

---

**Madhya Pradesh Vanijyik Kar (Dwitiya Sanshodhan)  
Adhyadesh, 1999**

CONTENTS

1. Short title and commencement
2. Madhya Pradesh Act No. 5 of 1995 to be temporarily amended
3. Amendment of section 2
4. Amendment of section 9-B
5. Amendment of section 45
6. Substitution of Schedules I and II

**SCHEDULE 1 :- SCHEDULE I**

**SCHEDULE 2 :- SCHEDULE II**

**Madhya Pradesh Vanijyik Kar (Dwitiya Sanshodhan)  
Adhyadesh, 1999**

An Ordinance further to amend the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994. (See 1995 98 STC Statutes 18.) WHEREAS the State Legislature is not in session and the Governor of Madhya Pradesh is satisfied that circumstances exist which render it necessary for him to take immediate action; NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Madhya Pradesh is pleased to promulgate the following Ordinance:-

**1. Short title and commencement :-**

(1) This Ordinance may be called the Madhya Pradesh Vanijyik Kar (Dwitiya Sanshodhan) Adhyadesh, 1999. (2) It shall come into force on 1st day of January, 2000.

**2. Madhya Pradesh Act No. 5 of 1995 to be temporarily amended :-**

During the period of operation of this Ordinance, the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (See 1995 98 STC Statutes 18.) (hereinafter referred to as the principal Act), shall have effect subject to the amendments specified in sections 3 to 6.

**3. Amendment of section 2 :-**

In section 2 of the principal Act, - (i) in sub-clause (ii) of clause (w), for the words and figures "Parts II to VII", the words and figures "Parts II to VI" shall be substituted; (ii) in clause (x), for the words and figures "Parts II to VII", the words and figures "Parts II to VI" shall be substituted.

#### **4. Amendment of section 9-B :-**

In sub-section (1) of section 9-B of the principal Act, for the words and figures "Parts II to VII", the words and figures "Parts II to VI" shall be substituted.

#### **5. Amendment of section 45 :-**

In section 45 of the principal Act, - (i) after sub-section (2), the following sub-section shall be inserted, namely:- "(2-A) In emergent cases, if the Commissioner has reason to suspect that any dealer is attempting to evade payment of any tax, he may, for reasons to be recorded in writing, proceed to investigate into the tax evasion by such dealer."; (ii) in sub-section (3), for the words, "on the receipt of the report from the committee in respect of the dealer," the words "on the receipt of the report from the committee in respect of the dealer as provided in sub-section (2) or on his own motion as provided in sub-section (2-A)", shall be substituted.

#### **6. Substitution of Schedules I and II :-**

For Schedules I and II to the principal Act, the following Schedules shall be substituted, namely:-

##### **SCHEDULE 1**

##### **SCHEDULE I**

(See section 15)		
Goods exempted from tax		
<b>S. No.</b>	<b>Description of goods</b>	<b>Conditions and exceptions subject to which exemption has been allowed.</b>
1.	Books, periodicals and journals	
2.	Electrical energy	
3.	Unbranded bread, eggs, meat, livestock including fish and fish seed.	
	(i) All varieties of cloth manufactured in mills or powerlooms or on handlooms including processed cloth and kosa cloth but excluding silk and silk fabrics. (ii) All varieties of canvas cloth, waterproof	

4.	cloth, tarpaulin and rexine manufactured in textile mills, powerloom factories or processing factories. (iii) Leather cloth used in book binding, inferior or imitation leather cloth used in book binding, rubberised or synthetic waterproof fabrics, whether single textured or double textured and book binding cotton fabrics.	
	(iv) Staple fibre cloth, handkerchief, towel, napkin and duster made of cotton, woollen fabrics, staple fibre cloth or admixture of any two or more of the fabrics but excluding sanitary napkins. v) Velvets and velveteens, tapes, niwar and laces, hosiery cloth in length and embroidered cloth.	
5.	Fresh vegetables (including potatoes and onion) and fresh flowers.	
6.	Curd, lassi, butter-milk and fresh milk	
7.	Goods on which duty is or may be levied under the Madhya Pradesh Excise Act, 1915 (No. 2 of 1915) other than medicinal and toilet preparations specified for the time being in the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (No. 16 of 1955).	
8.	Kumkum, sindoor and glass bangles	
9.	Unprocessed salt	
10.	Plain water	
11.	Condoms and contraceptives	
12.	(i) Seeds, plants and bulbs of vegetables, grass, fruits and flowers other than methi, dhaniya and the seeds which are covered by the term "oilseeds" specified in section 14(vi) of the Central Sales Tax Act, 1956 (No. 74 of 1956). (ii) Certified and treated seeds	
13.	Artificial limbs, crutches and wheel-chairs used by handicapped persons.	
14.	Sugar including khandsari and palmyra but excluding mishri, chironji and batasha.	
15.	Tobacco manufactured or unmanufactured, cured or uncured and tobacco products including cigarettes, cigars, cheroots and bidis.	
16.	Organic manure	
17.	Rice	
18.	Atta, maida and suji	

