) of Section 24 for the period from the date on which such amount was due to be paid after the original order of assessment to the date of its payment.

**Amendment of Section 37.**

9. In section 37 of the principal Act, In sub-section (2), for the word "dealer", the words; "dealer or person" shall be substituted.

**Amendment of Section 40.**

10. In Section 40 of the principal Act, in sub-section (2), for the words "one hundred", the words "five hundred" shall be substituted.

**Amendment of Section 46.**

11. In Section 46 of the principal Act,—

- (i) in sub-section (5), for the words "till the decision of appeal", the words "for a period of six calendar months and thereafter, extend the stay for a maximum period of six calendar months on payment, by the dealer, of an additional amount equal to five percent of the remaining amount" shall be substituted;
- (ii) in sub-section (6), for full stop, the colon shall be substituted and thereafter the following proviso shall be inserted, namely:

"Provided that if an amount equal to thirty percent of such balance is paid by a dealer, the Appellate Board shall stay the recovery of the balance amount in accordance with the provisions of section 4-A."

**Amendment of Section 58.**

12. In Section 58 of the principal Act, in sub-section (1), for the words " the driver or other person in-charge of such vehicle (hereinafter referred to as transporter) shall obtain in the prescribed form and manner, a transit pass from the check post officer of the first check post after his entry into the State", the words" the driver or other person in-charge of such vehicle (hereinafter referred to as transporter) shall, after his entry into the State, carry with him an invoice, bill or challan or any other document, completed prescribed application form of the goods in movement and challan, bilties or any other document issued by the transporter, and obtain in the prescribed form and manner, a transit pass from the check post officer of the first check post after his entry in to the State" shall be substituted.

**Amendment of Section 62.**

13. In Section 62 of the Principal Act,—

- (i) in the marginal heading, for the words "and any person transporting goods", the words "any person transporting goods or any person storing goods" shall be substituted.

- (ii) in sub-section (1), for the words "a person transporting goods", the words " a person transporting goods or a person storing goods" shall be substituted;
- (iii) in the Explanation, in clause (ii), for full stop, the semi-colon shall be substituted and thereafter the following new clause shall be inserted, namely:—
- “(iii) “Person storing goods” shall, besides the owner or lessee, include manager, a person in-charge of a cold storage, warehouse, godown or any other such place, where goods are stored for hire or reward.”.

14. In Schedule I to the principal Act,—

**Amendment of  
Schedule I.**

- (i) after serial number 1A, the following serial number and entries relating thereto shall be inserted, namely:—
- “1B. (1) Thresher,  
 (2) Leveler  
 (3) Scraper  
 (4) Cultivator  
 (5) Plough  
 (6) Maize Sheller  
 (7) Potato Planter  
 (8) Maize Planter  
 (9) Potato Digger  
 (10) Groundnut Digger  
 (11) Seed Drills  
 (12) Seed Caster  
 (13) Fertilizer Caster  
 (14) Reaper  
 (15) Sugarcane Cutter  
 (16) Sugarcane Planter  
 (17) Post Hole Digger  
 (18) Harrow  
 (19) Bund Former  
 (20) Ridger  
 (21) Cage Wheel  
 (22) Paddy Puddler  
 (23) Chaff Cutter  
 (24) Power Tiller  
 (25) Seed Grader and Seed Grader Machine  
 (26) Harvester  
 (27) Paddy Transplanter  
 (28) Sprayer  
 (29) Duster  
 (30) Seed Broadcaster  
 (31) Fertilizer Broadcaster  
 (32) Winnower  
 (33) Pruning Equipment  
 (34) Bailer”;
- (ii) after serial number 88, the following serial number and entries relating thereto shall be inserted, namely:—
- “89. Ghungharu, Ghanta, Ghadiyal, Jhanjh, Manjira, Trishul, Kamandal and Idols of God and Goddess (other than those made of gold, silver and other noble metals)”.

