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## **Madhya Pradesh Vritti Kar (Sanshodhan) Adhiniyam, 1999**

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## **Madhya Pradesh Vritti Kar (Sanshodhan) Adhiniyam, 1999**

An Act further to amend the Madhya Pradesh Vritti Kar Adhiniyam, 1995. BE it enacted by the Madhya Pradesh Legislature in the Fiftieth Year of the Republic of India as follows:-

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

(1) This Act may be called the Madhya Pradesh Vritti Kar (Sanshodhan) Adhiniyam, 1999. (2) It shall come into force on such date as the State Government may, by notification, in the Official Gazette appoint and different dates may be appointed for different provisions of the Act.

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

In section 2 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995 (No. 16 of 1995) (hereinafter referred to as the principal Act), for clause (h), the following clause shall be substituted, namely:- "(h) Salary or wages includes pay, dearness allowance and all other remunerations including allowances received by any person on a regular basis whether payable in case or kind and also includes perquisites and profits in lieu of salary as defined in section 17 of the Income-tax Act, 1961 (No. 43 of 1961) but does not include bonus in any form and on any account, gratuity and pension".

### **3. General Amendment :-**

In the principal Act, for the word "salary" wherever it occurs the words "salary or wage" shall be substituted.

### **4. Amendment of Schedule :-**

In the Schedule to the principal Act, - (1) for serial number 1 and the entries relating thereto, the following serial number and the entries shall be substituted, namely:- "1. Persons in employment whose annual salary or wage - (i) does not exceed Rs. 40,000 Nil

(ii) exceeds Rs. 40,000 but does not Rs. 360 (Rs. 30 per month) not exceed Rs. 50,000 (iii) exceeds Rs. 50,000 but does Rs. 720 (Rs. 60 per month) not exceed Rs. 60,000 (iv) exceeds Rs. 60,000 but does Rs. 1,080 (Rs. 90 per month) not exceed Rs. 80,000 (v) exceeds Rs. 80,000 but does Rs. 1,200 (Rs. 100 per month) not exceed Rs. 1,00,000 (vi) exceeds Rs. 1,00,000 but does Rs. 1,440 (Rs. 120 per month) not exceed Rs. 1,50,000 (vii) exceeds Rs. 1,50,000 but does Rs. 1,800 (Rs. 150 per month) not exceed Rs. 2,00,000 (viii) exceeds Rs. 2,00,000 but does Rs. 2,160 (Rs. 180 per month) not exceed Rs. 2,50,000 (ix) exceeds Rs. 2,50,000 but does Rs. 2,280 (Rs. 190 per month) not exceed Rs. 3,00,000 (x) exceeds Rs. 3,00,000 Rs. 2,400 (Rs. 200 per month) Explanation. - For the purpose of this entry where a person ceases to be in employment before the end of any year liability to pay the tax for that period shall be proportionately reduced." (2) In serial number 2, for clauses (A), (B) and (C) and entries relating thereto the following clauses and entries shall be substituted, namely:- "(i) less than two years Nil (ii) two years or more but less than five years. Rs. 1,000 (iii) five years or more but less than ten years. Rs. 1,500 (iv) ten years or more Rs. 2,500." (3) In serial number 3, in clause (ix) in column (2), for the words "owners of video parlours or video libraries or both and where any video parlour or video library or both are leased, the lessee thereof the words "owners of video parlours or video libraries or both and where any video parlour or video library or both are leased, the lessee thereof, or owners of beauty parlours, cable operators, film distributors, persons owning/running STD/ISD booths other than those owned or run by Government or by physically handicapped persons, or persons owning/running marriage halls" shall be substituted. (4) In serial number 5, in column (2), for the words "partners of firms registered under the Indian Partnership Act, 1932 (No. 9 of 1932) which are engaged in any profession, trade or calling but excluding firms covered in any other entry of this Schedule", the following words, brackets and figures shall be substituted, namely:- "(i) Firms (whether registered or not under the Indian Partnership Act), excluding firms covered in any other entry of this Schedule; (ii) Hindu undivided family; which are engaged in any profession, trade or calling." (5) for serial number 9, and entries relating thereto the following serial number and the entries shall be substituted, namely:- "9. such persons other than those mentioned in any of the preceding entries, who are engaged in any profession, trade, calling or employment at such rate as the State Government may,

by notification, specify."