

# **The M.P. Adaptation of Laws (State and Concurrent Subjects) (Second Amendment) Order, 1957**

MADHYA PRADESH

India

## **The M.P. Adaptation of Laws (State and Concurrent Subjects) (Second Amendment) Order, 1957**

### **Rule**

### **THE-M-P-ADAPTATION-OF-LAWS-STATE-AND-CONCURRENT-SUBJE of 1957**

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The M.P. Adaptation of Laws (State and Concurrent Subjects) (Second Amendment) Order, 1957Published vide Notification No. 7428-21-dated May 10, 1957Notification No. 7428-XXI-dated May 10, 1957. - In exercise of the powers conferred by Section 120 of the States Re-organisation Act, 1956 (37 of 1956) and all other powers enabling it in this behalf, the State Government has made the following Order.

#### **1.**

(1)This order may be called The Madhya Pradesh Adaptation of Laws (State and Concurrent Subjects) (Second Amendment) Order, 1957.(2)It shall be deemed to have come into force on the 1st day of November, 1956.

#### **2.**

After paragraph 4 of the Madhya Pradesh Adaptation of Laws (State and Concurrent Subjects) Order, 1956 (hereinafter referred to as the Principal Order), the following paragraph shall be inserted, namely-"4-A-Whenever an expression mentioned in column 1 of the table hereunder printed occurs in any law in force in the Mahakoshal region immediately before the appointed day, then there shall be substituted therefor the expression set opposite to it in column (2) of the said table, and there shall also be made in any sentence in which the expression occurs such consequential amendments as the rules of grammer may require-Table

Deputy Commissioner	Collector
Additional Deputy Commissioner	Additional Collector
Assistant Commissioner	Assistant Collector
Extra-Assistant Commissioner	Deputy Collector

### 3.

Parts A, B, C, D and E of the Schedule to the Principal Order shall be modified as directed in the schedule to this Order.

## Schedule

(See paragraph 3) I. Modification to Part A of the Schedule to the Principal Order. In the directions relating to the C.P. and Berar Sales Tax Act, 1947 (XXI of 1947)-(i) in the directions relating to Section 2-(a) for the direction relating to clause (d-1) substitute-In clause (d-1) for "that State" substitute "that region". (b) for the direction relating to sub-clause (a) of clause (j) substitute in paragraph (ii) for "State" substitute "region". (ii) After the direction relating to Section 8, insert,-New Section 11 -C-After Section 11 -B, insert the following-"11-C. - Powers of Commissioner to assess tax due prior to 1st November, 1956 - Where the amount of the tax due from a dealer for any period prior to the 1st day of November, 1956 has not been assessed or any turnover has escaped assessment that notwithstanding the re-organisation of States under the State Re-organisation Act, 1956, it shall be competent to the Commissioner to assess or reassess the amount of tax due in accordance with the relevant provisions of this Act, in respect of the sales or purchase made by such dealer within the Mahakoshal region during such period". (iii) After the direction relating to Section 12-A, insert-New' Section 27-B-After Section 27-A, insert the following-"27-B. - Interregion transactions not liable to tax - Notwithstanding anything contained in this Act, a tax on the sale or purchase of goods shall not be imposed under this Act where such sale or purchase takes place in the course of trade or commerce between a place situated within the Mahakoshal region and a place within the State of Madhya Pradesh outside the said region II. Modifications to Part B of the Schedule to the Principal Order. Before the direction relating to the Madhya Bharat Secondary Education Act, 1950 (51 of 1950), insert-Madhya Bharat Sales Tax Act, Samvat, 2007 (Act No. XXX of 1950) Section 2 - In explanation II to clause (o) for "in the said State" occurring twice substitute "in the said region" and for "in another State" substitute "outside that region". New Section 22-B-After Section 23-A, insert-"23-B. Inter-region transactions not liable to tax - Notwithstanding anything contained in this Act, a tax on the sale or purchase of goods shall not be imposed under this Act where such sale or purchase takes place in the course of trade or commerce between a place situated within the Madhya Bharat region and a place within the State of Madhya Pradesh outside the said region." The Madhya Bharat Irrigation Act, 1950, Samvat 2007 (Act No. 39 of 1950) Section 1 - In sub-section (3) for "Government Gazette of the said United State" substitute "Official Gazette." After the direction relating to the Madhya Bharat Secondary Education Act, 1950 (51 of 1950), insert-The Madhya Bharat Prisoners Act, Samvat 2007 (Act No. 56 of 1950) Section 6 - In clause (a) for "Provincial" substitute "State". In clause (b) for Indian State or "States Union" substitute "State or Union Territory". Section 29-In sub-section (1) omit "Provincial or" and for "Province or State substitute State or Union territory". Section 20-In sub-section (4) for "Any other

