

**Madhya Pradesh Vat (Third Amendment) Act, 2011**

**41 of 2011**

**[22 December 2011]**

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**Madhya Pradesh Vat (Third Amendment) Act, 2011**

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**[22 December 2011]**

An Act further to amend the Madhya Pradesh Vat Act, 2002. 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 Vat (Third Amendment) Act, 2011.

(2) (a) The provision of Section 2 of this amending Act shall be deemed to have come into force from 1st April, 2011.

(b) The provision of Section 4 of this amending Act shall be deemed to have come into force from 1st April, 2006.

(c) The remaining provisions of this amending Act shall come into force from the date of its publication in the Madhya Pradesh Gazette.

**2. Amendment Of Section 9-B :-**

In Section 9-B of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act),--

(i) after sub-section (1), the following explanation shall be inserted, namely:--

"Explanation.--No tax under this section shall be levied in respect of the transactions which are in the nature of works contract and on which tax is payable under section 9 as a works contractor.";

(ii) in sub-section (4), for full stop, the colon shall be substituted and thereafter the following proviso shall be inserted, namely:--

"Provided that an enrolled builder and a registered dealer who has consumed the goods purchased before 1st April, 2011 in the construction of a building upto or after 31st March, 2011 and the building so constructed is sold or leased on or after 1st April, 2011, shall be eligible to claim or be allowed input tax rebate in respect of such goods.".

### **3. Amendment Of Section 57 :-**

In Section 57 of the Principal Act, in sub-section (2), in third proviso, for the word "entering" occurring twice, the words "entering or leaving, as the case may be," shall be substituted.

### **4. Amendment Of Schedule I :-**

In Schedule I to the Principal Act, after serial number 87, the following serial number and entry relating thereto shall be inserted, namely:--

"88. Recharge voucher for pre-payment of cellular phone talk-time and service charges.".

### **5. Amendment Of Schedule II :-**

In Schedule II to the Principal Act, in part II, after serial number 22, the following serial number and entries relating thereto shall be inserted, namely:--

"22A. Coal ash including cinder 5"

### **6. Repeal And Saving :-**

(1) The Madhya Pradesh Vat (Amendment) Ordinance, 2011 (No. 2 of 2011) 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.