

The M.P. Vanijyik Kar Adhiniyam, 1994

MADHYA PRADESH

India

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Act 5 of 1995

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The M.P. Vanijyik Kar Adhiniyam, 1994 M.P. Act No. 5 of 1995 [Dated 7-1-1995] Published in the Madhya Pradesh Rajpatra (Asadharan) dated 7-2-95. An Act to levy tax on commerce in the State of Madhya Pradesh. Be it enacted by the Madhya Pradesh legislature in the forty fifth year of the Republic of India as follows :

1. Short title, extent & commencement.

(1) This Act may be called the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994. (2) It extends to the whole of Madhya Pradesh. (3) [It shall come into force on such [date] [Substituted by MP Vanijya Kar (Amendment) Act, 1995 w.e.f. 1-4-95.] 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. Definitions.

- In this Act, unless there is anything repugnant in the subject or context-(a) Appellate Deputy Commissioner means an Appellate Deputy Commissioner of Commercial Tax appointed under Section 3 and includes an Additional Appellate Deputy Commissioner of Commercial Tax; (b) Assistant Commissioner means an Assistant Commissioner of Commercial Tax appointed under Section 3; (c) Business includes-(a) any trade, commerce, manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern and irrespective of the volume, frequency, continuity or regularity of such trade, commerce, manufacture, adventure or concern; and (b) any transaction of sale or purchase of goods in connection with or incidental or ancillary to the trade, commerce, manufacture, adventure or concern referred to in sub-clause (a), that is to say-(i) goods of the description referred to in sub-section (3) of Section 8 of the Central Sales Tax Act, 1956 (No. 74 of 1956), whether or not they are specified in the registration certificate, if any, of the dealer under the said Act and whether or not

they are in their original form or in the form of second hand goods, unserviceable goods, obsolete or discarded goods, mere scrap or waste material; and(ii)goods which are obtained as waste products or by-products in the course of manufacture or processing of other goods or mining or generation of or distribution of electrical energy or any other form of power;(d)Commerce means sale or purchase of goods within the meaning of clause (29-A) of Article 366 of the Constitution of India and the expression "Commercial" shall be construed accordingly;(dd)[Commercial Tax Office means an office of any officer appointed under Section 3 of this Act;] [Inserted by M.P. Commercial Tax (Second Amendment) Act, 2002 w.e.f. 13-8-2002.](e)Commercial Tax Officer means a Commercial Tax Officer appointed under Section 3 and includes an Additional Commercial Tax Officer.(f)Commissioner means the Commissioner of Commercial Tax appointed under Section 3;(g)Cooked food includes sweets and sweetmeats, mishri, batasha, chironji, shrikhand, rabadi, doodhpak, prepared tea and prepared coffee but excludes ice-cream, kulfi, ice-candy, nonalcoholic drink containing ice-cream, cakes, pastries, biscuits, chocolates, toffees, lozenges, peppermint drops and mawa;(h)Dealer means any person who carries on the business of buying, selling, supplying or distributing goods, directly or otherwise, whether for cash, or for deferred payment or for commission, remuneration or other valuable consideration and includes-(i)a local authority, a company, an undivided Hindu family or any society (including a co-operative society), club, firm or association which carries on such business;(ii)a society (including a co-operative society), club, firm or association which buys goods from, or sells, supplies or distributes goods to, its members;(iii)a commission agent, broker, a del-credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of the principal;(iv)[any person who transfers the right to use any goods for any purpose, (whether or not for a specified period) in the course of business to any other person;] [Inserted by MP Commercial Tax (Amendment) Act, 1995 w.e.f. 1-4-1995.]Explanation. - (I) Every person who acts as an agent of a nonresident dealer, that is as an agent on behalf of a dealer residing outside the State and buys, sells, supplies or distributes goods in the State or acts on behalf of such dealer as-(i)a mercantile agent as defined in the Indian Sale of Goods Act, 1930 (III of 1930); or(ii)an agent for handling goods or documents of title relating to goods; or(iii)an agent for the collection or the payment of the sale price of goods or as a guarantor for such collection or payment, and every local branch of a firm or company situated outside the State.shall be deemed to be a dealer for the purpose of this Act.(II)The Central or a State Government or any of their departments or offices which, whether or not in the course of business, buy, sell, supply or distribute goods, directly or otherwise, for cash or for deferred payment, or for commission, remuneration or for other valuable consideration, shall be deemed to be a dealer for the purpose of this Act.(i)The expression declared goods shall have the meaning assigned to it in the Central Sales Tax Act, 1956 (No. 74 of 1956);(j)Deputy Commissioner means a Deputy Commissioner of Commercial Tax appointed under Section 3 and includes an Additional Deputy Commissioner of Commercial Tax;(k)Goods means all kinds of movable property other than actionable claims, newspapers, stocks, shares securities or Government stamps and includes all materials, articles and commodities, whether or not to be used in the construction, fitting out, improvement or repair of movable or immovable property, and also includes all growing crops, grass, trees, plants and things attached to, or forming part of the land which are agreed to be severed before the sale or under the contract of sale;(l)Import means the bringing or causing to be brought of goods into the State of Madhya Pradesh from any place outside the State;(m)Incidental goods means goods, other than raw

material and packing material, referred to in clause (b) of sub-section (3) of Section 8 of the Central Sales Tax Act, 1956 (No. 74 of 1956), for use by the registered dealer in the manufacture or processing of goods or in mining or in the generation or distribution of electrical energy or any other form of power;(n)Licence means a licence granted under the Act;(o)Manufacture includes any process or manner of producing, collecting, extracting, preparing or making any goods, but does not include such manufacture or manufacturing process as may be notified.(p)Place of business means any place where a dealer purchases or sells any goods or stores goods or keeps accounts of his purchases or sales or both and also includes-(i)the place of business of an agent where a dealer carries on business through an agent;(ii)any place or building whether any business is carried on therein or not, in which the person carrying on the business, states that any of his books of accounts, documents, stocks or other things, relating to his business are kept;(q)Purchase price shall comprise of-(i)the amount payable by a dealer as valuable consideration for the purchase of goods 'simpliciter':Provided that where goods are purchased together with the packing material or container, then notwithstanding anything contained in this Act, the purchase price of such goods shall be inclusive of the price or cost or value of such packing material or container, whether such price or cost or value is paid separately or not as if such packing material or container were the goods purchased;(ii)transport costs, if any;(iii)trade commission, if any, by whatever name called;(iv)forwarding and handling charges, if any;(v)insurance charges, if any;(vi)local taxes, if any;(vii)excise duty, if any, leviable under the Central Excise and Salt Act, 1944 (No. 1 of 1944);(viii)cost of packing, if any; and(ix)any other charges or costs other than those specified above, if incurred or paid in respect of goods so purchased;Explanation. - For the purpose of this clause "transport cost includes such expenses as are incurred by the dealer on transportation of goods after taking delivery from the seller;(r)Raw material means an article used as an ingredient in any manufactured goods, or an article consumed in the process of manufacture and includes fuel and lubricants required for the process of manufacture;(s)Registered dealer means a dealer registered under this Act;(t)Sale with all its grammatical variations and cognate expressions means any transfer of property in goods for cash or deferred payment or for other valuable consideration and includes-(i)a transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;(ii)a transfer of property in goods whether as goods or in some other form, involved in the execution of a works contract;(iii)a delivery of goods on hire purchase or any system of payment by instalments;(iv)a supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration;(v)a supply, by way of or as part of any service or in any other manner whatsoever, of goods being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service is for cash, deferred payment or other valuable consideration;and such transfer, delivery or supply of any goods shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and purchase of these goods by the person to whom such transfer, delivery or supply is made, [but does not include a mortgage, hypothecation, charge or pledge] [Substituted by MP Commercial Tax (Second Amendment) Act, 1996 w.e.f. 1-4-1995.];(vi)[a transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;] [Inserted by MP Commercial Tax (Amendment) Act, 1995 w.e.f. 1-4-1995.]Explanation. - (a) Notwithstanding anything contained in the Sale of Goods Act, 1930 (III of 1930), where a sale or purchase of goods takes place in pursuance of a contract of sale, such sale or purchase shall be deemed, for the

purposes of this Act to have taken place in the State wherever the contract of sale or purchase might have been made, if the goods are within the State-(i)in the case of specific or ascertained goods, at the time the contract of sale or purchase is made; and(ii)in the case of unascertained or future goods, at the time of their appropriation to the contract of sale or purchase by the seller or by the purchaser, whether the assent of the other party is prior or subsequent to such appropriation and(b)Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of clause (a) shall apply as if there were separate contracts in respect of the goods at each of such places.(u)sale price means the amount payable to a dealer as valuable consideration for the sale of any goods less any sum allowed as cash discount according to ordinary trade practice but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before delivery thereof other than the cost of freight or delivery or the cost of installation when such cost is separately charged;Explanation. - Where goods are sold on hire purchase or any system of payment by instalments, the sale price of such goods shall be exclusive of insurance charges, interest and hire charges and such other charges as may be prescribed;(v)Tax means the tax payable under this Act;(w)Taxable turnover in relation to any period means that part of a dealer's turnover for such period which remains after deducting therefrom-(i)the sale price of goods declared tax free under Section 15 or exempted in whole under Section 17;(ii)the sale price of goods mentioned in [Part II to VI] [Substituted by MP Commercial Act (Amendment) Act, 2000 for the words 'Part II to VII' w.e.f. 15-3-2000.] of Schedule II which are in the nature of tax paid goods in the hands of such dealer;(iii)the sale price of unginned cotton as specified in Part I of Schedule II and such other goods in the said Part as the State Government may from time to time, by notification, specify, sold to a registered dealer who has declared in the prescribed form that the goods are for resale or for use by him in the manufacture of goods for sale by him;(iv)the sale price of goods specified in Part I of Schedule II other than those referred to in sub-clause (iii) sold to a registered dealer who has declared in the prescribed form that the goods are for resale by him;(v)the amount arrived at by applying the following formula :

rate of tax X aggregate of sale prices100 + rate of tax

Provided that no deductions on the basis of the above formula shall be made if the amount by way of tax collected by a registered dealer, in accordance with the provisions of this Act, has been otherwise deducted from the aggregate of sale prices.Explanation. - Where the turnover of a dealer is taxable at different rates, the aforesaid formula shall be applied separately in respect of such part of the turnover liable to a different rate of tax under sub-section (1) of Section 9;(vi)such other deductions as may be prescribed.(x)Tax paid goods in relation to a dealer means any goods specified in [Part II to VI] [Substituted by MP Commercial Tax (Amendment) Act (No. 8 of 2000) for the words 'Part II to VII' w.e.f. 15-3-2000.] of Schedule II which have been purchased by such dealer from a registered dealer inside the State of Madhya Pradesh within the meaning of Section 4 of the Central Sales Tax Act, 1956 (No. 74 of 1956) except-(i)the goods sale whereof by such registered dealer is exempted in whole from payment of tax subject to the condition that such exemption is available only to such registered dealer; and(ii)the goods manufactured by a registered dealer in his new industrial unit in respect of which such dealer is availing of the facility of exemption from payment of tax in whole under any notification issued under the Act repealed by this Act or under this Act in pursuance of any scheme of the State Government formulated and enforced before or after the commencement of this Act for grant of incentives for the establishment of new industrial units in the

State;(y)[Appellate Board] [Substituted by M.P, Vanijyik Kar (Sanshodhan)Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] means [Appellate Board] [Substituted by M.P, Vanijyik Kar (Sanshodhan)Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] as constituted under Section 4;(z)Turnover used in relation to any period means the aggregate of the amount of sale prices received and receivable by a dealer in respect of any sale or supply or distribution of goods made during that period, whether or not the whole or any portion of such turnover is liable to tax but after deducting the amount, if any, refunded by the dealer to a purchaser, in respect of any goods purchased and returned by the purchaser within the prescribed period :Provided that-(i)in the case of sale by bonafide agriculturist defined in clause (e) of sub-section (1) of Section 2 of the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959), of ghee produced by himself; or(ii)in case of sale by a person of agricultural or horticultural produce grown by himself or grown on any land in which he has an interest whether as owner, usufructuary mortgagee, tenant or otherwise, when such produce is sold in the form in which it was produced, without being subjected to any physical, chemical or other process for being made fit for consumption save mere dehusking, cleaning, grading or sorting,the amount of consideration relating to such sales shall be excluded from his turnover;[Explanation. [Inserted by MP Commercial Tax (Amendment) Act 1995 w.e.f. 1-4-95.] - The amount realised or realisable under Section 9-A shall be included in the turnover.](zz)Year means the twelve months ending on the 31st day of March.

3. Taxing Authorities and other Officers.

(1)There may be appointed a person to be the Commissioner of Commercial Tax and the following category of officers to assist him, namely :(a)Additional Commissioner of Commercial Tax;(b)Appellate Deputy Commissioner or Additional Appellate Deputy Commissioner of Commercial Tax;(c)Deputy Commissioner or Additional Deputy Commissioner of Commercial Tax;(d)Assistant Commissioner or Additional Assistant Commissioner of Commercial Tax;(e)Commercial Tax Officer or Additional Commercial Tax Officer;(f)Assistant Commercial Tax Officer; and(g)Inspector of Commercial Tax.(2)The Commissioner of Commercial Tax and the Additional Commissioner of Commercial Tax shall be appointed by the State Government and the other officer referred to in sub-section (1) shall be appointed by the State Government or such other authority as it may direct.(3)The Commissioner of Commercial Tax and the Additional Commissioner of Commercial Tax shall exercise all the powers and perform all the duties conferred or imposed on the Commissioner by or under this Act, throughout the State and for this purpose any reference to the Commissioner in this Act, shall be construed as a reference to the Additional Commissioner of Commercial Tax.(4)Other officers referred to in sub-section (2) shall, within such areas as the appointing authority may, by general or special order specify, exercise such powers as may be conferred and perform such duties as may be imposed by or under this Act.

4. [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.].

(1)Subject to such rules as may be made in this behalf, the State Government may, by notification with effect from a date specified therein, constitute [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] to exercise the

powers and perform the functions conferred on the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] by or under this Act.(2)Till the date specified in the notification under sub-section (1), the Board of Revenue shall act as [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] for the purpose of this Act and on the date aforementioned all proceedings pending before the Board of Revenue, Madhya Pradesh, acting as [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] shall stand transferred to the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] constituted under sub-section (1).(3)Subject to the previous approval of the State Government, the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] may, from, time to time, make regulations consistent with the provisions of this Act regulating the procedure and disposal of its business.

5. Incidence of taxation.

(1)Every dealer whose turnover during a period of twelve months immediately preceding the commencement of this Act exceeds the limits specified in sub-section (5), shall from the commencement be liable to pay tax under this Act in respect of sales or supplies of goods effected in Madhya Pradesh.(2)Every dealer to whom sub-section (1) does not apply shall be liable to pay tax under this Act in respect of sales or supplies of goods effected in Madhya Pradesh with effect from the date on which his turnover in a year first exceeds the limit specified in sub-section (5) but for the purpose of assessment of the tax only so much of his turnover as is in excess of such limit, shall be taken into consideration.(3)Every dealer who is liable to pay tax under this Act shall continue to be so liable until the expiry of two consecutive years during each of which his turnover has not exceeded the limits specified in sub-section (5) and till such further period thereafter as may be prescribed and on the expiry of this later period his liability to pay tax shall cease.(4)Every dealer whose liability to pay tax under this Act has ceased under sub-section (3) shall, if his turnover calculated from the commencement of any year again exceeds the limit specified in sub-section (5), be liable to pay tax under sub-section (2).(5)For the purpose of this Section, the limits shall be-(a)in relation to a dealer who imports into the State goods other than lottery tickets of the value of not less than Rs. 5,000/- in a year - Fifty Thousand Rupees;(b)in relation to a dealer who manufactures in a year any goods (other than such goods as may be notified by the State Government in this behalf) of the value not less than Rs. 20,000 - Fifty Thousand Rupees;(c)in relation to a dealer a co-operative society registered under any law for the time being in force relating to co-operative societies dealing exclusively in goods produced or manufactured by such society or its members without the aid of hired labour - One Lac Rupees;(d)in relation to a dealer who enters into a works contract and in the execution thereof supplies goods (whether as goods or in some other form) - One Lac Rupees;(e)in relation to a dealer not falling in clause (a), (b), (c) or (d) - One Lac Rupees;(f)[in relation to a dealer liable to pay tax under Section 9-A - Fifty Thousand Rupees.] [Inserted by M.P. Commercial Tax (Amendment) Act, 1995, w.e.f. 1-4-95.]

6. Determination of liability to pay tax under this Act.

(1)The Commissioner shall, in the prescribed manner, institute proceedings for the purpose of determining the liability of a dealer to pay tax under this Act. Such liability shall be determined by an order and such determination shall be made within a period of twelve months from the date of institution of such proceedings.(2)Notwithstanding anything contained in sub-section (2) of Section 5, liability of a dealer to pay tax under this Act shall not be determined from a date earlier than five years prior to-(i)the date of institution of proceedings under sub-section (1); or(ii)the date of validity of the registration certificate, whichever, is earlier.

7. Joint and several liability of a contractor or a subcontractor.

(1)Where a dealer who carries on the business of supplying goods in the course of execution of works contract entered into by him (hereinafter referred to as a contractor) through another such dealer (hereinafter referred to as a sub-contractor) directly or otherwise, and the sub-contractor executes such works contract and each or either of them is liable to pay tax under this Act, then notwithstanding anything contained in this Act, the contractor and the sub-contractor shall be jointly and severally liable to pay tax in respect of [transfer of property in goods whether as goods or in some other form involved in the execution of such works contract] [Substituted by MP Commercial Tax (Second Amendment) Act, 1996, w.e.f. 1-4-95.](2)If the contractor proves in the prescribed manner that the tax has been paid by the sub-contractor on the turnover of goods supplied in the course of execution of the works contract, the contractor shall not be liable to pay tax again on the turnover of such goods.(3)If the sub-contractor proves in the prescribed manner that the tax has actually been paid by the contractor on the turnover of goods supplied in the course of execution of the works contract, the sub-contractor shall not be liable to pay tax again on the turnover of such goods.(4)Deduction in respect of the turnover of goods supplied in the course of execution of works contract referred to in sub-section (2) or sub-section (3) shall be allowed to the contractor or to the sub-contractor on the production of proof required to be furnished under the said sub-section.

8. Liability of a dealer registered under Central Act No. 74 of 1956 to pay tax.

(1)A dealer registered under the Central Sales Tax Act, 1956 (No. 74 of 1956) who is not liable to pay tax under Section 5 shall nevertheless be liable to pay tax on his sales of any goods in respect of the purchases of which he has furnished a declaration under sub-section (4) of Section 8 of the said Act or on the sales of any goods in the manufacture of which such goods have been used, at the rate specific in sub-section (1) of Section 9.(2)Every dealer to whom sub-section (1) applies shall for the purposes of Sections 26, 27, 32 and 42 be deemed to be a registered dealer.

9. Levy of tax.

(1)Subject to provisions of sub-section (2) and sub-section (3), the tax payable by a dealer under this Act shall be levied on the taxable turnover relating to goods specified in Schedule II at the rate

mentioned in corresponding entry in column (3) of the said Schedule.(2)Subject to such restrictions and conditions as may be prescribed and to the provisions of sub-clause (iii) of clause (w) of Section 2 -(a)the tax payable by a registered dealer on the sales of any goods specified in Schedule II except the goods specified in Schedule III, to another registered dealer for use by him inside the State-(i)as raw material or as incidental goods, in the manufacture or in the processing of goods or in the mining of goods, declared tax free under Section 15 or exempted in whole under Section 17 and sold by him-(a)in the State of Madhya Pradesh, or(b)in the course of inter-State trade or commerce, or(c)in the course of export out of the territory of India, or(ii)in the generation or distribution of electrical energy or any other form of power;shall be levied at the concessional rate of four per cent.(b)(i)the tax payable by a registered dealer on the sale of any goods specified in Schedule II except the goods specified in Schedule III, to another registered dealer holding a recognition certificate under Section 25 for use by him as raw material or as incidental goods in the manufacture or processing or mining of taxable goods other than coal; or(ii)the tax payable by a registered dealer on the sale of any goods specified in Schedule II to another registered dealer holding a recognition certificate under Section 25 for use by him as raw material or incidental goods in the mining of coal,for sale by him in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India, shall be levied at the concessional rate of four per cent:Provided that when the tax on the sale of such raw material or incidental goods is payable under sub-section (1) at a rate lower than four per cent, the tax payable under clause (a) or clause (b) shall be calculated at such lower rate or at such other lower rate as may be notified by the State Government.(3)Where any goods purchased by a registered dealer under clause (a) or clause (b) of sub-section (2) are used by him contrary to the purpose specified therein or in violation of the restrictions and conditions prescribed under the said sub-section such registered dealer shall be liable to pay in such manner as may be prescribed, tax or penalty, as the case may be, at the rate equal to the difference of the full rate of tax under sub-section (1) and the concessional rate of tax under sub-section (2), in respect of such goods :Provided that no tax or penalty shall be imposed on a registered dealer where any goods purchased for use by him as raw material or incidental goods under clause (a) or clause (b) of sub-section (2), are sold by him subject to such restrictions or conditions as may be prescribed, to another registered dealer who is a manufacturer of goods declared tax free under Section 15 or goods exempted in whole under Section 17, or who holds a recognition certificate under Section 25 for the purpose specified in the said clauses.Explanation. - In this Section - (i) the expression 'taxable goods' shall mean the goods liable to tax under this Act;(ii)the amount payable for violation of restrictions and conditions shall be by way of tax in respect of goods other than declared goods and by way of penalty in respect of declared goods.

9A. [Tax on right to use. [Inserted by MP Commercial Tax (Amendment) Act, 1995, w.e.f. 1-4-95.]

- Every dealer who transfers the right to use any goods, as the State Government may specify by notification, for any purpose, (whether or not for a specified period) to any person for cash, deferred payment or other valuable consideration in the course of his business, notwithstanding anything contained in the provisions of clause (w) of Section 2, shall on the total amount realised or realisable by him during the year by way of payment in cash or otherwise on such transfer, pay tax at the rate of four per cent on the aggregate of such amount.]

9B. [Levy of tax in special circumstances. [Inserted by MP Commercial Tax (Amendment) Act, 1997, w.e.f. 1-5-97.]

- [(1) Every dealer liable to pay tax under this Act, whose turnover in the year preceding the commencement of the Madhya Pradesh Vanijyik Kar (Sanshodhan) Adhiniyam, 1998 exceeds [rupees ten lacs] and every other dealer whose turnover in a year first exceeds [rupees ten lacs] [Substituted by Section 2 of MP Commercial Tax (Amendment) Act (4 of 2002), (w.e.f. 23-4-2002) for the words 'rupees fifty lacs'.] shall, from the commencement of the aforesaid Act or from the date on which the turnover exceeds [rupees ten lacs] [Substituted by Section 2 of MP Commercial Tax (Amendment) Act (4 of 2002), (w.e.f. 23-4-2002) for the words 'rupees fifty lacs'.], as the case may be, be liable to pay tax on the resale of any goods specified in [Part II to VI] [Substituted by MP Commercial Tax (Amendment) Act (8 of 2000), for the words 'Part II to VII' w.e.f. 15-3-2000.] of Schedule II at the rate of [4 per cent in case of declared goods and 8 per cent in case of other than declared goods] [Substituted by M.P. Commercial Tax (Second Amendment) Act, 2002 for the figure & word '8 per cent' w.e.f. 13-8-2002.] on such part of his turnover in respect of the said goods which remains after deducting therefrom -(i)[.....];] [[6. Omitted by M.P. Commercial Tax (Second Amendment) Act, 2002, w.e.f. 13-8-2002. Earlier to omission clause (i) reads, as under: '(i) Sale price of declared goods;'] (ii) sale price of such goods at the hands of the registered dealer from whom they have been purchased; (iii) the amount arrived at in accordance with the provisions of sub-clause (v) of clause (w) of Section 2]. (2) Every dealer who is liable to pay tax under sub-section (1) shall continue to be so liable until the expiry of two consecutive years during each of which his turnover has not exceeded the limits specified in sub-section (1) and on the expiry of such period his liability to pay tax shall cease.]

10. Levy of Purchase Tax.

(1) Every dealer who in the course of his business purchases any goods specified in Schedule II-(i) from a registered dealer in the circumstances in which no tax under Section 9 is payable by that registered dealer on the sale price of such goods; or (ii) from any other person; shall be liable to pay tax on the purchase price of such goods, if after such purchase the goods are not sold within the State or in the course of inter-State Trade or Commerce or in the course of export out of the territory of India, but are-(a) sold or disposed of otherwise; or (b) used or consumed in the manufacture or processing of other goods or used or consumed otherwise; such tax shall be levied at the same rate at which tax under sub-section (1) of Section 9 would have been levied on the sales of such goods within the State on the date of such purchase. (2) Notwithstanding anything contained in sub-section (1) but subject to such restrictions and conditions as may be prescribed, the tax under sub-section (1) payable by a registered dealer on the goods, other than the goods specified in Schedule III purchased by him for consumption or use by him as raw material, or incidental goods in the manufacture or in the mining of goods for sale by him in the State of Madhya Pradesh or in the course of inter-State Trade or Commerce or in the course of export out of the territory of India or in the generation or distribution of electrical energy or any other form of power, shall be levied at the concessional rate of four per cent: Provided that when the tax on the purchase of such raw material or incidental goods is payable under sub-section (1) at a rate lower than four per cent, the tax payable under this sub-section shall be calculated at such lower rate or at such other lower rate as

may be notified by the State Government.(3)No tax under this Section shall be levied in respect of any year on-(a)a dealer whose turnover in a year does not exceed the limit specified in sub-section (5) of Section 5;(b)a dealer holding a licence under Section 18 in respect of raw material and incidental goods used in that year in the manufacture of goods in respect of which he holds such licence;(c)a dealer in respect of the purchase price of unginned cotton as specified in Part I of Schedule II and such other goods in the said part as the State Government may from time to time by notification specify, who has consumed or used them as raw material for the manufacture of other goods and the goods so manufactured are sold by him in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India;(d)any other dealer who has no turnover, if his aggregate of purchase prices of all the goods does not exceed fifty thousand rupees.(4)Every dealer who has no turnover and is liable to pay tax under sub-section (1) shall, for the purpose of Sections 26, 27, 28, 32, 33 and 42 be deemed to be a registered dealer.

10A. [Levy of surcharge on tax payable except on declared goods. [Inserted by Section 2 of MP Commercial Tax (Second Amendment) Act (33 of 1997), w.e.f 22-8-1997.]

(1)There shall be levied a surcharge on the amount of tax payable under this Act at the rate of fifteen per cent of such amount:Provided that surcharge shall not be leviable on the amount of tax as is relatable to declared goods.(2)The surcharge levied under sub-section (1) shall be in addition to the amount of tax payable under this Act and all the other provisions of this Act, shall apply to surcharge so levied as they apply to tax.]

11. Dealer not to pass incidence of tax to agriculturists and horticulturists under certain circumstances.

- No dealer shall collect any amount, by way of tax, from a person who sells agricultural or horticultural produce grown by himself or grown on any land in which he has an interest, whether as owner, usufructuary mortgagee, tenant or otherwise, when such produce is sold in the form in which it was produced, without being subjected to any physical, chemical or other process for being made fit for consumption save mere dehusking, cleaning, grading or sorting.

12. Rate of tax on container or packing material.

- Notwithstanding anything contained in [sub-section (1) of Section 9 or Section 9-B] [Substituted by MP Commercial Tax (Amendment) Act, 1997 for the words 'sub-section (1) of Section 9' wherever occurred in Section 12, w.e.f. 1-5-1997.] or sub-section (1) of Section 10 where any goods packed in any container or packing material are sold or purchased, the container or packing material in which such goods are so packed shall be deemed to have been sold or purchased along with such goods and the tax under [sub-section (1) of Section 9 or Section 9-B] [Substituted by MP Commercial Tax (Amendment) Act, 1997 for the words 'sub-section (1) of Section 9' wherever occurred in Section 12, w.e.f. 1-5-1997.] or sub-section (1) of Section 10 shall be leviable on the sale or purchase of such container or packing material at the rate of tax, if any, applicable to the sale, or as the case may be,

the purchase of the goods themselves: Provided that no tax under [sub-section (1) of Section 9 or Section 9-B] [Substituted by MP Commercial Tax (Amendment) Act, 1997 for the words 'sub-section (1) of Section 9' wherever occurred in Section 12, w.e.f. 1-5-1997.] or sub-section (1) of Section 10 shall be leviable where the container or packing material is sold or purchased along with the goods declared tax-free under Section 15 or exempted in whole from payment of tax under Section 17.

13. Set off or refund of tax in respect of tax paid goods in certain circumstances.

(1) Subject to such restrictions and conditions as may be prescribed a set off, as provided in this Section shall be granted in such manner as may be prescribed, to a registered dealer in respect of tax paid goods in the circumstances specified below - (a) when a registered dealer purchases any tax paid goods, other than the goods specified in Schedule-III, which have borne tax under [sub-section (1) of Section 9 or Section 9-B] [Substituted by MP Commercial (Amendment) Act, 1997 for the words 'sub-section (1) of Section 9' wherever occurred in Section 13(1), w.e.f. 1.5.97.] at full rate exceeding the concessional rate of four per cent or exceeding such other concessional rate as may be notified by the State Government in respect of such goods as raw material or incidental goods and subsequently consumes or uses such goods as raw material or incidental goods in the manufacture or in the processing of any goods or in the mining of any goods specified in Schedule-II which have not been exempted in whole under Section 17 and any such goods after their manufacture, processing or mining are sold by him in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India, he shall be entitled to set off at a rate equal to the difference between the tax at full rate under [sub-section (1) of Section 9 or Section 9-B] [Substituted by MP Commercial (Amendment) Act, 1997 for the words 'sub-section (1) of Section 9' wherever occurred in Section 13(1), w.e.f. 1.5.97.] and the tax at the concessional rate of four per cent or such other aforesaid concessional rate, as the case may be, in respect of such goods in such manner and on such quantum of the price at which such goods were purchased from a registered dealer, as may be prescribed. (b) [(i) When a registered dealer sells any goods specified in Schedule II other than the goods specified in Schedule III which are tax paid goods in his hands to any person other than a registered dealer, or any agency and the sale of such goods is exempt from tax, in whole or in part, under a notification issued under Section 17 or under any provision of this Act, he shall, subject to the compliance of the restrictions and conditions if any specified in such notification or prescribed under such provision, be entitled to set off in respect of such goods at a rate equal to the difference between the tax at full rate on such goods under [sub-section (1) of Section 9 or Section 9-B] [Substituted by MP Commercial (Amendment) Act, 1996, w.e.f. 1.4.1995.] and the tax at the rate specified under the said notification or prescribed under such provision in such manner and on such quantum of the price at which such goods were purchased from a registered dealer, as may be prescribed; (ii) When a registered dealer purchases any goods specified in Schedule II other than the goods specified in Schedule III which are tax paid goods in his hands and the sale thereof by the selling registered dealer to him is otherwise exempt from tax, in whole or in part, under a notification issued under Section 17 or under any provision of this Act, the purchaser shall, subject to the compliance of the restrictions and conditions, if any, specified in such notification or prescribed under such provision, be entitled to set off in respect of such goods at a rate equal to the difference between the tax at full rate on such goods under [sub-section (1) of

Section 9 or Section 9-B] [Substituted by M.P. Commercial Tax (Amendment) Act, 1997 for the words 'sub-section (1) of Section 9' wherever occurred in Section 13 (1), w.e.f. 1-5-1997.] and the tax at the rate specified under the said notification or prescribed under such provision in such manner and on such quantum of the price at which such goods were purchased from the seller, as may be prescribed.] Explanation. - When the amount of set off to which a registered dealer is entitled is not fully adjusted towards the tax payable by him, the balance of the amount of set off after adjustment shall be granted to him by way of refund of tax. (c) [A registered dealer entitled to set off in respect of tax paid goods under clause (a) or clause (b) shall also be entitled to a set off in the amount of surcharge paid on such goods equal to fifteen per cent of the amount of set off admissible under the said clauses.] [Inserted by Section 3 of M.P. Commercial Tax (Second Amendment) Act, 1997 w.e.f. 22-8-97.] (2) Nothing in sub-section (1) shall apply to a registered dealer who holds a recognition certificate under Section 25.

14. Burden of proof.

- The burden of proving that any sale or purchase effected by a dealer is not liable to tax under [Section 9 or Section 9-A] [Substituted by MP Commercial Tax (Second Amendment) Act, 1996 for the words 'Section 9', w.e.f. 1-4-1995.] or Section 10 or Section 21 as the case may be, shall be on the dealer.

15. Tax free goods.

(1) No tax shall be payable on the sales or purchase of goods specified in the second column of Schedule-I, subject to the restrictions and exceptions, if any, set out in the corresponding entry in the third column thereof. (2) The State Government may in respect of any goods, by notification amend Schedule-I, so as to include therein any goods not already specified or may relax or omit any of the conditions and exceptions set out in the corresponding entry in the third column thereof.

16. [Power of State Government to amend Schedule-II. [Substituted by MP Commercial Tax (Second Amendment) Act, 1996 (w.e.f. 1-4-95).]

(1) The State Government may, by notification, amend the Schedule II and thereupon the said Schedule shall stand amended accordingly : Provided that the rate of tax in respect of any goods specified therein other than the declared goods shall not exceed twice the original rate of tax specified in the Schedule : Provided further that if any goods are transposed by deleting them from one of the parts of the Schedule and inserting or adding them to another, the rate of tax in respect of such goods shall not exceed twice the rate specified in the schedule for the part where from such goods have been transposed. (2) No notification enhancing the rate of tax, shall be issued under this Section without giving in the Gazette such previous notice as the State Government may consider reasonable of its intention to issue such notification; (3) Every notification issued under sub-section (1) shall, as soon as may be, be laid on the table of the Legislative Assembly.]

17. Saving.

(1)The State Government may, by notification and subject to such restrictions and conditions as may be specified therein, exempt whether prospectively or retrospectively,(i)(a)any class of dealers; or(b)any goods or class of goods, in whole or in part,from the payment of tax under this Act for such period as may be specified in the notification;(ii)any dealer or class of dealers from any provision of this Act or any provision of a rule made under Section 80 for such period as may be specified in the notification.(2)Any notification issued under this Section may be rescinded before the expiry of the period for which it was to have remained in force and on such rescission such notification shall cease to be in force. A notification rescinding an earlier notification shall have prospective effect.(3)Notwithstanding the repeal of the Madhya Pradesh General Sales Tax Act, 1958 (No. 2 of 1959) (hereinafter referred to as the repealed Act) the State Government may, by notification exempt-(i)(a)any class of dealers; or(b)any goods or class of goods in whole or in part;from the payment of tax under the repealed Act; or(ii)any dealer or class of dealers from any provision of the repealed Act or the provision of any rule made thereunder;for any period before the commencement of this Act and for that purpose it shall and shall always be deemed that the provision of Section 12 of the repealed Act have revived for the purpose of such exemption.

18. Licensing of certain dealers.

(1)The Commissioner may subject to such conditions as may be prescribed, license under this Section any registered dealer who carries on business in any of the goods specified in Schedule-IV and whose yearly turnover in respect of all goods specified in Schedule-I and Schedule-II does not ordinarily exceed such amount as may be prescribed, on advance payment of such annual licence fee as may be determined in relation to such registered dealer in accordance with the rules made in this behalf and the provisions of Sections 26, 27, 42 and 43, shall not apply to such registered dealer in respect of his business relating to goods specified in Schedules I and IV during the period in which the licence issued to him under this Section remain in force.(2)The licence fee recovered from a registered dealer under sub-section (1) shall be deemed to be in lieu of the tax payable in respect of the sales of goods specified in the licence during the currency of the licence.(3)The State Government may, from time to time, by notification, amend Schedule-IV so as to include any goods not already specified therein.

19. Composition of tax by certain registered dealers.

(1)(a)The Commissioner may, subject to such restrictions and conditions as may be prescribed, permit any registered dealer, who carries on wholly or partly the business of supplying goods in the course of execution of works contract entered into by him, to pay in lieu of tax payable by him under this Act a lumpsum at such rate, not exceeding 15 per cent, as may be prescribed, determined in the prescribed manner, by way of composition.(b)The provisions of Sections 26, 27, 42 and 43 shall not apply to a registered dealer to whom permission to pay a lumpsum by way of composition is granted under clause (a) in relation to the period for and the goods in respect of which such composition of tax has been made and who complies with the restrictions and conditions prescribed under the said clause.(2)For the purpose of determination of the lumpsum by way of composition under clause (a)

of sub-section (1), the State Government may prescribe different rates for different kinds of contracts.

