

## **Madhya Pradesh General Sales Tax (Second Amendment) Act, 1983**

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## **Madhya Pradesh General Sales Tax (Second Amendment) Act, 1983**

An Act further to amend the Madhya Pradesh General Sales Tax Act, 1958. BE it enacted by the Madhya Pradesh Legislature in the thirty-fourth year of the Republic of India as follows:- Statement of Object In order to raise resources for expansion of higher education in the State, it was necessary to increase the rate of surcharge leviable under section 7-AA of the Madhya Pradesh General Sales Tax Act, 1958, for five per cent to seven per cent. 2. As the matter was urgent and the Vidhan Sabha was not in session, the Madhya Pradesh General Sales Tax (Amendment) Ordinance, 1983 (No. 6 of 1983) (See (1983) 54 STC Statutes 101.) was promulgated for the purpose. It is, now, proposed to replace the said Ordinance by an Act of the State Legislature. 3. Hence this Bill.

### **1. Short Title :-**

This Act may be called the Madhya Pradesh General Sales Tax (Second Amendment) Act, 1983.

### **2. Amendment Of Section 7-Aa :-**

In sub-section (1) of section 7-AA of the Madhya Pradesh General Sales Tax Act, 1958 (No. 2 of 1959) (hereinafter referred to as the principal Act), -

- (a) the words, figures and letter "As from the 1st day of April, 1983" shall be omitted; and
- (b) for the word "five", the word "seven" shall be substituted.

### **3. Amendment Of Section 8 :-**

In clause (c) of sub-section (1) of section 8 of the principal Act, for the word "five", the word "seven", shall be substituted.

#### **4. Repeal :-**

The Madhya Pradesh General Sales Tax (Amendment) Ordinance, 1983 (No. 6 of 1983) (See (1983) 54 STC Statutes 101.) is hereby repealed.

The Statement of Objects and Reasons appended to the Madhya Pradesh General Sales Tax (Second Amendment) Bill, 1983 (Madhya Pradesh Gazette, Extraordinary No. 491, dated October 13, 1983, page 2754.), runs as follows:-