## SCHEDULE 2

### SCHEDULE II

section 9(i)		
S. No.	Description of goods	Rate of tax (%)
1.	Petrol and highspeed diesel oil	20
2.	Tendu patta	20

3.	Timber	20
4.	Raw opium	20
5.	Aviation spirit and aviation turbine fuel	20
6.	Molasses	20
<b>PART III</b>		
1.	Refrigerators, deep freezers, air-conditioning plants including air-conditioners, mechanical water coolers, air-coolers and components, parts and accessories thereof.	12
2.	Typewriters, tabulators, calculators, registering, indexing, card punching, franking, addressing and duplicating machines including duplicators and other apparatuses for obtaining duplicate copies, teleprinters and components, parts and accessories of any of them.	12
3.	Dyes, paints, varnishes, lacquers, enamels, glue, paint brush, sand paper, turpentine oil and polish excluding dry colours, gulal and shoe polish.	12
4.	Scents, perfumes, hair tonics, hair creams, hair shampoo, depilatories, face creams, snows, lipsticks, rouge, nail polish and other cosmetics including medicinal preparation thereof.	12
5.	Saltpetre, gunpowder, potash, other explosives and fireworks including coloured matches.	12
6.	Pan masala	12
7.	Tooth paste, tooth powder, hair oils, face powder, talcum powder, toilet soaps and other toilet articles including medicinal preparations thereof, combs, brushes, razors and razor blades, washing soaps and detergent.	12
8.	Light diesel oil	12
9.	Lubricants	12
10.	Liquefied petroleum gas	12
11.	Storage batteries and dry cells	12
12.	Cement and cement goods including cement pipes	12
13.	Asbestos sheets and goods made thereof	12
14.	Mineral ores, bauxite and dolomite	12
15.	Mosquito and insect repellents such as jet mat, good knight mat, etc.	12
16.	Laminated sheet such as sunmica, formica, etc.	12
17.	All clocks, timepieces and watches	12
18.	All types of sanitary goods and fittings thereof	12
19.	Purses, ladies handbags and vanity bags, suitcases, attache cases and despatch cases. (i) Ice-cream and kulfi (ii) Ice candy and non-alcoholic drinks containing ice-cream	12
20.	(i) Sheets made of rubber or foam rubber or plastic foam or other synthetic foam or rubberised coir. (ii) Cushions, pillows, mattresses and other articles made of rubber or foam rubber or plastic foam or other synthetic foam or	12

21.	rubberised coir. (i) All kinds of fruit juices and squashes, when sold in sealed or capsuled or cork bottles or jars. (ii) All kinds of non-alcoholic drinks and beverages including syrups, cordials, distilled juices, ark and essences when sold in sealed or capsuled or cork bottles or jars.	12
22.	(i) Cakes and pastries (ii) Biscuits, chocolates, toffees, lozenges and peppermint drops whether sold loose or in sealed containers. (iii) Bakery goods other than unbranded bread and the goods mentioned in (i) and (ii) above.	12
23.	Plywood and articles made thereof	12
24.	Furs and skins (other than those of cattle, sheep and goats) and articles for personal and domestic use made there from.	12
25.	Lifts and elevators	12
26.	Weather proofing compound, asphaltic roofing	12
27.	Marble and marble tiles	12
28.	Sandalwood oil	12
29.	Telephone and parts thereof	12
30.	All crockery, goods made of china and tamchina, goods made of glass and glass ware (except glass bangles) and all types of cutlery.	12
31.	Dry fruits	12
32.	Preserved food articles	12
33.	Silk and silk fabrics	12
34.	Vacuum cleaner, washing machines, fans and air-circulators	12
35.	Transformers, transmission wires, voltage stablisers and towers	12
36.	Wireless reception instruments and apparatus, radios and radio gramophones, television, VCR, VCP, accumulators, electrical valves, amplifiers and loudspeakers and parts and accessories thereof.	12
37.	All arms including rifles, revolvers and pistols and ammunition for the same.	12
38.	Articles of stainless steel excluding utensils	12
39.	Carpets including kalins and galichas	12
40.	Electronic toys	12
41.	All kinds of leather goods excluding sports goods and footwears	12
42.	All kinds of furniture including upholsters and metal furniture, cabinet wares such as sofas and almirah.	12
43.	All kinds of musical instruments.	12
44.	Synthetic gems	12
45.	Cigarette cases, holders and lighters	12
46.	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories	12

