

Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 1997

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Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 1997

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 Forty-eighth year of the Republic of India as follows:- Statement of Object "To implement the taxation proposal contained in Part II of the speech delivered by the Minister of Finance while presenting the budget for 1997-98 in the Vidhan Sabha on 17th February, 1997, it is proposed to amend the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976, suitably. 2. Hence this Bill."

1. Short title and commencement :-

(1) This Act may be called the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 1997. (2) It shall come into force on such date as the State Government may, by notification in the official gazette, appoint.

2. General amendment :-

In the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) (hereinafter referred to as the principal Act), for the words and figures "Schedule II or

Schedule III", "Schedule II and Schedule III", "Schedule II" or "Schedule II or Schedule III", as the case may be" wherever they occur, the words "the Schedule" shall be substituted.

3. Amendment of section 2 :-

In sub-section (1) of section 2 of the principal Act, - (i) in clause (h), for the brackets, figures and word "(iv) to (vii)" the brackets, figures and word "(i) to (iii)" shall be substituted; (ii) in clause (i), for the brackets, figures and word "(iv) to (vii)" the brackets and figures "(iii)" shall be substituted; (iii) clause (m) shall be omitted.

4. Substitution of new section for section 3 :-

For section 3 of the principal Act, the following section shall be substituted, namely:- "3. Incidence of taxation- (1) There shall be levied an entry tax on the entry in the course of business of a dealer of goods specified in the Schedule into each local area for consumption, use or sale therein and such tax shall be paid by every dealer liable to pay tax under the Vanijyik Kar Adhiniyam, who has effected entry of such goods: Provided that no tax under this sub-section shall be levied, - (i) in respect of goods specified in the Schedule other than the local goods purchased from a registered dealer on which entry tax is payable or paid by the selling registered dealer; (ii) in respect of goods specified in the Schedule which after their entry into a local area are sold outside the State or in the course of inter-State trade or commerce or in the course of export out of the territory of India; (iii) in respect of goods exempted from entry tax under section 10; and if tax on the entry of any goods specified in the Schedule effected during any period has been paid by a dealer and subsequent to such entry the goods are disposed of in the manner prescribed in clause (ii) of this proviso, the dealer shall be entitled to a set-off of the tax already paid by him in respect of such goods and such set-off shall be adjusted towards the tax payable by him for the period during which the goods were so disposed of or for any subsequent period in such manner as may be prescribed: Provided further that notwithstanding anything contained in this Act where a registered dealer in the course of his business purchases goods from a person or a dealer other than a registered dealer who has effected entry of such goods into the local area prior to such purchase the entry tax shall be paid by the dealer who has purchased such goods. (2) The entry tax levied under sub-section (1) shall be paid on the value of such goods."

5. Amendment of section 4 :-

In section 4 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:- "(1) The tax payable by a dealer under this Act shall be charged on his taxable quantum relating to the goods specified in the Schedule at the rates mentioned therein."

6. Amendment of section 4-A :-

In sub-section (1) of section 4-A of the principal Act, for the words "the goods", the words "the goods specified in the Schedule" shall be substituted.

7. Amendment of section 6 :-

In section 6 of the principal Act, the words, the figure and brackets "or by a person notified under sub-section (2) of that section" shall be omitted.

8. Amendment of section 9 :-

In section 9 of the principal Act, - (i) in sub-section (1), for the words "each of the said Schedules", the words "the said Schedule" shall be substituted; (ii) for the first proviso to sub-section (1), the following proviso shall be substituted, namely:- "Provided that the rate of entry tax shall not be increased by more than double the rate specified in the Schedule."

9. Amendment of section 11 :-

In section 11 of the principal Act, in sub-section (1), - (i) in clause (a), the words, figures and brackets "notified under sub-section (2) of section 3" shall be omitted; and (ii) clause (b) and clause (c) shall be omitted.

10. Omission of section 12 :-

Section 12 of the principal Act, shall be omitted.

11. Omission of section 19 :-

Section 19 of the principal Act, shall be omitted.

12. Amendment of section 20 :-

In section 20 of the principal Act, in sub-section (1), clauses (c), (f) and (i) shall be omitted.

13. Substitution of new Schedule for Schedules I, II and III :-

For the existing Schedules I, II and III, the following Schedule shall be substituted, namely:-

| Sl. No. | Description of goods | Rate of tax (per cent) |
|---|---|-------------------------------|
| (1) | (2) | (3) |
| 1. | Bauxite | 10 |
| 2. | Limestone | 10 |
| 3. | Iron ores | 5 |
| 4. | Coking coal | 5 |
| 5. | Coal excluding coking coal | 2.5 |
| 6. | Apatite and phosphatic ores | 2 |
| 7. | Copper ores | 2 |
| 8. | Gypsum | 2 |
| 9. | Manganese ores | 2 |
| 10. | Nickel ores | 2 |
| 11. | Precious stones | 2 |
| 12. | Sulphur and its ore | 2 |
| 13. | Tungsten ores | 2 |
| 14. | Uraniferous allenite, Manzite and other thorium | 2 |
| 15. | Vanadium ores | 2 |
| 16. | Zinc ores | 2 |
| 17. | Zircon | 2 |
| 18. | Mica | 2 |
| 19. | Manganese | 2 |
| 20. | Chromite | 2 |
| 21. | Dolomite | 2 |
| 22. | Graphite | 2 |
| 23. | Mineral oil and crude oil | 2 |
| 24. | Natural gas | 2 |
| 25. | Any other goods, minerals or ores as the State Government may, by notification specify. | 2 |
| 26. | Granite | 2 |
| 27. | Marble | 2 |
| 28. | Limestone when used in lime kilns for 2.5" manufacture of lime. | 2 |
| The Statement of Objects and Reasons appended to the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Vidhyak, 1997 (Madhya Pradesh Bill No. 16 of 1997 (Madhya Pradesh Gazette, Extraordinary No. 139, dated March 31, 1997, page 278 (4).)) | | |