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# मध्यप्रदेश राजपत्र

( असाधारण )  
प्राधिकार से प्रकाशित

क्रमांक 360]

भोपाल, शनिवार, दिनांक 23 जुलाई 2011—श्रावण 1 शक 1933

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 23 जुलाई 2011

क्र. 3293-254-इक्कीस-अ(प्रा.)—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (द्वितीय संशोधन) विधेयक, 2011 (क्रमांक 29, 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 BILL  
No. 29 OF 2011.

THE MADHYA PRADESH VAT (SECOND AMENDMENT) BILL  
2011

Clauses:

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 BILL

No. 29 OF 2011.

**THE MADHYA PRADESH VAT (SECOND AMENDMENT) BILL, 2011****A Bill 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:—

**Short title and commencement.**

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.

**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:—

**Compounding of offences.**

“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.

STATEMENT OF OBJECTS AND REASONS

In order to implement declaration made by the Finance Minister in the budget session of the Legislative Assembly for the year 2011-12, and certain other issues like appointment of additional member in the Appellate Board, difficulty being faced in tax to be first charge in relation to sick industries, compounding of offences under the Act etc., appropriate amendements are proposed in the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002).

2. Hence this Bill.

BHOPAL :  
DATED the 18<sup>th</sup> July, 2011.

RAGHAV JI  
*Member-in-charge.*