**Amendment of  
Schedule II.**

15. In Schedule II to the principal Act, in Part-II,-

- (i) against serial number 1, in column (2), the words, not operated manually or not driven by animals" shall be omitted;
- (ii) after serial number 5C, the following serial number and entries relating thereto shall be inserted, namely:—  
"5D. Flush door 5";
- (iii) after serial number 22A, the following serial number and entries relating thereto shall be inserted, namely :—  
"22B. Ceramic and vitrified tiles 5";
- (iv) serial number 39 and entries relating thereto shall be omitted;
- (v) after serial number 50, the following serial number and entries relating thereto shall be inserted, namely:—  
"50A. Thermal insulators for use as industrial input 5";
- (vi) against serial number 51, in column (2), in item (4), after sub-item (iv), the following sub-item shall be inserted, namely :—  
"(v) Document scanner";
- (vii) against serial number 54, in column (2), for the words and bracket "Khoa (Mawa)", the words and bracket "Khoa (Mawa), butter" shall be substituted;
- (viii) against serial number 57, in column (2), for the words "Medical equipments / devices and implants", the words "Medical equipments / devices, implants and X-ray films" shall be substituted;
- (ix) against serial number 76, in column (2), for the words "Sewing and knitting machines", the words "Sewing Needles, Sewing and Knitting Machines" shall be substituted;
- (x) against serial number 90, in column (2), the words "power tillers, threshers, harvesters," shall be omitted.

**Repeal and  
savings.**

16. (1) The Madhya Pradesh Vat (Amendment) Ordinance, 2014 (No.4 of 2014) is hereby repealed.

(2) Notwithstanding the repeal of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.

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से भी डाउन लोड किया जा सकता है.



# मध्यप्रदेश राजपत्र

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 316]

भोपाल, मंगलवार, दिनांक 4 अगस्त 2015—श्रावण 13, शक 1937

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 4 अगस्त 2015

क्र. 4234-242-इक्कीस-अ.(प्रा.)-अधि.—मध्यप्रदेश विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 4 अगस्त 2015 को राज्यपाल महोदय की अनुमति प्राप्त हो चुकी है, एतद्वारा सर्वसाधारण की जानकारी के लिये प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अतिरिक्त सचिव.

मध्यप्रदेश अधिनियम

क्रमांक १५ सन् २०१५

मध्यप्रदेश वेट ( संशोधन ) अधिनियम, २०१५

विषय-सूची

धाराएं :

१. संक्षिप्त नाम और प्रारंभ.
२. धारा ४-क का संशोधन.
३. धारा १० का संशोधन.
४. धारा १४ का संशोधन.
५. धारा १६-क का संशोधन.
६. धारा १८ का संशोधन.
७. धारा २९ का संशोधन.
८. निरसन तथा व्यावृत्ति.

## मध्यप्रदेश अधिनियम

क्रमांक १५ सन् २०१५

## मध्यप्रदेश वेट ( संशोधन ) अधिनियम, २०१५

[ दिनांक ४ अगस्त, २०१५ को राज्यपाल की अनुमति प्राप्त हुई, अनुमति "मध्यप्रदेश राजपत्र (असाधारण)" में दिनांक ४ अगस्त, २०१५ को प्रथम बार प्रकाशित की गई. ]

मध्यप्रदेश वेट अधिनियम, २००२ को और संशोधित करने हेतु अधिनियम.

भारत गणराज्य के छियासठवें वर्ष में मध्यप्रदेश विधान-मण्डल द्वारा निम्नलिखित रूप में यह अधिनियमित हो:—

संक्षिप्त नाम और प्रारंभ.

१. (१) इस अधिनियम का संक्षिप्त नाम मध्यप्रदेश वेट (संशोधन) अधिनियम, २०१५ है.

(२) (क) इस संशोधन अधिनियम की धारा ४ के खण्ड (दो), धारा ६ और धारा ७ के उपबंध १ अप्रैल, २०१५ से प्रवृत्त हुए समझे जाएंगे;

(ख) इस संशोधन अधिनियम के शेष उपबंध ८ जून, २०१५ से प्रवृत्त हुए समझे जाएंगे.

धारा ४-क का संशोधन.

२. मध्यप्रदेश वेट अधिनियम, २००२ (क्रमांक २० सन् २००२) (जो इसमें इसके पश्चात् मूल अधिनियम के नाम से निर्दिष्ट है) की धारा ४-क में, उपधारा (३) में, परन्तुक के स्थान पर, निम्नलिखित परन्तुक स्थापित किया जाए, अर्थात्:—

“परन्तु जहां ऐसी अपील का निपटारा स्थगन आदेश में विनिर्दिष्ट स्थगन की उक्त कालावधि के भीतर नहीं किया जाता है, वहां अपील बोर्ड, व्यापारी द्वारा इस निमित्त प्रस्तुत किए गए आवेदन पर और यह समाधान हो जाने पर कि अपील के निपटारे में विलंब व्यापारी के कारण नहीं हुआ है, एक बार में अधिकतम छह कलेण्डर मास की कालावधि के लिए स्थगन में वृद्धि करेगा.”

