

Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 1999

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Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 1999

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 Fiftieth 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 (Sanshodhan) Adhiniyam, 1999. (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette appoint and different dates may be appointed for different provisions of the Act.

2. Amendment of section 3 :-

In clause (a) of sub-section (2) of section 3 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), - (i) in sub-clause (i) for the words "of such goods specified in Schedule II or Schedule III, and", the words "of such goods specified in Schedule II or Schedule III, other than motor vehicles, on which entry tax is not leviable under the provisions of sub-section (1) and" shall be substituted; (ii) in sub-clause (ii) the words "to whom the provisions of sub-section (1) do not apply" shall be omitted;

3. Insertion of new section 3-A :-

After section 3 of the Principal Act, the following section shall be inserted, namely:- "3-A. Entry tax on motor vehicles- (1) There

shall be levied an entry tax on the entry into any local area for consumption, use or sale therein - (i) of such motor vehicle which is liable for registration in the State of Madhya Pradesh under the Motor Vehicles Act, 1988; and (ii) by such person who is not liable to pay tax under the provisions of sub-section (1) of section 3; at such rate not exceeding 20 per cent, as the State Government may, by notification, specify: Provided that no tax under this section shall be levied if the motor vehicle has been purchased from a dealer registered under the Vanijyik Kar Adhiniyam: Provided further that no tax under this section shall be levied in respect of a motor vehicle which was registered in any other State or Union Territory under the Motor Vehicles Act, 1988 for a period of 15 months or more before the date on which it is registered in the State under that Act. (2) The tax shall be payable within 15 days from the entry of motor vehicle into the local area or before the date on which an application is made for registration of the vehicle under the Motor Vehicles Act, 1988 whichever is earlier, in such manner as may be prescribed. (3) Every person liable to pay tax under this section shall furnish a return in such form, for such period, in such manner, by such dates and to such authority as may be prescribed. Every person required to file return shall pay the full amount of tax payable according to the return and shall furnish the proof of payment alongwith the return. (4) If a person required to file return fails without sufficient cause to pay the amount of tax payable according to a return for any period in the manner prescribed or fails to furnish return, such person shall be liable to pay by way of interest in addition to the amount of tax, a sum equal to 2 per cent of the amount of such tax for each month or part thereof after the due date. (5) The amount of tax due from a person liable to pay tax under this section shall be assessed in such manner and by such authority as may be prescribed. (6) The assessing authority, the appellate authority and the revising authority shall, for the purposes of this section, have the same powers as are exercisable by those authorities under this Act in respect of a dealer and the provisions relating to assessment, appeal and revision of a dealer shall apply in respect of a person to whom this section applies. (7)(a) If a person liable to pay tax fails to pay the tax in the manner as laid down, then the designated officer shall forthwith impound the vehicle in respect of which tax has remained unpaid and keep the vehicle impounded till the amount of tax and penalty due is paid in full; (b) if the amount of tax and penalty is not paid within one month of impounding of the

vehicle, the designated officer shall have the power to sell the vehicle in the manner prescribed, by auction and apply the sale proceeds towards recovery of the tax, interest and cost incurred on it. The remainder if any shall be refunded to the person; (c) if at any time before the auction of the vehicle the person pays the tax, interest and cost incurred if any, the designated officer may, after satisfying that all the dues have been fully paid by the person cancel the auction proceedings and return the vehicle to the person. (8) The State Government may, by notification designate such number of officers of the State Government to be the designated officers as may be necessary for the purpose and may assign to each one of them such local area or areas or a part of a local area as may be specified in the said notification.

4. Amendment of section 11 :-

In sub-section (1) of section 11 of the Principal Act, after sub-clause, (e), the following clause shall be inserted, namely:- "(f) that a person has not effected the entry of the motor vehicle into a local area for consumption use or sale therein."

5. Amendment of Schedule I :-

In Schedule I of the Principal Act, for serial number 1 and entries relating thereto the following serial number and entries shall be substituted, namely:- "1. Goods specified in Schedule I of the Vanijyik Kar Adhiniyam, except the goods specified in entries 4, 14 (excluding sugarcane) and 15."

6. Amendment of Schedule II :-

In Schedule II of the Principal Act, after serial number 52 and entries relating thereto the following serial numbers and entries shall be added, namely:- "53. All kinds of electrical and electronic goods 1 except those specified elsewhere in this Schedule. 54. All machines and machineries worked by 1 electricity, diesel or petrol and parts thereof. 55. All kinds of chemicals and acids, sulphur 1 and bleaching powder. 56. Cakes and pastries, biscuits, chocolates, 1" toffees lozenges, peppermint drops and bakery goods other than bread.