20. Liability to tax of persons not observing conditions of exemption or licence.

- If any restrictions or conditions notified under Section 17 or imposed under Section 18, are not complied with by a dealer, the sales or purchases, as the case may be, of the dealer may with effect from the commencement of the year in which such non-compliance took place, be assessed under Section 27 to tax payable under Section 9, or Section 10 and the licence fee, if any, recovered from such dealer, shall be adjusted towards the tax so assessed.

21. Liability of a dealer purchasing exempted goods.

- Notwithstanding anything contained in Section 20, where any condition of exemption imposed under Section 17 requires that the registered dealer purchasing the goods exempted in whole or in part from the payment of tax under this Act, shall furnish a declaration or certificate to the effect that-(a)the goods purchased shall be used by him for a specified purpose and within a specified time; or(b)the goods purchased shall be disposed of by him in a specified manner and within a specified time;and contrary to such declaration or certificate, if such dealer-(i)does not use the goods for the specified purpose or within the specified time; or(ii)does not dispose of the goods in the specified manner or within the specified time,he shall be liable to pay the tax on the purchase price of such goods at the full rate mentioned in column (3) of Schedule-II and penalty equal to 25 per cent of the amount of tax payable under this Act:Provided that where the goods were exempted from payment of tax in part, the registered dealer instead of paying the tax at the full rate, shall be liable to pay the difference between the tax already paid and the tax payable at the rate mentioned in column (3) of Schedule-II on the purchase price of such goods, in addition to any penalty, that may be imposed on him under this Section.

22. Registration of dealers.

(1)Every dealer whose turnover during the twelve months immediately preceding the commencement of this Act exceeds the limits specified in sub-section (5) of Section 5 shall get himself registered in the prescribed manner before such date as may be notified in this behalf.(2)Every dealer other than a dealer to whom sub-section (1) applies shall be liable to get himself registered within the prescribed period from the date on which his turnover in a year first exceeds the limits specified in sub-section (5) of Section 5.(3)Every dealer required by sub-section (1) or sub-section (2) or sub-section (1) of Section 49 to be registered shall make an application in the prescribed form and manner giving correct and complete particulars therein. Such application shall be accompanied by an affidavit in support of the particulars given in the application as also a satisfactory proof of payment of a registration fee of five hundred rupees in that behalf in the prescribed manner to the Commissioner :Provided that no such fee shall be payable where such application is made by a person holding a provisional registration certificate under Section

24.(4)(a)On the day the application is received, the said authority shall grant the applicant a provisional registration certificate in the prescribed form.(b)After issue of the provisional registration certificate the Commissioner shall require the applicant to produce before him evidence and documents in respect of the particulars given in the application as also the accounts relating to the business for verification. On production of the evidence, documents and accounts the Commissioner shall verify the particulars given in the application. On being satisfied about the correctness of the particulars, the Commissioner shall issue to the applicant a permanent registration certificate in the prescribed form not later than thirty days of the date of receipt of the application for grant of a registration certificate.(c)If the Commissioner is satisfied that the particulars given by the applicant in his application are incorrect or that the applicant has misrepresented certain facts, he shall, after giving the applicant an opportunity of being heard and recording the reasons in writing reject the application and cancel the provisional registration certificate issued to the applicant from the date of its issue, not later than thirty days of the date of receipt of the application.(5)The registration certificate granted under sub-section (4) shall take effect from-(a)in a case where a dealer required to get himself registered under sub-section (2) has applied for registration within the prescribed period, the date on which his turnover in a year first exceeds the limits specified in sub-section (5) of Section 5;(b)in a case where a dealer required to get himself registered under sub-section (2) has applied for registration after the expiry of the prescribed period, the date on which he applies for registration;(c)in a case where a dealer required to apply for registration under sub-section (1) of Section 49 has applied for registration within thirty days of the transfer of business, the date from which the ownership of the business is entirely transferred to him; and(d)in a case where a dealer required to get himself registered under sub-section (1) of Section 49, has applied for registration after the expiry of thirty days of the transfer of business, the date on which he applies for registration.(6)Without prejudice to the provisions of sub-section (6) of Section 27 when a dealer has without reasonable cause, failed to get himself registered within the prescribed time as required by sub-section (1) or sub-section (2), the Commissioner may, after giving such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty in addition to the fee payable, a sum of rupees five hundred.(7)Every dealer who at the commencement of this Act holds a registration certificate under the provisions of the Act repealed by this Act shall, on such commencement, be deemed for all purposes of this Act to be a dealer registered and holding a registration certificate under this Section.(8)(a)The Commissioner shall-(i)on an application made by a dealer for amendment of his registration certificate in pursuance of the provisions of Section 48 or otherwise, amend the registration certificate of the dealer or reject the application within 30 days of the date of receipt of such application, after making such enquiry as he deems fit; and(ii)on being satisfied that the registration certificate issued to a dealer requires amendment with regard to certain particulars specified therein, amend the registration certificate after giving the dealer an opportunity of being heard.(b)(i)When the registration certificate is amended under sub-clause (i) of clause (a) in pursuance of any of the events specified in clause (a) or clause (b) or clause (c) of Section 48, such amendment shall take effect from the date such event has taken place and in all other cases falling under the said sub-clause the amendment shall take effect from the date of application. An amendment made under sub-clause (ii) of clause (a) shall take effect from the date of order for making such amendment.(ii)Where any application for amendment, other than the amendment requested for in pursuance of any event specified in Section 48 is not rejected or the registration certificate is not

amended within the time specified in sub-clause (i) of clause (a), the dealer shall be entitled to have the registration certificate amended in accordance with his application from the date of application for amendment and the Commissioner shall amend the certificate accordingly.(9)When-(a)a registered dealer discontinues or transfers his business; or(b)the liability of a registered dealer to pay tax ceases in accordance with the provisions of sub-section (3) of Section 5; or(c)a registered dealer has been granted a registration certificate by mistake; or(d)a registered dealer is in arrears of tax or penalty or any other sum due under this Act; or(e)the Commissioner for reasons to be recorded in writing, is of the opinion that the registration certificate should be cancelled for any other reason;the Commissioner may either on his own motion or on the application of the dealer in this behalf cancel the registration certificate but notwithstanding such cancellation the dealer shall be liable to pay tax for the period during which his registration certificate remained in force.(10)(a)When a registration certificate is cancelled under subsection (9) in any case other than that of a dissolution of firm or entire transfer of the business of dealer, the dealer shall be liable to pay tax on his stock of goods remaining unsold at the time of cancellation of the registration certificate.(b)(i)Any dealer whose application for registration is rejected under clause (c) of sub-section (4); or(ii)any dealer whose registration certificate is cancelled under clause (d) or clause (e) of sub-section (9);he shall, for the purpose of sub-section (6) of Section 27 be deemed to be a dealer, who has failed to apply for registration, but he shall not be liable to pay any penalty under the said sub-section.

23. Voluntary registration of dealers.

(1)(a)A dealer or person who desires to obtain a voluntary registration certificate, though he is not liable to pay tax under Section 5, may make an application in the prescribed form to the Commissioner giving correct and complete particulars therein. Such application shall be accompanied by an affidavit in support of the particulars given in the application as also a satisfactory proof of payment of registration fee of five hundred rupees, in that behalf. Where the application is made by a dealer or person undertaking works contract the application shall also be accompanied by a copy of award of the contracts :Provided that no such fee shall be payable where the application is made by a person holding a provisional registration certificate under Section 24.(b)On the day the application is received the said authority shall grant the applicant a provisional registration certificate in the prescribed form.(c)After issue of the provisional registration certificate the Commissioner shall require the applicant to produce before him evidence and documents in respect of the particulars given in the application as also the accounts relating to the business for verification. On production of the evidence, documents and accounts the Commissioner shall verify the particulars given in the application. On being satisfied about the correctness of the particulars, the Commissioner shall issue to the applicant a permanent registration certificate in the prescribed form not later than thirty days of the date of receipt of the application for grant of a registration certificate.(d)If on verification of the records produced by the applicant, the Commissioner is satisfied that the particulars given by the applicant in his application are incorrect or that the applicant has misrepresented certain facts, he shall, after giving the applicant an opportunity of being heard and recording the reasons in writing, reject the application and cancel the provisional registration certificate issued to the applicant from the date of its issue, not later than thirty days of the date of receipt of the application.(2)The certificate granted under sub-section (1) shall take effect

from the date on which the dealer has applied for registration and every dealer who has been registered under this Section shall, notwithstanding the provisions of Section 5 be liable to pay tax under this Act, during the period from the said date till his registration certificate remains in force.

24. Provisional registration of intending manufacturers.

(1) Any person intending to establish a business in the State for the purpose of manufacturing goods for sale of value exceeding rupees fifty thousand a year and who is registered with the Industries Department of the State Government for establishing a small scale industrial unit in the State or who is issued a licence wherever necessary or has sent a memorandum of information to the Central Government to establish a new industrial undertaking in the State under the provisions of the Industries (Development and Regulation) Act, 1951 (No. 65 of 1951) may, notwithstanding that he is not liable for registration under Section 22 make an application to the Commissioner accompanied by a satisfactory proof of payment of registration fee of five hundred rupees in that behalf in the prescribed manner for grant of a provisional registration certificate under this Act. (2) On the day the application is received the said authority shall grant the applicant a provisional registration certificate in the prescribed form. (3) The provisional registration certificate granted under sub-section (2) shall take effect from the date on which the person had applied for registration and notwithstanding the provisions of Section 5 every person who has been granted a provisional registration certificate under this Section shall, during the period from such date till such certificate remains in force, be liable to pay tax under this Act. (4) A provisional registration certificate granted under this Section shall be in force for such period as may be specified therein and the provisions of sub-sections (8) and (10) of Section 22, shall, so far as may be, apply in respect thereto: Provided that the Commissioner on an application made by the holder of such certificate before the expiry of the period of validity mentioned in the certificate, may for reasons to be recorded in writing, extend the period specified in the provisional registration certificate by a further period not exceeding six months on each occasion. (5) Every person who has been granted a provisional registration certificate under this Section shall for the purpose of this Act, be deemed to be a registered dealer. (6) Where a person who has been granted a provisional registration certificate under this section starts manufacturing and selling of goods during the period the provisional registration certificate is in force, he shall get himself registered under Section 22 or Section 23 as the case may be, before the date on which the provisional registration certificate is due to expire and on the grant of the registration certificate under Section 22 or Section 23 as the case may be, which shall take effect from the date on which application has been made for registration, the provisional registration certificate shall cease to be in force as from such date. (7) If a person who has been granted a provisional registration certificate under this Section fails to start selling goods manufactured by him within the period specified in such certificate or within the period extended by the Commissioner, as the case may be, he shall, if he had purchased any goods for use as [raw material or incidental goods] [Substituted by M.P. Commercial Tax (Second Amendment) Act, 1996 for the words 'raw material', w.e.f. 1-4-95.] on payment of tax in accordance with the provisions of clause (b) of sub-section (2) of Section 9 be liable to pay as penalty an amount not less than the difference between the amount of tax on the sales of such goods at the full rate applicable thereto under sub-section (1) of Section 9 and the amount of tax paid under clause (b) of sub-section (2) thereof but not exceeding one and one quarter times the amount of tax at such full rate as the Commissioner

may determine having regard to the circumstances of the case.(8)The provisions of this Section shall also apply to the Central Government or the State Government or public sector undertaking intending to establish any new industrial undertaking in the State.Explanation. - In this Section the expression 'Industrial Undertaking' shall have the meaning assigned thereto in clause (d) of Section 3 of the Industries (Development and Regulation) Act, 1951 (No. 65 of 1951).

24A. [Furnishing of guarantee by the dealers. [Inserted by Section 2 of M.P. Vanijyik Kar (Sanshodhan) Adhiniyam, 2003 (32 of 2003) w.e.f. 30-9-2003.]

(1)Notwithstanding anything contained in Sections 22 and 23, the Commissioner, before issuing a permanent registration certificate, shall require the dealer, who is a company registered under the Companies Act, 1956 (No. 1 of 1956), to furnish personal/ corporate guarantee of the promoters for proper realisation of tax or any other sum payable under this Act, in such form and in such manner as may be prescribed.(2)Where a company registered under Section 22 or Section 23 and liable to pay tax under the Act ordinarily at the rate of rupees twelve thousand per quarter or rupees forty eight thousand per annum or above, fails to furnish returns under Section 26 in time or fails to pay the tax payable according to such returns or fails to furnish any return or fails to pay tax payable under the Act, the Commissioner may require to furnish personal/corporate guarantee of the promoters of such company for proper realisation of tax or any other sum payable under this Act, in such form and in such manner as may be prescribed.Explanation. - For the purpose of this Section-(1)the expression 'promotor' means -(i)who subscribes to the Memorandum of Article of Association, or(ii)who holds 20 per cent or more of the share capital directly or indirectly or in the name of his/her relatives, and(2)in the case of a corporate body is a subsidiary or holding company of that body and holds 20 per cent or more of the share capital.(3)the expression relatives shall have the same meaning as assigned to it in Companies Act, 1956 (No. 1 of 1956) or Income Tax Act, 1961 (No 43 of 1961).]

25. Issue of recognition certificate to certain dealers.

(1)Where the Commissioner is satisfied that the business of a registered dealer who manufactures taxable goods is likely to suffer in view of the provisions of Section 13 relating to grant of refund or set off in respect of the use of tax paid goods as raw material or incidental goods in such manufacture either due to the fact that the goods manufactured are liable to be taxed at substantially lower rates than the rate of tax on goods used as raw material or incidental goods or that the goods manufactured are wholly or substantially sold in the course of export out of the territory of India, or for any other reason, he may issue a recognition certificate to such registered dealer in such form and in such manner and subject to such restrictions and conditions as may be prescribed so as to enable him to purchase the goods for use as raw material or incidental goods in accordance with the provisions of clause (b) of sub-section (2) of Section 9.(2)If the Commissioner is satisfied that-(a)any registered dealer has obtained a recognition certificate by misrepresenting the facts, or(b)the reasons due to which any registered dealer was found eligible for holding a recognition certificate no longer exist, [or [Inserted by Section 4 of M.P. Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997).](c)a registered dealer who makes default is furnishing return/or is in arrears of tax or penalty or any other sum due under this Act.]]he may after giving

such dealer a reasonable opportunity of being heard, cancel the recognition certificate issued to him. The order of cancellation of such certificate shall take effect from the date of communication of such order to the dealer.

26. Returns.

- [(1)(i) Every such dealer as maybe required so to do by the Commissioner by notice served in the prescribed manner; and(ii)Every registered dealer; and(iii)Every dealer whose registration certificate has been cancelled under clause (d) or (e) of sub-section (9) of Section 22,shall furnish return in such form, in such manner, for such period, by such dates and to such authority as may be prescribed:Provided that the Commissioner may, subject to such terms and conditions as may be prescribed, exempt any such dealer from furnishing such returns or permit any such dealer to furnish them for such different period, in such other form and to such other authority, as he may direct.(2)Every dealer required to file return under sub-section (1) shall pay the full amount of tax payable according to the return as required by sub-section (2) of Section 32 or the difference of the amount of tax payable according to the revised return as required by sub-section (3) of the said Section and the full amount of interest, if any, payable under clause (a) or clause (b) of sub-section (4) and shall furnish the proof of such payment along with the return under sub-section (1) or the revised return under sub-section (3).] [Substituted by Section 5 of MP Commercial Tax (Second Amendment) Act, 1997 (No, 33 of 1997), w.e.f. 1-9-1997.](3)If any dealer discovers any omission, error or wrong statement in airy return furnished by him under sub-section (1) he may furnish a revised return in the prescribed manner and within the prescribed time.(4)[(a) If a dealer required to file return under sub-section (1)-(i)fails without sufficient cause to pay the amount of tax payable according to a return for any period in the manner prescribed under sub-section (2) of Section 32; or(ii)files a revised return under sub-section (3) showing a higher amount of tax to be due than was shown by him in the original return; or(iii)fails to furnish return,such dealer shall be liable to pay interest in respect of,-(a)the tax payable by him according to the return referred to in sub-clause (i); or(b)the difference of the amount of tax payable according to the revised return; or(c)the tax payable for the period for which he has failed to furnish return, [at such rate as may be notified which shall not be less than 0.5 per cent but shall not exceed 1.5 per cent per month] from the date the tax so payable had become due to the date of its payment or to the date of order of assessment, whichever is earlier.]Explanation. - For the purpose of this clause,-(1)where the period of default covers a period less than a month the interest payable in respect of such period shall be computed proportionately.(2)'month' shall mean thirty days.(b)If a registered dealer having filed a return under sub-section (1) or a revised return under sub-section (3) for any period and paid the tax payable according to such return or revised return after the time prescribed therefor, fails to pay interest along with such return or revised return in accordance with the provisions of clause (a) the Commissioner may, after giving the dealer a reasonable opportunity of being heard, direct him to pay in addition to the tax payable or paid and the interest payable by him, by way of penalty [a sum equal to such rate as may be notified which shall not be less than 0.5 per cent but shall not exceed 1.5 per cent per month] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Adhiniyam, 2003 (32 of 2003) for the words 'a sum equal to two per cent per month' w.e.f. 30-9-2003.] from the date such interest had become due to the date of its payment or to the date of order of assessment, whichever is earlier.(c)(i)A dealer fails without sufficient cause to comply with the requirement of notice issued

under sub-section (1); or(ii)a registered dealer having paid the tax payable according to a return in time fails to furnish the return in time; or(iii)a registered dealer having paid the tax payable according to a return and furnished the return in time, fails to furnish along with the return proof of payments made in accordance with the provisions of sub-section (2);the Commissioner may after giving the dealer a reasonable opportunity of being heard, direct him to pay, in addition to any tax payable or paid by him by way of penalty a sum not exceeding fifty rupees for each occasion of default subject to a maximum of five hundred rupees in each case.(d)Where no tax is payable by a registered dealer committing a default under sub-clause (ii) or sub-clause (iii) of clause (a), the Commissioner may, after giving such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty a sum not exceeding five hundred rupees.

27. Assessment of tax.

(1)The amount of tax due from a registered dealer shall be assessed separately for each year :Provided that where such dealer fails to furnish any return by the prescribed date or knowingly furnishes incomplete or incorrect return for any period of any year, the Commissioner may, at any time, assess such dealer to tax for such period :Provided further that the Commissioner may, subject to such conditions as may be prescribed and for reasons to be recorded in writing, assess the tax due from any such dealer at any time for any part of a year.(2)(a)Where a registered dealer,-(i)who is an importer or a manufacturer and whose gross turnover in a year does not exceed rupees ten lacs; or(ii)who is neither an importer nor a manufacturer and whose gross turnover in a year does not exceed rupees forty lacs,(iii)[who is not covered under clause (i) or clause (ii), the State Government may, by notification specify the limit of yearly gross turnover and thereupon, subject to such restrictions and conditions as may be specified in the notification such dealer shall also be eligible for summary assessment under this section.] [Inserted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) w.e.f. 30-9-2003.]has furnished the return or returns for any year and paid the tax payable according to such return or returns within the prescribed time or has furnished the return or returns for any year after the prescribed time but not later than four months of the expiry of the period to which the return relates and has paid the tax according to such return or returns along with the interest payable under clause (a) of sub-section (4) of Section 26 shall be eligible for summary assessment under this Section.(b)On receipt of the return or returns for any such year from a registered dealer in the manner specified in clause (a) the Commissioner shall, subject to the restrictions and conditions in the rules that may be made for the purpose and without requiring the presence of such dealer and calling for his accounts, accept such return or returns and send an intimation of acceptance to the dealer within such time as may be prescribed. Such intimation of acceptance shall be deemed to be an order of assessment for the purpose of this Act.(c)Notwithstanding the provisions of clause (b), the Commissioner shall direct every year that five per cent of the dealers in each circle eligible for summary assessment under clause (a) to be selected on sample basis in the manner decided by the Commissioner, be assessed under sub-section (4) of sub-section (5), as the case may be.(3)In every other case, the Commissioner shall serve the dealer with a notice appointing a place and day and directing him :(i)to appear in person or by an agent entitled to appear in accordance with the provisions of Section 31; or(ii)to produce evidence or have it produced in support of the returns; or(iii)to produce or cause to be produced any accounts, registers, cash memoranda or other documents as may be considered necessary by the

Commissioner for the purpose.(4)After hearing the dealer or his agent and examining the evidence produced in compliance with the requirements of clause (ii) or clause (iii) of sub-section (3) and such further evidence as the Commissioner may require, the Commissioner shall assess him to tax.(5)If a registered dealer-(a)has not furnished returns in respect of any period by the prescribed date; or(b)has knowingly furnished incomplete or incorrect returns for any period; or(c)having furnished such returns fails to comply with any of the terms of a notice issued under sub-section (3); or(d)has not maintained any accounts or the accounts maintained by him are not in accordance with the provisions of sub-section (1) of Section 42 or has not regularly employed any method of accounting or if the method employed is such that in the opinion of the Commissioner assessment cannot properly be made on the basis thereof,the Commissioner shall in the prescribed manner assess the dealer to the best of his judgement.(6)(a)If upon any information which has come into his possession, the Commissioner is satisfied that any dealer, who has been liable to pay tax in respect of any period has failed to apply for registration, the Commissioner shall within [one calender year] [Substituted by Section 6 of MP Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997) for the words 'twelve months' w.e.f. 1-9-1997.] from the date of completion of the proceedings under sub-section (1) of Section 6, after giving the dealer a reasonable opportunity of being heard, proceed in such manner as may be prescribed, to assess to the best of his judgement the amount of tax due from the dealer in respect of the whole of such period and the Commissioner may if he is satisfied that the dealer has wilfully failed to apply for registration direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed, a sum [not less than two times but not exceeding five times] [Substituted by MP Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997) for the words 'not exceeding one and half times', w.e.f. 1-9-1997.] of that amount.(b)In respect of periods subsequent to the period referred to in clause (a), the amount of tax due from a dealer referred to in the said clause shall be assessed separately for each year.(7)[If the Commissioner is satisfied that a dealer has, with a view to evade payment of tax, shown in his accounts sales or purchases of any goods at prices which are abnormally low compared to the prevailing market prices of such goods, the Commissioner may, after making such enquiry as may be necessary and after giving the dealer a reasonable opportunity of being heard, assess or re-assess the dealer to the best of his judgement.] [Substituted by MP Commercial Tax (Amendment) Act, 1999 w.e.f. 1-5-99.](8)The assessment shall be made under this Section-(i)in respect of a registered dealer and a dealer referred to in clause (b) of sub-section (6) within a period of two calender years from the end of the period for which assessment is to be made; and(ii)in respect of a dealer who has failed to apply for registration, within a period of two calender years from the commencement of proceedings under sub-section (6) :Provided that-(a)Where a fresh assessment has to be made to give effect to any finding or direction contained in any order under Section 61, 62 or 70 or to any order of the Civil Court, High Court or Supreme Court, such assessment shall be made within a period of two calender years from the date of the order containing such finding or direction or the order of the Civil Court, High Court or Supreme Court, as the case may be. If for any reason such fresh assessment is not made within the specified period, the Commissioner shall take steps to ensure that assessment is made as expeditiously as possible;(b)Where an order of ex-parte assessment is set aside and case reopened under Section 72 for making a fresh assessment, such fresh assessment shall be made within a period of six calender months from the date of setting aside the ex-parte order of assessment or within the period laid down in clause (i) whichever is later; and(c)Nothing contained in this sub-section shall apply to proceedings initiated under Section 28 or

Section 29 or any proceeding other than assessment of tax that may be instituted under any other provisions of this Act.(9)Notwithstanding anything contained in sub-section (8), where assessment proceedings in respect of any dealer relating to any year cannot be completed before the expiry of the period specified therefor in the said sub-section, the State Government, may by notification, for reasons to be recorded in writing, extend the period for the completion of the assessment proceedings in respect of such dealers by such further period as may be specified in such notification.

28. Assessment of turnover escaping assessment.

(1)Where an assessment has been made under this Act or the Act repealed by this Act and if for any reason any sale or purchase of goods chargeable to tax under this Act or the Act repealed by this Act during any period has been under assessed or has escaped assessment or assessed at a lower rate or any deduction has been wrongfully made therefrom or a set off has been wrongly allowed, the Commissioner may, at any time within five calendar years from the date of order of assessment after giving the dealer a reasonable opportunity of being heard and after making such enquiry as he considers necessary, proceed in such manner as may be prescribed to reassess within a period of two calendar years from the commencement of such proceedings the tax payable by such dealer and the Commissioner may, where the omission leading to such reassessment is attributable to the dealer, direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed, a sum not exceeding that amount.(2)The reassessment made under sub-section (1) shall be at the rate at which it would have been made had there been no under assessment or escapement or wrong deduction.(3)If for any reason licence fee, registration fee or exemption fee has escaped levy or has been charged at a lower rate in any year, the Commissioner may at any time within a period of three calendar years next succeeding that to which such fee relates, levy the correct amount of the fee payable in respect of that year after issuing a notice to the dealer and after making such enquiry as he considers necessary and the Commissioner may direct that the dealer shall pay by way of penalty in addition to the amount of fee so levied, a sum equal to that amount.

29. Power of reassessment in certain cases.

(1)Where any order passed in respect of a dealer for any period is rendered erroneous and prejudicial to the interest of revenue consequent to or in the light of any judgement or order of any Court or [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.], which has become final, then notwithstanding anything contained in this Act, the Commissioner may at any time within a period of three years from the date of such judgement or order initiate proceedings to reassess the tax payable by such dealer.(2)The reassessment proceeding initiated under sub-section (1) shall be completed as far as may be within a period of two calendar years from the date of initiation of such proceedings.(3)No order of reassessment under this Section shall be passed without giving to the dealer a reasonable opportunity of being heard.

30. Exclusion of time in assessment proceedings.

(1) Nothing contained in Section 28 limiting the time within which any re-assessment may be made, shall apply to a re-assessment made in consequence of or to give effect to any finding or direction contained in an order under Section 61, 62 or 70. (2) In computing the period of limitation prescribed for assessment or reassessment as the case may be under Section 27 or Section 28, the time during which any assessment or reassessment proceeding remained stayed under the order of any civil or other competent Court, or under special or general order of the Commissioner issued under Section 67 shall be excluded. (3) Where any turnover or a part thereof of any dealer has been assessed to tax under this Act or under any of the Acts repealed by Section 52 of Act No. 2 of 1959 and the Act repealed by this Act (hereinafter referred to as the repealed Acts and not under the Central Sales Tax Act, 1956 (No. 74 of 1956) or vice versa, but subsequent as a result of any order passed under Section 61 or Section 62 or Section 70 or under the corresponding provisions of any of the repealed Acts or of an order passed by any civil or any other competent Court, it is held to be assessable under the Central Sales Tax Act, 1956 (No. 74 of 1956) or under this Act or under any of the repealed Act, as the case may be, then in consequence of such order or to give effect to any finding or direction contained in such order, such turnover or part thereof, shall, irrespective of the fact that the order previously passed in the other case under the Central Sales Tax Act, 1956 (No. 74 of 1956) or under this Act or under any of the repealed Acts, as the case may be, has become final, be assessed or re-assessed to tax, as the case may be, at any time within five years from the date of such order, under the relevant Act notwithstanding anything contained in Section 27 or Section 28 or of the corresponding provisions in the relevant repealed Acts limiting the time within which any assessment or reassessment may be made.

31. Appearance before taxing authorities.

(1) Any dealer who is entitled or required to attend or appears before any officer appointed under Section 3 in connection with any proceedings under this Act, otherwise than when required under Section 55 to attend personally for examination on oath or affirmation, may attend or appear by a person authorised by him in writing in this behalf being a relative of or a person regularly employed by, the dealer or a legal practitioner or a chartered accountant or a tax practitioner. (2) For the purposes of sub-section (1) any person who—(a) before coming into force of this Act, had been enrolled as a Sales Tax Practitioner under the Act repealed by this Act; or (b) holds a degree in law or commerce or the degree of Bachelor of Arts with Economics as one of his subject conferred by any Indian university incorporated by any law for the time being in force or by any other university as the State Government may, from time to time by notification, specify; or (c) does not possess any of the qualifications referred to in sub-clause (b) but has held a post in the Commercial Tax Department not below the rank of an Assistant Sales Tax Officer/Assistant Commercial Tax Officer for at least ten years and is granted a certificate by the Commissioner having regard to his record of service in the department as being a fit and proper person to appear in any proceeding under this Act, shall be entitled to appear as a Tax Practitioner. (3) Every tax practitioner and every person who is entitled to appear as a tax practitioner in any proceedings under this Act, shall within such time as may be prescribed get himself enrolled as such on payment of such fee as may be prescribed. (4) If the Commissioner is satisfied that the application for enrollment is in order, he shall enroll the

applicant and grant him a certificate of enrollment in the prescribed form. If the Commissioner, after making such enquiry as he deems fit, and after giving the applicant a reasonable opportunity of being heard is not so satisfied, he shall, for reasons to be recorded in writing, reject the application.(5)Notwithstanding anything contained in sub-sections (1) and (2) no person who has held any post in the Sales Tax/Commercial Tax Department not below the rank of a Sales Tax/Commercial Tax Inspector shall be entitled to represent any dealer in any proceeding under this Act:(i)if he has at any time, passed any order in such proceeding, while he was holding any post in the department;(ii)if the place of business of the dealer whom he desires to represent is in the district or circle within the territorial jurisdiction of which the headquarter of the office of the Sales Tax/Commercial Tax Department in which he had held such post was located, unless a period of two years has elapsed since he ceased to hold that post:Provided that nothing in clause (ii) shall apply if the representation is to be made before an officer holding a rank higher than the rank last held by such person.(6)No person who has been dismissed from Government service shall be qualified to represent any dealer under sub-section (1).(7)If any legal practitioner or a chartered accountant is found guilty of misconduct in connection with any proceedings under this Act or the Central Sales tax Act, 1956 (No. 74 of 1956) or the Act repealed by this Act by the authority empowered to take disciplinary action against members of the profession to which he belongs or if any other person is found guilty of such misconduct by the Commissioner, the Commissioner may direct that he shall be thence forward disqualified to represent a dealer under sub-section (1) :Provided that no such person shall be disqualified unless he is given a reasonable opportunity of being heard.(8)Any person whose application for enrollment is rejected under sub-section (4) or who is disqualified under sub-section (7) may within sixty days of the direction relating thereto, appeal to the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] to have the direction cancelled.

32. Payment and recovery of tax and other dues under this Act.

(1)The tax payable for each year shall be paid in the manner hereinafter provided at such intervals as may be prescribed.(2)[Before any registered dealer furnishes any return as required by sub-section (1) of Section 26, he shall pay into a Government treasury, in the prescribed manner and time, the full amount of tax payable according to such return and the amount of interest, if any, payable by him under the provisions of this Act.] [Substituted by MP Commercial Tax (Second Amendment) Act, 1996 w.e.f. 1-4-95.](3)[If a revised return furnished by a registered dealer in accordance with sub-section (3) of Section 26 shows a higher amount of tax to be due than was shown in the original return, he shall pay the difference and the interest payable, if any, under the provisions of this Act into a Government treasury.] [Substituted by MP Commercial Tax (Second Amendment) Act, 1996 w.e.f. 1-4-95.](4)Notwithstanding anything contained in sub-section (2) or sub-section (3), where the registered dealer is the Central Government or a State Government or any of their department, the Commissioner may, subject to such terms and conditions as may be prescribed, permit such dealer to pay the amount of tax by book adjustment.(5)Notwithstanding anything contained in any other provisions of this Act, but subject to such conditions as may be prescribed, a registered dealer who belongs to any of the categories specified in Section 37 and has been granted the facility of the deferment of payment of tax, is liable to pay tax under the provisions of sub-section (2) or sub-section (3) or sub-section (6) and where a loan liability equal to the amount of tax payable by

the dealer as aforesaid for the period of eligibility to avail of the said facility has been created by any agency or agencies as the State Government may, by general or special order, specify then such tax shall be deemed to have been paid in accordance with the provisions of sub-section (2) or sub-section (3) or sub-section (6), as the case may be. (6)(i) The amount of tax-(a) due where the returns were furnished without full payment of tax, or (b) assessed under sub-sections (1), (2), (4) and (5) of Section 27 less the sum, if any, already paid by the dealer or person in respect of the said year together with interest, if any, required to be paid and the penalty if any, directed to be paid under sub-section (4) of Section 26, or (c) assessed under sub-section (6) or sub-section (7) of Section 27 or Section 28 together with the interest and/or penalty, if any, directed to be paid thereunder, and (ii) the amount of penalty if any imposed or directed to be paid under any provisions of this Act not covered under sub-clauses (b) and (c) of clause (i), shall be paid by the dealer or person into a Government treasury by such date as may be specified in a notice to be issued by the Commissioner for this purpose and the date to be so specified which shall be not less than thirty days from the date of service of such notice. (7) Where on an admission of first appeal or a second appeal, the appellate authority stays the recovery of any amount of tax assessed or penalty imposed and on decision of such appeal by it, the amount of tax or penalty so stayed has been maintained in whole or in part by it, the dealer shall be liable to pay interest on such amount at the rate of [at such rate as may be notified which shall not be less than 0.5 per cent but shall not exceed 1.5 per cent per month] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the words 'two per cent per month' w.e.f. 30-9-2003.] for the period from the date on which the recovery of such amount was stayed by the appellate authority to the date of its payment after the decision in appeal. (8) If, for any reason, a dealer or person, is unable to pay the tax assessed or the penalty imposed on him under this Act or the tax payable by him in advance of assessment within the time specified therefor in the notice of demand, he may apply to the Commissioner in writing to grant him further time for payment of such amount or to permit him to pay such amount in instalments. Subject to such conditions and restriction as may be prescribed, the Commissioner may grant further time to such dealer or person or allow him to pay such amount in instalments on such condition as he may deem to impose. Where any extension of time or permission to pay by instalments is granted, the dealer or person shall be liable to pay interest on such amounts from the last date on which the tax and/or penalty was due to be paid in accordance with such notice of demand. The interest shall be paid at eighteen per cent per annum for the period commencing from such last date. (9) Where a dealer or person does not pay the tax assessed on him or the penalty imposed on him or any other amount due from him under this Act within the time specified therefor in the notice of demand and the dealer or person, has not obtained any order under sub-section (8) or has failed to pay the tax or penalty in accordance with the order passed by the Commissioner under sub-section (8), the Commissioner shall, after giving the dealer or person a reasonable opportunity of being heard, direct that such dealer or person shall, in addition to the amount due, pay by way of penalty a sum equal to 2 per cent of the amount of tax, penalty or any other amount due, for every month, for the period for which payment has been delayed by him after the last date on which such tax, penalty or other amount was due to be paid. (10)(a) Where the State Government after such enquiry as it may deem fit, is of the opinion that genuine hardship is being caused to a dealer or person due to any proceedings initiated for recovery of any amount of tax, interest or penalty or other dues outstanding against him, the State Government may, subject to such restrictions and conditions as may be prescribed, grant to the dealer or person additional time to

pay such amount of tax or penalty or any other dues or may grant facility to pay such amount in instalments and pending the completion of such enquiry, the State Government may stay the recovery of the dues. In respect of every such facility the dealer or person shall be liable to pay interest at the rate specified in subjection (8) :Provided that no such facility shall be granted to the dealer or person unless he has in the first instance applied in this behalf to the Commissioner under sub-section (8).(b)If the dealer or person does not comply with any order passed by the State Government, the Commissioner may impose on him penalty under sub-section (9).(11)Where a dealer or person to whom any facility has been given under sub-section (8) or sub-section (10) and such dealer or person has properly complied with the order granting him such facility, the Commissioner may, if he is of the opinion that the interest payable by him has caused him hardship, remit such portion of the interest payable on the tax due or on the penalty imposed as is in excess of the tax to be paid or the penalty to be recovered :Provided that the State Government may suo motu or on a reference made by the Commissioner, grant such further remission of interest payable under this sub-section as it may deem fit.(12)Where any amount of tax assessed or any penalty imposed on a dealer or other amount due from him under this Act is not paid by him within the time allowed in the notice of demand or any order for payment of such amount in instalments, issued for the purpose but is paid by him within a period not exceeding one year, then the State Government may remit the penalty under sub-section (9) payable by such dealer in respect of the said amount.(13)(a)If any amount of tax or any other amount due under this Act or the Act repealed by this Act (hereinafter referred to as the repealed Act) remains unpaid on the expiry of the period prescribed for the payment thereof by or under this Act or the repealed Act or on the expiry of the period specified in any notice of demand or order issued or made under this Act or the repealed Act or the rules made thereunder, for the payment thereof, the dealer or person liable to pay such sum shall be deemed to be in default as to the whole of the amount then outstanding;(b)When a dealer or person is in default or is deemed to be in default under clause (a), [the sum outstanding shall be recoverable as an arrear of land revenue according to the provisions of the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959) and the rules made thereunder] [Substituted by Section 3 (i) of MP Commercial Tax (Amendment) Act (4 of 2002), w.e.f. 23-4-2002, for the words 'the sum outstanding shall be recoverable as an arrear of land revenue'.] and for the purpose of effecting the recovery of such sum-(i)the Commissioner of Commercial Tax shall have and exercise all the powers and perform all the duties of the Commissioner under the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959);(ii)an Additional Commissioner of Commercial Tax shall have and exercise all the powers and perform all the duties of the Additional Commissioner under the said Code;(iii)a Deputy Commissioner of Commercial Tax shall have and exercise all the powers and perform all the duties of the Collector under the said Code;(iv)an Assistant Commissioner of Commercial Tax shall have and exercise all the powers and perform all the duties of the Assistant or a Deputy Collector under the said Code;(v)a Commercial Tax Officer and Assistant Commercial Tax Officer shall have and exercise all the powers and perform all the duties of the Tahsildar under the said Code.(c)Every notice issued or order passed in exercise of the powers conferred by clause (b), shall for the purpose of Sections 60, 61, 62, 70 and 71 of this Act be deemed to be a notice issued or an order passed under this Act.(d)[Notwithstanding anything contained in the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959) where twenty five per cent of the sale value is deposited by the purchaser for the purchase of property sold in auction, the purchaser may apply to the Commissioner in writing to permit him to pay the balance amount in instalments. The Commissioner may allow him to pay such

amount in instalments with interest thereon on such conditions as he may deem fit to impose.] [Added by Section 3 (ii) MP Commercial Tax (Amendment) Act (4 of 2002), w.e.f. 23-4-2002.](14)Where in pursuance of sub-section (13) any proceedings for the recovery as an arrear of land revenue of any tax, penalty, interest or fee or part thereof or any other amount remaining unpaid, have been commenced and the amount of tax, penalty, interest, fee or any other amount is subsequently modified, enhanced or reduced in consequence of any assessment made or order passed in appeal or revision under Section 61 or Section 62 or rectification of mistake under Section 71, the Commissioner may, in such manner and within such period as may be prescribed, inform accordingly the dealer or person and the authority by whom or under whose order the recovery is to be made and thereupon such proceedings may be continued as if the amount of tax, penalty, interest or fee or any other amount as modified, enhanced or reduced, had been substituted for the tax, penalty, interest or fee or any other amount which was to be recovered under sub-section (13).

