
Madhya Pradesh Value Added Tax (Amendment) Act, 2007**[31 March 2007]****CONTENTS**

1. Short Title And Commencement
2. Amendment Of Section 7
3. Amendment Of Section 9
4. Insertion Of Section 11-B
5. Amendment Of Section 18
6. Amendment Of Section 26
7. Insertion Of New Section 27
8. Amendment Of Section 29
9. Amendment Of Section 46
10. Amendment Of Section 53
11. Amendment Of Section 57
12. Amendment Of Section 71
13. Amendment Of Schedule I
14. Amendment Of Schedule Ii

Madhya Pradesh Value Added Tax (Amendment) Act, 2007**[31 March 2007]**

An Act further to amend the Madhya Pradesh VAT Act, 2002. Be it enacted by the Madhya Pradesh Legislature in the Fifty-eighth year of the Republic of India as follows:-

1. Short Title And Commencement :-

(1) This Act may be called the Madhya Pradesh VAT (Amendment) Act, 2007. [1](2) (a) The provisions of section 14(i)(b) and 14(ii)(b) relating to "Drugs and medicines" of this amending Act shall be deemed to have come into force from 8th August, 2006 subject to the condition that if the rate of tax prevailing before the date of publication of this Act in the Gazette was higher and the amount of tax collected at such higher rate from 8th August, 2006 to the date of publication of this Act in the Gazette,-

(i) has been deposited in the treasury, such amount shall not be refunded; and/or

(ii) has not been deposited in the treasury, such amount shall have to be deposited in the treasury; and

(b) the remaining provisions of this amending Act shall come into force on such date as the State Government may, by notification, appoint.

Footnotes:

1. Received the assent of the Governor on the 31st March, 2007; assent first published in the "Madhya Pradesh Gazette (Extraordinary)" dated the 1st April, 2007.

2. Amendment Of Section 7 :-

After clause (b) of sub-section (1) of section 7 of the Madhya Pradesh VAT Act, 2002 (No. 20 of 2002) (hereinafter referred to as the Principal Act), the following clause shall be inserted namely:-

"(c) If the sub-contractor proves in the prescribed manner to the satisfaction of the Commissioner that the contractor has opted for composition under section 11-A in respect of the works contract being executed by the sub-contractor, the sub-contractor shall not be liable to pay tax on the turnover of the goods supplied in the execution of the works contract.".

3. Amendment Of Section 9 :-

Section 9 of the Principal Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following new sub-section shall be added, namely:-

"(2) Notwithstanding anything contained in this Act, no tax shall be levied on goods specified in Schedule II, if the goods are sold by any one of the public sector oil companies, that is Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited, Bharat Petroleum Corporation Limited and Indo-Burma Petroleum Company Limited, to any one of the said oil companies.".

4. Insertion Of Section 11-B :-

After section 11-A of the Principal Act, the following section shall be inserted, namely:-

"11-B. Payment of lump sum in lieu of tax:-(1) Notwithstanding anything contained in this Act, the State Government may direct payment of tax in lump sum in respect of such class of goods by such class of dealers on such terms and conditions as may be notified in the official Gazette.

(2) The tax in lump sum specified in sub-section (1) shall not exceed the amount of maximum tax liability provided in sub-section

(1) of section 9."

5. Amendment Of Section 18 :-

In section 18 of the Principal Act, in sub-section (4),

(i) in clause (a),-

(a) for sub-clause (iii), the following sub-clauses shall be substituted, namely:-

"(iii) fails to furnish return; or

(iv) has furnished return or returns and the tax paid along with the return or returns is less than the tax as per accounts.";

(b) in second sub-division, for item (3), the following items shall be substituted, namely:-

"(3) the tax payable for the period for which he has failed to furnish return; or

(4) the amount of tax by which tax so paid along with the return or returns falls short of the tax as per accounts.";

