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मध्यप्रदेश राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 542]

भोपाल, बुधवार, दिनांक 30 नवम्बर 2011—अग्रहायण 9, शक 1933

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 30 नवम्बर 2011

क्र. 7032-411-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (तृतीय संशोधन) विधेयक, 2011 (क्रमांक 45, 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 BILL
No. 45 OF 2011.

THE MADHYA PRADESH VAT (THIRD AMENDMENT) BILL, 2011

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MADHYA PRADESH BILL
No. 45 OF 2011.

THE MADHYA PRADESH VAT (THIRD 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. (1) This Act may be called the Madhya Pradesh Vat (Third Amendment) Act, 2011.

(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, name:—

“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.

STATEMENT OF OBJECTS AND REASONS

In order to exempt cellular phone recharge vouchers from tax with effect from 1st April, 2006, necessary amendment is proposed in Schedule I to 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 (Amendment) Ordinance, 2011 (No. 2 of 2011) was promulgated for the purpose. It is now proposed to replace the said Ordinance by an Act with modifications contained in clauses in 2, 3 and 5 of the Bill, the objects and reasons therefor are as under:—

- (1) To clarify tax liability under Section-9B on builders, who execute works contract too.
- (2) To extend the facility of input tax rebate on the goods purchased by builder prior to 1st April, 2011.
- (3) To extend the facility of online submission of Form 49 to vehicles going from inside State to outside State.
- (4) To clarify the rate of tax on coal ash including cinder.

3. Hence this Bill.

Bhopal :
Dated, the 24th November, 2011.

RAGHAV JI
Member-in-charge.