
Madhya Pradesh Entry Tax (Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam) (Amendment) Act, 2007

[31 March 2007]

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Madhya Pradesh Entry Tax (Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam) (Amendment) Act, 2007

[31 March 2007]

An Act further to amend the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976. Be it enacted by the Madhya Pradesh Legislature in the fifty-eighth year of the Republic of India, as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (San-shodhan) Adhiniyam, 2007.
- (2) It shall come into force on such date as the State Government may, by notification, appoint.

2. Insertion Of Section 3-B :-

After section 3-A 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), the following section shall be inserted, namely:-

"3-B. Special provisions for collection of entry tax on foreign liquor,-
Notwithstanding anything contained in this Act, the State

Government may, by notification, specify the manner and appoint the competent authority, to collect entry tax in respect of India made foreign liquor and beer on such terms and conditions as may be specified therein."

3. Amendment Of Section 4 :-

In sub-section (1) of section 4 of the Principal Act,-

(i) in clause (i) of first proviso, for the words and figure "other than iron and steel as specified in serial number 3 of the said Schedule", the words and figures "other than coal as specified in serial number 1 and iron and steel as specified in serial number 3 of the said Schedule" shall be substituted;

(ii) in second proviso, for the words and figure "other than iron and steel as specified in serial number 3 of the said Schedule", the words and figures "other than coal as specified in serial number 1 and iron and steel as specified in serial number 3 of the said Schedule" shall be substituted.

4. Amendment Of Section 4-A :-

In section 4-A of the Principal Act,-

(i) for the marginal heading, the following marginal heading shall be substituted, namely:-

"Provision for entry tax at enhanced rate on certain goods purchased for use or consumption."

(ii) for sub-section (1), the following sub-section shall be substituted, namely:-

"(1) Notwithstanding anything to the contrary contained in this Act, the State Government may, by notification, specify the local area or areas and the goods which are purchased for use or consumption but not for sale therein and may direct that, as from the date specified in the notification and in such manner as may be specified therein, the entry tax payable by a dealer under this Act shall be charged on the value of such goods at a rate not exceeding thirty per centum as may be specified in such notification:

Provided that if the goods are purchased from a registered dealer on which entry tax is payable or paid by the selling registered dealer, entry tax at a differential rate by which the rate notified under this section exceeds the rate specified in Schedule II, shall be charged."

5. Amendment Of Schedule I :-

In Schedule I to the Principal Act,- (i) in column (2) against serial number 1, for the existing entry, the following entry shall be substituted, namely:-

"Goods specified in Schedule I to the VAT Act (except the goods specified in serial numbers 8, 46, 48, 49 and 50 thereof, Indian made foreign liquor and beer)."

(ii) after serial number 3, the following serial numbers and entries relating thereto shall be inserted, namely:-

"4. Articles of gold and silver including ornaments, coins, bullion and specie.

5. Ghee

6. Pumping sets.

7. Proprietary preparations of baby food such as Amul, Amulspray and Lactogen.

8. Sewing and knitting machine, accessories and parts thereof.

9. Tractor, Tractors trailers, accessories and parts thereof."

6. Amendment Of Schedule II :-

In Schedule II to the Principal Act,- (i) in column (3) against serial numbers 1 and 3, for the figure "2.5", the figure "2" shall be substituted;

(ii) in column (3) against serial numbers 8 and 9, for the figure "2", the figure "1" shall be substituted;

(iii) in column (2) against serial number 14, for the existing entry, the following entry shall be substituted, namely:-

"All kinds of non-alcoholic drinks and beverages, their concentrates such as rasna, ice-cream, kulfi and ice candy."

(iv) for serial number 16 and entries, relating thereto, the following serial number and entries relating thereto shall be substituted, namely:-

"16. Tyres, tubes and flaps of two wheeler, three wheeler, four wheeler 2"; and more than four wheeler motor vehicles and jeep-trailer (other than tyres, tubes and flaps of tractors and tractors trailers)

(v) in column (2) against serial number 20, for the existing entry, the following entry shall be substituted, namely:-

"Insecticides, pesticides, mosquito and insect repellents."

(vi) in column (3) against serial numbers 35, 40 and 44 for the figure "1", the figure "2" shall be substituted;

(vii) serial numbers 36, 38, 45 and 47 and entries relating thereto

shall be omitted;

(viii) in column (3) against serial numbers 39, 42, 43, 46, 48, 51 and 52, for the figure "0.5", the figure "1" shall be substituted;

(ix) for serial number 41 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely:-

"41. All kinds of vegetable oil, edible oil and hydrogenated vegetable oil. 1"

(x) for serial number 50 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely:-

"50. Toilet articles including toilet soaps, tooth paste, tooth powder, 1"; hair oil, face powder, talcum powder, combs, brushes, razors and razor blades.

(xi) for serial number 58 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely:-

"58. Glass and glass sheet. 2";

(xii) after serial number 59, the following serial numbers and entries relating thereto shall be inserted, namely:-

"60. Telecommunication towers, all equipments for communications 2 such as Private Branch Exchange (P. B. X.) and Electronic Private Automatic Branch Exchange (E. P. A. B. X.) and parts thereof

61. Indian made foreign liquor and beer 2"

7. Amendment Of Schedule Iii :-

In Schedule III to the Principal Act, for serial number 1 and entries relating thereto, the following serial numbers and entries relating thereto shall be substituted, namely:-

"1. Explosives 2

2. Tendupatta 2

3. All goods other than those specified elsewhere in this Schedule, 1";