(ii) for clause (b), the following clause shall be substituted, namely:-

"(b) If a registered dealer having furnished a return under sub-section (1) or a revised return under sub-section (2) for any period and paid the tax payable according to such return or revised return after the time prescribed therefor or the tax paid along with the return or returns falls short of the tax as per accounts, fails to pay interest along with such return or revised return or payment of amount of tax by which tax so paid along with the return or returns falls short of the tax as per accounts, in accordance with the provisions of clause (a), the Commissioner shall levy the interest liable to be paid by the dealer and after giving the dealer a reasonable opportunity of being heard, may direct him to pay in addition to the tax payable or paid and the interest payable by him, by way of penalty, a sum equal to such rate as may be prescribed which shall not exceed 1.5 per cent per month of the amount of interest, from the date such interest had become due to the date of its payment or to the date of order of assessment, whichever is earlier.";

6. Amendment Of Section 26 :-

In section 26 of the Principle Act,- (i) for proviso to sub-section (2), the following proviso shall be substituted, namely:-

"Provided that if the value of labour involved in the contract is more than fifty per cent of the contract value and the contractor has not

opted for composition under section 11-A, the deduction towards the tax payable shall be made at the rate of one per cent:

Provided further that no deduction shall be made in respect of any sale or purchase taking place outside the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of import of goods into the territory of India:

Provided also that no deduction shall be made from any payment made to any sub-contractor by a contractor where the contractor has opted for composition under section 11-A.";

(ii) in sub-section (3), for the words "in the prescribed form", the words "in the prescribed form which is obtained in the prescribed manner" shall be substituted.

7. Insertion Of New Section 27 :-

After section 26 of the Principal Act, the following new section shall be inserted, namely:-

"27. Saving for person responsible for deduction of tax at source:- Notwithstanding anything contained in section 26, no deduction or deduction at lower rate at source towards tax payable shall be made under the provisions of the said section from any consideration payable to a dealer or person, if such dealer or person furnishes to the person responsible for paying any amount in respect of the sale or supply or contract referred to in the said section, a certificate in writing, in such form, issued in such manner and by such authority as may be prescribed."

8. Amendment Of Section 29 :-

In section 29 of the Principal Act,

(i) in the marginal heading, for the word "amalgamation", the words "amalgamation or de-merger" shall be substituted;

(ii) after sub-section (5), the following sub-sections shall be inserted, namely:-

"(5A)(a) When any company is de-merged by the order of a court or of the Central Government and the order is to take effect from a date earlier to the date of the order, then for all of the purposes of this Act, it shall be presumed that the two or more companies brought into existence by the operation of the said order have not sold or purchased any goods to or from each other during the period commencing on the date from which the order is to take effect and ending on the date of the order, and will be assessed to tax accordingly.

(b) Notwithstanding anything contained in the order specified in clause (a), for all of the purposes of this Act, the said two or more companies will be treated as single company for the periods up to the date of the said order and the registration certificate of the de-merged company will be cancelled, where necessary, with effect from the date of the said order and the said two or more companies shall be granted registration certificates, where necessary, from the date of the said order.

(5B) Notwithstanding anything contained in section 14, when the ownership of the business of a registered dealer is entirely transferred or when two or more companies are amalgamated or a company is de-merged, by the order of a court or of the Central Government, then the transferee, the amalgamated company or the de-merged companies shall be entitled to take credit of the input tax rebate, which remains unadjusted on the date of said transfer or the order of amalgamation or de-merger, as the case may be.";

(iii) in sub-section (6), for the brackets, figures and word "(4) and (5)", the brackets, figures, letters and word "(4), (5), (5A) and (5B)" shall be substituted.