33. Payment of tax in advance of assessment on failure to furnish returns.

(1)Where any registered dealer fails to furnish any return as required by sub-section (1) of Section 26 and fails to pay the tax payable in accordance with the return under the provision of sub-section (2) of Section 32-(a)the Commissioner may, if the tax payable by such dealer in a year does not ordinarily exceeds one thousand rupees; and(b)the Commissioner shall, if the tax payable by such dealer in a year exceeds rupees one thousand, require such dealer to pay such tax, in the manner laid down in the following sub-sections in advance of an assessment which may be under Section 27.(2)The amount of tax payable in advance under sub-section (1) shall be computed by the Commissioner as under : (a)(i)Where the registered dealer has been assessed to tax for any previous year or part thereof, the tax payable in advance shall be an amount which bears to the amount of tax assessed in respect of the latest previous year or part thereof the same proportion as the period for which the tax payable in advance bears to the period for which the latest assessment was made, or(ii)where the registered dealer has furnished the return as required under sub-section (1) of Section 26 for any period subsequent to the latest previous year or part thereof for which he has been assessed to tax, the tax payable in advance shall be an amount which bears to the maximum amount of tax payable according to any such return the same proportion as the period for which the tax payable in advance bears to the period for which such maximum amount of tax was payable according to such return, whichever is greater.(b)Where a registered dealer has not been assessed to tax for any previous year or part thereof but has furnished the return as required by sub-section (1) of Section 26 for any period, the tax payable in advance shall be an amount which bears to the maximum amount of tax payable according to any such return the same proportion as the period for which the tax payable in advance bears to the period for which such maximum amount of tax was payable according to such return.(c)Where a registered dealer has not been assessed to tax for any previous year and no returns have been furnished by him for such year or where a registered dealer has no previous year, the tax payable in advance shall be such amount as the Commissioner may determine to the best of his judgement.(3)After the expiry of the date by which the return has become due, the Commissioner may issue a notice in the prescribed form to a registered dealer requiring him to pay in the prescribed manner and within the prescribed time the tax payable in advance computed in accordance with sub-section (2).(4)If any registered dealer who is required to

pay the tax in advance furnishes the return under sub-section (1) of Section 26 and pays the amount of tax in accordance with the provisions of sub-section (2) of Section 32 on or before the date specified in the notice issued under sub-section (3) or satisfies the Commissioner that the return was already furnished by him by the date by which it was due, the said notice shall stand cancelled.(5)The tax payable in advance or any part thereof left unpaid within the time specified in the notice issued under sub-section (3) shall be recoverable as an arrear of land revenue for which purpose the provisions of sub-sections (13) and (14) of Section 32 shall mutatis mutandis apply.(6)The tax paid under this Section shall be adjusted towards the tax assessed under Section 27.

34. Deduction and payment of tax in certain cases.

(1)Any person responsible for making payment of any sum to any dealer as a consideration for the sale or supply of any goods in pursuance of a contract between such dealer and the Central Government or a State Government (hereinafter referred to in this Section as the purchaser), shall before crediting such sum to the account of the dealer or before payment thereof in cash or by issue of a cheque or draft or by any other mode, deduct an amount equal to the amount payable by the purchaser to the dealer by way of tax, whether or not such amount is shown by the dealer separately in his bill, where such amount exceed rupees five thousand and shall pay it to the State Government in such manner as may be prescribed.(2)Any person making the payment under sub-section (1) shall be deemed to have made the payment on the authority and on behalf of the dealer and the treasury receipt for such payment shall constitute a good and sufficient discharge of the liability of the purchaser to the extent of the amount specified in the receipt.(3)Where any payment under sub-section (1) is made by a purchaser on behalf of the dealer such payment shall constitute a good and sufficient discharge of the liability of the dealer to pay tax in respect of such transaction and the amount so paid shall be adjusted in such manner as may be prescribed.(4)Any sum which a person is required to deduct and pay under sub-section (1) shall, if it remains unpaid, be recoverable as an arrear of land revenue.

35. Deduction at source of tax payable by a contractor.

(1)Notwithstanding anything contained in any other provision of this Act, any person letting out a works contract of value exceeding one lac rupees to a contractor involving sale of any goods in the course of execution thereof by the contractor shall before making the payment of any amount towards the value of such contract to him, deduct at the rate of two per cent an amount towards the tax payable by the contractor under this Act. The amount so deducted shall be adjusted towards the tax assessed on such contractor under Section 27 and any amount that remains after such adjustment shall be refundable to the contractor.(2)On deduction of the amount at source under sub-section (1) the person making such deduction shall issue a certificate therefor to the contractor and shall deposit such amount into the Government treasury in such manner and within such time as may be prescribed.(3)Any person making a payment of the amount under sub-section (2) shall be deemed to have made the payment thereof on the authority and on behalf of the contractor and the treasury receipt for such payments shall continue a good and sufficient discharge of the liability of the person to the contractor towards the value of the contract to the extent of the amount specified

in the receipt.(4)Where any payment of any amount is made by a person under sub-section (2) on behalf of a contractor such payment shall constitute a good and sufficient discharge of the liability of the contractor to pay tax in respect of the sale of the goods in the course of execution of the works contract from the payment of the value whereof such amount has been deducted under sub-section (1) and such amount shall be adjusted towards the tax payable by the contractor on the sale of such goods.(5)Where a person contravenes the provisions of sub-section (1) or sub-section (2) the Commissioner shall impose upon such person by way of penalty an amount which shall be twenty five per cent of the amount required to be deducted under sub-section (1).(6)Any amount, a person is required to deduct under sub-section (1) and to pay it into a Government treasury under sub-section (2) or the penalty payable under sub-section (5) remains unpaid shall be recoverable as an arrear of land revenue.Explanation. - For the purpose of this Section 'person' means-(i)Department of the Central or the State Government.(ii)Public Sector Undertaking.(iii)Municipalities and Municipal Corporation.(iv)[...] [The word 'Development' omitted by Section 7 of MP Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997) w.e.f. 1-9-97.] Authorities constituted under any law for the time being in force.(v)Public limited companies.(vi)[Non-governmental organisations.] [Inserted by by Section 7 of MP Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997) w.e.f. 1-9-97.]

35A. [Saving for person responsible for deduction at source. [Inserted by Section 8 of MP Commercial Tax (Second Amendment) Act (No. 33 of 1997) w.e.f. 1-9-97.]

- Notwithstanding anything contained in Sections 34 and 35 no deduction or deduction at a lower rate or deduction of a lump sum amount at source towards the tax payable shall be made under any of the said sections in the case of dealer or person, if such dealer or person furnishes to the person responsible for paying any amount in respect of the sale, supply or contract referred to in Sections 34 and 35, as the case may be, a certificate in writing in the prescribed form issued in the prescribed manner by such authority as may be prescribed.] [Substituted by Section 5 of MP Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997), w.e.f. 1-9-1997.]

36. Production of tax clearance certificate.

- Any department or office of the Central Government situated in Madhya Pradesh or the State Government or any local authority shall, before entering into a contract with any dealer for the sale or supply of any goods by him exceeding rupees ten thousand in value require such dealer to produce a tax clearance certificate in such form as may be prescribed. Such certificate shall be issued by such authority, in such manner, for such period and within such time as may be prescribed.

37. Special provisions relating to deferred payment of tax by industrial units.

- [(1) Notwithstanding anything contained in any other provisions of this Act a registered dealer who is-(a)registered as a small scale industrial unit with the Industries Department of the Government of Madhya Pradesh, or(b)registered with the Industries Department of the Government of Madhya

Pradesh as medium scale industrial unit or has sent a memorandum of information thereof to the Central Government, or(c)registered as a large scale industrial unit with any authority duly empowered to do so by the Government of Madhya Pradesh or the Central Government, or(d)holding a licence under the Industries (Development and Regulation) Act, 1951 (No. 65 of 1951) wherever necessary, and who in each case has or may set up a new industrial unit in any district of Madhya Pradesh eligible for grant of the facility of deferred payment of tax under the scheme providing for grant of incentive to entrepreneur for setting up new industrial units in the State as the State Government may make in this behalf, may make deferred payment subject to such restrictions and conditions as may be specified in such scheme.(2)Notwithstanding the repeal of the Madhya Pradesh General Sales Tax Act, 1958 (No. 2 of 1959) (hereinafter referred to as the repealed Act) the State Government may by notification amend retrospectively or prospectively any notification relating to the facility of deferred payment of tax by the industrial units, issued under Section 22-D read with Section 51 of the repealed Act and for that purpose it shall and shall always be deemed that the provisions of Section 22-D and Section 51 of the repealed Act have revived for the purpose of such amendment.] [Existing Section 37 renumbered as sub-section (1) and sub-section (2) Inserted by Section 9 of MP Commercial Tax (Second Amendment) Act (No. 33 of 1997) w.e.f. 1-9-97.]

38. Special mode of recovery.

(1)Notwithstanding anything contained in Section 32 or any law or contract to the contrary, the Commissioner or any officer other than an Inspector appointed under Section 3, may at any time or from time to time, by notice in writing, a copy of which shall be sent to the dealer 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 a dealer 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 dealer or person, to pay to the Government under this sub-section, either forthwith or upon the money becoming due or being held, or at or within the time specified in the notice (not being before the money becomes due or it is held), so much of the money, as is sufficient to pay the amount due from the dealer 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 equal to or less than that amount.Explanation. - For the purpose of this sub-section the amount due to a dealer or person or money held for or on account of a dealer 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 dealer or person to such person and 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 of the notice.(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 dealer 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 extent of the amount specified in the receipt.(4)Any person discharging any liability to the dealer 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 dealer or person for tax or penalty or both, whichever is less.(5)Where a person on 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 dealer or person or that he did not hold any money for or on account of the dealer 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 into the Government treasury 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 dealer or person.

39. Refunds.

(1)If the Commissioner is satisfied that the tax or penalty or both or interest paid by or on behalf of a dealer for any year exceeds the amount of the tax to which he has been assessed or the penalty imposed or the interest payable under this Act for that year, he shall cause a refund to be made of any amount in the manner prescribed found to have been paid in excess either in cash or at the option of the dealer, by adjustment of such excess towards the amount of tax due in respect of any other year from him.(2)If the Commissioner is satisfied that due to an error committed by the dealer while crediting any amount payable under this Act or the Act repealed by this Act or the Central Sales Tax Act, 1956 (No. 74 of 1956) into Government treasury the amount so paid cannot be accounted for the purpose for which it is credited, he shall subject to the provisions of sub-section (4) cause refund to be made of that amount in the manner prescribed either in cash or at the option of the dealer by adjustment of such refundable amount towards the amount of tax due in respect of any other year from him.(3)If the appellate or the revisional authority is satisfied to the like effect it shall cause refund to be made of any amount found to have been wrongly paid or paid in excess.(4)Notwithstanding anything contained in sub-section (1) or subsection (2) or sub-section (3) the authority empowered to grant refund shall apply the refundable amount in respect of any year towards the recovery of any tax, penalty, interest or licence fee, registration fee or exemption fee or part thereof due under this Act or under the Act repealed by this Act or under the Central Sales Tax Act, 1956 (No. 74 of 1956) or under the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) and shall then refund the balance remaining, if any.(5)Where a refund of any amount under sub-section (1) or sub-section (3) is not made or is not applied for the purposes mentioned in sub-section (4) within ninety days from the date of passing of the order for refund, the dealer shall be paid interest at the rate of one per cent per month on the amount of refund for the period commencing from the date of expiry of the said period of ninety days and ending with the day on which the refund is made to him under sub-section (1) or sub-section (3) or is applied for the purposes mentioned in sub-section (4), as the case may be.Explanation. - (i) Under this sub-section where the period for which interest is payable covers a period less than a month, the interest payable in respect of such period shall be computed proportionately.(ii)For the purpose of this sub-section 'month' shall mean thirty days.(6)Nothing in this Section shall operate to validate any objection or appeal which is otherwise invalid or to authorise the revision of any assessment or other matter which has become final and conclusive or the rectification of any mistake by any officer of his decision which is subject to appeal or revision.(7)Notwithstanding anything contained in Section 9 or Section 10 where a tax has been levied in respect of the sale or purchase of declared

goods under this Act, and such goods are subsequently sold in the course of inter-State trade or commerce, the tax so levied shall be refunded in such manner and subject to such conditions as may be prescribed.

40. Power to withhold refund in certain cases.

- Where an order giving rise to a refund is passed and the Commissioner is satisfied that the grant of the refund is likely to be prejudicial to the interest of revenue and action under sub-section (3) or sub-section (6) of Section 62 is required to be initiated or an application to the Tribunal to enhance the tax levied or penalty imposed is required to be made or the said order is the subject matter of any proceeding under Section 70, the Commissioner may withhold the refund till such time as the aforesaid proceedings are finally decided :Provided that the dealer shall be paid interest under sub-section (5) of Section 39 on the amount of refund ultimately determined to be due as a result of the aforesaid proceedings for the period commencing after the expiry of ninety days from the date of receipt of the order giving rise to the refund.

41. Remission of tax.

- The Commissioner may subject to such conditions as may be prescribed, remit the whole or part of the amount of the tax payable by a registered dealer in respect of any year during which he suffered financially on account of riots, accidental fire or through natural calamities :Provided that if the amount to be remitted exceeds rupees ten thousand the remission shall not be made without the previous sanction of the State Government.

42. Accounts.

(1)Every registered dealer and every dealer liable to pay tax under this Act shall maintain correct account of his purchases, sales and stocks showing value, of different kinds of goods subject to different rates of tax under this Act and shall likewise maintain stock accounts showing value of raw materials and of finished goods.(2)If the Commissioner considers that the accounts maintained by any dealer or any class of dealers do not sufficiently enable him to verify the returns referred to in sub-section (1) of Section 26 or the assessment cannot be made on the basis thereof, he may by an order, require any dealer or by notification any class of dealers, to keep such accounts including records of manufacture, sales, purchases or transfers in such forms and in such manner as he may, subject to rules made under this Act, direct.

43. Certain dealers to issue bills or cash memoranda.

(1)Every dealer whose turnover exceeds one lac and fifty thousand rupees in any year shall, for each sale made by him of goods exceeding rupees one hundred in value, in the next succeeding year, issue to the purchaser, a bill or a cash memorandum signed and dated by such dealer or his servant, manager or agent showing such particulars as may be prescribed. Every such dealer shall also maintain a counterfoil or duplicate of each bill or cash memorandum issued by him with signature,

date and all other aforesaid particulars and shall preserve it for a period of not less than five years from such date or till the completion of assessment whichever is earlier :Provided that the Commissioner may, subject to such conditions and restrictions as he may deem fit to impose, exempt any dealer or class of dealers in respect of sale of any goods or class of goods from issuing a bill or a cash memorandum to the purchaser or from showing some of the particulars or from maintaining a counterfoil or duplicate of each bill or cash memorandum issued by him.(2)If any person to whom sub-section (1) applies, contravenes the provisions of the said sub-section the Commissioner, may, after giving such person a reasonable opportunity of being heard, direct him to pay a penalty not exceeding double the amount of the bill or the cash memorandum in respect of which such contravention has occurred or rupees fifty whichever is less subject to a maximum of rupees five thousand in a year.(3)[Every registered dealer, who in the course of his business sells any goods specified in Schedule II, which have been manufactured by an industrial unit in respect of which such unit is availing the facility of exemption from payment of tax in whole under any notification issued under the Act repealed by this Act or under this Act, in pursuance of any scheme of the State Government, shall issue to the purchaser a bill, invoice or cash memo specifically stating in such manner as may be prescribed, that the goods being sold are the goods manufactured Dy an industrial unit availing the facility of exemption from payment of tax in whole and no tax has been paid on such goods.(4)Where the goods mentioned in sub-section (3) are purchased and sold in the course of their business by chain of registered dealers, the selling registered dealer shall issue a bill, invoice or cash memo, containing the statement referred to in sub-section (3).(5)Every registered dealer referred to in sub-sections (3) and (4) shall maintain a separate account of purchases and consumption, use or sale of goods referred to in sub-section (3).(6)Where a registered dealer referred to in sub-section (3) or sub-section (4) has failed to make the statement referred to in sub-section (3), it shall be presumed, unless the contrary is proved by him, that he has facilitated the evasion of tax on the sale of such goods and accordingly he shall be liable to pay penalty equal to two times the amount of tax payable on such goods.] [Inserted by MP Commercial Tax (Second Amendment) Act, 1996, w.e.f. 1-4-1995.]

44. Saving for dealers dealing in tax free and tax paid goods.

(1)If before the commencement of any year a registered dealer files with the Commissioner, a declaration in the prescribed form, and manner in respect of such year to the effect that-(i)he will be dealing exclusively during that year in goods declared tax free under Section 15 or exempted in whole under Section 17, or(ii)his turnover in a year does not exceed rupees forty lacs and that he will deal exclusively in tax paid goods or deal, along with such goods, in goods declared tax free under Section 15 or exempted in whole under Section 17 during that year,the provisions of Sections 26, 27 and 43 shall not apply to such dealer so long as he deals exclusively in tax paid goods or in tax paid goods and goods declared tax free under Section 15 or exempted in whole under Section 17 in that year.(2)Every registered dealer of the category specified in clause (ii) of sub-section (1) shall, before filing a declaration under the said sub-section pay such fee as may be prescribed.(3)If at any time during the year in respect of which a dealer has filed a declaration under sub-section (1), he desires to deal in any taxable goods, he shall send previous intimation thereof to the Commissioner and thereupon his declaration shall cease to be in force.(4)Where the Commissioner, in consequences of information which has come into his possession, is satisfied that any dealer has at any time

during-the year, in respect of which he has filed a declaration under sub-section (1), dealt in any taxable goods without complying with the requirement of sub-section (3), he may, after giving the dealer a reasonable opportunity of being heard and after making such enquiry as he considers necessary, make an order annulling the declaration and also impose upon him a penalty equal to three times the amount of tax payable on the taxable goods sold by him during that year.(5)The Commissioner shall direct every year that detailed inspection upto five per cent of the dealers falling in clause (ii) of sub-section (1), in each circle to be selected on sample basis in the manner decided by the Commissioner shall be carried out to ensure that the dealers concerned have not acted in contravention of the declaration filed by them.

45. Constitution of a committee for detection and checking of evasion of tax by dealers liable to pay tax and power of the Commissioner acting upon the report of such committee.

(1)The State Government may constitute a committee for detection and investigation of evasion of tax under this Act or the Act repealed by this Act. The committee shall consist of such number of members as the State Government may determine. The committee shall be assisted by such officers specified in Section 3 as the State Government may appoint for the purposes. The authority and the officers appointed to assist it shall perform such functions as the State Government may direct.(2)If upon any information which has come into its possession the Committee has reason to believe that any dealer has evaded payment of tax or is indulging in evasion of tax under this Act or under the Act repealed by this Act, it may draw its report in the matter and sent it to the Commissioner to investigate into the tax evasion by such dealer.[(2-A) In emergent cases, if the Commissioner has reason to suspect that any dealer is attempting to evade payment of any tax, he may, for reasons to be recorded in writing, proceed to investigate into the tax evasion by such dealer.] [Inserted by Section 4 of MP Commercial Tax (Amendment) Act, 2000 (No. 8 of 2000), w.e.f. 15-3-2000.](3)[On the receipt of the report from the committee in respect of the dealer as provided in sub-section (2) or on his own motion as provided in sub-section (2-A)] [Substituted by MP Commercial Tax (Amendment) Act, 2000 (No. 8 of 2000), for the words 'On the receipt of the report from the committee in respect of a dealer' (w.e.f. 15-3-2000).], the Commissioner shall subject to such conditions as may be prescribed-(a)require the dealer to produce before him any accounts, registers, or documents relevant to his business or to furnish such other information as he may deem fit for scrutiny, or(b)inspect the place of business of such dealer and for this purpose all accounts, registers and documents, relating to the business of such dealer and all the goods kept in such place of business shall be open to inspection by the Commissioner.(4)If on scrutiny of the records produced by the dealer or on inspection of his place of business under sub-section (3) the Commissioner is satisfied that the dealer has evaded payment of tax payable by him for any year, he may for reasons to be recorded in writing, seize such accounts, registers or documents relating to the business of such dealer as he considers necessary, and grant a receipt therefor to the dealer and shall detain them only for so long as may be necessary, for examination thereof or for assessment of tax or for prosecution.(5)For the purpose of clause (b) of sub-section (3), the Commissioner may-(a)enter and search any place of business of such dealer or any other place whether such place be the place of his business or not, where the Commissioner has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents of his business or stock of goods relating to

his business and the Commissioner may, for exercising the powers under this clause, seal or break open the lock of any door, box, locker, safe, almirah or any other receptacle where the keys thereof are not produced on demand or are not available; and (b) also search any person who leaves or is about to enter or is already in the place referred to in clause (a), if the Commissioner has reason to suspect that such person has secreted about his person, any such books of accounts or other documents relating to the business of such dealer. (6)(a) In the course of scrutiny of accounts, registers or documents produced by the dealer or in the course of inspection of the place of business of such dealer, the Commissioner has reason to believe that the dealer has stored or kept goods liable to tax, without accounting for them in books, registers or accounts maintained by him in the course of his business, with a view to their surreptitious sale in order to evade payment of tax, in any building, place or vehicle under the ownership or control of the dealer in either case whether exclusive or in association with some other person or in any building, place or vehicle in each case belonging to some other person with express or implied permission of such other person, the Commissioner may enter any such building, place or vehicle and inspect and verify if the goods have been accounted for and in the event of his reasonable belief that the dealer has not accounted for such goods with the intention of evading tax, the Commissioner may seize all such goods and take all necessary steps for their removal, proper custody and preservation : Provided that a list of all goods seized under this clause shall be prepared by the Commissioner in presence of at least two respectable persons and a copy thereof shall on demand be furnished to the dealer or as the case may be, to the person from whose possession or custody they were seized. (b) The Commissioner shall as soon as possible, after seizure of the goods under clause (a), serve upon the dealer, a notice in writing to show cause within a period of thirty days of service of such notice as to why a penalty equal to double the amount of tax payable and calculable on the price which such goods would have fetched on their assumed sale in Madhya Pradesh, on the date of seizure, be not imposed on him for the dealers default in not making entries in respect of such goods in his books of account or register or other documents, as the case may be, maintained by him in the course of his business. (c) If the Commissioner, after taking into consideration the explanation of the dealer and after giving him an opportunity of being heard, is satisfied that the entries relating to the said goods were not made in the books of accounts, registers or other documents of the dealer and without any proper justification, the Commissioner shall pass an order imposing a penalty equal to the sum specified in the notice. (d) The Commissioner may, at any time after the service of the notice under clause (b) and before passing an order imposing penalty under clause (c), release the goods seized if the dealer or the person from whom the goods were seized furnishes security in the form of cash security or bank guarantee or any other security to the satisfaction of the Commissioner, in each case for such reasonable amount as the Commissioner may specify by order in writing with the due regards to the amount of penalty proposed. (e) The cash security, and in the case of bank guarantee, or any other security, when the amount thereof realised, shall be adjusted towards the penalty imposed and the balance, if any, shall be refunded to the dealer or to the surety, as the case may be. (ee) [Subject to such restrictions and conditions and in such manner as may be prescribed, a dealer, on whom a penalty has been imposed under clause (c), may opt to pay a lump sum amount which shall be fifty per cent to the amount of penalty imposed under the said clause. Once the dealer has exercised the option and has paid the lump sum amount, he shall not have any right to challenge the order of penalty in any forum the balance amount of the penalty shall stand waived.] [Inserted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) w.e.f. 30-9-2003.] (f) Where no security is

furnished under clause (d), the dealer shall pay the amount of penalty, within thirty days of the service of the order imposing penalty on him and on payment of such amount goods seized shall be released forthwith.(g)If the dealer fails to pay the penalty imposed under clause (c), the Commissioner shall, subject to other provisions of this Section, dispose of the goods by sale in such manner as may be prescribed and apply the sale proceeds thereof towards the penalty imposed and the expenses incurred on account of and incidental to the custody, protection, preservation and sale of such goods and shall refund the balance, if any, to the dealer or person entitled.(h)The penalty imposed under clause (c) shall be without prejudice to any other action under any other provisions of this Act.(i)Where any objection is made to the seizure of the property seized under clause (c) on the ground that such goods do not belong to the dealer or are not otherwise liable to seizure, the Commissioner shall proceed to decide the objection:Provided that no such objection shall be entertained-(i)where, before the objection is made, the property seized has already been sold, or(ii)where the Commissioner considers that the objection was designedly or unnecessarily delayed.(j)All questions including question relating to right, title or interest in the property seized arising between the parties to such proceedings or their representatives and relevant to the adjudication of the claim or objection, shall be determined by the Commissioner dealing with the claim or objection.(k)Upon the determination of the question referred to in clause (j), the Commissioner shall, in accordance with such determination :(i)allow the claim or objection and release the property from distraint either wholly or to such extent as he thinks fit, or(ii)disallow the claim or objection, or(iii)continue the distraint subject to any lien, charge or other interest in favour of such person, or(iv)pass such order as in the circumstances of the case, he deems fit.(l)Where any claim or objection has been adjudicated upon under clause (k) or where the Commissioner refuses to entertain a claim or objection under the proviso to clause (h), any such order made shall be deemed to be an order relating to assessment of tax against a dealer under Section 27 and shall be subject to the same condition as to appeal, revision or any other remedy under this Act.(7)Where the Commissioner, apprehends any resistance to entry, search or seizure of goods, he may for reasons to be recorded in writing requisition the services of any police officer of the State Government, having jurisdiction over the local area in which such entry, search or seizure is to be made, to assist him for all or any of the purposes specified in clause (b) of sub-section (3) or clause (a) of sub-section (5) or clause (a) of sub-section (6) and it shall be the duty of each police officer to comply with such requirement.(8)The Commissioner while making entry, search and seizure under this Section shall, unless otherwise expressly provided by or under this Act exercise the same power and follow the same procedure as are exercised by and are required to be followed by a Police Officer in relation to entry, search and seizure under the provisions of the Code of Criminal Procedure, 1973 (No. 2 of 1974).

45A. [Establishment of check posts. [Sections 45-A, 45-B & 45-C inserted by Section 5 of MP Commercial Tax (Amendment) Act, 2000 (No. 8 of 2000) w.e.f. 15-3-2000.]

(1)The State Government or the Commissioner may, with a view to prevent or check evasion of tax under this Act, set up or erect in such manner as may be prescribed, check posts or barriers at such places in the State, excluding railway premises, as may be notified :Provided that the Commissioner shall not set up a check post or erect a barrier for a period exceeding six months at a time.(2)An

officer, not below the rank of [Assistant Commercial Tax Officer] shall be in-charge of the check post (hereinafter referred to as the check post officer) and he shall be assisted by other category of officers.(3)Subject to other provisions of this Section a check post officer shall exercise all powers conferred on him by this section.(4)Every person transporting such goods as may be notified by the State Government in this behalf (hereinafter referred to in this Section as the transporter) shall carry with him an invoice, bill or challan or any other document, by whatever name called, issued by the consignor of the goods giving such particulars as may be prescribed.(5)Every transporter shall, before crossing any check post or barrier set up or erected under sub-section (1), deliver to the check post officer a declaration duly signed by the consignor in such manner, in such form and containing such particulars as may be prescribed. A separate declaration shall be filed in respect of the consignment or consignments relating to each consignee where the goods are being imported into Madhya Pradesh and of each consignor where the goods are being sent outside the State. No declaration in relation to goods to be delivered in Madhya Pradesh shall be accepted if the consignee in Madhya Pradesh is shown or described as 'self' unless the full particulars and address of the person who will take delivery of the goods at the destination in Madhya Pradesh are furnished.[(5-A) The form of declaration specified in sub-section (5) shall be obtained by a registered dealer in the prescribed manner and on payment of the prescribed fee.] [Inserted by M.P. Commercial Tax (Second Amendment) Act, 2002, w.e.f. 13-8-2002.](6)The transporter shall stop the vehicle at every check-post or barrier mentioned in sub-section (1) and keep it stationary for as long as may reasonably be necessary and allow the check post officer to verify and check the declarations and the documents mentioned in sub-section (4), to search the vehicle and inspect the goods and all documents relating to such goods which are in the possession of the transporter. The transporter shall, if so required, give his name and address and names and addresses of the owner of the vehicle and of the consignor and consignee of the goods.(7)If the check post officer finds after searching the vehicle and verifying the declaration or other documents relating to the goods, that-(a)goods notified under sub-section (4) are being transported in respect of which the transporter has not filed any declaration; or(b)the declaration filed in respect of any goods is false or incorrect, either in respect of the kind of goods, or the quantity of goods transported, or the value thereof, or(c)consignor or the consignee of the goods is shown to be a dealer registered under this Act, while the records available in his office do not show the existence of such a dealer, such officer may presume, until the contrary is proved, that an attempt was being made to facilitate the evasion of tax in respect of such goods and he may, after recording his reasons therefor in writing, a copy of which shall be forthwith supplied to the transporter, seize such goods or the vehicle along with the goods in such manner as may be prescribed.(8)The check post officer seizing the goods or the vehicle along with the goods under sub-section (7) shall also record the statement of the transporter on all the facts of the case and also obtain particulars of the consignor and consignee of the goods and the vehicle seized. The reasons, if any, stated by the transporter for the violation of the provision of this Section shall also be recorded.(9)If, after considering the statement of the transporter, the check post officer is satisfied that the explanation is satisfactory and that there was no attempt to evade tax in respect of the goods seized, he shall record his findings giving his reasons therefor and release the goods or the vehicle along with the goods to the transporter in such manner as may be prescribed.(10)If the check post officer is not so satisfied, he shall record his findings accordingly giving reasons therefor, and he shall serve on the transporter a notice in writing requiring him to show cause, ordinarily within fifteen days of the service of the notice, why a penalty as specified in

the notice, which shall be equal to [3.5 times] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the words 'ten time' w.e.f. 30-9-2003.] of the amount of tax which would have been payable if the goods were sold within the State on the date of seizure, should not be imposed upon him for the attempt made to facilitate the evasion of tax on such goods.(11)If, after taking into consideration the explanation, if any, of the transporter and after giving him an opportunity of being heard, the check post officer is satisfied, for reasons to be recorded in writing, with the explanation and the statement of the transporter, he shall discharge the notice and release the goods or the vehicle along with the goods seized in favour of the transporter, in such manner as may be prescribed.(12)If the check post officer is not so satisfied, he shall record his findings accordingly giving reasons therefor and he shall pass an order imposing such penalty, not exceeding the sum specified in the notice, as he may deem fit:Provided that the amount of penalty shall not be less than [three times of the amount of tax] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the words 'half the amount of penalty specified in the notice' w.e.f. 30-9-2003.].(13)A copy of the order passed under sub-section (12), shall be served on the transporter.(14)On the payment of the amount of penalty, the goods or the vehicle along with the goods seized, shall be released in favour of the transporter in such manner as may be prescribed.(15)If the amount of penalty specified in the order passed under sub-section (12) is not paid within thirty days of the service of the order, the check post officer may, notwithstanding anything to the contrary provided in this Act or in any law for the time being in force, confiscate the goods or the vehicle along with the goods seized and dispose of the goods or the vehicle along with the goods by sale in such manner as may be prescribed, and deposit the sale proceeds in the Government Treasury, in such manner as may be prescribed.(16)The transporter may authorise, in such manner as may be prescribed, the consignor or consignee of the goods or the vehicle along with the goods seized under sub-section (7), to appear before the check post officer in the proceedings under sub-section (11) and such consignor or consignee shall be deemed to be the transporter for all purposes mentioned in the aforesaid sub-sections.(17)The provisions of Section 31 shall apply to proceedings under sub-section (11) as if the transporter is a dealer.(18)No person, claiming to have any interest or right in the goods or the vehicle along with the goods released in accordance with the provisions of sub-section (11) or disposed of in accordance with the provisions of sub-section (15), shall have any claim on the check post officer in respect of such goods or the vehicle along with the goods.(19)[Subject to such restrictions and conditions and in such manner as may be prescribed, a transporter, on whom a penalty has been imposed under sub-section (12), may opt to pay lump sum amount which shall be fifty per cent of the amount of penalty imposed under the said sub-section. Once the transporter has exercised the option and has paid the lump sum amount, he shall not have any right to challenge the order of penalty in any forum. The balance amount of the penalty shall stand waived.] [Inserted by M.P. Vanijyik Kar (Sanshodhan) Adhiniyam, 2003 (32 of 2003) w.e.f. 30-9-2003.]Explanation. - For the purpose of this section, the expression 'person transporting' or 'the goods transporter' shall include the owner of the vehicle carrying the goods across the check post or barrier, whether an individual, a firm, association, society or company, and the manager, if any, of such owner.

45B. Particulars to be furnished by persons transporting goods.

- Every person transporting any goods notified under sub-section (4) of Section 45-A shall furnish such particulars in respect of such goods transported by him in such form, in such manner, by such

date and to such authority as may be prescribed. Explanation. - For purpose of this section, the expression 'person transporting' shall have the meaning assigned to it in Section 45-A.

45C. Power of officers of the Commercial Tax Department to check goods at the points of loading and unloading.

- [(1)] [Section 45-C renumbered as sub-section (1) by M.P. Commercial Tax (Second Amendment) Act, 2002, w.e.f. 13-8-2002.] With a view to [prevent or check evasion of tax under this Act or] [These words inserted by M.P. Commercial Tax (Second Amendment) Act, 2002, w.e.f. 13-8-2002.] verifying the correctness of a declaration furnished or preventing the furnishing of a false or incorrect declaration under Section 45-A, any officer of the Commercial Tax Department not below the rank of Assistant Commercial Tax Officer, as authorised by the Commissioner, may inspect such goods at the points of their loading or unloading along with documents of title of such goods, and the person owning or, for the time being, in charge of the vehicle in which such goods are transported, shall render all assistance to such officer for this purpose.(2)[If at the time of loading or unloading of goods the officer finds after searching the vehicle and verifying the documents relating to the goods that,-(a)goods notified under sub-section (4) of Section 45-A are being transported in respect of which the transporter has not filed prescribed declaration at the check post or is not carrying with him the copy of the prescribed declaration, or(b)the declaration in respect of any goods is false or incorrect either in respect of the kind of goods or the quantity of goods or the value thereof, such officer may presume until the contrary is proved that an attempt was being made to facilitate the evasion of tax in respect of such goods and he may, after recording his reasons therefor in writing, a copy of which shall be forthwith supplied to the transporter, seize such goods or the vehicle along with the goods.(c)such officer seizing the goods or the vehicle along with the goods shall initiate action for imposition of penalty in accordance with the provisions of Section 45-A and for that purpose,-(i)he shall exercise all the powers exercisable by the check post officer under that Section;(ii)he shall follow the procedure laid down therein;(iii)the provisions of that Section shall apply mutatis mutandis to such proceedings] .]

