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मध्यप्रदेश राजपत्र

(असाधारण)
प्राधिकार से प्रकाशित

क्रमांक 349]

भोपाल, बुधवार, दिनांक 27 जून 2018—आषाढ़ 6, शक 1940

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 27 जून 2018

क्र. 10634-196-इक्कीस-अ (प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसारेण में, मध्यप्रदेश वृत्ति कर (संशोधन) विधेयक, 2018 (क्रमांक 12 सन् 2018) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,

राजेश यादव, अतिरिक्त सचिव.

MADHYA PRADESH BILL
NO. 12 OF 2018
THE MADHYA PRADESH VRITTI KAR (SANSHODHAN) VIDHEYAK, 2018

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

Be it enacted by the Madhya Pradesh Legislature in the sixty-ninth 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, 2018.
- (2) It shall be deemed to have come into force from 1st April, 2018.

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 (ia), the following clause shall be substituted, namely:—

“(ia) “Service” shall have the same meaning as assigned to it in the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017);”.

Amendment of Section 3.

3. In section 3 of principal Act, sub-sections (3) and (4) shall be omitted.

Insertion of Section 22A.

4. After section 22 of the principal Act, the following section shall be inserted, namely:—

“22A.(1) The State Government may, by notification, amend the items and rates of tax specified in Schedule and thereupon the Schedule shall stand amended accordingly:

Power of State Government to amend Schedule.

Provided that no notification shall be issued under this sub-section without giving in the Gazette such previous notice as the State Government may consider reasonable of its intention to issue such notification.

(2) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid on the table of the Legislative Assembly and the provisions of section 24-A of the Madhya Pradesh General Clauses Act, 1957 (No. 3 of 1958) shall apply thereto as they apply to a rule.”.

Amendment of the Schedule.

5. In the Schedule to the principal Act, for serial numbers 1 to 4 and entries relating thereto, the following serial numbers and entries relating thereto shall be substituted, namely:—

“1. Persons in employment whose annual salary or wages,—	
(a) does not exceed rupees 2,25,000	Nil
(b) exceed rupees 2,25,000 but does not exceed rupees 3,00,000	Rupees 1500 (Rupees 125 per month)
(c) exceed rupees 3,00,000 but does not exceed rupees 4,00,000	Rupees 2000 (Rupees 166 per month for eleven months and rupees 174 for twelfth month)
(d) exceed rupees 4,00,000	Rupees 2500 (Rupees 208 per month for eleven months and rupees 212 for twelfth month)

Explanation.- For the purpose of this entry where a person ceases to be in employment before the end of any year liability to pay the tax for that period shall be proportionately reduced.

2. Dealer registered under the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) and/or person registered under the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017) whose annual turnover :
 - (a) does not exceed rupees 20 lacs. Nil
 - (b) exceed rupees 20 lacs Rupees 2500
3. A dealer or person engaged in the sale or supply of goods or service but not registered either under the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) or the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017), whose annual gross turnover or receipt :
 - (a) does not exceed rupees 20 lacs. Nil
 - (b) exceed rupees 20 lacs Rupees 2500".

STATEMENT OF OBJECTS AND REASONS

In order to implement the proposals contained in part II of speech delivered by Hon'ble Finance Minister while presenting the budget in the Legislative Assembly for the year 2018-19, and to rationalize the provision for liability to pay professional tax by the dealers registered under the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) and persons registered under the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017), appropriate amendments are proposed in the Madhya Pradesh Vritti Kar Adhiniyam, 1995 (No. 16 of 1995).

2. Hence this Bill.

BHOPAL:
DATED THE 21st JUNE 2018

JAYANT MALLAYYA
Member-In-Charge.