9. Amendment Of Section 46 :-

In section 46 of the Principal Act,-

(i) in sub-section (5), for the words "thereupon the Appellate Authority shall stay the recovery of the balance of tax and/or penalty till the decision of appeal", the words "on an application by the dealer for stay of the recovery of the balance of tax and/or penalty, the Appellate Authority may stay the recovery of the balance till the decision of appeal" shall be substituted;

(ii) in sub-section (6), for the words "thereupon the Appellate Board shall stay the recovery of the balance amount till the decision of appeal", the words "on an application by the dealer for stay of the recovery of the balance amount, the Appellate Board may stay the recovery of the balance amount till the decision of appeal," shall be substituted;

(iii) for sub-section (7), the following sub-section shall be substituted, namely:-

"(7) Every first appeal shall be filed within thirty days and every second appeal shall be filed within sixty days from the date of communication of the order against which the appeal is to be filed.";

(iv) in sub-section (8), in clause (a), for the words "one calendar year", the words "twelve months" shall be substituted;

(v) after sub-section (8), the following sub-section shall be inserted, namely:-

"(8A) The appeals pending before the Appellate Authority on the date of commencement of the Madhya Pradesh VAT (Amendment) Act, 2007 shall be disposed of by the Appellate Authority within the period specified in the provisions in force before the date of such commencement or within the period of one calendar year following such commencement, whichever is earlier.";

(vi) in sub-section (9), for the words "one calendar year" the words "twelve months" shall be substituted.

10. Amendment Of Section 53 :-

For sub-section (2) of section 53 of the Principal Act, the following sub-section shall be substituted, namely:-

"(2) The Commissioner or a dealer, aggrieved by any order referred to in sub-section (1) passed by the Appellate Board, may file an appeal to the High Court and such appeal shall be filed within ninety days from the date of the communication to the dealer or the Commissioner of the order appealed against, in the form of a memorandum of appeal precisely stating therein the substantial question of law involved.".

11. Amendment Of Section 57 :-

In section 57 of the Principal Act,- (i) in sub-section (8), for the figures and words "3.5 times" and "3 times", the words "ten times" and "eight times" shall respectively be substituted;

(ii) in sub-section (17), for the word "twice", the words "five times" shall be substituted.

12. Amendment Of Section 71 :-

In sub-section (2) of section 71 of the Principal Act,-

(i) after clause (e), the following clause shall be inserted, namely:-

"(ea) the manner in which the payment of tax by the sub-contractor under clause (b), and by the sub-contractor that the contractor has opted for composition, under clause (c) of sub-section (1) of section 7 shall be proved;"

(ii) in sub-clause (viii) of clause (1), for the words, bracket and figures "the form of certificate to be issued under sub-section (3) of

section 26", the words, bracket and figures "the form of certificate to be issued under sub-section (3) of section 26 and the manner in which it is to be obtained," shall be substituted.

13. Amendment Of Schedule I :-

In Schedule I to the Principal Act,- (i) after serial number 23, the following serial number and entries relating thereto shall be inserted, namely:-

"23A. Lac and shellac.";

(ii) serial number 50 and entries relating thereto shall be omitted.

14. Amendment Of Schedule II :-

In Schedule II to the Principal Act,-

(i) in Part II,-

(a) in serial number 8, after the word "betel nut", the bracket and words "(other than sweetened and/or scented betel nut)" shall be inserted;

(b) after serial number 19, the following serial number and entries relating thereto shall be inserted, namely:-

"19A. Drugs and medicines including vaccines, syringes, dressings, medicated ointments produced under drug licence and light liquid paraffin of IP grade 4";

(c) for serial number 55 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely:-

"55. Industrial inputs and packing materials that is to say:- 4

(1) (i) Acid oil, (ii) fatty acid, (iii) oil sludge, (iv) soap stock, (v) lecithin.

(2) Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitro sated derivatives.

(3) Acetone.

(4) Acrylic polymers.

(5) Activated carbon, activated natural mineral products, animal black, including spent animal black.

(6) Acyclic alcohols and their halogenated, sulphonated, nitrated or nitro sated derivatives.

(7) Acyclic hydrocarbons.

(8) Aldehyde-function compounds, aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; para formaldehyde.