धारा १० का संशोधन.

३. मूल अधिनियम की धारा १० में, उपधारा (१) में, खण्ड (ड) के पश्चात्, उप-खण्ड (एक) में, अंक और शब्द “४ प्रतिशत की दर” के स्थान पर, अंक और शब्द “५ प्रतिशत की दर” स्थापित किए जाएं.

धारा १४ का संशोधन.

४. मूल अधिनियम की धारा १४ में,—

(एक) उपधारा (१) में, खण्ड (क) में, उपखण्ड (६) में, द्वितीय प्रभाग (डिवीजन) में, मद (दो) में, अंक और शब्द “४ प्रतिशत” के स्थान पर, अंक और शब्द “५ प्रतिशत” स्थापित किए जाएं;

(दो) उपधारा (१क ज) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात्:—

“(१क झ) ऐसे निर्बन्धनों तथा शर्तों के अधधीन रहते हुए, जो कि विहित की जाएं, जहां कोई रजिस्ट्रीकृत व्यापारी, अनुसूची-२ के भाग-तीन क में यथाविनिर्दिष्ट टेलीफोन, सेल्यूलर हैंड सेट तथा फेबलेट, पान मसाला और गुटका (तम्बाकू रहित) मध्यप्रदेश राज्य के भीतर ऐसे अन्य व्यापारी से उसे आगत कर के भुगतान के पश्चात् क्रय करता है, और इस प्रकार क्रय किए गए टेलीफोन, सेल्यूलर हैंड सेट तथा फेबलेट, पान मसाला और गुटका (तम्बाकू रहित) का मध्यप्रदेश राज्य के भीतर विक्रय करता है, तो वह ऐसे आगत कर की राशि के आगत कर के रिबेट का दावा, ऐसी रीति में तथा ऐसी कालावधि के भीतर, जैसी कि विहित की जाए, करेगा या उसे ऐसा करने के लिए अनुज्ञात किया जाएगा.”;

(तीन) उपधारा (५) में, खण्ड (क) में, उपखण्ड (एक) में, अंक और शब्द “४ प्रतिशत की दर से” के स्थान पर, अंक और शब्द “५ प्रतिशत की दर से” स्थापित किए जाएं.

५. मूल अधिनियम की धारा १६-क में, उपधारा (२) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात्:—

धारा १६-क का संशोधन.

“(३) इस अधिनियम या इस अधिनियम द्वारा निरसित किसी अधिनियम में अन्तर्विष्ट किसी प्रतिकूल बात के होते हुए भी, राज्य सरकार, वाणिज्यिक कर विभाग द्वारा प्रशासित मध्यप्रदेश सामान्य विक्रय कर अधिनियम, १९५८, मध्यप्रदेश वाणिज्यिक कर अधिनियम, १९९४, मध्यप्रदेश वेट अधिनियम, २००२, केन्द्रीय विक्रय कर अधिनियम, १९५६ और मध्यप्रदेश स्थानीय क्षेत्र में माल के प्रवेश पर कर अधिनियम, १९७६ के अधीन रूग्ण अथवा बंद औद्योगिक इकाईयों के विरुद्ध दायित्वों के, जिसमें कर और ब्याज / शास्ति की बकाया शामिल है, राज्य सरकार की उद्योग संवर्द्धन नीति के उपबंधों के अनुसार निराकरण हेतु योजना बना सकेगी.

**स्पष्टीकरण.**—इस उपधारा के प्रयोजन के लिए “रूग्ण अथवा बंद औद्योगिक इकाई” से अभिप्रेत है—

- (एक) औद्योगिक एवं वित्तीय पुनर्निर्माण बोर्ड (बी आई एफ आर) द्वारा संदर्भित वृहद् एवं मध्यम श्रेणी की औद्योगिक इकाई, जो प्रबंधन के परिवर्तन के माध्यम से अधिग्रहण अथवा बी. आई. एफ. आर. द्वारा परिसमापन की सिफारिश के अनुसरण में परिसमापन के अधीन औद्योगिक इकाई के आधिकारिक परिसमापक से क्रय के पश्चात् पुनर्वासित किए जाने के लिए है या वित्तीय आस्तियों का प्रतिभूतकरण और पुनर्गठन तथा प्रतिभूति हित का प्रवर्तन अधिनियम, २००२ (२००२ का ५४) के अधीन किसी वित्तीय संस्था, राज्य शासन के किसी निगम, मध्यप्रदेश राज्य औद्योगिक विकास निगम या मध्यप्रदेश वित्त निगम से क्रय की गई वृहद् / मध्यम श्रेणी की औद्योगिक इकाई;
- (दो) राज्य में स्थित वृहद् एवं मध्यम श्रेणी की औद्योगिक इकाईयां जिनके मामले रूग्ण औद्योगिक कंपनी (विशेष उपबंध) अधिनियम, १९८५ के अधीन औद्योगिक एवं वित्तीय पुनर्निर्माण बोर्ड (बी आई एफ आर) के समक्ष विचाराधीन हैं और बोर्ड उनके पुनर्वास के लिए पुनर्वास योजना तैयार कर रहा है या तैयार कर ली है;
- (तीन) लघु श्रेणी की औद्योगिक इकाई जिसके संबंध में उद्योग संवर्द्धन नीति के अधीन “मध्यप्रदेश लघु उद्योग पुनर्जीवन योजना” स्वीकृत की गई है.”