	thereof (excluding photographic and other cameras and enlargers, lenses, films, plates, paper and cloth and <del>other parts and accessories required for use thereof</del> )	
47.	Ivory, ivory products including carvings, painting and curious thereof	12
48.	Naphtha	12
49.	Spark plugs	12
50.	Sheets, fabrics and goods of plastic, PVC or gataparcha	12
51.	Rubber goods excluding sports goods	12
52.	Adhesives	12
53.	All types of two wheeler, three wheeler and four wheeler motor vehicles and motor vehicles with more than four wheels including their chassis and bodies and jeep trailers excluding tractor and tractor trailers.	12
54.	Cables	12
55.	All kinds of gases	12
56.	Aeronautics	12
57.	ACSR conductors	12
<b>PART IV</b>		
1.	Cummin seed, chillies, turmeric, tamarind, garlic and ginger	4
2.	Hydrogenated vegetable oil	4
3.	All types of bags including HDPE, LDPE and PP woven sacks	4
4.	Goods for use as containers and packing material	4
5.	Oilcake including deoiled cake and soyameal	4
6.	Firewood, charcoal and saw dust	4
7.	(i) Acid oil, (ii) fatty acid, (iii) oil sludge, (iv) soap stock, (v) lecithin.	4
8.	Products of maize, jowar and tapioca roots that is to say -, (i) All kinds of (a) Starch, (b) Finishole(thin boiling starch), (c) dextrine, (d) liquid glucose. (ii) Dextrose monohydrate. (iii) Hydrol. iv) Corn steep liquor. (v) Dextrose anhydrous (vi) Sorbitol	4
9.	Coal including coke in all its forms but excluding charcoal	4
10.	Hides and skins, whether in a raw or dressed state	4
11.	Iron and steel as specified in clause (iv) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	4
12.	Jute as specified in clause (v) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956)	4
13.	Oilseeds as specified in clause (vi) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	4
14.	Ginned cotton (indigenous or imported) baled, pressed or otherwise and cotton waste.	4
15.	Crude oil as specified in clause (ii-c) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	4
	(i) Cereals as specified in clause (i) of section 14 of the	

16.	Central Sales Tax Act, 1956 (No. 74 of 1956) (ii) Foodgrains and cereals other than those mentioned in serial number (i) of this entry.	4
17.	(i) Pulses as specified in clause (vi-a) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956). (ii) Pulses other than pulses mentioned in serial number (i) of this entry.	4
18.	Chemical fertilizers	4
19.	Insecticides, herbicides, weedicides and pesticides other than those specified in serial number 15 of Part III.	4
20.	Safety matches	4
21.	(i) Readymade garments, excluding garments of silk fabrics and knitted garments. (ii) Readymade cotton hosiery and cotton knitted garments and readymade nylon hosiery.	4
22.	Vegetable and edible oil except hydrogenated vegetable oil	4
23.	Utensils other than those specified elsewhere in this Schedule	4
24.	Cattle-feed and poultry feed	4
25.	Parched gram (Bhune chane), Murmura, Poha and Lai	4
26.	All yarn including blended yarn and staple yarn	4
27.	Branded bread	4
28.	Betel leaves	4
29.	Renewable energy devices or equipments	4
30.	Raw wool	4
31.	Raw silk	4
32.	Agricultural implements as specified by the State Government by notification.	4
33.	Stitched rajai covers, stitched covers for bed, pillows and cushions	4
34.	Gur and jaggery	4
35.	Sheets, circles and ingots of zinc	4
36.	Caustic soda	4
37.	Tractor and attachments thereof and earth-moving machinery	4
38.	Sweets and namkeen	4
39.	Bicycles	4
40.	Pasteurized milk	4
41.	Bone meal	4
<b>PART V</b>		
1.	Bullion and specie	1
2.	Articles including coins made of gold and silver	1
3.	Gold and silver ornaments of personal wear	1
4.	Precious stones such as diamonds, emeralds, rubies, pearls and sapphires whether they are sold loose or as forming part of any article in which they are set.	1

**PART VI**

1.	All other goods not included in Schedule I or any other part of this Schedule.	8
----	--	---