- (9) Alkali or alkaline earth metals, rare earth metals.
- (10) Aluminium oxide and aluminium hydroxide.
- (11) Aluminium ingots and aluminium wire rods.
- (12) Aluminium ores and concentrates.
- (13) Amine-function compounds.
- (14) Amino-resins and polyphenylene oxide, phenolic resins and polyurethanes in primary forms.
- (15) Ammonia, anhydrous or in aqueous solution.
- (16) Animal including fish fats, oils, crude, refined or purified.
- (17) Animal or vegetable fats boiled, oxidised and dehydrated.
- (18) Antimony ores and concentrates.
- (19) Artificial graphite, colloidal or semi colloidal graphite preparations.
- (20) Basic chromium sulphate
- (21) Benzole.
- (22) Bleach liquor.
- (23) Borates and peroxoborates (preborates)
- (24) Butadiene
- (25) Calcium carbides
- (26) Caprolactum, DMT, MEG, PTA.
- (27) Carbon (carbon blacks and other forms of carbon)
- (28) Carbonates and peroxocarbonates (percarbonates)
- (29) Carboxamide-function compounds (including saccharin and its salts) and imi-nes function compounds
- (30) Carboxylic acids with additional oxygen function and their anhydrous halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitro -sated derivatives
- (31) Casein, Caseinates and other casein derivatives
- (32) Cellulose and its chemical derivatives
- (33) Chemical elements doped in the form of discs, wafers or similar forms, chemical compounds doped
- (34) Chemical preparations for photographic uses other than varnishes, glues, adhesives and similar preparations
- (35) Chlorates and perchlorates, bromates and perbromates; iodates and periodates
- (36) Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides, iodides and iodide oxides
- (37) Chromium ores and concentrates
- (38) Chromium oxides and hydroxides
- (39) Cigarette filter rod
- (40) Cobalt ores and concentrates
- (41) Cobalt oxides and hydroxides

- (42) Colour lakes
- (43) Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black)
- (44) Compounded rubber, unvulcanised
- (45) Compounds with other nitrogen functions
- (46) Compounds, inorganic or organic of rare earth metals, of yttrium or scandium or of mixtures of these metals
- (47) Copper ores and concentrates
- (48) Copper sulphate
- (49) Copper wire rod, copper wire bar and copper cathode
- (50) Copper winding wire, enamelled copper wire and bare copper wire
- (51) Creosole oils
- (52) Cyanides and cyanide oxides and complex cyanides
- (53) Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
- (54) Cyclic Hydrocarbons
- (55) Denatured ethyl alcohol of any strength
- (56) Dextrin and dextrose mono hydrate
- (57) Diazo-, Azo-or azoxy-compounds
- (58) Di-ethylene glycol and mono-ethylene glycol
- (59) Dimethyl terephthalate
- (60) Diphosphorous pentaoxide, phosphoric acid and lyphosphoric acids
- (61) Dithionites and sulfoxylates
- (62) Dyes
- (63) Electroplating salts
- (64) Enzymes and prepared enzymes
- (65) Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three mem-bered ring and their chemical derivatives
- (66) Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts and their chemical derivatives
- (67) Ethers, ether-alcohols and ether-phenols, peroxides, ketone peroxides and their chemical derivatives
- (68) Ethylene and propylene
- (69) Ethylene diamine tetra acetic acid and nitrillo triacetic acid and their derivatives
- (70) Ethylene oxide
- (71) Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example dressings and mordants), of a kind used in textile, paper, leather or like industries.

