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मध्यप्रदेश राजपत्र

(असाधारण)
प्राधिकार से प्रकाशित

क्रमांक 508]

भोपाल, मंगलवार, दिनांक 15 दिसम्बर 2015—अग्रहायण 24, शक 1937

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 15 दिसम्बर 2015

क्र. 9211-361-इक्कीस-अ (प्रा).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (द्वितीय संशोधन) विधेयक, 2015 (क्रमांक 21 सन् 2015) 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 BILL

No. 21 OF 2015

THE MADHYA PRADESH VAT (SECOND AMENDMENT) BILL, 2015**TABLE OF CONTENTS****Clauses:**

1. Short title and commencement.
2. Amendment of Section 2.
3. Insertion of Section 9-AA.
4. Amendment of Section 17.
5. Repeal and saving.

MADHYA PRADESH BILL

No. 21 OF 2015

THE MADHYA PRADESH VAT (SECOND AMENDMENT) BILL, 2015

A Bill 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:—

1. (1) This Act may be called the Madhya Pradesh Vat (Second Amendment) Act, 2015. **Short title and commencement.**
- (2) It shall come into force from the date of its publication in the Madhya Pradesh Gazette.
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) in clause (o), after the word and figure “Section 9”, the word, figure and letters “or 9-AA” shall be inserted;
 - (ii) in clause (x), after sub-clause (iii), the following sub-clause shall be added, namely:—
 - “(iv) The amount collected by way of additional tax under Section 9-AA;”.
3. After Section 9-A of the principal Act, the following section shall be inserted, namely:— **Insertion of Section 9-AA.**

“9-AA. (1) Notwithstanding anything to the contrary contained in Section 9 and 9-A, there shall be levied additional tax, based on weight, volume, measurement or unit, on the sales of such goods specified in Schedule II, other than declared goods, at such rate as may be notified by the State Government.

(2) The provisions of Section 14 shall mutatis mutandis apply to the additional tax levied under sub-section (1).” **Levy of additional tax.**
4. In Section 17 of the principal Act, in sub-section (3), the words “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, as may be prescribed in the prescribed manner.” shall be omitted. **Amendment of Section 17.**
5. (1) The Madhya Pradesh Vat (Second Amendment) Ordinance, 2015 (No. 6 of 2015) is hereby repealed. **Repeal and saving.**
- (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.

STATEMENT OF OBJECTS AND REASONS

In order to levy additional tax to mobilize additional resources for development works of the State, insertion of Section 9-AA has been proposed in the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002).

2. As the matter was urgent and the Legislative Assembly was not in session, the Madhya Pradesh Vat (Second Amendment) Ordinance, 2015 (No. 6 of 2015) was promulgated for the purpose. It is now proposed to replace the said Ordinance by an Act of the State Legislature with the modification contained in clause 4 so as to do away with the requirement of affidavit for registration under the Act. Amendment contained in clause 2(ii) is to clarify the position regarding vat on additional tax.

3. Hence this Bill.

BHOPAL :

DATED : The 10th December 2015

JAYANT MALAIYA
Member-in-Charge.