45D. [Power to check goods in transit. [Inserted by M.P. Commercial Tax (Second Amendment) Act, 2002, w.e.f. 13-8-2002.]

(1)Every transporter transporting goods by road from the State of Madhya Pradesh to any place outside the State or from any place outside the State to any place within the State of Madhya Pradesh, shall carry with him the copy of the declaration referred to in sub-section (5) of Section 45-A in respect of the goods notified under sub-section (4) of that Section whether the check post or the barrier is established on such road or not.[(1-A) If the transporter transports the goods by a road on which check post or barrier is not established, the declaration specified in sub-section (1) shall be submitted at the nearest check post or the Commercial Tax Office, immediately after the entry of the goods into the State of Madhya Pradesh.] [Inserted by M.P. Commercial Tax (Second Amendment) Act, 2002, w.e.f. 13-8-2002.](2)Every transporter transporting by road any goods in the State of Madhya Pradesh shall carry with him an invoice, bill or challan or any other document, by whatever name called, issued by the consignor of the goods giving such particulars as may be

prescribed.(3)Any officer, not below the rank of a Assistant Commercial Tax Officer, as may be authorised by the Commissioner, may for the purposes of this Act, require the transporter to stop the vehicle at any place and thereupon the transporter shall stop the vehicle and keep it stationary for, as long as may be required by him and allow him and other persons assisting him, to search the vehicle and inspect the goods being carried and all the documents relating to such goods which are in the possession of the transporter with a view to verify whether the transporter is carrying the declaration/documents referred to in sub-sections (1) and (2) and whether all such documents are legible, correct and complete. Such officer shall carry out such search and inspection as expeditiously as possible. The transporter, if so required by that officer, shall also give his name and address and the names and addresses of the owner of the vehicle, if the owner is different from the person in charge of the vehicle and the consignor and consignee of the goods and also their registration certificate numbers if they are registered under this Act.(4)If the officer referred to in sub-section (3) finds on the inspection of the vehicle that the transporter is not carrying the documents or the documents being carried are not in order or the transporter is not carrying a copy of the declaration he may direct the transporter to make the vehicle along with the goods and the documents to the nearest check post or any Commercial Tax Officer to be named by him and stop it and keep it stationary there till such time as may be required for action in accordance with the provisions of Section 45-A.(5)The officer referred to in sub-section (3), who stops the vehicle and directs it to go to the nearest check post or the Commercial Tax Office, shall reach such check post or the Commercial Tax Office at the earliest and immediately on reaching there initiate action for seizure of the goods or the vehicle along with the goods and imposition of penalty in accordance with the provisions of Section 45-A and for that purpose, -(i)he shall exercise all the powers exercisable by the check post officer under that Section;(ii)he shall follow the procedure laid down therein;(iii)the provisions of that Section shall apply mutatis mutandis to such proceedings.]

45E. [Regulation of delivery and carrying goods away from Railway Premises. [Inserted by M.P. Commercial Tax (Second Amendment) Act, 2002, w.e.f. 13-8-2002.]

(1)Any dealer who seeks to import by rail into the State from any place outside the State any goods specified in Schedule 11 or to whom such goods are sought to be sent as aforesaid, shall furnish or cause to be furnished to such office as may be notified by the Commissioner, a declaration in the prescribed form in duplicate duly filled in and signed by him for endorsement of such office. On endorsement of the two copies of the declaration one copy thereof shall be retained by the said office and after taking delivery, the dealer shall carry the goods away from the railway premises along with a copy of the declaration duly endorsed by the office referred to above.(2)The provision of Section 45-A shall mutatis mutandis apply in relation to any vehicle carrying goods referred to in sub-section (1) and to any declaration relating thereto.]

46. Delegation of Commissioner's powers and duties.

- Subject to the provisions of this Act and to such restrictions and conditions as may be prescribed, the Commissioner may by order in writing, delegate any of his powers and duties under this Act

except those under sub-section (2) of Section 74 to any person appointed under Section 3 to assist him :Provided that power under Section 62 shall not be delegated to an officer below the rank of Deputy Commissioner of Commercial Tax.

47. Transfer of proceedings.

(1)The Commissioner may transfer any proceeding or class of proceedings under any provision of this Act from himself to any person appointed under Section 3 to assist him and he may likewise transfer any such proceeding (including the proceeding already transferred under this sub-section) from one such person appointed under Section 3 to assist him to another such person or to himself.(2)Where any proceeding or class of proceedings is transferred, the person to whom such proceeding or class of proceedings is transferred shall proceed to dispose it off, as if it had been initiated by the said person, irrespective of the local limits of his jurisdiction. Such transfer shall not render necessary the reissue of any notice already issued before the transfer and the person to whom the proceeding or class of proceedings is transferred may, in his discretion, continue it from the stage at which it was left by the person from whom it was transferred.

48. Information to be furnished regarding changes in business.

- If any registered dealer or other dealer who is required to furnish returns under sub-section (1) of Section 26-(a)sells or otherwise disposes off his business or any part or place of his business or effects or comes to know of any other change in the ownership of the business, or(b)discontinues his business or changes his place of business or opens a new place of business, or(c)changes the name or nature of his business, he or if he dies his legal representative shall within the prescribed time, inform the prescribed authority accordingly.

49. Tax payable by transferee of business.

(1)When the ownership of the business of a dealer liable to pay the tax is entirely transferred, the transferor and the transferee shall jointly and severally be liable to pay the tax together with penalty, if any or interest or penalty in respect of such business for any year or relatable to a part of any year and remaining unpaid at the time of the transfer and the transferee shall also be liable to pay the tax on the sales or purchases of goods effected by him with effect from the date of such transfer and shall within thirty days of the transfer apply for registration unless he already holds a registration certificate.(2)When a dealer liable to pay tax transfers the ownership of a part of the business, the transferor shall be liable to pay the tax in respect of the stock of goods transferred along with the part of his business, which is not so transferred, as if the goods have been sold by him, unless the tax on such goods is leviable on the last sale.(3)Where any goods have already been subjected to tax under this Act nothing contained in sub-section (1) or sub-section (2) shall render such goods liable to tax for the second time.(4)When a dealer is a firm or association of persons or a joint Hindu Family and such firm, association or family has discontinued business-(a)the tax payable under this Act by such firm, association or family for the period upto the date of such discontinuance may be assessed and determined as if no such discontinuance had taken place; and(b)every person who was at the time of such discontinuance a partner of such firm or a member of such association or family

shall notwithstanding such discontinuance, be liable severally and jointly for the payment of the tax payable by such firm, association or family, whether such assessment is made prior to or after such discontinuance and, subject as aforesaid the provisions of this Act shall apply as if every such person or partner were himself a dealer: Provided that when it is found that a change has occurred in the constitution of the firm or association or that such firm or association has transferred its business and the tax payable by a partner or member as aforesaid cannot be recovered from him, it may be recovered from the firm or association as reconstituted or from the transferee: Provided further that where a tax is recovered from the firm or association or transferee as aforesaid such firm or association or transferee shall be entitled to recover the same from the partner or member who was originally liable to pay tax. Explanation. - The dissolution or reconstitution of a firm or association of persons or partition of Joint Hindu Family shall be deemed to be discontinuance of business within the meaning of this sub-section. (5) The provisions of this Section shall apply mutatis mutandis to any arrears of tax payable under the Act repealed by Section 52 of Act No. 2 of 1959 or the Act repealed by this Act and due for any year or relatable to a part of any year prior to such transfer of business, discontinuance or dissolution of the partnership or the partition of Undivided Hindu Family, as the case may be.

50. Liability of firms.

- Notwithstanding any contract to the contrary, where any firm is liable to pay tax under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment: Provided that where any such partner retires from the firm, he shall be liable to pay the tax, interest and the penalty, if any remaining unpaid at the time of his retirement and any tax due up to the date of retirement though unassessed on that date.

51. Transfers to defraud revenue void.

- Where during the pendency of any proceeding under this Act or under the Act repealed by this Act or under the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959) any dealer creates a charge on or parts with the possession by way of sale, mortgage, gift, exchange or any other mode of transfer whatsoever of any of his assets in favour of any other person with the intention to defraud revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the dealer as a result of the completion of such proceeding under this Act or in pursuance of such proceeding under the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959): Provided that such charge or transfer shall not be void if made by the transferor and the transferee for valuable consideration under this Act or the Act repealed by this Act or the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959).

52. Assessment of legal representatives.

- Where a dealer dies, his executor, administrator, or other legal representative shall be deemed to be the dealer for the purposes of this Act and the provisions of this Act shall apply to him in respect of the business of the said deceased dealer: Provided that in respect of any tax or fee assessed or any penalty imposed as payable or any interest payable by the deceased dealer or any tax, fee or penalty

or interest, which would have been payable by him under this Act, if he had not died, the executor, administrator or other legal representative shall be liable only to the extent of the assets of the deceased in his hands.

53. Tax to be first charge.

- Notwithstanding anything to the contrary, contained in any law for the time being in force and subject to the provisions of Section 530 of the Companies Act, 1956 (No. 1 of 1956) any amount of tax, and/or penalty or interest, if any, payable by a dealer or other person under this Act shall be first charge on the property of the dealer or such person.

54. Assessment in special cases.

- In the case of any guardian, trustee or agent of any minor or other incapacitated person carrying on business on behalf of and for the benefit of such minor or other incapacitated person, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in the like manner and to the same extent as it would be leviable on, and recoverable from, any such minor or other incapacitated person, if he were of full age and sound mind and if he were conducting the business himself and all the provisions of this Act and rules made thereunder shall apply accordingly.

55. Power of Commissioner and his assistants to take evidence on oath, etc.

(1)The [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.], the Commissioner or any person other than an Inspector appointed to assist him under sub-section (1) of Section 3 shall, for the purposes of this Act, have-(a)the following powers of Court of Civil jurisdiction under the Code of Civil Procedure, 1908 (V of 1908) namely :(i)to summons and enforce the attendance of any person and examine him on oath or affirmation;(ii)to compel the production of documents or accounts and to impound or detain them;(iii)to issue commissions for the examination of witness; and(iv)to require or accept proof of facts by affidavits; and(b)Such further powers as may be prescribed.(2)Every proceeding under this Act before the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] or the Commissioner or any person other than an Inspector, appointed to assist the Commissioner under sub-section (1) of Section 3 shall be deemed to be a judicial proceeding within the meaning of Sections 193 and 228 and for the purposes of Section 196 of the Indian Penal Code, 1860 (XLV of 1860).

56. Power of Commissioner to call for information in certain cases.

- The Commissioner may, for the purposes of this Act-(a)require any firm or any Undivided Hindu Family to furnish a statement of the names and addresses of the partners of such firm, or of the names and addresses of the manager and members of such family, as the case may be;(b)require any person whom he has reason to believe to be a trustee, guardian, manager or agent to furnish a

statement of the name and address of the person for whom he is a trustee, guardian, manager or agent;(c)require any person whom he has reason to believe to have purchased goods from outside Madhya Pradesh to furnish a statement of the name and address of the person from whom he has purchased such goods and the description and price thereof and the manner in which they were delivered to him;(d)require any person whom he has reason to believe to have despatched goods to any place outside Madhya Pradesh to furnish a statement of the name and address of the person to whom he has despatched such goods and of the description and price thereof.

57. Furnishing of information by bank and clearing and forwarding agents.

(1)Every bank including, any branch of a bank and every clearing or forwarding agent shall, if so required by the Commissioner, furnish such particulars including statement of accounts and affairs verified in the manner, specified by the Commissioner as he may require in respect of transaction of any dealer with such bank or with such clearing or forwarding agent which during the course of its business handles documents of title to goods or transports goods.(2)If any clearing or forwarding agent contravenes the provisions of sub-section (1), the Commissioner may, after giving such agent a reasonable opportunity of being heard, direct him to pay, by way of penalty, a sum equal to three times the amount of tax payable in respect of the goods involved in the transactions referred to in sub-section (1) and which appear to have been evaded by the owner of such goods due to the failure of such agent to furnish information pertaining thereto required of him by the Commissioner under sub-section (1).

58. Control on clearing and forwarding agents to prevent or check evasion of tax.

(1)The State Government may, if it is satisfied that it is necessary so to do with a view to prevent or check evasion of tax under this Act in any place or places in the State, direct that-(i)every clearing and forwarding agent who during the course of his business handles documents of title to goods or transports goods or despatches or takes delivery of goods and who has his place of business at such places as may be notified by the State Government, shall send an intimation about his business in the prescribed form to the prescribed authority and in the prescribed manner before the prescribed date; and(ii)every such clearing and forwarding agent shall maintain a register in such form and containing such particulars of his business as may be prescribed which shall be open to inspection by the Commissioner.(2)If any clearing or forwarding agent on being directed to do so under sub-section (1) contravenes the provisions thereof, the Commissioner may, after giving such agent a reasonable opportunity of being heard, direct him to pay, by way of penalty a sum not exceeding five hundred rupees.

59. Clearing and forwarding agents defined.

- For the purpose of Sections 57 and 58 clearing and/or forwarding agent includes a person engaged in collecting goods from any place inside the State including railway premises and arranging for the transport and/or delivery of such goods to the principal or any other person or carrier of goods for

and on behalf of the principal and in the process of collection, transport or delivery handles documents of title to such goods.

60. Bar to certain proceedings.

- Save as provided in Section 70, no assessment order or the determination of liability to pay any tax or penalty or the recovery of any tax or penalty made under this Act or the rules made thereunder by the Commissioner or any person appointed under Section 3 to assist him be called into question in any Civil Court and save as provided in Sections 61 and 62, no appeal or application for revision shall lie against any such assessment or order.

61. Appeal.

(1) Any dealer or person aggrieved by an order of assessment under Section 27 with or without penalty or to an order of reassessment under Section 28 or Section 29 with or without penalty passed in respect of him or to an order imposing penalty on him or relating to refund under Section 39 or any order passed under Section 71 may, in the prescribed manner, appeal against such order to the Appellate Deputy Commissioner of Commercial Tax : Provided that in a case where an application made under Section 72 is rejected such dealer or person may in the like manner appeal against the ex-parte order of assessment and in computing the period of limitation for filing the appeal, the period from the date of filing the application under Section 72 to the date of service of order rejecting such application shall be excluded. (2) Any dealer or person aggrieved by an order passed in appeal under sub-section (1) may, in the prescribed manner, appeal against such order to the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] : Provided that the dealer or person may, at his option, instead of filing a second appeal under this sub-section, make an application for revision to the Commissioner under sub-section (1) of Section 62 and where the dealer or person exercises such option he shall be precluded from filing a second appeal under this sub-section. (3) Notwithstanding anything contained in the rules or the regulations framed by the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] under any law for the time being in force or under the provisions of Section 4 any officer not below the rank of Deputy Commissioner duly authorised by the Commissioner in this behalf shall also have the right to be heard at the hearing of the appeal under sub-section (2). (4) No first [...] [The words 'or second' omitted by Section 10 of MP Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997), w.e.f. 1-9-97.] appeal against an order of assessment, with or without penalty or against an order imposing penalty shall be admitted by the appellate authority unless out of the total balance due from the dealer- (a) where all the returns for the period to which the order appealed against relates have been filed and tax payable according to such returns has been paid, ten per cent of such balance; (b) where one or more of the returns for the period for which the order appealed against relates have not been filed and tax has not been paid or where such return or returns have been filed but tax has not been paid, such part of the balance which shall be equal to; (i) thirty three per cent, where the default relates to one quarter; (ii) fifty per cent, where the default relates to two quarters; and (iii) seventy five per cent, where the default relates to more than two quarters; (c) where a penalty under Section 69 has been imposed, fifty per cent of such balance; (d) where the order

appealed against has been passed under Section 28 and a penalty has been imposed under the said Section, fifty percent of such balance; and(e)in any other case twenty five per cent of such balance;is paid and the memorandum of appeal is accompanied by a satisfactory proof of payment of such amount and thereupon the appellate authority shall stay the recovery of the balance of tax and/or penalty till the decision of appeal :Provided that where a dealer is covered by more than one of the aforesaid clauses, the provisions of the clause requiring the payment of the highest amount, shall apply to such dealer and the first or the second appeal shall be admitted only after he has paid such amount;[(4-A) No second appeal shall be admitted by the [Appellate Board] [Inserted by Section 10 of MP Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997), w.e.f. 1-9-97.] unless, out of the total balance due from the dealer after the order passed in first appeal, twenty per cent of such balance is paid and the memorandum of appeal is accompanied by a satisfactory proof of payment of such amount and thereupon the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] shall stay the recovery of the balance amount till the decision of the appeal.](5)Every first appeal shall be filed within thirty days and every second appeal shall be filed within sixty days from the date of communication of the order against which the appeal is to be filed.(6)[Subject to such procedure as may be prescribed and after such further inquiry as it may think fit, the Appellate Authority shall dispose of every appeal within one calendar year from the date of filing of such appeal. In disposing of such appeal, -(a)the Appellate Deputy Commissioner may confirm, reduce, enhance or annul the assessment of tax or imposition of penalty or both but shall not remand the case to the officer against whose order the appeal has been filed,(b)the Appellate Board may-(i)confirm, reduce, enhance or annul the assessment of tax or imposition of penalty or both, or(ii)set aside the assessment or the imposition of penalty or both and direct the officer whose order of assessment or imposition of penalty has been appealed against to make a fresh assessment or re-impose penalty, after making such enquiry as it may direct; or(iii)pass such order as it may deem fit.(6-A) Notwithstanding anything contained in sub-section (6) of Section 61 of this Act the appeals pending on the date of commencement of the Madhya Pradesh Vanijyik Kar (Sanshodhan) Adhiniyam, 2003 shall be disposed of by the Appellate Board within one calendar year from the date of the commencement of the said Adhiniyam.] [[Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003). Earlier to substitution sub-section (6) reads as under: '(6) Subject to such procedure as may be prescribed and after such further inquiry as it may think fit the Appellate Authority in disposing of any appeal under sub-section (1) or sub-section (2) may-(a)confirm, reduce, enhance or annul the assessment of tax or the imposition of penalty or both; or(b)set-aside the assessment or the imposition of penalty or both and direct the officer whose assessment or penalty order has been appealed against to make a fresh assessment or re-impose penalty after such further enquiry as may be directed; or(c)pass such order, as it may think fit.]](7)In the case of an order passed in the first appeal under this Section against which an application for revision is filed to the Commissioner under sub-section (1) of Section 62, the order passed in revision shall be final and in the case of every other order passed in the first appeal or second appeal under this Section, such order shall, subject to the provisions of this Section 62 or Section 70 as the case may be, final.

62. Power of revision by Commissioner.

(1)The Commissioner-(a)either on his own motion, may; or(b)on an application by a dealer or person made within the prescribed period from the date of order, shall;call for the record of the proceeding in which any order was passed and on receipt of the record may make such enquiry or cause such enquiry to be made, as he considers necessary [and subject to the provisions of this Act shall pass such order not being an order prejudicial to the dealer or person, as he thinks fit] [[Substituted by M.P. Commercial Tax (Second Amendment) Act, 2002, w.e.f. 13-8-2002 for the following words:'and subject to the provisions of this Act may pass such order thereon, not being an order prejudicial to the dealer or person, as he thinks fit.']] [within six months starting from the first day of the month following the month in which the application for revision has been filed] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the words 'within six months from the date of filing of application for revision' w.e.f. 30-9-2003.]:Provided that the Commissioner shall not revise any order under this sub-section-(a)where an appeal against the order is pending before any authority specified in sub-section (1) of Section 61 or where, if such appeal, lies, the time within which it may be filed has not expired; or(b)where a second appeal against the order has been filed :Provided further that no revision shall lie-(i)against an order determining the liability of a dealer to pay tax or against a notice issued under this Act for assessment except after an assessment order is passed; and(ii)against an order passed under Section 72.Explanation. - An order by the Commissioner, declining interference shall not be deemed to be an order prejudicial to the dealer or person.(1A)[Notwithstanding anything contained in sub-section (1), if the revision under sub-section (1) is in respect of an order of reassessment or re-imposition of penalty in pursuance to any direction given in appeal or revision, the Commissioner may pass an order in accordance with the provisions of sub-section (1), but shall not remand the case to the officer against whose order the application for revision has been filed.(1B)Where an application for revision filed under clause (b) of sub-section (1) is pending on the date of commencement of the Madhya Pradesh Vanijyik Kar (Dwitiya Sanshodhan) Adhiniyam, 2002 it shall be disposed of in accordance with the provisions of sub-section (1) or sub-section (1-A) as the case may be, within six months from the date of commencement of the said Adhiniyam.] [Inserted by M.P. Commercial Tax (Second Amendment) Act, 2002, w.e.f. 13-8-2002.](2)The Commissioner may on his own motion call for the record of any proceeding in which any order under sub-section (1) has been passed by an officer to whom the Commissioner has delegated his powers under Section 62 in pursuance of the provisions of Section 46 and on receipt of the record may make such enquiry or clause such enquiry to be made as he considers necessary and subject to the other provisions of this Act may pass such order thereon not being an order prejudicial to the dealer or person as he thinks fit.(3)The Commissioner may on his own motion or on information received call for and examine the record of any proceeding under this Act if he considers that any order passed therein by any person appointed under Section 3 to assist him including any officer to whom he has delegated his powers under sub-section (1) in pursuance of the provisions of Section 46, is erroneous in so far as it is prejudicial to the interest of the revenue, he may after giving the dealer or person a reasonable opportunity of being heard, after making or causing to be made such enquiry as he deems necessary, pass such order thereon, within on calender year from the date of initiation of proceeding as the circumstances of the case justify, including an order enhancing or modifying the assessment or cancelling the assessment and directing a fresh assessment:Provided that no

proceeding shall be initiated under this subsection after the expiry of [five calender years] [Substituted by Section 11 of MP Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997), w.e.f. 1-9-1997.] from the date of the order sought to be revised :Provided further that the Commissioner shall not revise any order under this sub-section where a second appeal against such order is pending or such appeal has been decided on merits.(4)Any dealer or person objecting to an order passed by the Commissioner under sub-section (3) may appeal to the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] within sixty days of the date on which the order is communicated to him.(5)The provisions of sub-sections (4) and (6) of Section 61 shall, mutatis mutandis, apply to appeals filed under sub-section (4).(6)Where the Commissioner considers that any order passed under sub-section (1) by his predecessor or any Additional Commissioner of Commercial Tax is erroneous in so far as it is prejudicial to the interests of revenue, he may file an appeal against such order before the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] within two years from the date of such order. The provisions of Section 61 shall mutatis mutandis apply to the appeals filed under this sub-section.(7)Notwithstanding anything contained in sub-section (1), but subject to such restrictions and conditions as may be prescribed, where on an application made by a dealer the State Government is of the opinion that hardship is being caused to such dealer due to any order passed under any of the provisions of this Act other than an order under Section 32 or an order passed in pursuance or in consequence of an order by the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] or the Civil Court, High Court or Supreme Court, the State Government may direct the Commissioner to initiate proceedings under sub-section (1) in respect of such order and on such direction the Commissioner shall dispose of such proceeding according to law as if the proceedings had been initiated by him under clause (b) of sub-section (1):Provided that no such direction shall be given unless-(a)the dealer has exhausted the remedies available to him under Section 61, sub-section (1) of this Section, Section 71 or Section 72, as the case may be, or the period within which any remedy under the aforesaid provisions can be sought has expired, and/or(b)his application for revision under sub-section (1) has been rejected on merits :Provided further that such an application shall be entertained by the State Government only once.

63. Additional evidence on appeal or revision.

- A dealer shall not be entitled to produce additional evidence whether oral or documentary before the appellate or revisional authority except where the evidence sought to be adduced is evidence, which the assessing authority had wrongly refused to admit or which after exercise of due diligence was not within his knowledge or could not be produced by him before the assessing authority or for the production of which adequate time was not given by the assessing authority and in every such case upon the additional evidence being taken on record reasonable opportunity for challenge or rebuttal shall be given to the Commissioner.

64. Court fee stamps on appeal and application for revision.

- An appeal preferred under Section 61 or sub-section (4) or sub-section (6) of Section 62 and an application for revision made under sub-section (1) of Section 62 shall bear court fee stamps of such value as may be prescribed.

65. Application of Sections 4 and 12 of the Limitation Act, 1963.

- In computing the period laid down under Section 61, 62 and 70 the provisions of Sections 4 and 12 of the Limitation Act, 1963 (No. 36 of 1963), so far as may be, shall apply.

66. Extension of period of limitation in certain cases.

- The provisions of Section 5 of the Limitation Act, 1963 (No. 36 of 1963), so far as may be, shall apply to appeals and applications for revision and reference under this Act.

67. Power of Commissioner to stay proceedings.

- The Commissioner may by special or general order : (a) pending examination of any question of law- (1) before him, or (2) before, the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] on an application under sub-section (1) of Section 70, or (3) before the High Court on an application under sub-section (2) of Section 70, or (b) for any other reason to be recorded in writing, stay any proceeding or proceedings under Section 27 or Section 28 or Section 29 in respect of any dealer or class of dealers.

68. Determination of disputed questions.

(1) If any question is raised by a dealer in respect of the rate of tax on any goods, the Commissioner shall, within six months from the date of receipt of the application made by the dealer for this purpose in the prescribed manner and on payment of such fee as may be prescribed, make an order determining the rate of tax on such goods in accordance with such procedure as may be prescribed. (2) [The Commissioner, if the circumstances so warrant, shall have the power to review any order passed under this Section and pass such order as he deemed necessary : Provided that no review of an earlier order shall be made unless a reasonable opportunity of being heard is given to the dealer who is likely to be adversely affected by the review : Provided further that the Commissioner shall not reduce the rate of tax in review.] [Substituted by Section 12 of MP Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997) w.e.f. 1-9-1997.] (3) [Any order passed by the Commissioner under sub-sections (1) and (2) shall have a prospective effect and shall be binding on the authorities referred to in Section 3 in all proceedings under this Act except appeals.] [Substituted by Section 12 of MP Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997) w.e.f. 1-9-1997.]

69. Power of Commissioner or appellate or revisional authority to impose penalty in certain circumstances.

(1) If the Commissioner or the appellate or revisional authority, in the course of any proceedings under this Act is satisfied that a dealer has concealed his turnover or the aggregate amount of purchase prices in respect of any goods or has furnished false particulars of his sales or purchases, as the case may be, in his return or returns for any year or part thereof or has furnished a false return or returns for such period, the Commissioner or the appellate or the revisional authority as the case may be, may initiate proceeding separately for imposition of penalty under this Section. (2) The proceeding under sub-section (1) shall be initiated by the Commissioner or the appellate or revisional authority as the case may be, by issue of a notice in the prescribed form for giving the dealer an opportunity of being heard. On hearing the dealer, the Commissioner or the appellate or the revisional authority as the case may be, shall pass an order not later than one calendar year from the date of initiation of such proceeding or within such further time as allowed by the State Government, directing the dealer that [he shall in addition to the tax payable by him, pay by way of penalty a sum which [shall not be less than three times but shall not exceed 3.5 times of the tax evaded] [Substituted by Section 13 of the MP Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997) (w.e.f. 1-9-1997) for the words 'he shall in addition to tax payable by him, pay by way of penalty a sum which shall be five times of the amount of tax evaded'.] (3) If the total tax shown as payable according to the return or returns and paid by a dealer for any period or part thereof is less than eighty per cent of the total tax assessed under Section 27 such dealer shall be deemed to have concealed his turnover or aggregate of his purchase prices or to have furnished false particulars of his sales or purchases in his return or returns or to have furnished a false return or returns for the purpose of sub-section (1) unless he proves to the satisfaction of the Commissioner or the appellate or the revisional authority, as the case may be, that the concealment of the said turnover or the aggregate of purchase prices or furnishing of particulars of sales or purchases or furnishing of the false return or returns was not due to any fraud or gross negligence on his part. (4) [Subject to such restrictions and conditions and in such manner as may be prescribed, a dealer, on whom a penalty has been imposed under sub-section (2), may opt to pay a lump-sum amount which shall be fifty percent of the amount of penalty imposed under the said sub-section. Once the dealer has exercised the option and has paid the lump-sum amount, he shall not have any right to challenge the order of penalty in any forum. The balance amount of the penalty shall stand waived] [Inserted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) w.e.f. 30-9-2003].

70. Statement of case to High Court.

(1) Within sixty days from the date of communication by the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] of any order to a dealer or the Commissioner under sub-section (2) of Section 61 or sub-section (4) or sub-section (6) of Section 62 or Section 71 the dealer or the Commissioner may, by application in writing, accompanied, where the application is made by a dealer by a fee of one hundred rupees, require the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] to refer to the High Court any question of law arising out of such order and where the [Appellate Board] [Substituted by M.P. Vanijyik Kar

(Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] decides to make a reference to the High Court, it shall draw up statement of the case and refer it accordingly.(2)If for reasons to be recorded in writing, the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] refuses to make a reference, the applicant may within sixty days from the date of communication of such refusal-(a)withdraw his application and if he does so, the fee paid shall be refunded, or(b)apply to the High Court to require the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] to make a reference.(3)If upon the receipt of an application under clause (b) of subsection (2) the High Court is not satisfied that the refusal was justified, it may require the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] to state the case and refer it, and on receipt of such requisition, the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] shall act accordingly.(4)If the High Court is not satisfied that the case stated is sufficient to enable it to determine the question of law raised, it may call upon the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] to make such additions or alterations as the Court may direct in that behalf.(5)The High Court upon the hearing of a reference under this Section shall decide the question of law raised thereby and shall deliver judgement thereon containing the grounds of decision and shall send to the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] a copy of the judgement under the seal of the Court and the signature of the Registrar, and the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] shall dispose of the case accordingly.(6)Where an appeal against the judgement of the High Court under sub-section (5) is entertained by the Supreme Court, the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] shall dispose of the case in accordance with the judgement delivered by the Supreme Court and for this purpose a copy of the judgement of the Supreme Court shall be sent to the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] by the High Court under its seal and the signature of the Registrar.(7)The cost of reference under this Section, including the disposal of the fee referred to in sub-section (1) shall be in the discretion of the Court.(8)The tax ordered by the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] to be paid by an order in respect of which an application has been made under sub-section (1) shall, notwithstanding the making of such application or any reference in consequence thereof, be payable upon the making of the order.(9)Where as a result of a reference under this Section the tax due from any dealer is reduced below the amount paid by him under sub-section (8), the difference shall be refunded to him in accordance with the provisions of Section 39.

71. Rectification of mistakes.

(1)The Commissioner may-(i)On his own motion at any time within one calender year from the date of any order passed by him; or(ii)On an application made by a dealer within one calender year from the date of receipt of such application, rectify such order for correcting any clerical or arithmetical

mistake or any error arising therein from any accidental slip or omission ;Provided that the Commissioner shall not entertain any application by the dealer unless it is made within one year from the date of the order sought to be rectified :Provided further that no such rectification shall be made if it has the effect of enhancing the tax or reducing the amount of refund unless the Commissioner has given notice in writing to the dealer of his intention so to do and has allowed the dealer a reasonable opportunity of being heard.(2)Where on an application made by a dealer for the rectification of any order, the order is not rectified within the period specified in sub-section (1), the applicant shall be entitled to have the order rectified in accordance with his application and accordingly the Commissioner shall rectify the order, and where in proceedings initiated suo motu the order is not passed within the time specified in sub-section (1), the proceedings shall stand abated:Provided that nothing herein shall preclude the Commissioner from exercising powers under any other provisions of this Act.(3)(a)The provisions of sub-section (1) and sub-section (2) shall apply to the rectification of a mistake in any order-(i)passed by the [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.], or(ii)passed by the appellate authority as they apply to the rectification of a mistake by the Commissioner.(b)The [Appellate Board] [Substituted by M.P. Vanijyik Kar (Sanshodhan) Act, 2003 (32 of 2003) for the word 'Tribunal' w.e.f. 30-9-2003.] may rectify any order passed by it-(i)on its own motion at any time within one calender year from the date of passing of such order; and(ii)on an application made by the dealer or the Commissioner, at any time within one calender year from the date of receipt of such application.(4)Where any such rectification has the effect of reducing the amount of tax, the Commissioner shall in the prescribed manner refund any amount due to the dealer.(5)Where any such rectification has the effect of enhancing the amount of the tax or reducing the amount of the refund, the Commissioner shall recover the amount due from the dealer in the manner provided in Section 32.

72. Power to set aside an ex-parte order.

- In any case in which an order of assessment is passed ex-parte the dealer may-(a)if he had previous intimation of the date of hearing, within thirty days of the date of hearing; and(b)if the dealer had no previous intimation of the date of hearing within thirty days from the date of service of such order, apply to the assessing authority to set aside the order and reopen the case and if such authority is satisfied that the applicant did not receive notice or was prevented by sufficient cause from appearing on the date fixed, it may set aside the order and reopen the case for hearing :Provided that no application for setting aside an ex-parte assessment order shall be entertained unless it is accompanied by satisfactory proof of the payment of the amount of tax admitted by the dealer:Provided further that such an application shall be entertained only once in the course of any proceeding.

73. Collection of tax by dealers.

(1)No person other than a registered dealer or a person who is deemed to be a dealer who has failed to apply for registration under the provisions of clause (b) of sub-section (10) of Section 22 shall collect any amount by way of tax under this Act and no collection of tax shall be made except in accordance with the provisions of this Act and the rules made thereunder.(2)Any amount collected

by any person in contravention of the provisions of sub-section (1) or any amount collected by any person by way of tax or in any other manner not payable under any provisions of this Act shall be liable to forfeiture to the State Government.(3)If the Commissioner, in the course of any proceedings under this Act or otherwise has reason to believe that any amount is liable for forfeiture under sub-section (2), he shall serve on the person who has collected such amount a notice in the prescribed form requiring him to show cause why the said amount should not be forfeited to the State Government and on receipt of the reply, if any, thereto, the Commissioner shall make enquiry and shall make such order including an order of forfeiture as he thinks fit, after giving such person a reasonable opportunity of being heard.(4)Where an order of forfeiture under sub-section (3) has been made, the person making the unauthorised collection shall forthwith pay the amount so forfeited to the State Government if it has not already been paid and on his failure to do so, such amount shall be recoverable from him as if it were a tax due from him.(5)Where an order for forfeiture is passed the Commissioner shall publish or cause to be published in the prescribed manner a notice therefor for information of the persons from whom the amount so forfeited had been collected giving such details as may be prescribed.(6)On the publication of the notice under sub-section (5) a refund of such amount or part thereof may be claimed from the State Government within one year from the date of publication of the said notice by the person from whom it was unauthorisedly realised by way of tax and for this purpose the person claiming the refund shall make an application in the prescribed form.(7)On receipt of an application under sub-section (6) the Commissioner shall hold such enquiry as he deems fit and if he is satisfied that the claim is valid and admissible and that the amount so claimed as refund was actually paid to the State Government and no refund, set off or remission in respect of that amount was granted, the Commissioner shall refund such amount or any part thereof to the person concerned.(8)Notwithstanding anything contained in this Act or in any other law for the time being in force where any amount collected by any person is forfeited to the State Government under this Section, such forfeiture shall, if the amount forfeited has been paid to the State Government, discharge him of the liability to refund the amount to the person from whom it was so collected.(9)A dealer specified in clause (b) of sub-section (10) of Section 22 shall be deemed to be a registered dealer for the purpose of this sub-section.