- (72) Flexible plain films
- (73) Fluorides, fluorosilicates, fluoro aluminates and complex fluorine salts
- (74) Fluorine, chlorine, bromine and iodine
- (75) Fulminates, cyanates and thiocyanates
- (76) Gelatin
- (77) Ghee
- (78) Glass fibres (including glass wool and glass filaments) and articles thereof (for example: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish
- (79) Glass frit and other glass in the form of powder, granules or flakes
- (80) Glucose
- (81) Glues derived from bones, hides and similar items; fish glues
- (82) Glycerol crude, glycerol waters and glycerol lyes
- (83) Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
- (84) Goods consumed in manufacture of goods by the units, situated in the State of Madhya Pradesh, of the defence production department of the Government of India.
- (85) Granulated slag (slag sand) from manufacturing of iron or steel
- (86) Ground granulated blast-furnace slag (GGBS)
- (87) Halides and halide oxides of non-metals
- (88) Halogenated derivatives of Hydrocarbons
- (89) Halogenated, sulphonated, nitrated or nitro sated derivatives of phenols and Phenol alcohols
- (90) HDPE
- (91) Heterocyclic compounds with nitrogen heteroatom(s) only
- (92) Heterocyclic compounds with oxygen heteroatom(s) only
- (93) Hydrazine & hydroxylamine and their inorganic salts
- (94) Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined
- (95) Hydrogen chloride (Hydrochloric acid), chloro sulphuric acid
- (96) Hydrogen peroxide, whether or not solidified with urea
- (97) Hydrogen, rare gases and other non-metals
- (98) Hydroxide and peroxide of magnesium, oxides, hydroxides and peroxides of strontium or barium
- (99) Hypochlorites, commercial calcium hypochlorite, chlorites, hypobromites
- (100) Industrial monocarboxylic fatty acids, acid oil from refining, industrial fatty alcohols.

- (101) Inorganic products of kind used as luminophores
- (102) Ion-exchangers based on polymers
- (103) Iron ores and concentrates, including roasted iron pyrites
- (104) Iron oxides and hydroxides
- (105) Isotopes and its compounds
- (106) LDPE/LLDPE
- (107) Lead ores and concentrates
- (108) Liquid glucose (non-medicinal) and dextrose syrup
- (109) Maize germ, maize gluten and maize oil
- (110) Manganese ores and concentrates
- (111) Manganese oxides
- (112) Mechanical wood pulp, chemical wood pulp and semi-chemical wood pulp
- (113) Methanol
- (114) Mixed alkyl benzenes and mixed alkyl naphthalene
- (115) Mixed PVC stabilizer
- (116) Molybdenum ores and concentrates
- (117) Naphthalene
- (118) Natural polymers and modified natural polymers
- (119) Natural rubber, balata, guta percha
- (120) Nickel ores and concentrates
- (121) Niobium, tantalum, vanadium or zirconium ores and concentrates
- (122) Nitric acid, sulphonitric acids
- (123) Nitrile-function compounds
- (124) Nitrites and nitrates
- (125) Normal Paraffin
- (126) Nucleic acids and their salts and other heterocyclic compounds
- (127) Organic derivatives of hydrazine or of hydroxylamine
- (128) Organo-sulphur compounds
- (129) Oxides of boron and boric acids
- (130) Oxygen-function amino-compounds
- (131) Paper board
- (132) Paper covered aluminium strips/wires
- (133) Partially oriented yarn and polyester texturised yarn
- (134) Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones
- (135) Phenols and its salts
- (136) Phosphides excluding ferro phosphorous
- (137) Phosphinates (hypophosphites), phosphonates (phosphates), phosphates and polyphosphates

- (138) Phosphoric ester and their salts, including lacto phosphates and their chemical derivatives
- (139) Pickling preparations for metal surface; fluxes and other auxiliary preparations for soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of kind used as cores or coatings for welding electrodes or rods
- (140) Pigments
- (141) Plates, sheets and strip of non-cellular rubber
- (142) Polyacetals, other polyethers and epoxide resins in primary forms, polycarbonates, alkyd resins, polyallylesters and other polyesters in primary forms.
- (143) Polyamides in primary forms
- (144) Polycarboxylic acids, their anhydrides, haldies, peroxides and peroxyacids and their chemical derivatives
- (145) Polyester chips
- (146) Polymers of ethylene in primary forms
- (147) Polymers of propylene in primary forms
- (148) Polymers of styrene in primary forms
- (149) Polymers of vinyl acetate or of other vinyl esters in primary forms; other vinyl polymers in primary forms
- (150) Potassium dichromate salts of oxo metallic or peroxides and acids
- (151) Precious metal ores and concentrates
- (152) Prepared driers
- (153) Prepared rubber accelerators, compounded plasticizers for rubber or plastics, anti-oxidizing preparations and other compound stabilizers for rubber or plastics.
- (154) PVC and XLPE insulated wires and cables
- (155) PVC granules
- (156) Quaternary ammonium salts and hydroxides, lecithins and other phosphomono-lipids
- (157) Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
- (158) Reaction initiators, reaction accelerators and catalytic preparations
- (159) Reclaimed rubber, tread rubber
- (160) Reducers and blanket wash/roller wash
- (161) Refractory castable and monolithics
- (162) Residual lyes from the manufacturing of wood pulp
- (163) Rosin and resin acids and derivatives thereof, rosin spirit and rosin oils, run gums

