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# मध्यप्रदेश राजपत्र

( असाधारण )

## प्राधिकार से प्रकाशित

क्रमांक 509]

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

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 15 दिसम्बर 2015

क्र. 9212.-360-इक्कीस-अ (प्रा).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वृत्ति कर (संशोधन) विधेयक, 2015 (क्रमांक 22 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. 22 OF 2015**

**THE MADHYA PRADESH VRITTI KAR (SANSHODHAN)  
VIDHEYAK, 2015**

A Bill further to amend the Madhya Pradesh Vritti Kar Adhiniyam, 1995.

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 Vritti Kar (Sanshodhan) Adhiniyam, 2015.
- (2) It shall be deemed to have come into force from 1st April, 2015.

**Amendment of section 2.**

2. In Section 2 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995 (No. 16 of 1995) (hereinafter referred to as the principal Act), for clause (f), the following clause shall be substituted, namely:—

“(f) “person” means any person who is engaged in any profession, trade, calling or employment in the State of Madhya Pradesh and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association so engaged but does not include any person who earns salary or wage on casual basis. However, every branch of a firm, company, corporation or other corporate body, any society, club or association shall be deemed to be a person;”

**Amendment of Schedule.**

3. In the Schedule to the principal Act,—

- (i) against serial number 3, in column (2), for the item (b), the following item shall be substituted, namely:—

“(b) Medical practitioners including medical consultants, dentists, radiologists, pathologists and persons engaged in other similar professions or callings of a paramedical nature;”

- (ii) against serial number 4,—

- (a) for the item (3), the following item shall be substituted, namely:—

“(3) Estate agents and brokers :

- (a) in a place having a population of less than 25,000.

Nil

- (b) in a place having a population of 25,000 and above.

Rs.2,500”;

- (b) for the item (9), the following item shall be substituted, namely:—

“(9) Employers of residential hotels as defined in the Madhya Pradesh Shops and Establishments Act, 1958 (No. 25 of 1958)—

- (a) having less than ten beds

Rs. 1,000

- (b) having ten beds or more

Rs. 2,500”;

(c) for the item (14), the following item shall be substituted, namely:—

“(14) Owners of video parlours or video libraries or both and where any video parlour or video library or both are leased, the lessee thereof, or owners of beauty parlours, cable operators, film distributors, or persons owing/running marriage hall :—

(a) in a place having population of less than 25,000 Rs. 1,000

(b) in a place having population of 25,000 and above Rs. 2,500”;

(d) for the item (15), the following item shall be substituted, namely:—

“(15) Money lenders registered under the Madhya Pradesh Money Lenders Act, 1934 (No. 13 of 1934);

(a) in a place having population of less than 25,000 Rs. 1,000

(b) in a place having population of 25,000 and above Rs. 2,500”;

(iii) for serial number 5, the following serial number shall be substituted, namely:—

“5. Employers of establishment as defined in the Madhya Pradesh Shops and Establishments Act, 1958 (No. 25 of 1958) excluding those specified elsewhere in the Schedule:—

(a) Where there are not more than ten employees Rs. 1,000

(b) Where more than ten employees are employed Rs. 2,500”;

(iv) for serial number 7, the following serial number shall be substituted, namely:—

“7. Occupiers of factories as defined in the Factories Act, 1948 (No. 63 of 1948) but excluding those covered by entry 8.—

(a) Where not more than ten workers are working Rs. 1,000

(b) Where more than ten workers are working Rs. 2,500”;

(v) against serial number 9, for the items (b) and (c), the following items shall be substituted, namely:—

“(b)(i) in respect of one Taxi, four wheeler light passenger or goods vehicle Nil

(ii) in respect of two or more Taxis, but less than five taxis, four wheeler light passenger or goods vehicle. Rs. 2,000

(iii)	in respect of five or more taxis, four wheeler light passenger or goods vehicle	Rs. 2,500
(c) (i)	in respect of one heavy passenger or goods vehicle	Rs. 1,000
(ii)	in respect of two or more heavy passenger or goods vehicle	Rs. 2,500";
(vi)	after serial number 9-A, the following serial numbers and entries relating thereto shall be inserted, namely:—	
"9B.	(a) Person running coaching institutes, tutorial institutions or training institutes (other than those owned by Central/State Government and local bodies)	Rs. 2,500
(b)	Property developers	Rs. 2,500
(c)	Person running Nursing Home, Hospital, Pathological testing laboratories, X-ray clinics and Medical diagnostic centres (other than those run by the State or Central Government)	Rs. 2,500
(d)	Person running travel and tour agency, advertising agency	Rs. 2,500
(e)	Person providing courier service, placement service	Rs. 2,500
(f)	Weigh bridge operators	Rs. 2,500
(g)	Person employed in motion picture industry, including producer, director, actor (other than junior actor), singer, editor, recordist and cameraman.	Rs. 2,500
9C.	(a) Interior decorator;	
(b)	Dry cleaner and person providing internet service, running internet café, information kiosks;	
(c)	Person running gym and fitness centre,— For above all three categories	
(i)	in a place having population of less than 25,000	Nil
(ii)	in a place having population of 25, 000 and above.	Rs. 2,500".

### STATEMENT OF OBJECTS AND REASONS

In order to widen the scope of professional tax, necessary amendments are to be made in the Madhya Pradesh Vritti Kar Adhiniyam, 1995 (No. 16 of 1995).

2. Hence this Bill.

BHOPAL :  
DATED : The 10<sup>th</sup> December 2015

JAYANT MALAIYA  
Member-in-Charge.