
Madhya Pradesh Vritti Kar (Sanshodhan) Adhiniyam, 2012

15 of 2012

[31 March 2012]

CONTENTS

1. Short Title And Commencement
2. Insertion Of Section 15A
3. Amendment Of Schedule

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An Act further to amend the Madhya Pradesh Vritti Kar Adhiniyam, 1995. Be it enacted by the Madhya Pradesh Legislature in the Sixty-third Year of the Republic of India as follows:-- 1. Madhya Pradesh Gazette Extraordinary No. 174, dated March 31, 2012, page 348(2).

1. Short Title And Commencement :-

- (1) This Act may be called the Madhya Pradesh Vritti Kar (Sanshodhan) Adhiniyam, 2012.
- (2) It shall come into force from 1st day of April, 2012.

2. Insertion Of Section 15A :-

After section 15 of the Madhya Pradesh Vritti Kar Adhiniyam 1995 (No. 16 of 1995) (hereinafter referred to as the principal Act), the following section shall be inserted, namely:--

"15A. Special mode of recovery.--

- (1) Notwithstanding anything contrary contained in section 15 or any law or contract, the Commissioner or any Officer other than Commercial Tax Inspector and Taxation Assistant, may at any time, or from time to time, by a notice in the prescribed form a copy of which shall be sent to the employer or person at his last address known to the officer issuing the notice, require,--

(a) any person from whom any amount is due or may become due to an employer or person who has failed to comply with a notice of demand for any amount due under this Act;

(b) any person who holds or may subsequently hold any money for or on account of such employer or person, to pay to the Government treasury under this sub-section, either forthwith or upon the money becoming due or being held, or within the time specified in the notice (not being before the money becomes due or is held), so much of the money, as is equal to the amount due from the employer or person in respect of the arrears of the tax, interest and penalty under this Act or the whole of the money when it is less than that amount.

Explanation.-- For the purpose of this sub-section the amount due to an employer or person or money held for or on account of an employer or person by any person shall be computed after taking into account such claims, if any, as may have fallen due for payment by such employer or person to such person, as may be lawfully subsisting.

(2) The officer issuing a notice under sub-section (1) may at any time, or from time to time, amend or revoke any such notice or extend the time for making any payment in pursuance thereof.

(3) Any person making any payment in compliance with a notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the employer or person and the treasury receipt for such payment shall constitute a good and sufficient discharge of the liability of such a person to the employer or person to the extent of the amount specified in the receipt.

(4) Any person discharging any liability to the employer or person after service on him of the notice issued under sub-section (1) shall be personally liable to the State Government to the extent of the liability discharged or to the extent of the liability of the employer or person for tax or penalty or both, whichever is less.

(5) Where a person to whom a notice is served under sub-section (1) proves to the satisfaction of the officer who issued the notice that the sum demanded or any part thereof was not due to the employer or person or that he did not hold any money for or on account of the employer or person, at the time the notice was served on him, then nothing contained in this section shall be deemed to require such person to pay to the Government any such money or part thereof as the case may be.

(6) Any amount of money which a person is required to pay under sub-section (1) or for which he is personally liable to the State

Government under sub-section (4) shall, if it remains unpaid, be recoverable as an arrear of land revenue.

(7) The provisions of this section shall be without prejudice to any action that may be taken for recovery of the arrears of tax, interest and penalty, if any, due from the employer or person."

3. Amendment Of Schedule :-

In the Schedule to the principal Act,--

(i) for serial number 1 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely:--

"1. Persons in employment whose annual salary or wage,--

(a) does not exceed rupees 1,50,000 Nil

(b) exceeds rupees 1,50,000 but less than rupees 1,80,000 Rupees 1,500 (Rupees 125 per month)

(c) is rupees 1,80,000 and more Rupees 2,500 (Rupees 208 per month for eleven month and rupees 2012 for twelfth month)."

(ii) for serial number 8 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely:--

"8. Dealers liable to pay tax under the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) whose annual gross turnover,--

(a) does not exceed rupees 10, 00,000 Nil

(b) exceeds rupees 10,00,000 but less than rupees 50,00,000 Rupees 2,000

(c) is rupees 50,00,000 and more Rupees 2,500."