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मध्यप्रदेश राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 329]

भोपाल, शुक्रवार, दिनांक 25 सितम्बर 2020—आश्विन 3, शक 1942

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 25 सितम्बर 2020

क्र. 11179-195-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश माल और सेवा कर (संशोधन) विधेयक, 2020 (क्रमांक 13 सन् 2020) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,
अभय कुमार, अतिरिक्त सचिव.

MADHYA PRADESH BILL

No. OF 2020

THE MADHYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) BILL, 2020

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MADHYA PRADESH BILL

No. OF 2020

THE MADHYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) BILL, 2020

A Bill further to amend the Madhya Pradesh Goods and Services Tax Act, 2017.

Be it enacted by the Madhya Pradesh Legislature in the seventy first year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Madhya Pradesh Goods and Services Tax (Amendment) Act, 2020.

(2) Save as otherwise provided in this Act,—

(a) clause 12 of this Act shall be deemed to have come into force on the 31st march, 2020;

(b) other clauses shall come into force from such a date, as the State Government may, by notification in the Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act.

Aemdmnt of section 2.

2. In Section 2 of the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017) (hereinafter referred to as the principal Act), in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:—

“(c) Dadra and Nagar Haveli and Daman and Diu;

(d) Ladakh;”.

3. In Section 10 of the principal Act, in sub-section (2), in clauses (b), (c) and (d), after the words "of goods" the words "or services" shall be inserted. **Amendment of Section 10.**

4. In Section 16 of the principal Act, in sub-section (4), the words "invoice relating to such" shall be omitted. **Amendment of Section 16.**

5. In Section 29 of the principal Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:— **Amendment of Section 29.**

"(c) the taxable person is no longer liable to be registered under section 22 or 24 or intends to opt out of the registration voluntarily made under sub-section (3) of Section 25."

6. In Section 30 of the principal Act, after sub-section (1), for the full stop colon shall be substituted and thereafter the following proviso shall be inserted, namely:— **Amendment of Section 30.**

"Provided that such period may, on sufficient cause being shown, and for reason to be recorded in writing, be extended,—

- (a) by the Joint Commissioner, for a period not exceeding thirty days;
- (b) by the Additional Commissioner or the Special Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a)."

7. In Section 31 of the principal Act, in sub-section (2), for the proviso the following proviso shall be substituted, namely:— **Amendment of Section 31.**

"Provided that the Government may, on the recommendations of the Council, by notification,—

- (a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;
- (b) subject to the condition mentioned therein, specify the categories of services in respect of which,—
 - (i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or
 - (ii) tax invoice may not be issued.

8. In Section 51 of the principal Act,—

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

"(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.";

- (b) sub-section (4) shall be omitted.

9. In Section 122 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:— **Amendment of Section 122.**

"(1A) any person who retains the benefit of a transaction covered under clauses (i), (ii) (vii) or (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on."

Amendment of Section 132.

10. In Section 132 of the principal Act, in sub-section (1),—

(i) for the words “Whoever commits any of the following offences”, the words “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted;

(ii) for clause (c), the following clause shall be substituted, namely:—

“(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any tax invoice or bill;”;

(iii) in clause (e), the words, “fraudulently avails input tax credit” shall be omitted.

Amendment of Section 140.

11. In Section 140 of the principal Act, the following amendments shall be deemed to have been made with effect from the 1st day of July, 2017,—

(i) in sub-section (1), after the words “under the existing laws”, the words “within such time and” shall be inserted;

(ii) in sub-section (2), after the words “immediately preceding the appointed day”, the words “within such time and” shall be inserted;

(iii) in sub-section (3), after the words “on the appointed day”, the words “within such time and in such manner as may be prescribed” shall be inserted;

(iv) in sub-section (5), after the words “under the existing law,”, the words “within such time and in such manner as may be prescribed” shall be inserted;

(v) in sub-section (6), after the words “on the appointed day”, the words “within such time and in such manner as may be prescribed” shall be inserted.

Insertion of Section 168A.

12. After Section 168 of the principal Act, the following section shall be inserted, namely:—

“168A. (1) Notwithstanding anything contained in this Act., the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under this Act, in respect of actions which cannot be completed or complied with due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.—For the purpose of this section, the expression “force majeure” means a case of war, epidemic, flood, drought, fire cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.

Amendment of Section 172.

13. In Section 172 of the principal Act, in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted.

Amendment of Schedule II.

14. In Schedule II of the principal Act, in paragraph 4, the following amendments shall be deemed to have been made with effect from the 1st Day of July, 2017.

(i) In item (a), the words “whether or not for a consideration,” shall be omitted.

(ii) in item (b), the words “whether or not for a consideration,” shall be omitted.

STATEMENT OF OBJECTS AND REASONS

In order to facilitate tax payer, certain provisions related to composition, input tax credit, registration cancellation, revocation tax invoicing, tax deducted at source and transitional credit, also in order to ensure penalization of beneficiary of fake transactions, provisions related to penalty and punishment, and in order to empower Goods and Services Tax Council to issue record of decision for further period, it has become imperative to amend these provisions of the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017).

2. In view of the spread of pandemic COVID-19 across many countries of the world including India, causing immense loss to the lives of people, it has become imperative to make extension of time limit for various provisions, by way of inserting new section 168A in the Madhya Pradesh Goods and Services Tax Act, 2017.

3. Objects for amendment of Madhya Pradesh Goods and Services Tax Act, 2017 are as follows :—

- (a) To change definition of "Union Territory", due to constitutional Change in areas of Union Territories and newly formed Union Territory Ladakh.
- (b) To facilitate tax payer by providing composition facility to service providers to some extent.
- (c) To provide facility to claim input tax credit on debit notes related to previous financial years up to due date of return of September of the following financial year.
- (d) To provide facility for filing an application for registration or cancellation to tax payer who has registered voluntarily.
- (e) To provide additional time period for filing application of revocation of registration.
- (f) To provide relaxation in issuing tax invoice.
- (g) To determine manner of issuing tax deduction certificate.
- (h) To ensure penalization of person who cause and retains benefit of a transaction covered under a certain offence.
- (i) To ensure punishment in cases of availing input tax credit without invoice or bill.
- (j) To determine time and manner of claiming transitional input tax credit.
- (k) To extent time limit in various provisions, due to spread of pandemic COVID-19.
- (l) To empower Goods and Services Tax Council for issuing any order for removal of difficulty for further 2 years.
- (m) To consider transfer of business assets as supply, only when it is under consideration.

4. Hence this Bill.

Bhopal
Dated the 16th September, 2020

JAGDISH DEVRA
Member-In-Charge.