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मध्यप्रदेश राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 330]

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

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 25 सितम्बर 2020

क्र. 11180-191-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट संशोधन विधेयक, 2020 (क्रमांक 12 सन् 2020) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रकाशित किया जाता है.

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

MADHYA PRADESH BILL
No. 12 OF 2020

THE MADHYA PRADESH VAT (AMENDMENT) BILL, 2020

A Bill further to amend the Madhya Pradesh VAT ACT, 2002.

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 Vat (Amendment) Act, 2020.

(2) (a) the provision of Section 2 of this amending Act shall come into force from such date as may be notified by the State Government.

(b) The other provision of this amending Act shall come into force from the date of its publication in the Madhya Pradesh Gazette.

Amendment of Section 2.

2. In Section 2 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act), in clause (x), after sub-clause (iv), the following sub-clause shall be added, namely:—

”(v) The amount collected by way of cess under the Madhya Pradesh Motor Spirit Upkar Adhiniyam, 2018 (No. 11 of 2018) and the Madhya Pradesh High Speed Diesel Upkar Adhiniyam, 2018 (No. 12 of 2018);”.

Amendment of Section 14.

3. In Section 14 of the principal Act, for sub-section (1AC), the following sub-section shall be substituted namely:—

”(1AC) (a) Subject to such restrictions and conditions as may be prescribed, where a registered dealer purchases diesel and petrol as specified in Part-III A of Schedule II within the State of Madhya Pradesh from another such dealer after paying him input tax, and sells the diesel and petrol so purchased within the State of Madhya Pradesh, he shall claim or be allowed, in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax.

(b) Notwithstanding anything contained in clause (a), where a dealer, who is registered under the Madhya Pradesh Goods And Services Tax Act, 2017 (No. 19 of 2017), gets himself registered under Section 17 by making an application for grant of a registration certificate after the prescribed period but before 31st March, 2021, he shall, in respect of diesel and petrol specified in part-III A of Schedule II purchased on or after date of Liability to pay tax by him within the State of Madhya Pradesh from a registered dealer after payment to him input tax, claim or be allowed input tax rebate of the amount of such tax in accordance with the provisions of clause (a) above. However, no refund shall be given if the input tax is more than the liability to pay the output tax.”.

STATEMENT OF OBJECTS AND REASONS

In order not to levy VAT on cess collected through the Madhya Pradesh Motor Spirit Upkar Adhiniyam, 2018 (No. 11 of 2018) and the Madhya Pradesh High Speed Diesel Upkar Adhiniyam, 2018 (No. 12 of 2018), certain dealers dealing in the sale and purchase of Petrol (Motor Spirit) and High Speed Diesel who are registered under Madhya Pradesh Goods and Services Act, 2017 but either could not get themselves registered under the Madhya Pradesh Vat Act, 2002 or obtained registration after the prescribed date, are being given benefit of Input Tax Rebate to save them from double taxation by amending the Madhya Pradesh VAT Act, 2002 (No. 20 of 2002).

2. Hence this Bill.

Bhopal
Dated the 16th September, 2020

JAGDISH DEVRA
Member-in-Charge.