74. Offences and penalties.

(1)Whoever-(a)collects any amount by way of tax in contravention of Section 11; or(b)fails to get himself registered as required by sub-section (1) or sub-section (2) of Section 22; or(c)fails, without sufficient cause, to submit any return as required by sub-section (1) of Section 26 or submits false return or furnishes a false statement; or(d)without reasonable cause fails to pay the tax due within the time allowed; or(e)fails or neglects to issue bill or cash memorandum or to keep or preserve the bill or cash memorandum as required under Section 43; or(f)not being a registered dealer falsely represents when purchasing goods that he is a registered dealer; or(g)fails to keep accounts or records of sales or purchases in accordance with any requirement made of him under Section 42; or(h)knowingly produces incorrect accounts, registers or documents or knowingly furnishes incorrect information; or(hh)[(i) fails to file a declaration under sub-section (5) of Section 45-A; or [Inserted by M.P. Commercial Tax (Second Amendment) Act, 2002, w.e.f. 13-8-2002.](ii)prevents or obstructs the interception or search of any vehicle or obstructs inspection of any goods under

section 45-A or 45-C or 45-D; or(iii)fails to file a declaration under Section 45-E; or](i)neglects to furnish any information required by Section 48; or(j)refuses or fails to comply with any requirement made of him under Section 45 or Section 56 or sub-section (1) of Section 57; or(k)makes a false statement in a verification or declaration prescribed under this Act which he either knows or believes to be false or does not believe to be true; or(l)fails to send intimation required under clause (i) of sub-section (1) of Section 58; or(m)fails to maintain a register in accordance with the provisions of clause (ii) of sub-section (1) of Section 58 or refuses or fails to produce the same when required so to do under the said clause; or(n)collects any amount by way of tax in contravention of the provisions of sub-section (1) of Section 73;shall without prejudice to the recovery of the tax or penalty that may be due from him, be punishable with-(i)(a)imprisonment which may extend to three years and a fine which may extend to two thousand rupees or equal to the amount of tax remained to be paid by the dealer whichever is higher, in respect of offence under clause (b); and(b)imprisonment which may extend to three years and a fine which may extend to two thousand rupees in respect of offence under clause (c), (f), (h) or (k); and when the offence is a continuing offence a further fine which may extend to rupees one hundred for every day, the offence continues.(ii)imprisonment which may extend to six months or a fine which may extend to one thousand rupees or both in respect of offences not covered by clause (i) and where the offence in respect of which a fine has been imposed, is a continuing offence, a further fine which may extend to rupees fifty for every day the offence continues.Explanation. - For the purpose of liability to punishment under this sub-section the expression dealer or person shall mean,-(a)the partners in relation to a partnership concern;(b)the president and secretary of the managing body in relation to co-operative society;(c)the proprietor in relation to a proprietorship concern;(d)the karta or manager in relation to Hindu Undivided Family; and(e)the secretary, manager and directors in relation to a company incorporated under the Companies, Act, 1956 (No. 1 of 1956);(2)No Court shall take cognizance of any offence punishable under this Act or any rules made thereunder except with the previous sanction of the Commissioner and no Court inferior to that of a magistrate of the first class shall try any such offence.(3)Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (No. 2 of 1974), all offences punishable under his Act shall be cognisable and bailable.(4)Subject to such conditions as may be prescribed, the Commissioner may authorise any person appointed under Section 3 to assist him to investigate all offences punishable under this Act.(5)Every person authorised under sub-section (4) shall, in the conduct of such investigation exercise the powers conferred by the Code of Criminal Procedure, 1973 (No. 2 of 1974) upon an officer-in-charge of a police station for the investigation of a cognisable offence.

75. Compounding of offences.

(1)Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings under this Act, permit any person charged with an offence under this Act or any rule made thereunder, to compound the offence on payment of such sum not exceeding one thousand rupees as the Commissioner may determine :Provided that where the offence charged is under clause (b) or clause (c) of sub-section (1) of Section 74 and the amount of tax which would have been payable by such person had he complied with the provisions of this Act is more than five hundred rupees, the Commissioner may allow composition on payment of a sum not exceeding twice such amount.(2)On payment of such sum as may be determined by the Commissioner under

sub-section (1) the accused person shall be discharged and no further proceedings shall be taken against him in respect of the same offence.

76. Bar of prosecution in certain cases.

- No prosecution for contravention of any provision of this Act or of the rules made thereunder shall be instituted in respect of the same facts on which a penalty has been imposed under this Act or the said rules, as the case may be, if the penalty has been paid within a period of six months from the date of service of the order imposing the penalty.

77. Protection of persons acting in good faith and limitation of suit and prosecution.

(1) No suit, prosecution or other proceedings shall lie against any officer or servant of the State Government for any act done of purporting to be done under this Act or the rules made thereunder without the previous sanction of the State Government. (2) No officer or servant of the State Government shall be liable in respect of any such act, in any civil or criminal proceedings if the act was done in good faith in the course of the execution of duties imposed on him or the discharge of functions entrusted to him by or under this Act. (3) No suit shall be instituted against the State Government and no prosecution or suit shall be instituted against any servant of the State Government in respect of anything done or intended to be done under this Act unless the suit or prosecution has been instituted within three months from the date of the Act complained of: Provided that in computing the period of limitation under this sub-section the time taken for obtaining sanction under sub-section (1) shall be excluded.

78. Disclosure of information by public servant.

(1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act or in evidence recorded under this Act other than evidence given before a Criminal Court shall, save as provided in sub-section (3), be kept confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872 (1 of 1872) no Court shall, save as aforesaid, be entitled to require any servant of the State Government to produce before it, any such statement, return, account, document or recorded evidence or any part thereof or to give evidence before it in respect thereof. (2) If, save as provided in sub-section (3), any servant of the State Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both. (3) Nothing contained in this Section shall apply to the disclosure- (a) of any such particulars, in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition for the purpose of any investigation or prosecution under this Act or under the Act repealed by this Act or under the Indian Penal Code, 1860 (XLV of 1860) or under any other enactment for the time being in force; or (b) of any such particulars to any person entrusted with the administration of this Act for the purposes of carrying out the object of this Act; or (c) of any such particulars when such disclosure is occasioned by the lawful employment under

this Act or any process for the service of any notice or the recovery of any demand; or(d)of any such particulars to a Civil Court in any suit to which the Government is a party and which relates to any matter arising out of any proceedings under this Act or the Act repealed by this Act; or(e)of any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act or the Act repealed by this Act; or(f)of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Commercial Tax Department to any person or persons appointed by the Commissioner under the Public Servant (Inquiries) Act, 1850 (XXX of 1850), or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or(g)of such facts to an officer of the Central or a State Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it; or(h)of any such particulars, when such disclosure is occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899 (II of 1899) to impound an insufficiently stamped document; or(i)of any such particulars, where such particulars are relevant to any inquiry into a charge of misconduct in connection with any proceedings under this Act or the Act repealed by this Act against a legal practitioner, tax practitioner, or chartered accountant, to the authority empowered to take disciplinary action against members practising the profession of a legal practitioner, tax practitioner or chartered accountant, as the case may be; or(j)of any such particulars to the Directorate of Economics and Statistics Department as may be necessary, for enabling him to work out the incidence of tax on any commodity or for carrying out any statistical survey of trade, commodity or dealers; or(k)of such information as may be required by any officer of department of the Central Government or of a State Government for the purpose of investigation into the conduct and affairs of any public servant or by a Court in connection with any prosecution of the public servant arising out of any such investigation.

79. Sales not liable to tax.

(1)Notwithstanding anything contained in this Act, a tax on the sale or purchase of goods shall not be imposed under this Act-(i)where such sale or purchase takes place outside the State of Madhya Pradesh; or(ii)where such sale or purchase takes place in the course of inter-State trade or commerce; or(iii)where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of the territories of India.(2)For the purpose of this Section whether a sale or purchase takes place-(i)outside the State of Madhya Pradesh; or(ii)in the course of inter-State trade or commerce; or(iii)in the course of the import of goods into the territory of India or the export of goods out of such territory, shall be determined in accordance with the principles specified in Sections 3, 4 and 5 of the Central Sales Tax Act, 1956 (No. 74 of 1956).

80. Power to make rules.

(1)The State Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Act.(2)In particular and without prejudice to the generality of the foregoing power, the State Government may make rules prescribing-(a)all matters which under any provision of this Act are expressly required to be or may be prescribed under this Act;(b)the period for return of goods under clause (z) of Section 2;(c)the manner in which proceedings shall be instituted under

Section 6;(d)the manner of proving the payment of tax by the principal under sub-section (3) and by the agent under sub-section (4) of Section 7;(e)(i)the restrictions and conditions subject to which the provisions of sub-section (2) of Section 9 shall apply to a selling registered dealer;(ii)the restrictions and conditions subject to which tax shall be levied at the concessional rate under sub-section (2) of Section 10;(iii)the restrictions and conditions subject to which and the manner in which set off shall be granted under Section 13;(f)the conditions subject to which a dealer may be licensed, prescribing the yearly turnover of goods and the rules for the determination of licence fee under Section 18;(g)the restrictions and conditions subject to which permission may be granted to a registered dealer to pay a lumpsum in lieu of tax by way of composition and the manner of determining such sum under Section 19;(h)(i)the authority to whom application for grant of a registration certificate under sub-section (3) of Section 22 shall be made and the manner of making them;(ii)the form of a registration certificate under sub-section (4) of Section 22 and the manner of granting a registration certificate under Section 23;(iii)the manner of making application under sub-section (1) of Section 24 and the form of provisional registration certificate under sub-section (2) of Section 24;(i)the form and manner in which and the restrictions and conditions subject to which a recognition certificate shall be issued under Section 25;(j)(i)the manner of and the authority to whom and the dates by which returns shall be furnished under sub-section (1) of Section 26;(ii)the manner of furnishing revised return under sub-section (3) of Section 26;(k)(i)the restrictions and conditions subject to which return may be accepted under sub-section (2) of Section 27 and time within which an intimation of acceptance shall be sent to the dealer under the said sub-section;(ii)the manner in which tax shall be assessed under sub-section (6) of Section 27;(l)(i)the time within which and the fee on payment of which a tax practitioner or a person entitled to appear as a practitioner shall get himself enrolled under sub-section (3) of Section 31;(ii)the form of enrollment certificate under sub-section (3) of Section 31;(m)(i)the intervals at which the tax shall be paid under sub-section (1) of Section 32;(ii)the manner in which the full amount of tax due shall be paid into Government treasury under sub-section (2) of Section 32;(iii)the restrictions and conditions subject to which further time may be given by the Commissioner under sub-section (8) of Section 32;(iv)the manner in which and the period within which the Commissioner shall inform the dealer or person and the authority regarding arrears of tax under sub-section (14) of Section 32;(v)the form of notice under sub-section (3) of Section 33;(vi)the manner in which and time within which the tax payable in advance shall be paid;(vii)the manner in which any amount deducted by the purchaser under sub-section (1) of Section 34 shall be paid and adjusted;(viii)the manner in which and the time within which an amount deducted under sub-section (1) of Section 35 shall be deposited by a person;[(viii-a) the manner and form in which and the authority by whom the certificate shall be issued under Section 35-A;] [Inserted by Section 14 of MP Commercial Tax (Second Amendment) Act, 1997 (No. 33 of 1997), w.e.f. 1-9-1997.](ix)the form and the manner in which, the authority by whom, the time within which and the period for which tax clearance certificate shall be issued under Section 36;(x)the manner in which and the restrictions and conditions subject to which deferred payment of tax due may be made by a dealer under Section 37;(n)the manner in which, the extent to which, the person to whom and the conditions subject to which the refund shall be made under Section 39;(o)the conditions subject to which tax may be remitted under Section 41;(p)(i)particulars of bill or cash memorandum under Section 43;(ii)the form and manner in which a declaration shall be filed under Section 44;(q)(i)the conditions subject to which the Commissioner may require the production of accounts, register or

documents or to furnish any other information under sub-section (1) of Section 45;(ii)the manner in which goods shall be disposed off under clause (g) of sub-section (6) of Section 45;(qq)[(i) the manner in which check posts be set up or barrier erected, the particulars which a bill, invoice or challan and a declaration shall contain, the form and manner in which a declaration shall be filed, [the manner in which and the fee on payment of which the declaration form shall be obtained] [Inserted by MP Commercial Tax (Amendment) Act, 2000 (No. 8 of 2000), w.e.f. 15-3-2000.], the manner in which the goods shall be seized and penalty imposed, the manner in which the seized goods shall be released, the manner in which the goods seized shall be confiscated and sold, and the manner in which the transporter may authorise the consignor or consignee to appear before the check post officer under Section 45-A;(ii)[the form and manner in which, the date by which and the authority to whom the particulars of goods transported shall be furnished under Section 45-B and the form of the declaration to be furnished under Section 45-E] [[Substituted by MP Commercial Tax (Second Amendment) Act, 2002, w.e.f. 13-8-2002. Earlier to substitution sub-clause (ii) reads as under:'the form and manner in which, the date by which and the authority to whom the particulars of goods transported shall be furnished under Section 45-B;']] .(r)the restrictions and conditions subject to which the Commissioner may delegate his powers and duties under Section 46;(s)the authority to whom and time within which information regarding the changes of business shall be furnished under Section 48;(t)(i)the prescription of further powers of authorities under clause (b) of sub-section (1) of Section 55;(i)the manner of preferring appeal under Section 61;(i)the procedure for making an order under sub-section (1) of Section 68;(ii)the manner in which the refund shall be made under Section 71;(iii)(ii)procedure to be followed by the appellate authority in disposing of appeals under sub-section (6) of Section 61;(iii)the time within which the Commissioner may call for record of proceedings under sub-section (1) of Section 62;(iv)the procedure for and other matters including fees incidental to the disposal of appeals, applications for revision or rectification of mistake under Section 61, 62 or 71 and other miscellaneous applications or petitions for relief under this Act;(v)the value of the Court fee stamps which an appeal or application for revision shall bear, under Section 64;(v)(ii)the form in which, the authority to whom, the manner in which and date before which the intimation under clause (i) of sub-section (1) of Section 58 shall be sent; and(iii)the form in which the register under clause (ii) of subsection (1) of Section 58 shall be maintained and the particulars which such a register shall contain;(u)(a)the form of notice under sub-section (3) of Section 73;(b)the details to be given in and the manner in which the notice shall be published under sub-section (5) of Section 73;(c)the form of application in which refund may be claimed under sub-section (6) of Section 73;(w)(i)the conditions subject to which the Commissioner may authorise the persons appointed under Section 3 to assist him to investigate all offences under this Act under sub-section (4) of Section 74;(ii)the conditions subject to which the Commissioner may compound the offences under sub-section (1) of Section 75;(x)how and within what time applications, information and notice shall be made, furnished or served under this Act;(y)(i)the duties and powers to officers appointed for the purpose of enforcing the provisions of this Act; and(ii)generally regulating the procedure to be followed and the form to be adopted in the proceedings under this Act;(z)[the manner, procedure and other matters in relation to realisation of tax under Section 9-A;] [Inserted by MP Commercial Tax (Amendment) Act, 1995 (w.e.f. 1-4-1995).](zz)[the manner of realisation of tax under Section 9-B.] [Inserted by Section 15 of MP Commercial Tax (Amendment) Act, 1997 (No. 33 of 1997) w.e.f. 1-5-97.](3)The power to make rules under this Section shall include the power to give retrospective effect from a date not earlier the date

of commencement of this Act to the rules or any one of them.(4)In making any rule the State Government may direct that-(a)a breach thereof shall be punishable with fine not exceeding five hundred rupees, and if the offence is a continuing one, with a fine not exceeding twenty five rupees for every day the offence continues; and(b)in respect of contravention of any rule, the Commissioner may impose a penalty not exceeding five hundred rupees :Provided that no such penalty shall be imposed without giving the person concerned reasonable opportunity of being heard.(5)All rules made under this Section shall, as soon as may be, after they are made, be laid on the table of Legislative Assembly.

81. Repeal and savings.

- [The Madhya Pradesh General Sales Tax Act, 1958 (No. 2 of 1959) shall stand repealed on the date of coming into force of this Act] [Substituted by MP Commercial Tax (Amendment) Act, 1995 (w.e.f. 1-4-1994).] :Provided that-(i)such repeal shall not-(a)affect the previous operation of the Act so repealed or anything duly done or suffered, thereunder; or(b)affect any right, privilege, obligation or liability acquired, accrued or incurred under the repealed Act; or(c)affect any penalty, forfeiture or punishment incurred in respect of any offence committed against the repealed Act; or(d)affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability;and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed, as if this Act had not been passed and the said Act had not been repealed.(ii)Unless it is otherwise expressly provided, anything done or any action taken (including any appointment, notification, notice, order, rule, form, regulation, certificate or licence) in the exercise of any power conferred by or under the said Act shall, in so far as it is not inconsistent with the provisions of this Act, continue to be in force and be deemed to have been done or taken in the exercise of the powers conferred by or under the provisions of this Act as if this Act were in force on the date on which such thing was done or action was taken unless and until it is superseded by or under this Act and all arrears of tax and other amount due at the commencement of this Act may be recovered as if they had accrued under this Act.(iii)Any assessment, appeal, revision or other proceedings arising under the repealed Act and the rules made thereunder and/or pending before an officer or authority duly empowered to make assessment or hear and decide such appeal, revision or other proceeding immediately preceding the commencement of this Act shall, on the date of such commencement stand transferred to the officer or authority competent to make assessment or to hear and decide appeal or revision or other proceedings under this Act and thereupon such assessment, shall be made or such appeal or revision or other proceeding shall be heard and decided by such officer or authority in accordance with the provisions of the repealed Act or the rules made thereunder as if they were the officer or authority duly empowered for the purpose under the repealed Act.(iv)[Notwithstanding anything contained in clause (i), any appeal, revision, reference or other proceedings arising under the repealed Act but preferred or initiated after the commencement of this Act, shall be heard and decided by the authority competent to entertain any appeal, revision, reference or any other proceedings in accordance with the provisions of this Act.] [Inserted by MP Commercial (Second Amendment) Act, 1996 (w.e.f. 1-4-1995).]

82. Transitory provisions.

- Where any goods are held in stock on the date of commencement of this Act are tax paid goods within the meaning of the Act repealed by this Act, are sold or consumed in the manufacture on or after such date, such goods shall be deemed to be tax paid goods for the purpose of this Act.

83. Power to remove difficulties.

- If any doubt or difficulty arises in giving effect to any of the provisions of this Act in consequence of the transition to the said provisions from the corresponding provisions of the Act repealed by Section 81, the State Government may within two years from the date of commencement of this Act by order notified in the official Gazette of the State make such provision not inconsistent with this Act as appear to be necessary or expedient for removing the doubt or difficulty.[Schedule-I] [Substituted by MPCT (Amendment) Act, 2000 w.e.f. 15-3-2000.](See Section 15)Goods Exempted from Tax(Effective from 15-3-2000)

S. No.	Description of Goods	Conditions and exceptions subject to which exemption has been allowed
(1)	(2)	(3)
1.	Agricultural implements as specified by the State Government by notification in the Official Gazette. (See Notification No. 52, dated 17-7-2000)	
2.	All kinds of roofing tiles and ridges excepting Mangalore, Bagra, Kusner and similar superior roofing tiles and ridges.	
3.	Articles used by physically handicapped persons, namely,- (i) Artificial limbs, (ii) Crutches, (iii) Calipers, (iv) Corrective shoes, (v) Various kinds of spinal braces, (vi) Wheel chairs, (vii) Denis brown splints, (viii) Various kinds of splints.	
4.	Fabrics on which additional excise duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986) and all varieties of khadi cloth, handloom cloth but excluding silk, silk cloth and hessian cloth.	
5.	[.....] [Omitted by MPCT (Amendment) Act, 2002 w.e.f. 23-4-2002.]	
6.	Bio-gas plants.	
7.	Books, almanacs, panchangs, drawing books, exercise books, periodicals and journals.	

- Braille writer, braille short-hand writer, braille watch, braille writing frame, braille
8. mathematical instruments, braille globes and maps (Geography), braille thermometer, braille lectometer and braille barometer.
 9. Charkha including Amber charkha and its parts including wooden and rubber parts, implements used in the production of Khaddar or Khadi as defined in clause (b) of Section 2 of the Madhya Pradesh Sales of Khaddar Act, 1953 (X of 1953), handlooms including pit looms, frame looms, light shuttle looms and paddle looms.
 10. Condoms and contraceptives.
 11. Cowdung and products thereof.
 12. Curd, lassi, butter milk, fresh milk excluding sweetened and coloured milk sold in sealed containers.
 13. Electrical energy.
 14. Sugar and khandsari on which additional excise duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986), excluding mishri, chironji and batasha.
 15. Tobacco manufactured or unmanufactured, cured or uncured and tobacco products including cigarettes, cigars, cheroots and bidis on which additional excise duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986) and gudakhu.
 16. Fresh vegetables (including potatoes and onion), ginger (excluding dried ginger), garlic, singhada, fresh fruits, fresh flowers and sugarcane.
 17. Frozen and liquid semen of cattle.
 18. Goods on which duty is or may be levied under the Madhya Pradesh Excise Act, 1915 (No. 2 of 1915) other than medicinal and toilet preparations specified for the time being in the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (No. 16 of 1955).
 19. Human blood and human blood plasma, pace makers and artificial valve used in human

hearts.

Kumkum, sindoor, all kinds of bangles(excluding those made of ivory, gold or silver), bichhia, mangalsutra of the value not exceeding 500/- rupees, bindi made of plastic or lac, kajal, mehandi, rakhi and ornaments of kathir, German silver or aluminium.

20.

21. Newsprint.

When sold by a dealer registered under the Act to a newspaper establishment holding a certificate issued by the Directorate of Public Relations, Madhya Pradesh, to the effect that the newspaper establishment is publishing a newspaper, and such establishment furnishes a declaration to the effect that the newsprint being purchased is for the publication of the newspaper according to their certified circulation.

22. Nipples made of rubber and feeding bottles with rubber nipples.

23. Organic manure.

24. Philatelic stamps, kites.

25. Products of such village industries as the State Government may by notification specify. (See Notification No. 80, dated 12-10-2000)

When sold by producer and/or organisation certified for the purpose by Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 (No. 61 of 1956) or the Madhya Pradesh Khadi and Gramodhyog Board constituted under the Madhya Pradesh Khadi Tatha Gramodhyog Adhiniyam, 1978.

26. Quinine.

27. Renewable energy devices or equipments, that is to say,-

- (i) Flat plate solar collectors,
- (ii) Concentrating and pipe type solar collectors,
- (iii) Solar cookers,
- (iv) Solar water heaters,
- (v) Solar crop driers and systems,
- (vi) Solar air/gas/fluid heating system,
- (vii) Solar refrigeration, cold storages and air-conditioning systems,

- (viii) Solar stills and desalination systems,
 - (ix) Solar pumps based on Solar thermal and Solar photo-voltaic conversion,
 - (x) Solar power generating system,
 - (xi) Solar photo-voltaic modules and panels for water pumping and other applications,
 - (xii) Windmills and any specially designed devices which run on windmills,
 - (xiii) Any special devices including electricity generators and pumps running on wind energy,
 - (xiv) Bio-gas engines and bio-gas plant and accessories and equipments connected therewith for utilizing energy from bio-gas,
 - (xv) Agricultural and Municipal waste conversion devices producing energy from bio-mass,
 - (xvi) Equipment for utilising ocean waves,
 - (xvii) Hydrants or hydraulic ram or similar other devices using energy derived from flowing or stored up water.
28. Salt.
- Sirali, bageshi, barroo, date leaves, baskets made out of such leaves, tattas, fans, curtains, matings and other goods made thereof, handmade sooma and germa, handmade barahi
29. of leather, utensils and decorative articles made of bamboo and fibrous plants like sabai, shisal, etc., muddas made of sarkanda, done and pattal, phool bahari jhadoo and earthenware made by kumhars (potters).
- (i) Seeds, plants and bulbs of vegetables, grass, fruits and flowers other than methi, dhaniya and
30. these seeds which are covered by the term "oilseeds" specified in Section 14 (vi) of the Central Sales Tax Act, 1956 (No. 74 of 1956).
- (ii) [Certified seeds and truthfully treated seed.]
[Substituted by Notification No. A-3-75-2000-V7-V (26), dated 31-3-2001 w.e.f. 1-4-2001.]
31. Unbranded bread, eggs, meat, livestock, poultry, fish and fish seed.

- Water other than aerated, mineral and
32. distilledwater and water sold in sealed
containers.
33. Wooden bullock cart, wooden wheels and
bullockcart axle of iron and steel.
34. Writing slate and slate pencils, chalk
sticks,crayons and foot rules.

[Schedule-II] [Substituted by MPCT (Amendment) Act, 2000 w.e.f. 15-3-2000.][See Section 9
(1)](Effective from 15-3-2000)

S.No.	Description of goods	Rate of tax (%)
(1)	(2)	(3)
	Part-I	
1.	Unginned cotton.	4
	Part-II	
1. [] [Substituted by MPCT (Second Amendment) Act, 2002 w.e.f. 13-8-2002.]	Aviation spirit and aviation turbine fuel excluding the fuelspecified in clause (ii-d) of Section 14 of the Central SalesTax, 1956 (No. 74 of 1956)	25
2.	Molasses.	20
		[25] [Rate 6% by Notification No. 24, dated 30-3-2001 during 1-4-2001 to 31-3-2004 when sold by Indian Oil Corporation Ltd., and other oil companies to a registered dealer for use as raw material in the manufacture of other goods for sale or for use in the generation of power in captive power plant of exceeding 50 KV capacity.]
3.	Petrol and high speed diesel oil.	
4.	Raw opium.	20
5.	Tendu patta.	20
6.	Timber.	[20] [Rate reduced to 12% by Notification No. 21, dated 6-3-2002 during

7-3-2002 to
31-3-2004.]

Part-III

1. (i) All kinds of fruit juices and squashes, when sold in sealed or capped bottles or jars 12
(ii) All kinds of non-alcoholic drinks and beverages including syrups, cordials, distilled juices, and essences when sold in sealed or capped bottles or jars. 12
2. ACSR conductors. 12
3. Adhesives. 12
4. Aeronautics. 12
5. All arms including rifles, revolvers and pistols and ammunition for the same. 12
6. All clocks, timepieces and watches. 12
7. All crockery, goods made of china and tam china, goods made of glass and glass ware (except glass bangles) and all types of cutlery. 12
8. All kinds of leather goods excluding sports goods and footwears. 12
9. All kinds of musical instruments. 12
10. All types of sanitary goods and fittings thereof. 12
11. All types of two wheeler, three wheeler and four wheeler motor vehicles and motor vehicles with more than four wheels [including their chassis and bodies, parts and accessories thereof, jeep trailers but excluding tractor and tractor trailers] [Substituted by Notification No. 16, dated 28-2-2002 w.e.f. 28-2-2002]. 12
[12] [Rate reduced to 8% by Notification No. 70, dated 9-7-2002 for the period 30-4-2002 to 31-3-2003 on parts & accessories of all types of motor vehicles (other than parts & accessories of tractor and tractor trailer) and rate reduced to 4% on parts & accessories of tractor and tractor trailer.]
12. Articles to stainless steel excluding utensils. 12
13. Asbestos sheets and goods made thereof 12
14. (i) Cakes and pastries 12

	(ii) Biscuits, chocolates, toffees, lozenges and peppermintdrops either sold loose or in sealed containers	
	(iii) Bakery goods other than unbranded bread and the goods mentioned in (i) and (ii) above	12
15.	(i) Ice cream and kulfi	12
	(ii) Ice candy and non-alcoholic drinks containing ice-cream	12
16.	Carpets including kalins and galichas.	12
17.	Cement and cement goods including cement pipes but excluding cement tiles.	12
18.	Cigarette cases, holders and lighters.	12
19.	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories thereof (excluding photographic and other cameras and enlargers, lenses, films, plates, paper and cloth and other parts and accessories required for use thereof).	12
20.	Dyes, paints, varnishes, lacquers, enamels, glue, paintbrush, sand paper, turpentine oil and polish excluding drug colours, gulal and shoe polish.	12
21.	Electronic toys.	12
22.	Furs and skins (other than those of cattle, sheep and goats) and articles for personal and domestic use made therefrom.	12
23.	Laminated sheet such as sunmica, formica, etc.	12
24.	Lifts and elevators.	12
25.	Light diesel oil.	[12] [Rate 6% during 1-4-2001 to 31-3-2004 by Notification No. 24, dated 30-3-2001 when sold by Indian Oil Corporation Ltd., and other oil companies to a registered dealer for use as raw material in the manufacture of other goods for sale or for use in the generation of power in

		captive power plant of exceeding 50 KV capacity.]
26.	Liquefied petroleum gas.	12
27.	Lubricants.	12
28.	Marble and marble tiles.	12
29.	Mineral ores, bauxite and dolomite.	12
30.	Moulded furniture.	12
31.	Mosquito and insect repellants such as jet mat, goodknight mat, etc.	12
32.	Naphtha.	12
33.	Pan masala.	12
34.	Plywood and articles made thereof.	12
35.	Preserved food articles.	12
36.	Purses, ladies handbags and vanity bags, suitcases, attache-cases and despatch cases.	12
37.	Refrigerators, deep freezers, air conditioning plants including air conditioners, mechanical water coolers, aircoolers and components, parts and accessories thereof.	12
38.	Rubber goods excluding sports goods and those mentioned elsewhere in the Schedule.	12
39.	Saltpeter, gunpowder, potash, other explosives and fireworks including coloured matches.	12
40.	[Sandal wood and sandal wood oil] [Substituted by Notification No. 78, dated 1-9-2001 w.e.f. 1-9-2001.].	12
41.	Scents, perfumes, hair tonics, hair creams, hair oils, hairshampoo, depilatories, face creams, snows, lipstics, rouge, nail polish and other cosmetics including medicinal preparation thereof.	12
42.	Sheets and fabrics of PVC.	12
43.	(i) Sheets made of rubber or foam rubber or plastic foam or other synthetic foam or rubberised coir	12
	(ii) Cushions, pillows, mattresses and other articles made of rubber or foam rubber or plastic foam or other synthetic foam or rubberised coir	12

44.	Silk fabrics.	12
45.	Spark plugs.	12
46.	Storage batteries and dry cells.	12
47.	Synthetic germs.	12
48.	[Telephone and parts thereof.] [Rate on cellular phone handset reduced to 4% under Section 9 by Notification No. 60, dated 14-5-2002 during 14-S-2002 to 31-3-2004.]	12
49.	Tooth paste, tooth powder, hair oils, face powder, talcumpowder,[toilet soap, washing soap] [Substituted by Notification No. 78, dated 1-9-2001 w.e.f. 1-9-2001.]and other toilet articlesincluding medicinal preparations thereof, combs, brushes, razorsand razor blades.	12
50.	Transmission wires, voltage stabilisers and towers.	12
51.	Typewriters, tabulators, calculators, registering, indexing,card punching, franking, addressing and duplicating machinesincluding duplicators and other apparatuses for obtainingduplicate copies, teleprinters and components, parts andaccessories of any of them.	12
52.	Vacuum cleaner and washing machines.	12
53.	Weather proofing compound.	12
54.	Wireless reception instruments and apparatus, radios andradio gramophones, television, VCR, VCP, accumulators,electrical valves, amplifiers and loud speakers and parts andaccessories thereof.	12
55. []	[Inserted by Notification No. 78, dated 1-9-2001 w.e.f. 1-9-2001.]	
	All types of gases such as oxygen, hydrogen, etc.	12
	Part-IV	
1.	All kinds of bricks including refractory bricks, asphalticroofing.	8
2.	All kinds of electrical goods including fans, bulbs otherthan those specified elsewhere in this Schedule.	8
3.	[All kinds of footwear.] [Footwears made of PVC and chappals made of rubber and straps	8

upto Rs. 100/- per pair exempted from tax by Notification No. 72, dated 12-7-2002 during 12-7-2002 to 31-5-2003.]

4.	All kinds of furniture including upholstered and furniture, cabinet-ware such as sofas and almirahs except those specified elsewhere in this Schedule.	8
5.	All kinds of machines and machinery and parts except those specific elsewhere in this Schedule.	8
6.	All kinds of paper.	8
7.	All types of cables and electrical wires.	8
8.	Butter & Ghee.	8
9.	Ceramics.	8
10.	Cooked food.	8
11.	Drugs and medicines excluding those specified elsewhere in this Schedule. (Life Saving Drugs exempted from Tax during 1-4-2001 to 31-3-2004 by Notification No. 16, dated 27-3-2001)	8
12.	Electric motors.	8
13.	Earth moving machinery.	8
14.	Electronic goods except those specified elsewhere in the Schedule	8
15.	Electrodes.	8
16.	Filters except those specified elsewhere in this Schedule.	8
17.	Flask.	8
18.	Kerosene.	[8] [Exempt from tax during 23-3-2002 to 31-3-2004 when sold under Public Distribution System by Notification No. 56, dated 31-5-99.]
19.	Magnets.	8
20.	Milk food and milk products including proprietary preparations of baby foods except those specified elsewhere in this Schedule.	8
21.	Napa slab.	8
22.	Nutrition food.	8

23.	[Pipes made of PVC, rubber, polythene and hose pipes.] [[Rate reduced to 4% by Notification No. 52, dated 19-9-2003 on pipes upto 4 inches diameter made of PVC, rubber polythene, HDPE including Hose Pipe w.e.f. 19-9-2003.Exempted from tax under Section 9, by Notification No. 49, dated 30-8-2003, when the goods are manufactured by a dealer registered under the M.P. Vanijyik Kar Adhiniyam, 1994 and sold by such manufacturer in the State of Madhya Pradesh, w.e.f. 30-8-2003.]]	8
24.	Plastic goods except those specified elsewhere in thisSchedule.	8
25.	Pumps and[oil engines.] [Rate reduced to 4% by Notification No. 66, dated 1-8-2001 on oil engines during 1-8-2001 to 31-3-2004.]	8
26.	Pulp.	8
27.	Printing ink.	8
28.	R.C.C. sleepers.	8
29.	Saree falls.	[8] [Exempt from Tax by Notification No. 57, dated 5-8-2000 during 15-3-2000 to 31-3-2004.]
30.	Sewing machines.	8
31.	[Omitted] [Omitted by Notification No. 16, dated 28-2-2002 w.e.f. 28-2-2002.].	8
32.	Surgical goods.	8
33.	Tea and coffee.	8
34.	[Tiles including cement tiles except those specifiedelsewhere in the Schedule.] [Rate reduced to 4% on superior roofing tiles like Manglore, Bagra and Kusner by Notification No. 75, dated 19-7-2002 for the period 19-7-2002 to 31-4-2004.]	8
35.	Transformers.	8
36.	Tyres, tubes and flaps of motor vehicles of all kinds, oftractor and trailers and of animal driven vehicles.	8
37.	Vegetable, fish and meat sold in sealed	8

	containers.	
38.	[.....] [Omitted by Notification No. 78, dated 1-9-2001 w.e.f. 1-9-2001.] Detergents.	8
39.	All the other goods not included in Schedule-I or any other part of this Schedule.	8
	Part-V	
1.	(i) Acid oil, (ii) Fatty acid, (iii) Oil sludge, (iv) Soapstock, (v) Lecithin.	4
2.	Agarbatti and dhoop.	[4] [Rate reduced to 2% by Notification No. 17, dated 27-3-2001 for the period 1-4-2001 to 31-3-2004.]
3.	All kinds of chemicals, acids, sulphur and bleaching powder.	4
4.	All kinds of ropes and twine including jute twine.	[4] [Rate reduced to 2% by Notification No. 17, dated 27-3-2001 for the period 1-4-2001 to 31-7-2001.]
5.	All kinds of umbrellas and parts thereof.	4
6.	All types of bags including HDPE, LDPE and PP woven sacks.	4
7.	All kinds of yarn including blended yarn, staple yarn, yarnwaste and sewing thread.	[4] [Rate reduced to 2% by Notification No. 53, dated 26-7-2000 for the period 1-7-2000 to 5-9-2001.]
8.	Aluminium ingots and aluminium wire rods.	4
9.	Betel leaves.	[4] [Exempt from Tax by Notification No. 100, dated 27-11-2001 for the period 27-11-2001 to 31-3-2004.]
10.	Bone meal.	4
11.	Branded bread.	[4] [Exempt from Tax by Notification No. 21,

		dated 6-3-2002 during 7-3-2002 to 31-3-2004 when it is sold by a dealer whose gross turnover in that year does not exceed Rs. 50.00 lacs.]
12.	Basic drugs.	4
13.	Candle.	4
		[4] [Rate reduced to 1% by Notification No. 17, dated 27-3-2001 for the period 1-4-2001 to 31-3-2004.]
14.	Caprolactum, DMT and MEG.	
15.	Caps and hats.	4
	[Cattle feed, poultry feed and aquatic feed.] [[Rate reduced to 2% on cattle feed & poultry feed by Notification No. 22, dated 29-3-2000 during 14-2000 to 31-3-2004. Cattle feed & cattle fodder exempted from tax by Notification No. 51, dated 30-5-2001 during 30-5-2001 to 29-8-2001.]]	4
16.		
17.	Caustic soda.	4
		[4] [Exempt from tax by by Notification No. 17, dated 27-3-2001 for the period 1-4-2001 to 31-3-2004.]
18.	Chapri, lac and kitti.	
19.	(i)[Cereals as specified in clause (i) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).] [[Rate reduced to 1% on cereals other than rice by Notification No. 35, dated 22-3-2002 during 23-3-2002 to 31-3-2004. Exempt under Section 9/10 when sold/purchased for use as raw material in M.P. for manufacturing other goods for sale in the State or in the course of inter-State trade or commerce or in the course of export by Notification No. 43, dated 2-5-2001 during 1-4-2001 to 22-3-2002. Exempt from tax when sold for distribution under Public Distribution	4

System, Madhyanha Bhojan Yojana, Antyodya Ann Yojana, etc., by a dealer liable to pay tax under MPCT Act by Notification No. 71, dated 12-7-2002 during 1-5-97 to 31-3-2004. Rice exempted from tax by Notification No. 43, dated 2-5-2001 during 1-4-2001 to 6-3-2002. Rice (other than imported branded rice) exempted from tax by Notification No. 43, dated 2-5-2001 during 7-3-2002 to 22-3-2002. Rice (other than imported registered branded rice) exempted from tax by Notification No. 35, dated 22-3-2002 during 23-3-2002 to 31-3-2004.]]

