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# मध्यप्रदेश राजपत्र

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 123]

भोपाल, बुधवार, दिनांक 20 मार्च 2013—फाल्गुन 29, शक 1934

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 20 मार्च 2013

क्र. 2300-101-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश स्थानीय क्षेत्र में माल के प्रवेश पर कर (संशोधन) विधेयक, 2013 (क्रमांक 8 सन् 2013) 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. 8 OF 2013

THE MADHYA PRADESH STHANIYA KSHETRA ME MAL KE PRAVESH PAR KAR  
(SANSHODHAN) VIDHEYAK, 2013

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**MADHYA PRADESH BILL**  
**No. 8 OF 2013**

**THE MADHYA PRADESH STHANIYA KSHETRA ME MAL KE  
PRAVESH PAR KAR (SANSHODHAN) VIDHEYAK, 2013**

**A Bill further to amend the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976.**

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

**Short title and commencement.**

1. (1) This Act may be called the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 2013.

(2) (a) The provisions of Section 3, other than relating to incidental goods, and Section 5 (i) of this amending Act shall be deemed to have come into force from 1st April, 2012.

(b) The remaining provisions of this amending Act shall come into force from 1st April, 2013.

**Amendment of Section 2**

2. In Section 2 of the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) (hereinafter referred to as the principal Act), in sub-section (1), after clause (bb), the following clause shall be inserted, namely :—

“(bbb) “incidental goods” means the goods other than raw material and packing material, referred to in clause (b) of sub-section (3) of Section 8 of the Central Sales Tax Act, 1956 (No. 74 of 1956), for use in the manufacture or mining of goods, and in generation, transmission or distribution of electrical energy;”.

**Amendment of Section 4.**

3. In Section 4 of the principal Act, in sub-section (1), for the provisos, the following provisos shall be substituted, namely:—

“Provided that notwithstanding anything contained in this sub-section and subject to such conditions and restrictions as may be prescribed,—

(i) the entry tax payable in respect of goods specified in Schedule-II other than coal, and iron and steel as specified in the said Schedule which are consumed or used as raw material for the manufacture of other goods or as incidental goods shall be one per cent, if the rate of tax specified in Schedule-II exceeds one per cent;

(ii) where the dealer contravenes any of the conditions or restrictions or has not consumed or used the goods as raw material for the manufacture of other goods or as incidental goods in any local area in Madhya Pradesh, he shall be liable to pay as entry tax an amount equal to the difference between the entry tax payable at the full rate as mentioned in Schedule-II and the concessional rate of such tax mentioned in clause (i) above :

Provided further that where the goods specified in Schedule-II, other than coal, and iron and steel as specified in the said Schedule which have already suffered entry tax at a rate exceeding one per centum are purchased by a registered dealer from another such dealer for consumption or use by him as raw material

for the manufacture of other goods or as incidental goods, he (the purchasing registered dealer) shall, subject to such restrictions and conditions as may be prescribed, be entitled to a set off or refund, as the case may be, of an amount equal to the difference between the amount of tax computed at the full rate of tax mentioned in Schedule-II and the amount of tax at one per cent on such proportion of the price at which he had purchased the goods, as may be prescribed.”.

4. In Schedule-I to the principal Act,—

**Amendment of  
Schedule-I.**

(i) after serial number 1, the following serial number and entry relating thereto shall be inserted, namely:—

“2. Liquor”;

(ii) after serial number 10, the following serial number and entry relating thereto shall be inserted, namely:—

“10-A. Man-made fibre”;

(iii) after serial number 16, the following serial number and entry relating thereto shall be inserted, namely:—

“17. Wire rods, sheets, ingots and circles, of Aluminium, brass, copper and zinc.

18. Copper wire bar, copper cathode, copper winding wire, enamelled copper wire and bare copper wire.

19. Paper covered aluminium strips/wires”.

5. In Schedule-II to the principal Act,—

**Amendment of  
Schedule-II.**

(i) in Part I, against serial number 1, in column (2), after item (3), the following item shall be inserted, namely:—

“ (4) those specified in Schedule-I”;

(ii) in Part II, against serial number 3, in column (3), for the figures “6.47”, the figure “2” shall be substituted.

### STATEMENT OF OBJECTS AND REASONS

To implement the entry tax proposals contained in part II of speech delivered by the Hon'ble Finance Minister while presenting the budget in the Legislative Assembly for the year 2013-14 and to rationalise a few other provisions, appropriate amendments are proposed in the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976).

2. Hence this Bill.

Bhopal :

Dated 12th March, 2013.

RAGHAV JI  
Member-in-Charge.