

**Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par
Kar (Sanshodhan) Adhiniyam, 2011**

9 of 2011

[01 April 2011]

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**Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par
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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 Sixty-second 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 Mai Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 2011.
- (2) It shall come into force from the date of its publication in the Madhya Pradesh Gazette.

2. Amendment Of Section 2 :-

In Section 2 of the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) (hereinafter referred to as the principal Act), in sub-section (1), after clause (b), the following clause shall be inserted, namely :-

(bb) "industrial growth centre" and "industrial area means an area which has been developed for industrial activity and notified as

such by the State Government;".

3. Amendment Of Section 3 :-

In Section 3 of the principal Act, in sub-section (1), in the first proviso, after clause (iv), the following new clauses shall be inserted, namely :-

"(v) in respect of goods specified in Schedule II and Schedule III, which are entered by an industrial unit established by a registered dealer, from one local area to another local area either within the same industrial growth centre developed by Audyogik Kendra Vikas Nigam or within the same industrial area, for consumption as raw material;

(vi) in respect of goods specified in Schedule II and Schedule III, being semi-finished product of an industrial unit established by a registered dealer, which are transferred to an industrial unit situated in a different local area for intermediate processing or finishing and after such processing or finishing, are transferred back to the original unit for manufacture of final saleable product;

(vii) in respect of goods specified in Schedule II and Schedule III, which are entered by an industrial unit established by a registered dealer into a local area, by virtue of the industrial unit being established in or spread over more than one local area."

4. Substitution Of Section 13 :-

For Section 13 of the principal Act, the following Section shall be substituted, namely :-

" 13. Certain provisions of Vat Act to apply.--Subject to the provisions of this Act and the rules made thereunder, the provisions of the Vat Act and the rules made and orders and notifications issued thereunder, including the provisions relating to returns, assessment, self-assessment, reassessment, payment and recovery of tax, accounts, detection and prevention of tax evasion, refund, appeal, revision, rectification, offences and penalties, and other miscellaneous matter, shall mutatis mutandis apply to a dealer or person in respect of the entry tax, interest or penalty levied and payable under this Act as if these provisions were mutatis mutandis incorporated in this Act, and it shall be deemed that the rules made and orders and notifications issued under those provisions were mutatis mutandis made or issued under the relevant provisions as so incorporated in this Act."

5. Substitution Of Section 14 :-

For Section 14 of the Principal Act, the following Section shall be substituted, namely :-

" 14. Assessment, collection, etc. of tax.--Subject to the provisions of this Act and the rules made thereunder the administration of this Act in so far as it relates to levy, assessment and collection of entry tax from dealers or persons shall vest in the authorities specified in the Vat Act, and accordingly the authorities for the time being empowered to assess, reassess, collect and enforce the payment of any tax under the Vat Act shall assess, reassess, collect and enforce the payment of entry tax including interest or penalty payable by a dealer or a person under this Act as if the tax including interest or penalty payable by such dealer or person under this Act or under the provisions of the Vat Act as made applicable under Section 13 to dealers or persons in relation to entry tax levied under this Act, is a tax or interest or penalty payable under that Act and for this purpose they may exercise all or any of the powers conferred upon them by or under that Act."

6. Amendment Of Schedule II :-

In Schedule II to the Principal Act, in part-I-

(i) for serial number 1 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely:-

"1. (a) Iron and steel as specified in clause (iv) of 2 Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956), other than all kinds of steel bars and angles.

(b) All kinds of steel bars and angles. 5";

(ii) against serial number 3, in column (3), for the figure "2", the figure "3" shall be substituted;