६. मूल अधिनियम की धारा १८ में, उपधारा (४) में, खण्ड (घ) में, शब्द “पचास हजार रुपये के अधिकतम के अध्यक्षीन रहते हुए, प्रथम तीस दिवस के व्यतिक्रम के लिए पचास रुपये प्रतिदिन की राशि तथा उसके पश्चात् एक हजार रुपये प्रतिदिन की राशि” के स्थान पर, शब्द “पच्चीस हजार रुपये के अधिकतम के अध्यक्षीन रहते हुए, प्रथम तीस दिवस के व्यतिक्रम के लिए पचास रुपये प्रतिदिन की राशि तथा उसके पश्चात् पांच सौ रुपये प्रतिदिन की राशि” स्थापित किए जाएं.

धारा १८ का संशोधन.

७. मूल अधिनियम की धारा २९ में, उपधारा (५ख) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाए, अर्थात्:—

धारा २९ का संशोधन.

“(५ग) इस अधिनियम में अन्यत्र कहीं अंतर्विष्ट किसी प्रतिकूल बात के होते हुए भी, जब किसी व्यापारी की किसी इकाई का कारबार उसी व्यापारी की किसी अन्य इकाई में समामेलित किया जाता है, और वह प्रत्येक ऐसी इकाई के लिए पृथक् रजिस्ट्रीकरण प्रमाण-पत्र धारण करता है तो ऐसे समामेलन की तारीख को समामेलित होने वाली इकाई द्वारा धारित माल, जिसमें प्लान्ट एवं मशीनरी शामिल है, का अंतरण समामेलित इकाई में हुआ समझा जाएगा और समामेलित इकाई ऐसे समामेलन की तारीख को असमायोजित रहने वाली आगत कर रिबेट का जमा लेने का हकदार होगी.”

निरसन तथा व्यावृत्ति.

८. (१) मध्यप्रदेश वेट (संशोधन) अध्यादेश, २०१५ (क्रमांक ३ सन् २०१५) एतद्वारा निरसित किया जाता है.

(२) उक्त अध्यादेश के निरसन के होते हुए भी, उक्त अध्यादेश के अधीन की गई कोई बात या की गई कोई कार्रवाई इस अधिनियम के तत्स्थानी उपबंधों के अधीन की गई बात या की गई कार्रवाई समझी जाएगी.

भोपाल, दिनांक 4 अगस्त 2015

क्र. 4235-242-इक्कीस-अ.(प्रा.)-अधि.—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में मध्यप्रदेश वेट (संशोधन) अधिनियम, 2015 (क्रमांक 15 सन् 2015) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अतिरिक्त सचिव.

MADHYA PRADESH ACT  
No. 15 OF 2015

**THE MADHYA PRADESH VAT (AMENDMENT) ACT, 2015**

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MADHYA PRADESH ACT  
No. 15 OF 2015

**THE MADHYA PRADESH VAT (AMENDMENT) ACT, 2015**

[Received the assent of the Governor on the 4th August, 2015; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 4th August, 2015]

**An Act further to amend the Madhya Pradesh Vat Act, 2002.**

Be it enacted by the Madhya Pradesh Legislature in the sixty-sixth year of the Republic of India as follows :—

Short title and commencement.

- 1 (1) This Act may be called the Madhya Pradesh Vat (Amendment) Act, 2015.