Province or State or with-in the Union by agreement with the Provincial or State Government of such other Province or State or with the Union" substitute "any other State union territory by agreement with the State Government concerned or the Central Government."Section 24-In sub-Section (2) for "Province or State by agreement with Provincial or State Government of that Province or State" substitute "State or union territory by agreement with the State Government, concerned or that Central Government; as the case may be".After the direction relating to the Madhya Bharat Municipalities Act, 1954 (1 of 1954), insert-The Madhya Bharat Co-operative Societies Act, 1955(Act No. 9 of 1955)Section 79-For Madhya Bharat State" occurring for the first time substitute "State of Madhya Pradesh" and for "Madhya Bharat State" occurring twice, thereafter substitute "Madhya Bharat region".III-Modification to Part C of the Schedule to the Principal Order.In the directions relating to the Rewa State Excise Act, 1921-(i)In the direction relating to Section 3, insert at the beginning,-In clause (3), for "Deputy Commissioner" substitute "Collector".(ii)after the direction relating to Section 9, insert-Section 12 For "Deputy Commissioner" occurring twice substitute Collector".(iii)After the directions relating to the Rewa State Excise Act, 1921, insert-The Rewa State Prosecution of Public Servants Act, 1927This Act shall stand repealed.The United Provinces Opium Smoking Act, 1934(U.P. Act III of 1934)(As modified and extended to Vindhya Pradesh)Throughout the Act for "Deputy Commissioner" wherever occurring substitute "Collector".After the direction relating to the Vindhya Pradesh (Application of Laws) Ordinance, 1949 (XI of 1949), insert-The Vindhya Pradesh Co-operative Societies Ordinance, 1949(No. XXI of 1949)Section 3-Omit "for whole of the Vindhya Pradesh"After the directions relating to Section 15-A of the Central Provinces and Berar Sales Tax Act, 1947) (C.P. and Berar Act XXI of 1947) (as modified and extended to Vindhya Pradesh), insert-"New Section 27-B-After section 27-A, insert-

## 27.

-B-Inter-region transactions not liable to tax. - Notwithstanding anything contained in this Act, a tax on the sale or purchase of goods shall not be imposed under this Act where such sale or purchase takes place in the course of trade or commerce between a place situated within the Vindhya Pradesh region and a place within the State of Madhya Pradesh outside the said region".IV-Modification to Part 'D' of the Schedule to the Principal Order,Before the direction relating to Section 76 of the Bhopal State Co-operative Societies Act, 1937 (XI of 1937), insert"Section 40-In clause (e) of sub-Section (1) for "Bhopal State substitute "State of Madhya Pradesh".V-Modification to Part 'E' of the Schedule to the Principal Order.Before the direction relating to Section 83 of the Rajasthan Co-operative Societies Act, 1953 (Rajasthan Act IV of 1953), insert-Section 6-Omit "for Rajasthan".In the direction relating to Rajasthan Sales Tax Act, 1954,(Rajasthan Act XXIX of 1954)-(i)for the direction relating to Section 2 substitute"Section 2-In Explanation 2 to clause (o) for "in the State" substitute "in the Sironj region," for "in the said State" occurring twice substitute "in the said region" and for "in another State" substitute "outside that region".(ii)After the directions relating to Section 2, insert-New Section 10-A. After Section 10, insert-"10-A-Power of Commissioner to assess or re-assess tax prior to 1st of November, 1956-Where the amount of the tax due from a dealer for any period prior to the 1st day of November, 1956, has not been assessed or any turnover has escaped assessment, then notwithstanding the re-organisation of States under the States Re-organisation Act, 1956, it shall be competent to the Commissioner to assess or re-assess

the amount of tax due in accordance with the relevant provisions of this Act in respect of the sales or purchase made by such dealer within the Sironj region during such period."New Section 25-A-After Section 25, insert,-"25-A-Inter-region transactions not liable to tax - Notwithstanding anything contained in this Act, a tax on the sale or purchase of goods shall not be imposed under this Act, where such sale or purchase takes place in the course of trade or commerce between a place within the Sironj region and a place within the State of Madhya Pradesh outside the said region."