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Madhya Pradesh Sthaniya Kshetra Me Mal Ke Fravesh Par Kar (Sanshodhan) Adhiniyam, 2012

13 of 2012

[31 March 2012]

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Madhya Pradesh Sthaniya Kshetra Me Mal Ke Fravesh Par Kar (Sanshodhan) Adhiniyam, 2012

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[31 March 2012]

An Act further to amend the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976. Be it enacted by the Madhya Pradesh Legislature in the Sixty-third Year of the Republic of India as follows:-- 1. Madhya Pradesh Gazette Extraordinary No. 172, dated March 31, 2012, page 344(2).

1. Short Title And Commencement :-

- (1) This Act may be called the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 2012.
- (2) It shall come into force from 1st April, 2012.

2. Amendment Of Schedule I:-

In Schedule I to the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) (hereinafter referred to as the principal Act),--

- (i) for serial number 1 and entries relating thereto the following serial number and entries relating thereto shall be substituted, namely:--
- "1. Goods specified in Schedule I (except all varieties of fabrics

specified in serial number 48, and sugar, including khandsari and palmyra) and Part 1 of Schedule II, of the Vat Act.";

- (ii) for serial numbers 10 and 11 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely:--
- "10. Cotton (ginned or unginned) and cotton waste
- 11. All type of yarn and yam waste.";
- (iii) after serial number 14, the following serial numbers and entries relating thereto shall be added, namely:--
- "15. All kinds of metal castings.
- 16. Ferrous and non-ferrous metals and alloys; non-ferrous metals such as aluminium, copper, zinc, metal scrap.".

3. Amendment Of Schedule Ii :-

For Schedule II to the Principal Act, the following Schedule shall be substituted, namely:--

"Schedule II

(See sections 4, 9 and 12)

| S. No. | Description of goods | Rate of tax (%) |
|--------|--|--------------------|
| (1) | (2) | (3) |
| | Part I | |
| 1. | Goods specified in Part II of Schedule II of the Vat Act, except the goods specified below, | 1 |
| | (1) Iron and steel as specified in clause (iv) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956) | |
| | (2) Coal, including coke in all its forms but excluding charcoal | |
| | (3) Liquefied petroleum gas (LPG) for domestic use | |
| 2. | Diesel (including light diesel oil and furnace oil) | 1 |
| 3. | Petrol | 1 |
| 4. | All varieties of fabrics specified in serial number 48 of Schedule I of the Vat Act. | 1 |
| 5. | Sugar, including khandsari and palmyra | 1 |
| | Part II | |
| 1. | (a) Pan masala containing tobacco and gutka containing tobacco | 25 |
| | (b) Pan masala and gutka other than those specified in (a) above | 12.5 |
| 2. | Cigars, cheroots, cigarettes, cigarillos of tobacco and bidies | 10 |
| 3. | Liquefied petroleum gas for domestic use | 6.47 |

| 4. | (a) Iron and steel as specified in clause (iv) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956), other than all kinds of steel bars and angles | 2 | |
|----------|---|-----|--|
| | (b) All kinds of steel bars and angles | 5 | |
| 5. | Coal, including coke in all its forms but excluding charcoal. | 3 | |
| Part III | | | |
| 1. | All goods other than those specified in Schedule I, any other Part of this Schedule and Schedule III | 2". | |

4. Amendment Of Schedule Iii :-

In Schedule III to the Principal Act, serial number 3 and entries relating there to shall be omitted.