(2) (a) The provision of cause (ii) of Section 4, Section 6 and Section 7 of this Amendment Act shall be deemed to have come into force from 1<sup>st</sup> April 2015;

(b) The remaining provisions of this Amendment Act shall be deemed to have come into force from 8th June 2015;

2. In Section 4-A of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act), in sub-section (3), for the proviso, the following proviso shall be substituted, namely :—

**Amendment of Section 4-A.**

"Provided that where such appeal is not so disposed off within the said period of stay as specified in the order of stay, the Appellate Board shall, on an application made in this behalf by the dealer and on being satisfied that the delay in disposing of the appeal is not attributable to the dealer, extend the stay for a maximum period of six calendar months at a time."

3. In Section 10 of the principal Act, in sub-section (1), after clause (e), in sub-clause (i), for the words and figure "the rate of 4 percent", the words and figure "the rate of 5 percent" shall be substituted.

**Amendment of Section 10.**

4. In Section 14 of the principal Act,—

**Amendment of Section 14.**

(i) in sub-section (1), in clause (a), in sub-clause (6), in second division, in item (ii), for the figure and word "4 percent", the figure and word "5 percent" shall be substituted;

(ii) after sub-section (1AH), the following sub-section shall be inserted, namely :—

"(1AI) Subject to such restrictions and conditions as may be prescribed, where a registered dealer purchases telephone, cellular hand set and phablet, pan masala and gutka (without tobacco) as specified in Part-III A of Schedule II within the State of Madhya Pradesh from another such dealer after payment to him input tax and sells the telephone, cellular hand set and phablet, pan masala and gutka (without tobacco) so purchased within the State of Madhya Pradesh, he shall claim and be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax.";

(iii) in sub-section (5), in clause (a), in sub-clause (i), for the words and figure "at the rate of 4 percent", the words and figure "at the rate of 5 percent" shall be substituted.

5. In Section 16-A of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely :—

**Amendment of Section 16-A.**

"(3) Notwithstanding anything to the contrary contained in this Act or the Acts repealed by this Act, the State Government may make a scheme to liquidate the liabilities including arrears of tax and interest / penalty, under the Madhya Pradesh General Sales Tax Act, 1958, the Madhya Pradesh Vanijyik Kar Adhinyam, 1994, the Madhya Pradesh Vat Act, 2002, Central Sales Tax Act, 1956 and the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam, 1976 administered by the Commercial Tax Department, against the sick or closed industrial units, in accordance with the provisions of the Industrial Promotion Policy of the State Government.

**Explanation.**—For the purpose of this sub-section, "the sick or closed industrial unit" means—

(i) the large and medium scale industrial units referred by the Board of Industrial and Financial Reconstruction (BIFR) for being rehabilitated after acquisition/ takeover through change of management or by way of purchase from official

liquidator of industrial unit under liquidation pursuant to recommendation for winding up by BIFR or the large / medium scale industrial units purchased under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (No. 54 of 2002), from a financial institution, a State Government Corporation, Madhya Pradesh State Industrial Development Corporation or Madhya Pradesh Financial Corporation;

- (ii) the large and medium scale industrial units situated in the State, whose cases are under consideration before the Board of Industrial and Financial Reconstruction (BIFR) under the Sick Industrial Companies (Special Provisions) Act, 1985 and the Board is preparing or has prepared rehabilitation scheme for their rehabilitation;
- (iii) the small scale industrial unit in respect of which "Madhya Pradesh Small Scale Industries Revival Scheme" under the Industrial Promotion Policy has been sanctioned."

**Amendment of Section 18.**

6. In Section 18 of the principal Act, in sub-section (4), in clause (d), for the words "a sum of rupees fifty per day for first thirty days of default and thereafter a sum of rupees one thousand per day, subject to a maximum of rupees fifty thousand", the words "a sum of rupees fifty per day for first thirty days of default and thereafter a sum of rupees five hundred per day, subject to a maximum of rupees twenty five thousand" shall be substituted.

**Amendment of Section 29.**

7. In Section 29 of the principal Act, after sub-section (5B), the following sub-section shall be inserted, namely :—

"(5C) Notwithstanding anything to the contrary contained anywhere else in this Act, when the business of a unit of a dealer is amalgamated into another unit of the same dealer and he holds separate registration certificate for each of such units, the goods including plant and machinery, held by the amalgamating unit on the date of such amalgamation shall be deemed to have been transferred to the amalgamated unit and the amalgamated unit shall be entitled to take credit of input tax rebate, which remains unadjusted on the date of such amalgamation."

**Repeal and savings.**

8. (1) The Madhya Pradesh Vat (Amendment) Ordinance, 2015 (No. 3 of 2015) is hereby repealed.

(2) Notwithstanding the repeal of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.