

Madhya Pradesh Vat (Second Amendment) Act, 2015

4 OF 2016

[14 January 2016]

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Madhya Pradesh Vat (Second Amendment) Act, 2015

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An Act further to amend the Madhya Pradesh Vat Act, 2002.

Be it enacted by the Madhya Pradesh Legislature in the Sixty-sixth year of the Republic of India as follows:-

1. Short title and commencement :-

(1) This Act may be called the Madhya Pradesh Vat (Second Amendment) Act, 2015.

(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 Vat Act, 2002 (No. 20 of 2002), (hereinafter referred to as the principal Act),-

(i) in clause (o), after the word and figure "Section 9", the word, figure and letters "or 9-AA" shall be inserted;

(ii) in clause (x), after sub-clause (iii), the following sub-clause shall be added, namely:-

"(iv) The amount collected by way of additional tax under Section 9-AA;"

3. Insertion of Section 9-AA :-

After Section 9-A of the principal Act, the following Section shall be inserted, namely:-

"9-AA. Levy of additional tax.

(1) Notwithstanding anything to the contrary contained in Section 9 and 9-A, there shall be levied additional tax, based on weight, volume, measurement or unit, on the sales of such goods specified in Schedule II, other than declared goods, at such rate as may be notified by the State Government.

(2) The provisions of Section 14 shall mutatis mutandis apply to the additional tax levied under sub-section (1).".

4. Amendment of Section 17 :-

In Section 17 of the principal Act, in sub-section (3), the words "Such application shall be accompanied, by an affidavit in support of the particulars given in the application and also a satisfactory proof of payment of a registration fee, as may be prescribed in the prescribed manner." shall be omitted.

5. Repeal and saving :-

(1) The Madhya Pradesh Vat (Second Amendment) Ordinance, 2015 (No. 6 of 2015) is hereby repealed.

(2) Notwithstanding the repeal of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.