(ii)[Food grains and cereals other than those mentioned in serial number (i) of this entry.]
[Food grains which are covered in cereals are eligible for concessional rate applicable to cereals.] 4

20. [] [[Rate reduced to 1% by Notification No, 35, dated 22-3-2002 during 23-3-2002 to 31-3-2004. Exempt under Section 9/10 when sold/purchased for use as raw material in M.P. for manufacturing other goods for sale in the State or in the course of inter-State trade or commerce or in the course of export by Notification No. 43, dated 2-5-2001 during 1-4-2001 to 22-3-2002. Separated pulses and dc-husked masoor exempted from tax by Notification No. 35, dated 22-3-2002 during 23-3-2002 to 31-3-2004.]]

(i) Pulses as specified in clause (vi-a) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956). 4

(ii) Pulses other than pulses mentioned in serial number (i) of this entry. 4

21. Chemical fertilisers.

[4] [Exempt from tax by Notification No. 35,

		dated 7-5-2003 during 1-4-2003 to 31-3-2004.]
22.	Coal including coke in all its forms and charcoal.	4
23.	Computers, computer parts and accessories.	4
24.	[] [Rate on copper wire rods reduced to 1% and rate on copper winding wire and copper wire (baire) reduced to 2% by Notification No. 17, dated 27-3-2001 during 1-4-2001 to 31-3-2004.]	
	Copper wire rods and wire including copper winding wire.	4
25.	Crude oil as specified in clause (ii-c) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	4
26.	Cycles, cycle tyre, tubes, parts and accessories thereof.	4
27.	Dry fruits.	4
28.	[Fabrics other than those specified in Schedule-I and elsewhere specified in other parts of Schedule-II.] [Fabrics on which additional excise duty is levied or leviable are tax free in entry 4 of Schedule-I. Other fabrics (excluding silk, silk cloth and hessian cloth) are exempt from tax by Notification No. 68, dated 24-8-2000 during 15-3-2000 to 31-3-2004.]	4
29.	Ferro alloy and super alloy.	4
30.	Firewood,[charcoal] [Charcoal is covered in entry 22 of this Part also, though the rate of tax for that entry too is 4%.]and saw dust.	4
31.	Fountain pens, ball point or nib pens, pencils, rubber,erasers, pencil sharpners, geometry box and geometrical instruments and refills of ball point pens.	[4] [Rate reduced to 2% by Notification No. 17, dated 27-3-2001 during 1-4-2002 to 31-3-2004 when selling price of these items do not exceed Rs. 20 per piece.]
32.		4

	Ginned cotton (indigenous or imported) baled, pressed or otherwise and cotton waste.	
33.	Goods for use as containers and packing material.	4
		[4] [Rate reduced to 2% by Notification No. 17, dated 27-3-2001 during 1-4-2001 to 31-3-2004.]
34.	Grass, hay, straw or any [other plant in green or dried form.] [Plants of vegetables, grass, fruits & flowers are exempt in entry 30 of Schedule-I.]	
35.	[Gur and Jaggary.] [Rate of tax on gur reduced to 2% by Notification No. 22, dated 29-3-2000 during 1-4-2000 to 31-3-2004.]	4
36.	Hearing aids.	[4] [Exempt from tax by Notification No. 17, dated 27-3-2001 during 1-4-2001 to 31-3-2004.]
37.	Helmets	4
38.	Hides and skins, whether in a raw or dressed state	4
39.	Hosiery goods.	4
40.	Hurricane lanterns, kerosene lamps, glass chimneys and other parts thereof.	4
41.	Hydrogenated vegetable oil.	[4] [Rate reduced to 2% by Notification No. 53, dated 26-7-2000 during 1-7-2000 to 5-9-2001.]
42.	Ice	4
43.	Industrial beltings.	4
44.	Information technology goods as notified by the Government (Notification No. 42, dated 2-5-2001)	4
45.	[Insecticides, herbicides, weedicides and pesticides other than those specified in serial number 31 Part-III.] [Insecticides and Pesticides exempted from tax by Notification No. 35, dated 7-5-2003 during 1-4-2003 to 31-3-2004.]	4
46.	Iron and steel as specified in clause (iv) of Section 14 of the Central Sales Tax Act, 1956	4

	(No. 74 of 1956)	
47.	Jute as specified in clause (v) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956)	4
48.	Kirana goods as the State Government may by notifications specify (Notification No. 75, dated 28-9-2000).	4
49.	Mawa.	4
50.	Mosquito nets.	4
51.	Oilcake including deoiled cake and soyameal.	4
		[4] [Exempt under Sections 9 & 10 when sold for re-sale or for use as raw material in M.P. for manufacturing other goods for sale in the State or in the course of inter-State trade or commerce or in the course of export by Notification No. 25, dated 30-3-2001 during 1-4-2001 to 31-3-2004.]
52.	Oilseeds as specified in clause (vi) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	
		[4] [Exempt from tax by Notification No. 17, dated 27-3-2001 during 1-4-2001 to 31-3-2004.]
53.	Papad, badi, kul dai, sewai, finger papad and sabudana kephool.	
		[4] [Exempt from tax by Notification No. 17, dated 27-3-2001 during 1-4-2001 to 31-3-2004.]
54.	Parched gram (bhune chane), murmura, poha and lai.	
		[4] [Exempt from tax by Notification No. 17, dated 27-3-2001 during 1-4-2001 to 31-3-2004.]
55.	Pasteurized milk.	
		[4] [Exempt from tax by Notification No. 17, dated 27-3-2001 during 1-4-2001 to 31-3-2004.]
56.	Perforated pipes used in drip irrigation system.	4
57.	Plastic/PVC granules.	4
58.	Polystyrene.	4

59.	Products of maize, jwar & tapioca roots, that is to say,- (i) All kinds of- (a) Starch, (b) Finishole (thin boilingstarch), (c) Dextrin, (d) Liquid glucose. (ii) Dextrose monohydrate. (iii) Hydrol. (iv) Corn steep liquor. (v) Dextrose Anhydrous. (vi) Sorbitol.	4
60.	Rajka seeds, charota seeds, babool seeds and babool seedpowder.	[4] [Exempt from tax by Notification No. 17, dated 27-3-2001 during 1-4-2001 to 31-3-2004.]
61.	Raw silk	4
62.	Raw wool	4
63.	(i) Readymade garments, excluding garments of silk fabricsand knitted garments. (ii) Readymade cotton hosiery and cotton knitted garments andreadymade nylon hosiery.	4 4
64.	Safety matches.	4
65.	Sheets, circles and ingots of zinc, brass and copper.	4
66.	Sports goods.	4
67.	Staple fibre including viscose staple fibre and wastethereof.	[4] [Rate reduced to 2.5% by Notification No. 17, dated 27-3-2001 during 1-4-2001 to 31-3-2004.]
68.	Stitched rajai covers, stitched covers for bed, pillows andcushions.	[4] [Covers for bed, rajai and pillows are exempt from tax by Notification No. 22, dated 29-3-2000 during 1-4-2000 to 31-3-2004.]
69.	Straw board.	4
70.	Sugar other than those specified in Schedule-I.	4
71.	Sweets and namkeen, mishri, chironji and	4

	batasha.	
72.	Tobacco and tobacco products other than those specified in Schedule-I.	4
73.	Tractors and [tractor trailers.] [Tractor trailers for use in agricultural purposes are exempt from tax in entry 1 of Schedule-I as agricultural implements.]	4
74.	[Utensils other than those specified elsewhere in this Schedule.] [[Aluminium utensils exempted from tax by Notification No. 66, dated 1-8-2001 during 1-8-2001 to 31-3-2004. Handmade utensils of brass, copper & kansa exempt from tax by Notification No. 22, dated 29-3-2000 during 1-4-2000 to 31-7-2001.]]	4
75.	Vegetable and edible oil except hydrogenated vegetable oil.	[4] [Rate reduced to 2 % by Notification No. 53, dated 26-7-2000 during 1-7-2000 to 5-9-2001.]
76.	Wick stove.	4
77.	[Besan and chuni of pulses, atta, maida, suji, rawa, daliya, flour, husk and bran of cereals and pulses.] [[Inserted by MPCT (Amendment) Act, 2002 w.e.f. 23-4-2002. Exempt from tax by Notification No. 48, dated 23-4-2002 during 23-4-2002 to 31-3-2004 except imported registered branded atta and besan.]]	4
78.	Aviation turbine fuel sold to a turbo-prop aircraft as specified in clause (ii-d) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	4
	Part-VI	
1.	Articles including coins made of gold and silver.	[1] [Rate reduced to 0.5% by Notification No. 76, dated 19-7-2002 during 19-7-2002 to 31-12-2002.]
2.	Bullion and specie.	[1] [Rate reduced to 0.5% by Notification No. 76, dated

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|----|--|---|
| | | 19-7-2002 during
19-7-2002 to
31-12-2002.] |
| 3. | Gold and silver ornaments of personal wear. | [1] [Rate reduced to
0.5% by Notification
No. 76, dated
19-7-2002 during
19-7-2002 to
31-12-2002.] |
| 4. | Precious stones such as diamonds, emeralds,
rubies, pearls and sapphires whether they are
sold loose or as forming part of any article in
which they are set. | [1] [Rate reduced to
0.5% by Notification
No. 76, dated
19-7-2002 during
19-7-2002 to
31-12-2002.] |

III

(See Sections 9, 10 and 13) (Effective from 1-4-95)

1. Tendu leaves.

2. Raw opium.

3. Petrol.

4. Diesel oil.

5. Timber.

IV

(See Section 18) (Effective from 1-4-95)

1. Cooked food.

2. Bones of animals including powdered bones, horns and honey.

3. Wax and honey.

4. Readymade garments excluding garments of silk fabrics and readymade hosiery or knitted garments.

5. Sugarcane juice.

Notifications(1)Manufacturing Process is not a Manufacturer[Notification No. A-5-1-94-ST-V(18), dated 1st April, 1995]. [Published in Madhya Pradesh Rajpatra dated 1.4.95.] - In exercise of the powers conferred by clause (o) of Section 2 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), and in supersession of this department Notification : (1)No. A-5-11-78(4)-ST-V, dated 1st October, 1978.(2)No. A-3-40-1982(48)-ST-V, dated 28th December, 1982.(3)No. A-5-7-1982(49)-ST-V, dated 28th December, 1982.(4)No. A-5-7-1985(33)-ST-V, dated 19th July, 1985.The State Government hereby directs that the following manufactures or manufacturing process shall not be 'manufacture' for the purpose of the said clause, namely:(i)Decorticating of groundnut, tamarind and barely;(ii)Grinding of chilies, turmeric, coriander (dhanian) and other condiments;(iii)Separation of tilli husk from tilli;(iv)Cutting or crushing of betelnuts;(v)Preparation of pan-bida;(vi)Chopping of firewoods;(vii)Extraction or collection of gum from trees;(viii)Repairing of old gunny bags (bardana);(ix)Plucking, drying, curing and bundling of tendu leaves;(x)Decorticating of chironji;(xi)Preparation of lassi;(xii)Slaughtering of animals and obtaining meat, hides and skins;(xiii)Sizing of yarn;(xiv)Parching of gram of groundnut;(xv)Refining of oil;(xvi)Conversion of coal into coke, excluding mechanised plants;(xvii)Dyeing of cotton yarn;(xviii)Sawing of timber;(xix)[Processing of iron and steel, other than the following manufacturing process: [Substituted vide Notification No. 60, dated 24-7-95 (w.e.f. 1-4-95).](i)manufacturing of steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes), wire rods, ingots, moulds, bottom plates, discs, forgings and steel castings and/or steel structural (angles, joists, channels, tees Z Section and steel bars (rounds rods, squares, flats octagons and hexagons, plain and ribbed or twisted in coil form as well as straight length, sheets, hoops, strips, and skelp both black and galvanized, hot and cold rolled, plain and corrugated in all qualities, in straight length and in coil forms, rolled and in riveled condition, out of scrap of iron and steel, pig iron, cast iron, and/or steel semis ingots, slabs, blooms and billets) and defectives, rejects cuttings or end pieces of any of the categories of iron and steel as specified in clause (iv) of Section 14 of the Centra! Sales Tax Act, 1956;(ii)manufacturing of steel tubes, pipes, sheets piling Sections or any other rolled Sections out of cold rolled or hot rolled sheets (whether in straight length or in coil form) and hoops and strips as specified in clause (iv) of Section 14 of the Central Sales Tax Act, 1956;(iii)drawing of steel wires out of steel rods;(iv)manufacturing of cold rolled sheets (whether in straight length or in coil form) out of hot rolled sheets (whether in straight length or in coil form)](xx)Blending of tea and blending of foreign liquor;(xxi)Repacking of goods;(xxii)[Making of bags from Hessian cloth/Jute cloth] [Item No. (xxii) inserted vide Notification No. 37 dated 22-6-98 (w.e.f. 20-4-98).](2)Notified goods for the purpose of Section 5(5)(b)[Notification No. A-5-1-94-ST-V(19), dated 1st April, 1995] [Published in Madhya Pradesh Rajpatra dated 1-4-95.]. - In exercise of the powers conferred by clause (b) of sub-section(5) of Section 5 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995) and in supersession of this department Notification No. A-5-11-78(1)-V-ST, dated 1st October, 1978 the State Government hereby notifies the goods specified in the Schedule below for the purpose of the said clause :

1. Cooked food

2. Curd

3. Utensils made by hand without the aid of machines

4. Bricks made by hand without the aid of machines.

(3) Tax Rate on various items u/s 9(2) [Notification No. A-5-1-94-ST-V(20), dated 1st April, 1995] [Published in Madhya Pradesh Rajpatra dated 1-4-95.]. - In exercise of the powers conferred by the proviso to sub-section (2) of Section 9 of the Madhya Pradesh Vanijyik kar Adhiniyam, 1994 (Act No. 5 of 1995), and in supersession of this department Notification No. A-5-10-87-ST-V(48), dated 17th November, 1987, the State Government hereby notifies the rate of tax specified in column (2) of the Schedule below as the other lower rate for the purpose of the said proviso in respect of the class of goods specified in column (1) thereof :

Schedule 3

	Class of Goods	Other lower rate of tax
	(1)	(2)
1.	Firewood and charcoal	2.5 percent
2. [] [Sr. No. 2 omitted (w.e.f. 1-4-95) vide Notification No. 65, dated 1-8-95.]	Deleted w.e.f. 1.4.95	
3.	(i) Sheets, circles and ingots of brass and copper for use as raw material in the manufacture of utensils.	Zero percent
	(ii) Sheets, circles and ingots of brass and copper for use as raw material in the manufacture of goods other than utensils.	2.5 percent

(4) Tax rate on various Items u/s 10(2) [Notification No. A-5-1-94-ST-V(21), dated 1st April, 1995] [Published in Madhya Pradesh Rajpatra dated 1-4-95.]. - In exercise of the powers conferred by the proviso to sub-section (2) of Section 10 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995) and in supersession of this department Notification No. A-5-10-87-ST-V(28), dated 28th May, 1987 the State Government hereby notifies the rate of tax specified in column (2) of the Schedule below as the 'other lower rate' for the purpose of the said proviso in respect of the class of goods specified in column (1) thereof :

Schedule 4

Class of Goods	Other lower rate of tax
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	(1)	(2)
1.	Firewood and charcoal	2.5 percent
2. [] [Sr. No. 2 omitted (w.e.f. 1-4-95) vide Notification No. 64, dated 1-8-95.]	Deleted w.e.f. 1.4.95	
3.	(i) Sheets, circles and ingots of brass and copper for use as raw material in the manufacture of utensils.	Zero percent
	(ii) Sheets, circles and ingots of brass and copper for use as raw material in the manufacture of goods other than utensils.	2.5 percent

(5) Setoff Rate on various items u/s 13(1) [Notification No. A-5-1-94-ST-V(22), dated 1st April, 1995] [Published in Madhya Pradesh Rajpatra dated 1-4-95]. - In exercise of the powers conferred by clause (a) of sub-section (1) of Section 13 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995) and in supersession of this department Notification No. A-5-10-87-ST-V(24), dated 28th May, 1987, the State Government hereby notifies the rate of tax specified in column (2) of the Schedule below as the other concessional rate of tax for the purpose of the said clause in respect of the class of goods specified in column (1) thereof :

Schedule 5

	Class of goods	Other concessional rate of tax
	(1)	(2)
1. [] [Sr. No. 1 Substituted vide Notification No. 23 dated 24-5-96 w.e.f. 24-5-96.]	Cotton seeds :	
	(i) If entry tax paid or exempted from entry tax under any Notification issued by the Government of Madhya Pradesh.	2 percent
	(ii) If entry tax not paid	3 percent
	(iii) When used as raw material in the manufacture of vegetable and edible oil by Small Scale Industrial Units registered with the Industries Department.	Zero Percent
2.	Firewoods and charcoal	2.5 percent
3. [] [Sr. No. 3 omitted w.e.f. 1-4-95 vide Notification No. 66 dated 1-8-95.]	Deleted w.e.f. 1.4.95	
4.		Zero percent

- | | | |
|----|--|--------------|
| | (i) Sheets, circles and ingots of brass, copper, kansa and aluminium for use as raw material in the manufacture of utensils. | |
| | (ii) Sheets, circles and ingots of brass, copper and kansa for use as raw material in the manufacture of goods other than utensils. | 2.5 percent |
| | (iii) Sheets, circles of aluminium for use as raw material in the manufacture of goods other than utensils. | 2.5 percent |
| | (iv) Scrap of brass, copper, kansa and aluminium for use as raw material in the manufacture of handmade utensils. | Zero percent |
| | (v) Scrap of brass, copper, kansa and aluminum for use in the manufacture of goods other than handmade utensils. | 2.5 per cent |
| 5. | Iron and steel as specified in clause (iv) of Section 14 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956): | |
| | (i) when the goods belonging to any category of iron and steel are used as raw material in the manufacture of any other goods belonging to the same category or any other category by a registered dealer [not being a re-rolling steel mill.] | Zero percent |
| | (ii) [Deleted w.e.f. 24.5.96] [Clause (ii) omitted vide Notification No. 23, dated 24-5-96.] | |
| 6. | Ginned cotton for use as raw material in the manufacture of yarn | 3.25 percent |
| 7. | Goods specified in Schedule II of the Madhya Pradesh Commercial Tax Act, 1994 when used as raw material in the manufacture of soaps and detergents other than handmade soap | 1 percent |

Explanation. - 1. For the purpose of item 1 above, the expression 'entry tax paid' with reference to [Cotton seeds] [In the explanation the words 'Cotton seeds' wherever occurred have been substituted for the words 'Oil seeds' vide Notification No. 23, dated 24-5-96.] means, such (Cotton seeds):(a) which have borne tax at the hand of the registered dealer selling them to another registered dealer for use in the manufacture of other goods;(b) which have been purchased by a registered dealer from a dealer or person but entry tax is paid or payable by him (the purchasing registered dealer) in respect of the entry of such [Cotton seeds] by him (the purchasing registered dealer) into a local area for use as raw material in the manufacture of other goods.

2. In item 5 above, the expression 'category of iron and steel' means any of the sixteen categories of iron and steel specified in clause (iv) of Section 14 of the Central Sales Tax Act, 1956.

(6)Notified Places u/s 58(l)(i)[Notification No. A-5-1-94-ST-V(23), dated 1st April, 1995] [Published in Madhya Pradesh Rajpatra dated 1-4-95.]. - In exercise of the powers conferred by clause (i) of sub-section (1) of Section 58 of the Madhya Pradesh Commercial Tax Act, 1994 (Act No. 5 of 1995) and in supersession of the department Notification No. A-5-3-79(47)-ST-V, dated 10th September, 1979, the State Government hereby notifies the following places for the purpose of the said clause, namely :

1. Jabalpur

2. Katni

3. Bina

4. Bhopal

5. Itarsi

6. Indore

7. Gwalior

8. Khandwa

9. Ratlam

10. Ujjain

11. Neemuch

12. Mandsaur

13. Satna

14. Bilaspur

15. Raipur

16. Durg

17. Bhilai

18. Burhanpur

19. Khargone

20. Guna

21. Shivpuri

22. Morena

23. Chhthndwara

24. Balagaht

25. Sagar

26. Raigarh

27. Dewas

(7)Forwarding and clearing agents (compliance of requirement)[Notification No. A-5-1-94-ST-V(24), dated 1st April, 1995] [Published in Madhya Pradesh Rajpatra dated 1-4-95]. - Whereas the State Government is satisfied that it is necessary so to do with a view to prevent evasion of tax under the Madhya Pradesh Commercial Tax Act, 1994 (Act No. 5 of 1995);Now, therefore, in exercise of the powers conferred by sub-section (1) of Section58 of the said Act and in supersession of this Department Notification A-5-3-79(4)-ST-V, dated 30th January 1980, the State Government hereby directs that every clearing and forwarding agent as defined in Section 59 of the said Act, having his place of business at any of the places notified under this department Notification No. A-5-1-94-ST-V(23), dated 1st April, 1995 shall comply with the requirement of clause (i) and (ii) of sub-section (1) of Section 58 of the said Act.(8)Village Industries-Annexure[Notification No. A-5-1-94-ST-V(26), dated 1st April, 1995] [Published in Madhya Pradesh Rajpatra dated 1-4-95]. - In pursuance of the requirement under entry 38 (iii) of Schedule I appended to the Madhya Pradesh Commercial Tax Act, 1994 (Act No. 5 of 1995), the State Government hereby specifies the following village industries for the purpose of the said entry namely :(i)Bee keeping.(ii)Cottage Match Industry.(iii)Cottage Pottery Industry.(iv)Cottage Soap Industry.(v)Flaying, curing and tanning of hides and skins and ancillary industries connected with the same and Cottage Leather Industry.(vi)Ghani Oil Industry.(vii)Manufacture of cangur and Khandasari.(viii)Palm gur making and other palm products industry.(ix)Processing of cereals and pules.(x)Cottage fireworks and Agarbatti Industry.(xi)Processing and packing of chatnis and condiments.(xii)Manufacture of shellac.(xiii)Processing of forest plants and fruits for medicinal purposes.(xiv)Fruit processing and

fruit preservation.(xv)Cane work industry.(xvi)Blacksmithy.(xvii)Carpentry.(xviii)Manufacture of gum resins.(xix)Lok vastra products.(xx)Polyster Vastra products.(xxi)Handmade paper products.(xxii)Household utensils made of aluminium.(xxiii)Latex products.(xxiv)Stone, cutting, crushing, carving and engraving for temples and buildings.(xxv)Utility articles made of stones.(xxvi)Slate and Slate pencil making.(xxvii)Manufacture of Plaster of Paris.(xxviii)Utensil washing powder.(xxix)Fuel briquetting.(xxx)Ornaments made of Gold, Silver, Stone, Shell and Synthetic materials.(xxxi)Manufacture of Gulal, Rangoli.(xxxii)Manufacture of Bangles.(xxxiii)Manufacture of paints, pigments, varnishes and distemper.(xxxiv)Processing of maize and ragi.(xxxv)Manufacture of paper cups, plates, bags and other paper containers.(xxxvi)manufacture of exercise books, binding, envelopes making, register including all other stationary item made out of paper.(xxxvii)Khus tattis and Broom making.(xxxviii)Collection, processing and packing of Forest products.(xxxix)Photo framing.(xl)Manufacturer of jute products (under fibre industry).(xli)Pithwork, manufacture of pith mats and garlands, etc.(xlii)Cashew processing.(xliii)Leaf cup making.(xliv)Products out of rexins and PVC, etc.(xlv)Horn and Bone including ivory products.(xlvi)Candle, camphor and sealing wax making.(xlvii)Manufacture of packaging items of plastic.(xlviii)Manufacture of Bindis.(xlv)Manufacture of Mehndi.(l)Manufacture of essential oils.(li)Manufacture of shampoo.(lii)Manufacture of hair oils.(liii)Detergent and washing soap making (Non-toxic).(liv)Manufacture of paper pins, clips, safety pins, stove pins.(lv)Umbrella assembling.(lvi)Solar and wind energy implements.(lvii)Manufacture of handmade utensils out of Brass.(lviii)Manufacture of handmade utensils out of Copper.(lix)Manufacture of handmade utensils out of Bell metal.(lx)Other articles made out of Brass, Copper and Bell metal.(lxi)Production of Radio.(lxii)Manufacturer of decorative bulbs, bottles and glasses.(lxii)Production of cassette player whether or not fitted with radio.(lxiv)Production of cassette recorder whether or not fitted with radio.(lxv)Production of voltage stabilizer.(lxvi)Carved wood and artistic furniture making.(lxvii)Tin smithy.(lxviii)Motor winding.(Ixi)Wire net making.(lxx)Iron grills making.(lxxi)Manufacture of Rural Transport vehicle such as hand carts, Bullock carts Small boats, Cycle rickshaw, motorised carts.(lxxii)Manufacture of musical instruments.(lxxiii)Manufacture of Lok vastra.(lxxiv)Manufacture of poly vastra.(lxxv)Hosiery.(lxxvi)Fishing nets out of Nylon/Cotton making by hand.(lxxvii)Buttick work.(lxxviii)Toys and doll making(lxxix)Thread balls, woolen balls and lachhi making.(lxxx)Embroidery.(lxxxi)Manufacture of surgical bandages.(lxxxii)Stove wicks.(lxxxiii)Watch production.(9)Kirana Goods Annexure[Notification No. A-5-1-94-ST-V(27), dated 1st April, 1995] [Published in Madhya Pradesh Rajpatra dated 1-4-95.]. - In pursuance of the requirement made in entry 2 of part V of Schedule II appended to the Madhya Pradesh Commercial Tax Act, 1994 (Act No. 5 of 1995) and in supersession of this department Notification No. A-3-26-90-ST-V(63), dated 31st July, 1990, the State Government hereby specifies the following goods to be kirana goods for the purpose of the said entry, namely :

- | | |
|-------------|-------------------------|
| 1. Amaltas | 2. Ajwain |
| 3. Anardana | 4. Amchur |
| 5. Asagandh | 6. Akalkara |
| 7. Atisbeej | 8. Amber |
| 9. Aawala | 10. Aawala Sarr Gandhak |

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|---------------------|---------------------|
| 11. Amba Haldi | 12. Imli (Tamarind) |
| 13. Isabgol | 14. Indrajav |
| 15. Irani | 16. Ailwa |
| 17. Katha | 18. Kamal Gatta |
| 19. Kamarkas | 20. Kapil |
| 21. Kawacha | 22. kakodi |
| 23. Kladachhal | 24. Kadayya Gudal |
| 25. Kapoor Kachri | 26. Kadvi Kachri |
| 27. Kali Mirch | 28. Kasni |
| 29. Kahuk | 30. Kagachiya |
| 31. Kaiphal | 32. Kulanjan |
| 33. Kutki | 34. Kulfa |
| 35. Khatmi | 36. Khas |
| 37. Khurmasi | 38. Khubaji |
| 39. Khaichini Lakdi | 40. Gataran |
| 41. Garni Beej | 42. Gajban |
| 43. Gulal | 44. Gulkheru |
| 45. Gugal | 46. Gule Gajwan |
| 47. Gokhru | 48. Gum |
| 49. Gopichandan | 50. Godanti |
| 51. Ghodbachh | 52. Chabak |
| 53. Chirmu | 54. Chitawar |
| 55. Chirayata | 56. Chopchini |
| 57. Chhabila Phool | 58. Jarakush |
| 59. Jatamasi | 60. Jamalgota |
| 61. Jaipatri | 62. Jeera |
| 63. Julaphadar | 64. Dikamali |
| 65. Tagaragatna | 66. Tukmalanaga |
| 67. Tejbal | 68. Tejpan |
| 69. Tomorbeej | 70. Daruhaldi |
| 71. Dalchini | 72. Dhania |
| 73. Dhavadi Phool | 74. Narkachur |
| 75. Nirmali | 76. Negadbeej |
| 77. Palas Ka Phool | 78. Pathani Lodh |
| 79. Padamkashta | 80. Pakhanbel |
| 81. Prawal | 82. Papadkhar |
| 83. Pitta Papadi | 84. Piplabadi |

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|-------------------------------------|---------------------|
| 85. Punerva | 86. PhoolGulab |
| 87. Baheda | 88. Bagchibeeja |
| 89. Bansalochan | 90. Bagadkhar |
| 91. Baikhuma | 92. Baibading |
| 93. Balchhad | 94. Bapachi |
| 95. Badiyan | 96. Baluja |
| 97. Beejban | 98. Belguda |
| 99. Bedana | 100. Bharmi |
| 101. Bharangi | 102. Bhilama |
| 103. Bhojpatra | 104. Mastangi |
| 105. Madanmast | 106. Magitha |
| 107. Mako | 108. Marodphali |
| 109. Machuphal | 110. Malkangni |
| 111. Dry Chilli and powdered Chilli | 112. Mulethi |
| 113. Musli Sated | 114. Murdasingi |
| 115. Methi | 116. Menphal |
| 117. Maida Lakdi | 118. Ratanjot |
| 119. Raskapoor | 120. Raal |
| 121. Reetha | 122. Raw ansa rasat |
| 123. Rabvesara | 124. Lakhapatri |
| 125. Lakhdana | 126. Lajwanti |
| 127. Lalchandani | 128. Lobhan |
| 129. Loung | 130. Vidyanath |
| 131. Shilaras | 132. Shilajit |
| 133. Shatavar | 134. Shitalchnini |
| 135. Sajji | 136. Samudraphen |
| 137. Samudraphal | 138. Samudrasaunf |
| 139. Salam Mishri | 140. Sabudana |
| 141. Salampanja | 142. Sikakai |
| 143. Singhara | 144. Singhraf |
| 145. Supari | 146. Suhaga |
| 147. Surma | 148. Romal Musli |
| 149. Sonth | 150. Sonapali |
| 151. Haldi | 152. Harra |
| 153. Hajratber | 154. Har Kachri |
| 155. Haruber | 156. Hinglu |
| 157. Heeng | 158. Heerakasi |

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|------------------------|--------------------|
| 159. Heeragol | 160. Heera Dakkhan |
| 161. Ilaichi | 162. Saunf |
| 163. Jaiphal | 164. Garam Masala |
| 165. Chhuhara (Kharak) | 166. Kalaunji |
| 167. Suwa | 168. Shahjeera |
| 169. Patharphool | |

(10)'Canteen Stores' Exclusion of goods under rule 35 (1)[Notification No. A-5-1-94-ST-V(28), dated 1st April, 1995] [Published in Madhya Pradesh Rajpatra dated 1-4-95.]. - In pursuance of the requirement under the explanation to sub rule (1) of the Rule 35 of the Madhya Pradesh Vanijyik Kar Niyam, 1995 the State Government hereby specifies the following goods for the purpose of the said explanation namely :

- 1. Goods covered by entry 1 of Part III of Schedule II other than refrigerators and voltage stabilizers when sold for operating refrigerators.**
- 2. Goods covered by entry 2 of Part III of Schedule II**
- 3. Goods covered by entry 1 of Part V of Schedule II other than Motorcycles, motor scooters and mopeds.**
- 4. Wireless reception instruments and apparatus, radiogramophones, electrical valves, accumulators, amplifiers and loudspeakers and spare parts and accessories thereof other than radio sets, transistor, and television sets.**
- 5. Cinematographic equipment including cameras/projectors and sound recording and reproducing equipment, lenses; films and accessories required for use therewith.**
- 6. Enlargers, lenses, plates, paper, film and cloth and other parts and accessories required for the use of photographic cameras.**
- 7. Cigarette cases, holders and lighters.**
- 8. Dictaphone and other similar apparatus for recording sound and spare part thereof other than tape recorders and tape for use therewith.**
- 9. Sound transmitting equipment including telephones, microphones and loudspeakers and spare parts thereof.**

10. Gramophones and components and parts thereof and gramophone records for use therewith.

11. Binoculars, telescopes, opera glasses and goggles.

12. All kinds of furniture including upholstered and metal furniture and safes other than wooden furniture and almirahs made of iron and steel.

(11)Right to use goods liable to tax u/s 9-A Annexure[Notification No. A-5-1-94-ST-V(37), dated 1st April, 1995] [Published in Madhya Pradesh Rajpatra dated 1-4-95.]. - In exercise of the powers conferred by Section 9-A of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby specify the following goods for the purpose of levy of tax under the said Section, namely:(1)Plant and machinery including cranes;(2)All types of two wheeler, three wheeler and four wheeler motor vehicles and motor vehicles with more than four wheels(3)Air conditioning equipment, air conditioners, deep freezers, cold storage plants, refrigerators, water coolers;(4)Video cassettes, video cassette recorders or video cassette projectors, television sets;(5)Computers;(6)All kinds of furniture, crockery and utensils;(7)Cimematographic and photographic equipments and appliances including cameras,projectors enlarging lenses;(8)[All types of tents with their accessories, kanats, Jhalars, gates, mandaps, curtains all types of carpets, all types of decoration articles and exhibits, razai, gaddas, bed sheets, pillows, musands, cutlery water tankys, wash basins, electrical goods, cooling equipments, air coolers, desert coolers, and] [Sr. No. 8 Substituted vide Notification No. 1, dated 30-1-96. (w.e.f. 31-1-96).](9)Motorboats.(10)[Railway wagons [Sr. No. 10 & 11 Inserted w.e.f. 5-6-97 vide No. 33, dated 5-6-97.](11)Containers]

2. This Notification shall come into force with effect from 1st day of May, 1995.

(12)Purchase/sale by State Govt, and its departments/offices[Notification No. A-3-8-95-ST-V(68), dated 7th August, 1995] [Published in Madhya Pradesh Rajpatra dated 7-8-95.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the Sate Government hereby wholly exempts the sales or purchases of any goods specified in Schedule II appended to the said Adhiniyam made by the State Government or any of its departments or offices from the payment of tax under Section 9 or Section 10 of the Adhiniyam, as the case may be, from the 1st April, 1995 except the Sales or purchases made by the Departments or offices of Government mentioned in column (1) of the Schedule below of the goods mentioned in column (2) thereof.

2. The exemption granted under para 1 of this Notification shall not apply to the tax payable under Section 9 or under Section 10 of the Adhiniyam, as the case may be, by a dealer or any other person on the Sales made by him to the State Government or to any of its departments or offices or on the purchases made by him from the State Government or any of its departments

or offices :

Schedule 6

Name of Departments/ Offices of Government whose sales/ purchases are not exempted (1)	Class of goods whose Sales/ purchases by the Departments/ Offices mentioned in column (1) are not exempted (2)
1. Forest Department and its Offices	Forest produce as defined in the Indian Forest Act, 1927 (No.XVI of 1927)
2. Natural Resources Department and its Offices	Minerals and by-products of minerals
3. All Government Milk Supply Schemes	Milk and milk products and containers
4. All Government Medical Stores	All kinds of medicines and containers
5. Veterinary Department and its offices	Medicines and poultry feed.
6. Police Department and its Offices	Brass cases of empty cartridges.
(13) Certain Provisions of Act exempted to specified dealers [Notification No. A-3-8-95-ST-V(69), dated 7th August, 1995] [Published in Madhya Pradesh Rajpatra dated 7-8-95]. - In exercise of the powers conferred by class (ii) of sub-section (1) of Section 17 of the Madhya Pradesh Vanijyik kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts with effect from 1st April, 1995 the class of dealers specified in column (2) of the Schedule below from the operation of the provisions of the Sections of the said Adhiniyam specified in column (3) subject to the restrictions and conditions specified in column (4) of the said Schedule :	

Schedule 7

S. No.	Class of Dealers	Sections(s) from the operation of which exemption is granted (3)	Restrictions and conditions subject to which exemption is granted (4)
(1)	(2)		
1.	Dealers who exclusively deal in betel leaves and import betel leaves.	Clause (a) of sub-section (5) of Section 5.	When the raw material or incidental goods purchased from the dealers registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.
2.	Handloom and powerloom weavers	Section 5 and Section 10	
3.		Section 5	

	Dealers who exclusively deal in country liquor		
	Such of the departments or offices of the Government of Madhya Pradesh or the Government of India as are exempt from payment of tax under the said Adhiniyam under S.T.D. Notification No. A-3-8-95-ST-V(68), dated 7.8.95 or No. A-3-8-95-ST-V (70) dated 7.8.95 as the case may be.	Section 5 and Section 10	
4.			
5.	Dealers liable to pay tax under Section 5 or 10 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994	Sub-section (1) of Section 28	If the amount of tax under assessed, escaped or assessed at a lower rate for any period does not exceed one hundred rupees. When the goods purchased at a concessional rate under item of the Schedule to C.T.D. Notification No. A-3-8-95-ST-V-49 dated 20th June 1995 are sold by the Madhya Pradesh Electricity Board to the Rural Electrification Co-operative Societies registered under the Madhya Pradesh Cooperative Societies Act, 1960 (Act No. 17 of 1961) for official use.
6.	The Madhya Pradesh Electricity Board.	Section 21	
7.	All Universities	Sections 5 & 10	
(14) Purchase/Sales by Central Govt and its departments/Offices [Notification No. A-3-8-95-ST-V(70), dated 7th Aug, 1995] [Published in Madhya Pradesh Rajpatra dated 7-8-95]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby wholly exempts the sales or purchases of any goods specified in Schedule II appended to the said Adhiniyam made by the Central Government or any of its departments or offices from the payment of tax under Section 9 or Section 10 of the Adhiniyam, as the case may be, from the 1st April, 1995 except the sales or purchases made by departments or offices of the Central Government mentioned in column (1) of the Schedule below of			

the goods mentioned in column (2) thereof.