- (164) Retarders
- (165) Rods, tubes and profile shapes of unvulcanised rubber
- (166) Saturated acyclic mono carboxylic acids and their chemical derivatives
- (167) Sheets, circles and ingots of zinc, brass and copper
- (168) Silicates, commercial alkali metal silicates
- (169) Silicon carbide
- (170) Silicons in primary forms
- (171) Sodium dichromate
- (172) Sodium sulphate and sodium silicate
- (173) Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash), peroxides of sodium or potassium
- (174) Sugars chemically pure (other than sucrose, lactose, maltose, glucose and fructose); Sugar ethers, sugar acetals and sugar esters and their salts
- (175) Sulphates, alum, peroxy sulphates (persulphates), peroxy sulphates (persul-phates)
- (176) Sulphides and polysulphides
- (177) Sulphides of non-metals
- (178) Sulphites and thio sulphates
- (179) Sulphonamides
- (180) Sulphonated, nitrated or nitrosated derivatives of hydrocarbons
- (181) Sulphur and barites
- (182) Sulphur and sublimed or precipitated and colloidal sulphur
- (183) Sulphuric acid and anhydrides and oleum
- (184) Synthetic organic colouring matter
- (185) Synthetic organic tanning substances
- (186) Synthetic rubber and factice derived from oils
- (187) Tanning extracts of vegetable origin; tannins and their chemical derivatives
- (188) Terephthalic acid and its salts
- (189) Tin ores and concentrates
- (190) Titanium ores and concentrates
- (191) Titanium oxides
- (192) Toluole
- (193) Tungsten ores and concentrates
- (194) Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids and their chemical derivatives
- (195) Uranium or thorium ores and concentrates
- (196) Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other chemical derivatives

- (197) Vegetable waxes, paraffin waxes and Bees wax
- (198) Vulcanised rubber thread and cord
- (199) Wood tar, wood tar oils, wood creosote, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
- (200) Xylol
- (201) Yeast
- (202) Zinc ores and concentrates
- (203) Zinc oxide and zinc peroxide
- (204) Zipper
- (205) All kinds of bags and sacks including HDPE, LDPE and PP woven sacks for packing of goods
- (206) Articles of plastics for packing of goods
- (207) Aseptic packaging aluminium foil of thickness not exceeding 0.2 mm (whether or not backed by paper, plastic or other backing material)
- (208) Carboys, bottles, jars and phials of glass
- (209) Cartons and boxes for packing of goods and partition walls
- (210) Empty tins and empty barrels
- (211) All kinds of ropes and twines including jute twine
- (212) Paper cones and bobbins
- (213) Self-adhesive tape
- (214) Printed labels of paper and paperboard
- (215) Self-adhesive plates, sheets, film and strip of plastic
- (216) Stoppers, caps and lids
- (217) Such other goods as the State Government may, by notification, specify.";
- (d) serial number 56 and entries relating thereto shall be omitted;
- (e) serial number 87 and entries relating thereto shall be omitted;
- (f) in column (2) against serial number 108, for the words "fruit juice", the words "fruit juice, thandai and sharbat" shall be substituted;
- (g) in column (2) against serial number 110, for item number 28, the following item shall be substituted, namely:-
"28. Sattu, murmura and panjiri"; (ii) in Part III,-
- (a) in column (3) against serial number 1, for the figures "28.75", the figure "26" shall be substituted.
- (b) serial number 10 and entries relating thereto shall be omitted.