2. The exemption granted under para 1 of this Notification shall not apply to the tax payable under Section 9 or under Section 10 of the Adhiniyam, as the case may be, by a dealer or any other person on the sales made by him to the Central Government or to any of its departments or offices or on the purchases made by him from the Central Government or any of its departments or offices :

Schedule 8

Name of Departments/ Offices of Central Govt, whose sales/ purchases are not exempted (1)	Class of Goods whose sales/ purchases by the Departments/ Offices mentioned In column (1) are not exempted. (2)
1. Narcotics Department to the Government of India	Opium, other narcotics and products manufactured therefrom, containers, by products of manufacturer, surplus stores and surplus raw materials.
2. Directors General of Supplies and Disposals	All classes of goods mentioned in Schedule II of the Adhiniyam.
3. Railways	Unused or unserviceable store materials including iron and steel scrap, sleepers, old machinery and parts thereof, coal ash and coal cinder, and goods sold by the departmental canteens.
4. Post of Telegraphs Department	Goods manufactured in Madhya Pradesh, containers, by products of manufacturer, surplus stores and surplus raw materials.
5. Military Establishments in Madhya Pradesh	Goods manufactured in Madhya Pradesh Containers, by products of manufacturer, surplus stores and surplus raw materials and canteen stores sold by the Canteen Stores Department (India) or Regimental or Unit run canteens.

(15) Implementation of provision by officers of MPCT Act [Notification No. A-3-23-95-ST-V(71), dated 26th Aug, 1995] [Published in Madhya Pradesh Rajpatra dated 1-4-95]. - In exercise of the powers conferred by Section 3 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government appoint the class of officers specified in column (2) of the table below on the post specified in the corresponding column (3) of the said table with effect from 1-4-95 for the implementation of the provisions of the said Adhiniyam and the rules made thereunder :Table

S. No.	Class of Officers	Appointed as
(1)	(2)	(3)
1.	Commissioner of Sales Tax	Commissioner of Commercial Tax
2.	Addl. Commissioner of Sales Tax	Addl. Commissioner of Commercial

		Tax
3.	Appellate Dy. Commissioner or Addl. Appellate Dy. Commissioner of Sales Tax	Appellate Dy. Commissioner or Addl. Appellate Dy. Commissioner of Commercial Tax
4.	Dy. Commissioner or Addl. Dy. Commissioner of Sales Tax	Dy. Commissioner or Addl. Dy. Commissioner of Commercial Tax
5.	Assistant Commissioner or Addl. Asst. Commissioner of Sales Tax	Assistant Commissioner or Addl. Asst. Commissioner of Commercial Tax
6.	Sales Tax Officer or Additional Sales Tax Officer	Commercial Tax Officer or Additional Commercial Tax Officer
7.	Assistant Sales Tax Officer	Assistant Commercial Tax officer, and
8.	Inspector of Sales Tax	Inspector of Commercial Tax

(16) Exemption to Tent House from Sections 9A, 26, 27 [Notification No. A-3-15-95-ST-V(84), dated 6th Nov., 1995] [Published in Madhya Pradesh Rajpatra dated 1-4-95.]. - In exercise of the powers conferred by clause (ii) of sub-section (1) of Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts the class of dealer as specified in column (1) of the Schedule below from the operation of the provisions of the Sections of the said Adhiniyam as specified in column (2) with effect from [1st April, 1995] [Substituted for the words 'or the publication of this Notification whichever is later' vide Notification No. 11, dated 5-3-99 (w.e.f. 5-3-99).] subject to the restrictions and conditions specified in column (3) of the said Schedule, namely :-

Schedule 9

Class of dealers	Sections from which exemption is granted	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)
Dealers, commonly known as Tent houses, doing exclusively the business of transferring the right of use goods as specified in serial no. 6 and 8 of this department Notification No. A-5-1-94-ST-V(37), dated the 1st May, 1995 for cash, deferred payment or other valuable consideration, who are liable to pay tax under Section 9-A of the Adhiniyam.	Sections 9-A, 26 and 27	1. When the dealer specified in column (1) furnishes a statement in the appended form to the appropriate Commercial Tax Officer and deposits within sixty days of the commencement of the year [but for the years 1995-96, 96-97 and 97-98, within 60 days of the publication of this amending notification] [Published in Madhya Pradesh Rajpatra dated 1-4-95.] as specified below: (1) in case the dealer is not an income tax assessee in the immediate preceding Financial year under the Income Tax Act rupees five hundred per year or part thereof; (2) in case the dealer is an income tax assessee: (a) the dealer paying rupees

1400/- income tax per year under the selfassessment scheme - rupees one thousand per year or partthereof.(b) Others - rupees three thousand per year or partthereof2. If at any time it is found that the dealer hasgiven a false or incorrect information he shall be liable to be assessed to tax and imposition of penalty according to the provisions of the Adhiniyam.

FormTo, The Commercial Tax Officer, I, (Name) a dealer holding registration certificate No. under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 carry on exclusively the business of transferring the rights to use goods for cash, deferred payment or other valuable consideration in the name of and I am liable to pay tax under Section 9-A of the said Adhiniyam.

2. My principal place of business is situated at (address) additional place of business at (address).

3. *I am not an income tax assessee in the immediate preceding financial year under the Income Tax Act.

OR *I am an income tax assessee and after payment of rupees 1400/- per year eligible under self assessment scheme OR *I am an income tax assessee liable for regular assessment not eligible under self assessment scheme.

4. I am enclosing herewith a challan No. dated for Rs. (in figures) (in words) towards the fee as specified in the Notification.

The above statement are true to my knowledge and belief and if at any time it is found that the information given is false or incorrect, I shall be liable to be assessed to tax and imposition of penalty under the provisions of the Adhiniyam. Date Signature of the dealer* Strike out whichever is not applicable.(17) Certain dealers exempted from the provisions of Sections 34 (1) & 35(1) Notification No. A-5-4-96-ST-V(14), dated 12th April, 1996. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts the class of dealers specified in column (1) of the Schedule below from the operation of the provisions of sub-section (1) of Section 34 or sub-section (1) of Section 35, as the case may be, of the said Adhiniyam to the extent specified in column (2), subject to the restrictions and conditions specified in column (3) of the said Schedule:

Schedule 10

Class of dealers	Extent of exemption	Restrictions & conditions subject to which exemption is granted
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(1)	(2)	(3)
Such dealers, from whom any person is responsible for making deduction from the payment of any sum as a consideration for sale or supply of goods or letting out a works contract involving sale of any goods in the course of execution thereof as the case maybe.	For deduction of the amount towards the tax payable at a lesser rate or zero rate or of a lump sum amount as specified in the certificate prescribed for the purpose.	When a certificate in the appended form issued in the manners specified is furnished to the person responsible for making the deduction in case of a dealer or contractor.

Annexure

1. For obtaining a certificate specified in column (2) and column (3), the dealer or the contractor, as the case may be, shall make an application to the appropriate Commercial Tax Officer in the following proforma within thirty days from the date of supply of goods or commencement of the execution of works contract-

Form Application for obtaining a certificate as per CTD

Notification No.....dated.....To, The Commercial Tax Officer.....I..... of.....(name and address of the firm) do hereby request that a certificate may be issued to the person responsible for paying me the amount towards the supply of goods/ execution of works contract authorising him not to deduct the amount/to deduct the amount at the rate of..... per cent/to deduct Rs..... as lump sum towards the tax payable at the time of such payment to me. The particulars are as follows :

1. Status (Whether individual/firm/HUF/Company, etc.).....

2. Registration No. under Madhya Pradesh Commercial Tax, Act, 1994 (if any).....

3. Accounting year (give period).....

4. Purchase order/contract No. and date (copy enclosed).....

5. Name and address of the purchaser/contractor.....

6. Value of the purchase order/contract.....

7. Name and designation of the person to whom the certificate is to be issued.....

8. Reasons for making the application for deduction of the amount at lesser rate/zero rate.....

I hereby declare that the above statements are true to my knowledge and belief.

Place..... Signature.....

Date..... Name in block letters with Status.....

(* Strike out whichever is not applicable).

2. The deputy Commissioner Commercial Tax may, for reasons to be recorded in writing condone the delay in submission of the application.

3. On receipt of the application the Commercial Tax Officer, shall verify the particulars mentioned in the application and send his report to the Deputy Commissioner of Commercial Tax within 15 days of receipt of application.

4. The Deputy Commissioner Commercial Tax after satisfying himself with the correctness of the application within 15 days of the receipt of the report from Commercial Tax officer, grant a certificate in the appended form.

Certificate(Under CTD Notification No.....dated.....)Certificate

No.....dated.....To,.....

1. I, hereby authorise you to pay the sum to..... (Name and address of the dealer/contractor) holding registration certificate No..... (if any) under M.P. Commercial Tax Act, 1994, on account of the sale or supply/ contract order No..... dated..... for Rs..... (in figure)..... (in words):

(1)without deduction of any amount towards tax payable, or(2)after deduction at the rate of..... per cent towards tax payable, or(3)after deduction of lump sum amount of Rs..... (in figure)..... (in words) towards payable.

2. This certificate shall remain inforce until it is cancelled by me under intimation to you.

Seal Signature.....

Place..... Deputy Commissioner of Commercial Tax

Date..... Division

Copy to Shri.....of.....(name and address of the dealer/contractor with reference to his application dated.....for information.

Seal Signature.....

Place..... Deputy Commissioner of Commercial Tax

Date..... Division

(18)Sale of Generating Sets upto 20HPNotification No. A-3-46-96-ST-V(3), dated 22nd Jan, 1997. - In exercise of the powers conferred by clause (i) of sub-section (1) of Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from the payment of whole of tax under Section 9 of the said Adhiniyam with effect from the date of publication of this Notification subject to the restrictions and conditions specified in column (3) of the said Schedule, namely :

Schedule 11

S. No. Class of goods Restrictions and conditions subject to which exemption is granted

- | | | |
|-----|-----|--|
| (1) | (2) | (3) |
| | New | When the goods specified in column (2) are sold by a dealer registered under the Madhya Pradesh Vanijyik kar Adhiniyam, 1994 (Act No. 5 of 1995) to a bonafide agriculturist of Madhya Pradesh against a certificate obtained from concerned Agricultural Extension Officer and Gram Panchayat if- (i) The Generator Set (upto 20H.P.) purchasing agriculturist is in possession of electric pump set connection not exceeding capacity upto 20 H.P. (ii) the purchases are being made for the agricultural purposes only. |

(19)Fish[Notification No. A-3-32-90-ST-V (2), dated 7th March, 1998] [Published in Madhya Pradesh Raipatra dated 7-3-98.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below from the payment of whole of tax under the said Adhiniyam, for the period specified in column (2) of the said Schedule :

Schedule 12

Class of goods Period

(1) (2)

Fish 21st October, 1997 to 20th October, 2000 (both days inclusive)

(20)Exemption from VAT to Kerosene oil, Diesel, Petrol, LPG[Notification No. A-3-20-98-ST-V (9), dated 29th April, 1998] [Published in Madhya Pradesh Rajpatra dated 29-4-98.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts Petrol, Diesel, Liquified Petroleum Gas and Kerosene Oil from payment of additional tax under Section 9-B of the said Adhiniyam from 1st April, 1998 to 31st March, 2000.(21)Exemption of whole tax in goods u/s 9[Notification No. A-3-40-98-ST-V (17), dated 14th May, 1998] [Published in Madhya Pradesh Rajpatra dated 14-5-98.]. - In exercise of the

powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts from 1st April, 1998 to 31st March, 2000, the class of goods specified in column (2) of the Schedule below from payment of tax under Section 9 of the said Adhiniyam subject to the restrictions and conditions specified in column (3) of the said Schedule :

Schedule 13

S.No.	Class of goods	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)
1.	Forest produce	When sold by the Forest Department direct to the villagers at the concessional rate of nistar purpose. (i) When the vehicle being sold to the handicapped person has been specially modified to meet the special requirements of the person arising out of his disability or will be so modified within six months from the date of purchase of vehicle by the handicapped person.
2.	Cycle, scooter, rickshaws, autorickshaws	(ii) That the handicapped person gives an undertaking to the Civil Surgeon of the district not to sell the vehicle so purchased for a period of three years from the date of purchase of vehicle and the Civil Surgeon certifies that such an undertaking has been received by him and also certifies that purchaser is orthopaedically handicapped, i.e., has a physical defect or deformity which causes an interference with the normal functioning of the bones, muscles and joints.
3.	Gems and Jewellery	When sold by the dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam 1994 to foreign tourists on receipt of sale price in foreign currency. When sold by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 to a manufacturer of kosa cloth in Madhya Pradesh against a declaration in Form B-issued by an authorised officer of the State Textile Corporation, Madhya Pradesh, subject to the condition that the exemption shall be available to the manufactures within Madhya Pradesh.
4.	Raw Material as defined in Section 2 (r) of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 for the manufacture of kosa cloth.	
5.	Motor vehicles having engine power upto 1000 c.c.	(1) When the vehicles are sold to handicapped persons on production of a certificate of disability from the Civil Surgeon/Chief Medical Officer of the district, specifically mentioning the type

6. (1) iron and steel(2) Cement(3) Coal
Tar(4) G.I.Pipes(5) Hume Pipes(6)
G.I. Sheets(7) AsbestosCement
Sheets(8) Copper Sheets

7. (i) Hand driven tricycle(ii) Tricycle
driven by enginehaving capacity of
100 cc. or less(iii) Moped
havingcapacity of 100 c.c. or less

of disability and also mentioning that the disability is not such a type which prevents the purchaser of vehicle from driving and such certificate is produced before the authority competent to assess the tax.

(2) That the vehicle is sold on obtaining a declaration from the manufacturer that the vehicle is produced solely for physically handicapped person in the appended Form B-2 and such declaration is produced at the time of assessment before the authority competent to assess the tax.

(3) That the purchaser gives an undertaking to the dealer to the effect that he shall not sell/transfer the vehicles so purchased for a period of five years from the date of purchase and that the dealer of the vehicle records a note on all documents pertaining to the sale of the vehicle that the vehicle shall not be transferred for five years from the date of purchase.

When goods specified in column (2) are sold by a dealer liable to pay tax under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 to department of the Government of Madhya Pradesh or the Central Government or to any private organisation, establishment or person not registered under the said Act, in the course of execution of a "works contract" awarded to him by such department, organisation, establishment or person and he proves to the satisfaction of the assessing authority at the time of his assessment that such goods were supplied by such department, organisation, establishment or person for use in the execution of works contract and that the said department, organisation, establishment or person had paid tax to the selling registered dealer at the time of purchasing the said goods from him.

(1) When the vehicle specified in column (2) is sold to a handicapped person on production of a certificate of physical disability from the Civil Surgeon/Chief Medical Officer of the District, specifically mentioning the type of disability and also mentioning that the disability is not such which prevents the purchaser of the vehicle from driving and such certificate is produced before the authority competent to assess the tax.

(2) The vehicle is sold on obtaining a declaration in Form B-3 from the manufacturer that the vehicle is produced solely for physically handicapped person is modified to meet the special requirement of the physically handicapped person/has been modified to meet the special requirement of the handicapped person within six months from the date of purchase of such vehicle by the physically handicapped person and such declaration is produced at the time of assessment before the authority competent to assess the tax.

(3) The purchaser gives an undertaking to the selling dealer to the effect that he shall not sell/transfer the vehicle so purchased for a period of five years from the date of purchase and the selling dealer of the vehicle records a note on all documents pertaining to the sale of the vehicle that the vehicle shall not be transferred for five years from the date of purchase.

Form B-1 Declaration (Under C.T.D. Notification No. dated

**1. (Name and Designation)..... of (Name of the dealer
*Institution/Committee with registration certificate No. if any)..... address
..... hereby declare that the goods purchased from (Name of the
dealer)..... holding registration certificate No. under the Madhya
Pradesh Vanijyik Kar Adhiniyam, 1994 have been purchased.**

for dispensing in the form of medicine to the patients/ for use as raw material in the manufacture of medicines to be dispensed to the patients in the (name of the institution).....*for use in the manufacture of other goods by the (name of the institution).....*for use in manufacture of other goods (description of goods)..... for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce.*for use by the purchaser as raw material in the manufacture of kosa cloth.*I further declare that said goods are specified as raw material in my registration certificate under the said Adhiniyam and that the said registration certificate was in force on the date of the aforesaid purchase of goods. Particulars of goods purchased against a certificate

Particulars of*purchase order/ bill/ invoice/ cash memo/ challanNo.Date	Descriptions of goods purchased	Quantity	Value (Rs.)
(1)	(2)	(3)	(4)Total

Total value (in figures) Rs.....(in words) Rs.....only.

Place..... Signature.....

Date..... Designation/Status.....

*Strike out which is not applicable.From B-2Declaration(Under C.T.D. Notification No..... dated.....)I (name and designation) of (name of manufacturing company) hereby declare that model bearing engine No..... Chassis No..... is solely produced for physically handicapped persons, and that the vehicle can be driven by person suffering from (type of disability)

Place..... Signature.....

Date..... Seal.....

Form B-3Declaration(Under C.T.D. Notification No..... dated.....)I, (name and designation)..... of (name of manufacturing company) hereby declare that model bearing engine No..... Chassis No..... is solely produced tor physically handicapped person/*is modified to meet the special requirement of the physically handicapped person/* has been so modified within six months from the date of purchase of such vehicle by the said physically handicapped person and that the vehicle can be driven by person suffering from (type of liability).....

Place..... Signature.....

Date..... Seal.....

(22)Unginned cotton-Exemption u/s 10[Notification No. A-3-40-98-ST-V (18), dated 14th May, 1998] [Published in Madhya Pradesh Rajpatra dated 14-5-98.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts from 1st April, 1998 to 31st March, 2000, the class of goods specified in column (2) of the Schedule below from the payment of whole of tax under Section 10 of the said Adhiniyam subject to the restrictions and conditions specified in column (3) of the said Schedule :

Schedule 14

S. No.	Class of goods	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)
1.	Unginned Cotton	When purchased by a dealer registered under Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No.5 of 1995) for use as raw material in the ginning of cotton and it is proved to the satisfaction of the assessing authority by him that the ginned cotton has been sold in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India.
2.	Raw material as defined in Section 2 (r) of the Madhya Pradesh Vanijyik Kar	When purchased by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995) who proves to the satisfaction of the assessing authority at the time of

Adhiniyam, 1994 for his assessment that the raw material purchased has been used in manufacture of Kosa cloth the manufacture of Kosa cloth.

(23) Various institution-exemption under Section 9 [Notification No. A-3-40-98-ST-V (19), dated 14th May, 1998] [Published in Madhya Pradesh Rajpatra dated 14-5-98.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts from the 1st April, 1998 to the 31st March, 2000 the class of goods specified in column (2) of the Schedule below from the payment of tax under Section 9 and/or Section 10 of the said Adhiniyam, to the extent specified in column (3), and subject to the restrictions and conditions specified in column (4) of the said Schedule-

Schedule 15

S. No.	Class of goods	Extent of exemption	Restrictions and conditions subject to which exemption is granted
(1)	(2)		(3)
1.	All classes of goods specified in schedule II appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 for which the rate of tax exceeds 4 percent except goods specified in entry 1 of part II and entry 8 and 10 of Part III of that Schedule.	Partly so as to reduce the rate of tax under Section 9 of 4 percent.	When sold by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) to the Government of India or any its departments for the purpose of official use only against a certificate in writing in the appended from A-1, This reduced rate will not be applicable to sale of timber including sleepers, ballast and cement made to the Railways and Posts and Telegraphs Department or any of their subordinate offices in the State.
2.	All classes of goods specified in Schedule II appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), for which the rate of tax exceeds 4 percent except goods specified in entry 1 of Part II and entry 8 and 10 of Part III of the Schedule.	Partly so as to reduce the rate of tax under Section 9 to 4 percent	When sold by the Madhya Pradesh Laghu Udyog Nigam Ltd. to the Government of Madhya Pradesh or any of its departments for the purpose of official use only and it is proved by it to the satisfaction of the assessing authority at the time of its assessment that the goods have actually been so sold.
3.	Goods other than medicines instruments and other equipments required for hospitals and dispensaries, specified in Schedule II appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 for which rate of tax exceeds 4 percent	Partly so as to reduce the rate of tax under Section 9 to 4 percent	When sold by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995) to the Employees State Insurance Hospitals for the purpose of official use only against a certificate in writing in the appended form A-1.

4. Aluminium Sheets and extruded sections. Partly so as to reduce the rate of tax under Section 9 to 4.5percent When sold by Bharat Aluminium Company Ltd., Korba to Madhya Pradesh State Road Transport Corporation subject to the condition that the said company produces before the assessing authority in respect of such sale a declaration in the appended form A-2 duly filled in and signed by an authorised officer of the said purchasing corporation.
5. All classes of goods specified in Schedule II appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 for which the rate of tax exceeds 4 percent except goods specified in entry 1 of Part II and entry 8 and 10 of Part III of that Schedule. Partly so as to reduce the rate of tax under Section 9 to 4percent When sold by any dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 other than Madhya Pradesh Laghu Udyog Nigam Ltd. to the Government of Madhya Pradesh or any of its departments for the purpose of official use only against a certificate in writing in the appended form A-1.

Form A-1 Certificate (Under C.T.D. Notification No..... dated.....) I, (Name and designation)..... of (Name of the Department/Office/ Agency/Dealer)..... (Address)..... (R.C. No. and licence No....., if any) hereby certify that the goods, particulars of which are given below, purchased from (Name of the dealer)..... (holding registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 have been purchased - *for or on behalf of the Department of..... *The M.P. Electricity Board/Rural Electrification Co-operative Society..... for official use only. *for bonafide use in the (Name of the Educational institution/Laboratory/Hospital/Dispensary)..... *for the purpose of official use in the Employees State Insurance Hospital/Dispensary..... Particulars of goods purchased against a certificate

*Particulars of Purchase order/ bill/ invoice/cash memo/ challan	Description of goods purchased	Quantity	Value Rs.
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs..... (in words) Rs..... only.

..... Signature of the dealer or his agent/ Authorised Officer/ Officer-in Charge of Department/ Laboratory/ Hospital/ Dispensary/ Medical Officer-in charge Employees State Insurance Hospital/Dispensary.

Seal Place..... Date.....

Note. - Authorised Officer means an officer authorised to make purchases on behalf of the Central/State Government/M.P. Electricity Board/Rural Electrification Co-operative Society. *Strike out whichever is not applicable. Form A-2 Certificate (Under C.T.D. Notification No..... Dated.....) I, (Name and designation)..... of (Name of the State Road Transport Corp.)..... (address)..... hereby declare that the Aluminium Sheets particulars of which are given below, have been purchased on behalf of the said Corporation from M/s Bharat Aluminium Company Ltd., Korba having registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 and these goods have been purchased for official use of the said Corporation. Particulars of goods purchased against a certificate

*Particulars of Purchase order/ bill/ invoice/cash memo/ challan	Description of goods purchased	Quantity	ValueRs.
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs.....(in words) Rs.....only.

SealPlace.....Date.....Signature of the authorised officer

Note : "Authorised Officer" means an officer authorised to make purchases on behalf of the Road Transport Corporation.*Strike out whichever is not applicable.(24)Steel & Iron[Notification No. A-3-63-98-ST-V (32), dated 16th June, 1998] [Published in Madhya Pradesh Rajpatra, dated 16-6-1998.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995) (hereinafter referred to as the Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3), for the period from 1st April, 1998 to 31st March, 2000 subject to the restrictions and conditions specified in column (4) of the said Schedule:

Schedule 16

Sl. No.	Class of goods	Extent of Exemption	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)
1.	Iron and Steel as specified in categories (iv),(v), hoops and strips falling in category (vi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956) and end cuttings thereof.	Whole of tax under Section 9	When sold by a dealer registered under the Adhiniyam who proves to the satisfaction of the assessing authority at the time of assessment that:(a) the goods were manufactured by him in his own steel rolling mill in Madhya Pradesh;(b) they were manufactured out of such goods belonging to category (ii) and (xvi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956 that had borne tax at the rate of 2% under the Adhiniyam.
2.	Iron and steel as specified in categories (iv),(v), hoops and strips falling in category (vi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956) and end cuttings thereof.	Partly so as to reduce the rate of tax under Section 9 to 2%	When sold by a dealer registered under the Adhiniyam who proves to the satisfaction of the assessing authority at the time of assessment that :(a) the goods were manufactured by him in his own steel rolling mill in Madhya Pradesh;(b) they were manufactured out of such goods belonging to categories (ii) and (xvi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956 that had been purchased in the circumstances in which no tax under Section 9 of the Adhiniyam was paid.

- | | | | |
|----|---|---|---|
| 3. | <p>Iron and steel as specified in categories (iv),(v), hoops and strips falling in category (vi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956) and end cuttings thereof.</p> | <p>Partly so as to reduce the rate of tax under Section 9 to 0.5%</p> | <p>When sold by a dealer registered under the Adhiniyam who proves to the satisfaction of the assessing authority at the time of assessment that: (a) the goods were manufactured by him in his own steel rolling mill in Madhya Pradesh; (b) they were manufactured out of such goods belonging to the categories (ii) and (xvi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956 as were not tax paid goods under the Adhiniyam but were entry tax paid at the rate of 1.5% in his hands.</p> |
| 4. | <p>Iron and steel as specified in categories (ii), and (xvi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956)</p> | <p>Partly so as to reduce the rate of tax under Section 9 to 2%</p> | <p>When sold by a dealer registered under the Adhiniyam to another such dealer against a declaration in the appended Form A-1 to the effect that: (a) the goods being purchased are specified as raw material in his registration certificate and are for use by him as raw material in his steel rolling mill in the manufacture of goods belonging to categories (iv) and (v) and hoops and strips falling in category (vi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956, and (b) the goods to be manufactured are for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India.</p> |
| 5. | <p>Iron and steel as specified in categories (iv),(v), hoops and strips falling in category (vi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956) and end cuttings thereof, manufactured by a re-rolling mill under serial No. 1, 2 & 3 of this Notification.</p> | <p>Whole of tax under Section 9</p> | <p>(1) When sold by a dealer registered under the Adhiniyam and such dealer in support of his claim for exemption in respect of the sales of the said goods furnishes, at the time of his assessment, to the assessing authority a declaration in the appended Form A-2 issued to him by the dealer manufacturing the said goods or a subsequent selling registered dealer selling such goods in the manner specified in paragraph (2) below: [(1-a) When purchased by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam from another such dealer for use as raw material in the manufacture of other goods and the purchasing registered dealer claiming exemption from payment of tax on the purchases of such goods produces at the time of assessment a declaration in the appended Form issued by the selling registered dealer to the effect that the goods sold have been manufactured by him in his rolling mill, for which he is eligible to avail of the concession.] [Clause (1-a) inserted vide Notification No. 96, dated 26-9-98 (w.e.f. 16-6-98).] (2) the registered dealer manufacturing the goods specified in column (2) in his own steel rolling mill in Madhya Pradesh or a registered dealer subsequently</p> |

			<p>selling such goods shall prepare four carbon copies of the said declaration. The original shall be issued to the purchasing registered dealer, the second and third copy of declaration shall be sent by him to the appropriate Commercial Tax Officer of the purchasing registered dealer and the fourth copy shall be retained by the registered dealer issuing such declaration. The appropriate Commercial Tax Officer shall file the copy of the declarations in the assessment case record for the relevant period of the selling/ purchasing registered dealer.</p> <p>When sold by a dealer registered under the Adhiniyam to another such dealer holding recognition certificate under Section 25 of the said Adhiniyam against a declaration in the appended Form A-3 for use by him in the manufacture of steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes), wire rods, ingots, moulds, bottom plates, discs, forgings and steel castings and/or steel structural (Angles, joists, channels, tees, Z Sections, steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight length), wire rods, sheets, hoops, strips and skelp both black and galvanized, hot and cold rolled, plain and corrugated in all qualities in straight lengths and in coil form, as rolled and in rivetted condition.</p>
6.	<p>Scrap of iron and steel, pig iron, cast iron and/or steel semis (ingots, slabs, blooms & billets) and defective, rejects, cuttings or end pieces of any of the categories of iron and steel as specified in clause (iv) of Section 14 of the Central Sales Tax Act, 1956</p> <p>Cold rolled or hot rolled sheets (whether in straight length or in coil form) and hoops and strips as specified in clause (iv) of Section 14 of the Central Sales Tax Act, 1956.</p>	Whole of tax u/s 9	
7.		Whole of tax u/s 9	<p>When sold by a dealer registered under the Adhiniyam to another such dealer holding recognition certificate under Section 25 of the said Adhiniyam against a declaration in the appended form A-3 for use by him in the manufacture of steel tubes and pipes, sheets piling section or any other rolled sections;</p>
8.	Steel wire rod	Whole of tax u/s 9	<p>When sold by a dealer registered under the Adhiniyam to another such dealer holding recognition certificate under Section 25 of the said Adhiniyam against a declaration in the appended form A-3 for use by him as raw material in the manufacture of steel wire.</p>
9.	Iron and steel as specified in clause (iv) of Section 14 of the Central Sales Tax Act, 1956 (Act	Whole of tax u/s 10	<p>When the goods belonging to any category of iron and steel specified in column (2) are purchased by a dealer registered under this Adhiniyam for use by him as raw material in the manufacture of any other goods belonging to the same category of iron and steel or other category of iron and</p>

No. 74 of 1956)

steelas specified in Section 14(iv) of the Central Sales Tax Act, 1956 (Act No. 74 of 1956) and the said registered dealer complies with conditions prescribed under sub-section (2) of Section 10 of the said Adhiniyam.

Declaration A-1 (Under CTD Notification No. dated.) I, a dealer holding registration certificate No. under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 hereby declare that I have purchased the goods, particulars of which have been given below from Shri. a dealer holding registration certificate No. under the said Adhiniyam. (2) I, further declare that : (i) the goods being purchased are for use in my steel re-rolling mill as raw material in the manufacture of. (description of goods) belonging to category (iv) and/or (v) and/or (vi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956. (ii) the goods manufactured by me are for sale by me in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of territory of India. (iii) the aforesaid goods purchased by me as raw material are so specified in my aforesaid registration certificate and that the certificate was in force on the date of purchase of the said goods. Particulars of goods purchased on declaration

*Particulars of Purchase order/ bill/ invoice/cash memo/ challan	Description of goods purchased	Quantity	Value Rs. P.
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs. (in words) Rs. only.

Place. Date. Signature of the dealer or agent duly authorised by him in this behalf.

Strike out whichever is not applicable. Appendix A-2 Declaration Under Commercial Taxes Department Notification No. dated. I, (Name of the dealer). of. holding registration certificate No. under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 hereby declare that the goods particulars of which have been given below sold by me to (Name of the purchasing dealer) Shri/M/S. a dealer holding registration Certificate No. under the said Adhiniyam have been manufactured by me in my own steel rolling mill in Madhya Pradesh and which were manufactured out of such goods belonging to the categories (ii) and (xvi) of Section 14 of the Central Sales Tax Act, 1956 that had borne tax at the rate of 2 per cent either under the Adhiniyam or under the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976. OR have been purchased by me from (Name of the dealer). holding registration No. under the said Adhiniyam who has manufactured them in his own rolling mill in Madhya Pradesh and which were manufactured out of such goods belonging to the categories (ii) and (xvi) of Sec. 14 of the Central Sales Tax Act, 1956 that had borne tax @ 2 per cent either under the Adhiniyam or under the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976. OR* have been purchased by me from (Name of the dealer). holding registration No. under the said Adhiniyam who on his part had purchased them from another such dealer (Name of the dealer). holding registration certificate No. under the said Adhiniyam who has manufactured them in his own rolling mill in Madhya Pradesh and which were manufactured out of such goods belonging to the categories (ii) and (xvi) of Section 14 of the Central Sales Tax Act, 1956 that had borne tax at the rate of 2 per cent either under the Adhiniyam or under the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976. Particulars of goods sold on declaration

Particulars of the purchase order of the purchasing dealer	Particulars of Bill/ Invoice/ cash memo/ challan of the selling dealer	Description of goods	Name and address of the dealer who manufactured the goods in his re-rolling mill	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)
			Total		

Total value (in figures) Rs.....(in words) Rs.....only.

Place.....Date..... Signature of the dealer or agent duly authorised by him in this behalf.

*Strike out whichever is not applicable. Appendix Declaration A-3 (Under CTD Notification No..... dated.....)

1. (Name of the dealer)..... of..... holding registration certificate No..... and recognition certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, hereby declare that I have purchased the goods particulars of which have been given below from Shri..... a dealer holding registration certificate No..... under the said Adhiniyam.

2. I further declare that the said goods have been purchased by me for use as raw material in the manufacture of other goods for sale in the State of Madhya Pradesh or in the course of inter- State trade or commerce or in the course of export out of the territory of India;

3. I, also declare that the goods purchased by me for the purpose aforesaid are specified as raw material in my registration certificate and recognition certificate under the said Adhiniyam and that my said certificates were in force on the date of the aforesaid purchase of goods.

Particulars of goods purchased on declaration

Particulars of *purchase order/ bill/ invoice/ cash memo/ challan No. Date	Descriptions of goods purchased	Quantity	Value Rs.P.	Description of the goods manufactured
(1)	(2)	(3)	(4)	(5)
		Total		

Total value (in figures) Rs.....(in words) Rs.....only.

Place.....Date..... Signature of the dealer or agent duly authorised by him in this behalf.

*Strike out whichever is not applicable. (25) Full/Part Exemption to various goods/dealers u/s 9 or 10. [Notification No. A-3-8-99-ST-V (23), dated 31st March, 1999] [Published in Madhya Pradesh Rajpatra dated 31-3-99.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), (hereinafter referred to as the Adhiniyam), the

State Government hereby exempts the class of goods specified in column (2) of the Schedule below, from payment of tax under the said Adhiniyam, to the extent specified in column (3) for the period from 1st April, 1999 to 31st March, 2000 subject to the restrictions and conditions specified in column (4) of the said Schedule :

Schedule 17

S.No.	Class of goods	Extent of exemption	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)
	**Entry No.		
	1,2,3,5,6,7,8,48 & 49 deleted w.e.f.1.1.200 by Notification No. 2, dated 1.1.2000.		
1.	Deleted w.e.f. 1.1.2000		
2.	Deleted w.e.f. 1.1.2000		
3.	Deleted w.e.f. 1.1.2000		
4.	Goods specified in Schedule II appended to the Adhiniyam.	Partly so as to reduce the rate of tax under Section 9 specified in Schedule II or in any Notification issued under Sec. 17 of the Adhiniyam by 25 percent	When manufactured and sold by an industrial unit wholly owned by women wherein atleast 50% workers are women and is so certified by the Commerce and Industries Department of the Government of Madhya Pradesh.
5.	Deleted w.e.f. 1.1.2000		
6.	Deleted w.e.f. 1.1.2000		
7.	Deleted w.e.f. 1.1.2000		
8.	Deleted w.e.f. 1.1.2000		

9.	Cotton yarn other than straight reeled cotton hank yarn.	Partly so as to reduce the existing rate of tax by 50 percent	When purchased by the Madhya Pradesh State Handloom Weavers Cooperative Society Limited and utilized by it in the manufacture of other goods for sale in the State or in the course of inter-State trade or commerce or in the course of export out of the territory of India
10.	Cotton yarn other than straight reeled cotton hank yarn.	Partly so as to reduce the existing rate of tax by 50 percent	When purchased by the Hathakargha Bunker Sahkari Samiti from the Madhya Pradesh State Handloom Weavers Co-operative Society Limited and utilized by it in the manufacture of other goods for sale in the State or in the course of inter-State trade or commerce or in the course of export out of the territory of India.
11.	Cotton yarn other than straight reeled cotton hank yarn.	Partly so as to reduce the existing rate of tax by 50 percent	When sold by the dealer registered under the Adhiniyam to the Madhya Pradesh State Handloom Weavers Co-operative Society Limited for use in the manufacture of other goods for sale in the State or in the course of inter-State trade or commerce or in the course of export out of the territory of India.
12.	Cotton yarn other than straight reeled cotton hank yarn.	Partly so as to reduce the existing rate of tax by 50 percent	When sold by the Madhya Pradesh State Handloom Weavers Co-operative Society Limited to the Hathkargha Bunker Sahakari-Samiti for use in the manufacture of other goods for sale in the State or in the course of inter-State trade or commerce or in course of export out of the territory of India.
13.	Wooden furniture, waste wood, wood dust.	Whole of tax under Section 9	When the goods are manufactured and sold by Shri Akhand Saubhagyavati Laxmibai Gopaldas Klimji Vikalang and Educational, and Industrial Parmarthik Nyas, Girdharkunj, Ujjain.
14.	Ginned cotton	Whole of tax under Section 9	When sold by a registered dealer to an institution certified by the Khadi and Village Industries Commission established under the Khadi and Village Industries Commission Act, 1956, against a declaration in the appended form.
15.	Diagnostic X-Ray photos	Whole of tax under Section 9	When sold by a radiologist.

16.	Medicines.	Whole of tax under Section 9	When dispensed by a medical practitioner from his dispensary to the patient on his written prescription.
17.	Containers and other materials used for packing of goods exempted from tax under entries 4, 14 and 15 of Schedule I appended to the Adhiniyam received as such along with such goods.	Whole of tax under Section 9	When sold by a dealer registered under the Adhiniyam for the period in which declaration filed by him under Section 44 of the Adhiniyam remains in force and a fee of rupees one hundred is paid and proof of such payment is furnished by him along with such declaration.
18.	Camphor tablets and cardboard boxes.	Whole of tax under Section 9	When such goods are sold by the Kshaya Pidi Sahayak Sangh, Indore after manufacturing them in its production unit.
19.	Handmade articles of bell metal (Dhokra Arts).	Whole of tax under Section 9	When manufactured and sold by Bell Metal Murti Nirman Co-operative Society Ltd., Jagdalpur.
20.	Products of handicrafts manufactured out of wood, metal, stone and bamboos.	Whole of tax under Section 9	When sold by Urmila Guha Pvt. Trust, Dancing Cactus Oxfam Training Unit for Tribals, Jagdalpur.
21.	Tatpatti.	Whole of tax under Section 9	When sold by a dealer registered under the Adhiniyam to educational institutions for use by students in schools.
22.	Cement concrete rings.	Whole of tax under Section 9	When manufacture and sold by Kishore Bharti, Bankhed, Hoshangabad.
23.	All classes of goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 9	When sold by the dealer registered under the Adhiniyam against a declaration in the appended form to be issued by the Collector certifying that the goods are being purchased for free distribution to the members of the Armed Forces.
24.	All classes of goods specified in Schedule II appended to	Whole of tax under Section 9	When sold by a dealer registered under the Adhiniyam to the Madhya Pradesh Drishti Kalyan Sangh, Indore and its branches in Madhya Pradesh against a

	theAdhiniyam		declaration in the appended form to the effect that the goods purchased are intended for use as raw material in the manufacture of other goods.
25.	Medicines, Dresses for patients, Mosquito nets, Furniture, Tools and instruments and Implements	Whole of tax Under Section 9	<p>When sold by a dealer registered under the Adhiniyam to the following member institutions in Madhya Pradesh of the National Leprosy Organisation India, Vardha (Maharashtra) against a certificate in writing in the appended form to the effect that the goods purchased are intended for use by the institution in the treatment/rehabilitation/training of leprosy patients :</p> <ol style="list-style-type: none"> 1. Bethosda Leprosy Hospital and Home, Champa, Bilaspur. 2. Handerson Memorial Leprosy Home and Hospital, Dhar. 3. Rajnandgaon Leprosy Hospital and Clinic, Rajnandgaon. 4. Leprosy Colony, Brehebeda Post Office Narainpur, Bastar. 5. Chandkhuri Leprosy Hospital and Home, Betulpur, Bilaspur. 6. Shantipur Leprosy Home and Hospital, Shantipur, Raipur. 7. Visarjan Ashram, Kushta Seva Samiti, Durg. 8. Kushtrogi Sewa Sanstha, Banganga, Indore. 9. Leprosy Home and Hospital, Rajgarh. 10. Bhartiya Kushta Niwarak Sangh, Champa, Bilaspur. 11. Swami Vivekanand Kushta Mukti Ashram, Bharat Sewak Samaj, Camp No. 1, Bhilai Sewak Samaj. Champa No.1, Bhilai Nagar, Durg. 12. Mission Hospital, Dhamtari, Raipur. 13. Mission Hospital, Rajnandgaon. 14. St. Lukes Hospital, Takhatpur, Bilaspur. 15. Mission Hospital, Ratlam.
26.	Whole milk powder, skimmed	Whole of tax under Section	When sold by a Milk Supply Scheme situated in Madhya Pradesh and registered under the

	milk powder, white butter and butter oil.	9	Adhiniyam and controlled by Madhya Pradesh Dugdh Mahasangh (Sahakari) Maryadit, Bhopal to another such Milk Supply Scheme for use by it in the manufacture of milk for sale.
27.	All classes of goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 9	When manufactured and sold by the Radhaswami Training, Employment and Adivasi Uplift Institute, Timerni, District Hoshangabad.
28.	All classes of goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 9	When sold by the dealer registered under the Adhiniyam to the Radhaswami Training, Employment and Adivasi Uplift Institute, Timerni, District Hoshangabad, against a declaration in the appended form to the effect that goods being purchased are intended for use as raw material/incidental goods in the manufacture of other goods for sale by the said institute in Madhya Pradesh or in the course of inter-State trade or commerce.
29.	Invitation cards, Weeding cards, Greeting cards, Receipt books, Examination question papers, School magazines and School stationery and forms	Whole of tax under Section 9	When printed by Asha Niketan Rehabilitation Centre, Bhopal in its printing press and sold by it.
30.	Smokeless Chulhas.	Whole of tax under Section 9	When sold by the dealer registered under the Adhiniyam to the Madhya Pradesh Urja Vikas Nigam Limited or by the Madhya Pradesh Urja Vikas Nigam Limited to the consumer.
31.	Goods for use in the installation of Smokeless Chulhas, that is to say-(i) A.C. Pipe (ii) A.C. Cowl (iii) G.I. Cowl (iv) G.I. Hamper set (v) Mould set.	Whole of tax under Section 9	When sold by the dealer registered under the Adhiniyam to the Madhya Pradesh Urja Vikas Nigam Limited against a declaration in the appended form.

32.	Goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 9	When sold by a dealer registered under the Adhiniyam to Shri Ramkrishna Mission, Vivekanand Ashram, Raipur against a declaration in the appended form to the effect that the goods being purchased are for use in the construction of building at Narainpur, District Bastar of the Tribal Development Project of Shri Ramkrishna Mission, Vivekanand Ashram, Raipur for use of the service activities of the said project.
33.	Toys made of aluminium, chalk and lime (limpo) for use in school, korendum and tatpatti made of sutli or other fibres for use in the schools.	Whole of tax under Section 9	When manufactured and sold by a dealer registered under the Adhiniyam who holds a certificate issued by the Khadi and Village Industries Commission or the Madhya Pradesh Khadi and Gramodyog Board to the effect that the unit of the dealer is a "Village Industry" as defined in sub-clause (i) of clause (b) of Sec. 2 of Khadi and Village Industries Commission Act, 1956 (Act No. 61 of 1956)
34.	Goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 9	When manufactured and sold by Madhya Pradesh Mook Badhir Kalyan Sanstha, Lashkar, Gwalior.
35.	Goods specified in Schedule II appended to the Adhiniyam as raw materials for use in the manufacture of wax candles and stationary articles.	Whole of tax under Section 9	When sold by a dealer registered under the Adhiniyam to the Madhya Pradesh Mook Badhir Kalyan Sanstha, Lashkar, Gwalior against a declaration in the appended form.
36.	Goods specified in Schedule II appended to the Adhiniyam to be specified by an order of the Commissioner of Commercial Tax to be of official use	Whole of tax under Section 9	When sold by a dealer registered under the Adhiniyam to a welfare institution for dumb, deaf, blind, orthopedic mentally retarded juvenile delinquents and neglected children, lepers and their healthy children or destitute home or a rescue home or an orphanage creches or State home for girls specified by the Social Welfare Department of Government of Madhya Pradesh

	for the welfare institution specified incolumn (4)		against a declaration in the appended form.
37.	Tools and instruments	Whole of tax under Section 9	When sold by a dealer registered under theAdhiniyam to the Madhya Pradesh Khadi and Village IndustriesBoard against a declaration in the appended form to the effectthat the tools and/or instruments purchased are intended forsupply to the rural artisans.
38.	Goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 9	When sold by a dealer registered under theAdhiniyam to another such dealer against a declaration in theappended form to the effect that the goods being purchased areintended for use as raw material or incidental goods in themanufacture of goods being the product of a "VillageIndustry" as specified in entry 19 of the Schedule I forsale.
39.	Toys	Whole of tax under Section 9	When manufactured and sold by trainee destitutewomen and orphans under the training Programme sponsored by theCentral Social Welfare Board and conducted by the Bal NiketanSangh, Pagnispaga, Indore.
40.	Non ferrous metal scrap	Whole of tax under Section 9	When sold by the Defence Establishments of theGovernment of India in Madhya Pradesh to the M.P. Laghu UdyogNigam Ltd.
41.	All classes of goods specified in Schedule II appended to theAdhiniyam	Whole of tax under Section 9	When the goods referred to in column No. (2)are manufactured and sold by a dealer possessing certificate ofregistration as small scale industrialist, issued by any officerauthorised for the purpose by the Commissioner of Industries,Madhya Pradesh and also holding certificate of registrationunder the Adhiniyam to the Rashtriya Laghu Udyog Nigam Ltd.,against a declaration in the appended form to the effect thatthe goods being purchased are for resale in Madhya Pradesh or inthe course of inter-State trade or commerce or in the course ofexport out of the territory of India.
42.	All classes of goods specified in	Whole of tax under Section	When such goods are manufactured and sold bydealers registered as small scale industries

	Schedule 9 II appended to the Adhiniyam	9	with the officer authorised for the purpose by the Commissioner of Industries, Madhya Pradesh and also holding certificate of registration under the Adhiniyam to the Madhya Pradesh Laghu Udyog Nigam Ltd., against a declaration in the appended form to the effect that the goods being purchased are for resale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India and that the tax payable on the sales of such goods shall be paid by the Nigam.
43.	Goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 9	When the goods purchased are utilised by Madhya Pradesh Drishti Kalyan Sangh, Indore and its branches in Madhya Pradesh in the manufacture of other goods.
44.	Whole milk powder, skimmed milk powder, white butter and butter oil	Whole of tax under Section 10	When purchased by a Milk Supply Scheme situated in Madhya Pradesh registered under the Adhiniyam and controlled by the Madhya Pradesh Dugdh Mahasangh (Sahakari Maryadit) from another such Milk Supply Scheme for use in the manufacture of milk for sale.
45.	Goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 10	When purchased by Radhaswami Training, Employment and Adivasi Uplift Institute, Timemi, District Hoshangabad and it is proved by the said institute to the satisfaction of the assessing authority at the time of assessment that the goods purchased have actually been used as raw material/incidental goods in the manufacture of other goods by the institute for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce.
46.	Goods specified in Schedule II appended to the Adhiniyam as raw material for use in the manufacture of wax candles and stationery articles.	Whole of tax under Section 10	When purchased by Mook Badhir Kalyan Sanstha, Lashkar, Gwalior for use as raw material in the manufacture of wax candles and stationery articles.

47.	Goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 10	When purchased by a dealer registered under the Adhiniyam and certified as a village industry by Khadi and Village Industries Commission or the Madhya Pradesh Khadi and Village Industries Board and he proves to the satisfaction of the assessing authority at the time of assessment that the goods purchased: (i) have been actually used by him as raw material or incidental goods in the manufacture of such other goods being the product of village industry as specified in entry 19 of Schedule I, for sale; and (ii) are specified as raw material or as incidental goods in the registration certificate under the said Adhiniyam and his registration certificate and the certificate issued by the Khadi and Village Industries Commission or the Madhya Pradesh Khadi and Village Industries Board was in force on the date of the purchase of such goods.
48.	[Entry 48 to 54 deleted vide Notification No. 84, dated 14-10-99.]	Deleted w.e.f. 1.1.2000.	
49.		Deleted w.e.f. 1.1.2000.	
50.		Deleted w.e.f. 1.1.2000.	
51.		Deleted w.e.f. 1.1.2000.	
52.		Deleted w.e.f. 1.1.2000.	
53.		Deleted w.e.f. 1.1.2000.	
54.		Deleted w.e.f. 1.1.2000.]	

Appendix (Under CTD Notification No. dated.) I, (Name and designation/Status) of (Name of the Department/ Institution/Agency/Dealer) (Address) (Registration Certificate No. (if any) under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994) hereby certify that the goods, particulars of which have been given below, have been purchased from (Name of the dealer) holding registration certificate No under the said Adhiniyam.

2. I further declare that the goods have been purchased :

(i) for and on behalf of the Department/Institution of..... (Name), for official/bona fide use only.(ii) for free distribution to the members of armed forces.*(iii) for use in the treatment/rehabilitation/training of leprosy patients.*(iv) for supply to rural artisans.(v)for use in the manufacture/processing inside the State of Madhya Pradesh of goods for sale.*(vi) for resale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India/"for use as raw material or incidental goods in the manufacture of other goods (description of goods)..... for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India.

3. The said goods are specified as raw material/*incidental goods in my registration certificate/* recognition certificate under the said Adhiniyam and that the said certificates were in force on the date of the aforesaid purchase of goods.

4. I am eligible to avail of the facility of exemption from payment of entry tax under the CTD notification No..... dated..... and my eligibility certificate was in force on the date of such purchase.

Particulars of goods purchased

*Particulars of Purchase order/ bill/ invoice/cash memo/ challan	Description of goods purchased	Quantity	ValueRs.
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs.....(in words) Rs.....only.

Place.....

Date..... Signature of the dealer

*Strike out whichever is not applicable.(26)Manufacture of wire, out of wire, rod by new units[Notification No. A-3-77-98-ST-V (53), dated 14th May, 1999] [Published in Madhya Pradesh Rajpatra dated 14-5-99.]. - Whereas the State Government is satisfied that it is necessary so to do in the public interest.Now, therefore, in exercise of the powers conferred by,-(1)Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), and(2)Sub-Section (5) of Section 8 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956),the State Government hereby exempts in whole the class of goods specified in column (1) of the Schedule below from payment of tax under the said Acts, subject to the restrictions and conditions specified in column (2) of the said Schedule.

Schedule 18

Class of goods (1)	Restrictions and conditions subject to which exemption is granted (2)
Wires as specified in category (xv) of clause (iv) of Section 14 of Central Sales Tax Act, 1956 (Act No. 74 of 1956)	When the goods specified in column (1) are manufactured out of such wire rod which have been manufactured by a new industrial unit eligible to avail of the facility of exemption from payment of tax under any of the scheme of tax exemption.

This notification shall be deemed to have come into force with effect from 6th May, 1994. Explanation : In any circumstances no refund of tax shall be made if the dealer has paid tax on wires drawn out of such wire rod. (27) Exemption in Part/Full to certain items under Section 9 [Notification No. A-3-22-99-ST-V(56), dated 31st May, 1999] [Published in Madhya Pradesh Rajpatra, (Asadharan) dated 10-7-1999.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below, from payment of tax under the said Adhiniyam, to the extent specified in column (3) for the period from 1st May, 1999 to 31st March, 2003 subject to the restrictions and conditions specified in column (4) of the said Schedule :

Schedule 19

S.No. (1)	Class of goods (2)	Extent of exemption (3)	Restrictions and conditions subject to which exemption is granted (4)
1. [[Entry No. 1, 2 & 3 deleted w.e.f. 1.1.2000 by Notification No. 2, dated 1-1-2000.]	Deleted w.e.f. 1.1.2000		
2.	Deleted w.e.f. 1.1.2000		
3.	Deleted w.e.f. 1.1.2000]		
4.	Kerosene oil	Partly so as to reduce the rate of tax under Section 9 to 2 per cent	When sold under the Public Distribution system and at the time of assessment a certificate to that effect, issued by the Collector or any other authority authorised for the purpose, is produced.

(28) Certified/treated seeds, cereals, pulses-exemption [Notification No. A-3-35-99-ST-V (64), dated 10th July, 1999] [Published in Madhya Pradesh Rajpatra, (Asadharan) dated 10-7-1999.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995) (hereinafter referred to as Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said

Adhiniyam for the period specified in column (3), to the extent specified in column (4), subject to the restrictions and conditions specified in column (5) of the said Schedule.

Schedule 20

S.No.	Class of goods	Period	Extent of exemption	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)	(5)
1.	Certified and treated seeds	1.5.1999 to 31.3.2001	Whole of tax under Section 9	
2.	Rice, de-husked masoor and separated pulses.	1.8.1999 to 31.3.2001	Whole of tax under Section 9	
3.	Cereals and pulses as specified in serial No. 28 and 29 of Part V of Schedule II	From 1.8.1999 to 31.3.2001	Partly so as to reduce the rate of tax under section 9 and 10 to 2 percent	
4.	(1) Cereals and pulses as specified in serial NO. 28 and 29 of Part V of Schedule II (2) Oil seeds as specified in clause (vi) of Sec. 14 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956)	From 1.8.1999 to 31.3.2001	Whole of tax under Section 10	When the goods specified in column (2) are purchased for use as raw material in the manufacture of other goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India
5.	(1) Cereals and pulses as specified in serial No. 28 and 29 of Part V of Schedule II (2) Oil seeds as specified in clause (vi) of Section 14 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956)	From 1.8.1999 to 31.3.2001	Whole of tax under Section 9	When the goods specified in column (2) are sold by a dealer registered under the Adhiniyam to another such dealer against a declaration in the appended form to the effect that the goods purchased are for use as raw material in the manufacture of other goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of

6. [] [Entry 6 inserted vide Notification No. 87, dated 1-12-99.]	Oil seeds as specified in clause (vi) of Section 14 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956)	From 1.8.1999 to 31.3.2001	Whole of tax under Section 9	export out of the territory of India. When sold by a dealer registered under Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 to another such dealer against a declaration in the appended form to the effect that oil seed being purchased is intended for resale.
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Explanation. - One declaration may cover more than one transaction of sale effected during a quarter. Appendix (Under CTD Notification No., dated). I a dealer (Address) holding registration certificate No. under the Adhiniyam, hereby declare that I have purchased the goods, particulars of which are given below from Shri. (Name and Address of the dealer) holding registration certificate No. under the said Adhiniyam.

2. I further declare that-

(i) The goods have been purchased by me [for resale/for use as raw material] [Substituted for the words 'for use as raw material' vide Notification No. 87, dated 1-12-99.] in the manufacture of other goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or Commerce or in the course of export out of the territory of India ; (ii) The said goods are specified as raw material in my registration certificate which was in force on the date of said purchase ; and (iii) The following goods shall be manufactured by me using the goods purchased (here specify the name of goods) Particulars of goods purchased

*Particulars of Purchase order/ bill/ invoice/cash memo/ challan No. Date	Description of goods purchased	Quantity	Value Rs. P.
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs. (in words) Rs. only.

Place.

Date. Signature of the dealer

*Strike out whichever is not applicable. (29) Tiles Ceramic [Notification No. A-3-94-98-ST-V (89), dated 24th December, 1999] [Published in Madhya Pradesh Rajpatra dated 24-12-99.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under Section 9 of the said Adhiniyam, to the extent specified in column (3) for the period from 1st December, 1999 to 31st March, 2001 :

Schedule 21

S.No. Class of goods Extent of exemption

(1) (2) (3)

1. Ceramic tiles Partly so as to reduce the rate of tax to 4 percent.

(30)Exemption withdrawn on different commodities[Notification No. A-3-82-99-ST-V (2), dated 1st January, 2000] [Published in Madhya Pradesh Rajapatra dated 1-1-2000]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby makes the following amendments in this department notifications specified in column (2) of the Schedule below to the extent and in the manner specified in column (3) of the said Schedule, namely :

Schedule 22

S.No.	Commercial Taxes Department notifications	Amendments
(1)	(2)	(3)
1.	No. A-3-8-99-ST-V (23), dated 31st March, 1999	In the Schedule serial numbers, 1, 2,3,5,6,7, 8, 48, and 49entries relating thereto shall be omitted.
2.	No A-3-22-99-ST-V (56), dated 31st May, 1999	In the Schedule serial numbers 1, 2 and 3 and entries relatingthereto shall be omitted.

These amendments shall come into force w.e.f. 1st January, 2000.(31)Notification[Notification No. A-3-82-99-ST V(3), dated 1st January, 2000] [Published in Madhya Pradesh Rajapatra dated 1-1-2000]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby rescind the following notifications of this department with effect from 1st January, 2000, namely,-(1)Notification No. A-3-32-97-ST-V(22), dated 9th May, 1997(2)Notification No. A-3-35-97-ST-V(23), dated 9th May, 1997(3)Notification No. A-3-21-97-ST-V(24), dated 14th May, 1997(4)Notification No. A-3-38-97-ST-V(27), dated 14th May, 1997(5)Notification No. A-3-25-96-ST-V(70), dated 18th Sept. 1997(6)Notification No. A-3-l-94-ST-V(10), dated 29th April, 1998(7)Notification No. A-3-38-98-ST-V(15), dated 14th May, 1998(8)Notification No. A-3-40-98-ST-V(16), dated 14th May, 1998(9)Notification No. A-3-40-98-ST-V(20), dated 14th May, 1998(10)Notification No. A-3-55-98-ST-V(23), dated 14th May, 1998(11)Notification No. A-3-14-97-ST-V(36), dated 22nd June, 1998(12)Notification No. A-3-35-98-ST-V(42), dated 4th July, 1998(13)Notification No. A-3-29-98-ST-V(43), dated 15th July, 1998(14)Notification No. A-3-64-97-ST-V(68), dated 10th Sept., 1998(15)Notification No. A-3-36-98-ST-V (76), dated 17th Sept., 1998(16)Notification No. A-3-113-97-ST-V (77), dated 17th Sept., 1998(17)Notification No. A-3-14-99-ST-V-(15), dated 31st March, 1999(18)Notification No. A-3-142-98-ST (36), dated 28th April, 1999(19)Notification No. A-3-40-95-ST-V (61), dated 30th June, 1999(32)Motor Vehicles[Notification No. A-3-10-2000-ST-V (9), dated 21st January, 2000] [Published in Madhya Pradesh Rajpatra dated 21-1-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under, the said Adhiniyam, to the extent specified in column (3) for the period from 21st January to 31st March, 2000 subject to the restrictions and conditions specified in column (4) of the said Schedule :

Schedule 23

S.No.	Class of goods	Extent of exemption
(1)	(2)	(3)
1.	(i) All types of two wheeler, three wheeler and four wheeler motor vehicles and motor vehicles with more than four wheels (ii) Chassis and bodies of motor vehicles specified in (i) above (iii) Jeep traitors (iv) Parts and accessories of motor vehicle specified in (i) and (iii) above	Partly so as to reduce the rate of tax under Section 9 to 4 percent.
(33) Exemption in Part/Full to various item under section 9 [Notification No. A-3-10-2000-ST-V (11), dated 21st January, 2000] [Published in Madhya Pradesh Rajpatra dated 21-1-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Scheduled below to the extent specified in column (3) thereof for the period from 1st January, 2000 to 31st March, 2001, namely :		

Schedule 24

S. No.	Class of goods	Extent of exemption
(1)	(2)	(3)
1.	Pasteurised milk and separate milk	Partly so as to reduce the rate of tax under Section 9 to Zero percent
2.	Processed salt	Partly so as to reduce the rate of tax under Section 9 to zero percent
3.	Papad, badi, kul dai, sewai, finger papad and sabudana kephool	Partly so as to reduce the rate of tax under Section 9 to zero per cent
4.	Kirana goods as the State Government may by notifications specify	Partly so as to reduce the rate of tax under Section 9 to 4 per cent
5.	Aluminium ingots and aluminium wire rods	Partly so as to reduce the rate of tax under Section 9 to 4 per cent
6.	Sheets, circles and ingots of brass and copper	Partly so as to reduce the rate of tax under Section 9 to 4 per cent
7.	Caprolactum, DMT AND MEG	Partly so as to reduce the rate of tax under Section 9 to 1 per

	cent
8. Caps and hats	Partly so as to reduce the rate of tax under Section 9 to 4per cent
9. Chapri, lac, kitti	Partly so as to reduce the rate of tax under Section 9 to zero per cent
10. Copper wire rods	Partly so as to reduce the rate of tax under Section 9 to 1per cent
11. Copper winding wire and copper wire (baire)	Partly so as to reduce the rate of tax under Section 9 to 2per cent
12. Fountain pens, ball point or nibs pens, pencils, rubbers,erasers, pencil sharpeners, geometry box and geometricalinstruments and refills of ball point pens	Partly so as to reduce the rate of tax under Section 9 to 2per cent
13. Grass, hay, straw or any other plant in green or dried form	Partly so as to reduce the rate of tax under Section 9 to 2per cent
14. Hearing aids	Partly so as to reduce the rate of tax under Section 9 to zero per cent
15. Helmets	Partly so as to reduce the rate of tax under Section 9 to 4per cent
16. Hurricane lanterns, kerosene lamps, glass chimneys and otherparts thereof	Partly so as to reduce the rate of tax under Section 9 to 4per cent
17. Mawa	Partly so as to reduce the rate of tax under Section 9 to 4per cent
18. Mosquitto nets	Partly so as to reduce the rate of tax under Section 9 to 4per cent
19. Nutan stove	Partly so as to reduce the rate of tax under Section 9 to zero per cent
20. Plastic/P.V.C granules	Partly so as to reduce the rate of tax under Section 9 to 4per cent
21. All kinds of ropes and twine including jute twine	Partly so as to reduce tire rate

	of tax under Section 9 to 2per cent
22. Staple fibre including viscose staple fibre and waste thereof	Partly so as to reduce the rate of tax under Section 9 to 2.5per cent
23. Straw board	Partly so as to reduce the rate of tax under Section 9 to 4per cent
24. All kinds of umbrellas and parts thereof	Partly so as to reduce the rate of tax under Section 9 to 4per cent
25. Mishri, chironji and batasha	Partly so as to reduce the rate of tax under Section 9 to 4per cent
26. Tractor trailers	Partly so as to reduce the rate of tax under Section 9 to 4per cent
27. Pumping set upto 3 H.P.	Partly so as to reduce the rate of tax under Section 9 to 4per cent
28. Agarbatti and dhoop	Partly so as to reduce the rate of tax under Section 9 to 2per cent
29. Branded bread	Partly so as to reduce the rate of tax under Section 9 to zero per cent
30. Parched gram (bhune chane), murmura, poha and lai	Partly so as to reduce the rate of tax under Section 9 to zero per cent
31. Perforated pipes used in drip irrigation	Partly so as to reduce the rate of tax under Section 9 to 4per cent
32. Charota seeds, Rajka seed, Babool seed and Babool seed powder	Partly so as to reduce the rate of tax under Section 9 to zero percent
33. All kinds of Footwear made of P.V.C. and chappals made of rubber and straps thereof, the selling price of which do not exceed rupees one hundred	Partly so as to reduce the rate of tax under Section 9 to zero per cent

(34) List of Agricultural Implements [Notification No. A-3-10-2000-ST-V (12), dated 21st January, 2000] [Published in Madhya Pradesh Rajpatra dated 21-1-2000]. - In pursuance of the requirement under entry 32 of Schedule I appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby notifies the following implements as "Agricultural

Implements" for the purpose of the said entry, namely :

- 1. Hoe (all Kinds)**
- 2. Pick axe (all kinds)**
- 3. Axes**
- 4. Plough points**
- 5. Bill hooks (all kinds)**
- 6. Ploughs**
- 7. Harrows (all kinds)**
- 8. Scrapers**
- 9. Ridgers**
- 10. Clod crushers**
- 11. Seed drills**
- 12. Planters**
- 13. Reapers**
- 14. Cultivators**
- 15. Sickles**
- 16. Pulverisers**
- 17. Manure spreaders**
- 18. Pruning and budding knives of all types**

- 19. Shears**
- 20. Scieacters**
- 21. Nareresan cultivators**
- 22. Rooters**
- 23. Junor**
- 24. Plough share**
- 25. Weeding instruments**
- 26. Mattock**
- 27. Persian wheel and parts thereof**
- 28. Mot (leather or iron bucket for drawing water from wells for irrigation)**
- 29. Khurpi**
- 30. Sprayers and dusters, sprayers cum dusters**
- 31. Soil Injectors**
- 32. Wheel barrow**
- 33. Winnowing fan/winnower**
- 34. Dibbler**
- 35. Fertilizer/seed caster**
- 36. Maize sheller**
- 37. Groundnut decorticator**

38. Manure/seed screener/ cleaner

39. Flame gun

40. Seed grader

41. Mist blower

42. Chaff cutters and parts thereof

43. Yoke

44. Plank/float

45. Levellers

46. Ditcher

47. Bund former

48. Threshers

49. Transplanter

50. Cart

51. Sugarcane crusher

52. Cane-juice boiling pan

53. Ridges

54. Mowers

This notification shall come into force w.e.f. 1st January, 2000.(35)Aluminium, brass, Copper, Kansa, Scrap of brass[Notification No. A-3-86-98-ST-V (13), dated 9th February, 2000] [Published in Madhya Pradesh Rajpatra dated 9-2-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995) (hereinafter referred to as the Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below, from payment of tax under the said Adhiniyam, to the extent specified in column (3), for the period from 1st April, 1999 to 31st March, 2000, subject to the restrictions and

conditions specified in column (4) of the said Schedule :

Schedule 25

S. No.	Class of goods	Extent of exemption	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)
1.	Scrap of Brass, Copper, Kansa and Aluminium	Partly so as to reduce the rate of tax under Section 9 to 2.5%	When sold by a dealer registered under the Adhiniyam to another such dealer holding a recognition certificate under Section 25 of the Adhiniyam against a declaration in the appended form for use by him as raw material in the manufacture of any goods for sale other than handmade utensils.
2.	Scrap of Brass, Copper, Kansa and Aluminium	Whole of tax under Section 10	When purchased by a dealer registered under the Adhiniyam and used by him as raw material in the manufacture of handmade utensils and the said dealer complies with the conditions prescribed under sub-Section (2) of Section 10 of the Adhiniyam.

Appendix (Under CTD Notification No. dated) I proprietor/partner/director/manager of the firm M/s. holding Registration Certificate No. under the Madhya Pradesh Commercial Tax Act, 1994, hereby declare that I have purchased the goods, the particulars of which are given below from M/s. a dealer holding registration certificate No. under the said Act.

2. I, further declare that-

(a) The said goods are purchased for consumption or use as raw material by me in the manufacture of other goods for sale by me in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India. (b) the said goods are specified as raw material in my Registration Certificate. (c) my said registration certificate/recognition certificate was in force on the date of purchase of the aforesaid goods. Particulars of goods purchased

*Particulars of Purchase order/ bill/ invoice/cash memo/ challan No. Date	Description of goods purchased	Quantity	Value
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs. (in words) Rs. only.

Place.

Date. Signature of the dealer with seal

*Strike out whichever is not applicable. (36) Exemption from Payment of surcharge in Petrol, high speed diesel [Notification No. A-3-20-2000-ST-V (20), dated 3rd March, 2000.] [Published in Madhya Pradesh Rajpatra dated 3-3-2000.] - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government

hereby exempts Petrol, High speed diesel oil, Aviation spirit and Aviation turbine fuel from payment of surcharge under Section 10-A of the said Adhiniyam from 5th March, 2000 to 31st March, 2002.(37)Exemption to New Units/deferment or surcharge[Notification No. A-3-28-98-ST-V (21), dated 9th March, 2000] [Published in Madhya Pradesh Rajpatra dated 3-3-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of dealers specified in column (2) of the Schedule below from payment of tax and operation of the provisions to the extent specified in column (3) for the period specified in column (4) subject to the restrictions and conditions specified in column (5) of the said Schedule, namely :

Schedule 26

S.No.	Class of dealers	Extent of exemption	Period	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)	(5)
1.	Dealer who is eligible to avail of the facility of exemption from payment of tax under any notification issued in this behalf by the Commercial Tax Department (Government of Madhya Pradesh) for granting concessions to industrial units and for that purpose holds an eligibility certificate under that notification	Whole of surcharge under Section 10-A	For the period of eligibility for availing of the facility of exemption under the respective notification	If the concession is related to cumulative quantum of tax, the amount of surcharge under Section 10-A, shall be taken into consideration for calculating the cumulative quantum of tax.
2.	Dealer who is eligible to avail of the facility of deferment of payment of tax under any notification issued in this behalf by the Commercial Tax Department (Government of Madhya Pradesh) for granting concessions to industrial units and for that purpose holds an eligibility certificate under that notification	From the operation of the provisions of Section 32 in respect of the surcharge payable under Section 10-A	For the period of eligibility for availing of the facility of deferment under the respective notification	If the concession is related to cumulative quantum of tax, the amount of surcharge under Section 10-A, shall be taken into consideration for calculating the cumulative quantum of tax.

(38)Exemption in Part/Full to various items u/s 9, 9-B or 10-A Notification No. A-3-20-2000-ST-V (22), dated 29th March, 2000. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below, from payment of tax under the said Adhiniyam to the extent specified in column (3) for the period from 1st April, 2000 to 31st March,

2001, namely :

Schedule 27

S.No. (1)	Class of goods (2)	Extent of exemption (3)
1.	Gur	Partly so as to reduce the rate of tax under Section 9 to 2percent
2.	Cattle feed and poultry feed	Partly so as to reduce the rate of tax under Section 9 to 2per cent
3.	Pumping sets upto 3 H.P.	Whole of tax under Section 9
4.	Hearing aids	Whole of tax under Section 9
5.	Spectacles of the value upto Rs. 200/- per piece	Whole of tax under Section 9
6.	Covers for bed, rajai and pillows	Whole of tax under Section 9
7.	Handmade utensils of kansa, copper and brass	Whole of tax under Section 9
8.	Khadi cloth, handloom cloth, chanderi and maheshwari silk andkosa saree cloth, bed sheets and saree of vegetable dye printingmanufactured at Bherugarh Bagh and Jawad	Whole of tax under Section 9
9.	Petrol, diesel and aviation spirit and aviation turbine fuel	Whole of tax under Section 9-B
10.	Computer, computer parts and accessories	Whole of surcharge Section 10-A under
11.	Readymade garments	Whole of surcharge Section 10-A under
12.	Ail kinds of motor vehicles	Whole of surcharge Section 10-A under

(39)Steel Rolling Mills[Notification No. A-3-27-2000-ST-V (24), dated 30th March, 2000] [Published in Madhya Pradesh Rajpatra dated 30-3-2000.]. - In exercise of the powers conferred by clause (ii) of sub-section (1) of Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts with effect from 1st April, 1995, the class of dealers specified in column (1) of Schedule below from the operation of the provisions of the Section of the said Adhiniyam specified in column (2) subject to the restrictions and conditions specified in column (3) of the said Schedule:

Schedule 28

Class of dealers	Section from the operation of which exemption is granted	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)
Dealer who is registered as a steel rolling mill under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994	Section 21	When the goods are purchased after furnishing a declaration or certificate prescribed under any notification issued under Section 17 exempting the said goods in whole or part from payment of tax, to the effect that the goods purchased shall be used as raw material in the manufacture of other goods, but contrary to such declaration or certificate sells the same to another dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 against a declaration or certificate prescribed under any other notification issued under Section 17 exempting the said goods in whole or part from payment of tax.

(40) Exemption in Part/Full to various item u/s 9. [Notification No. A-3-10-2000-ST-V (27) dated 10th April, 2000] [Published in Madhya Pradesh Rajpatra dated 10-4-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax to the extent specified in column (3), for the period specified in column (4) of the said Schedule :

Schedule 29

S. No.	Class of goods	Extent of exemption	Period
(1)	(2)	(3)	(4)
1.	All kinds of yarn including blended yarn, staple yarn, yarn waste and sewing thread	Partly so as to reduce the rate of tax under Section 9 to 2 per cent	From the date of publication of the notification to 30th April, 2000
2.	Hydrogenated vegetables oil	Partly so as to reduce the rate of tax under Section 9 to 2 per cent	From the date of publication of the notification to 30th April, 2000
3.	Vegetable and edible oil	Partly so as to reduce the rate of tax under Section 9 to 2 per cent	From the date of publication of the notification to 30th April, 2000
4.	All kinds of motor vehicles and parts and accessories thereof	Partly so as to reduce the rate of tax under Section 9 to 5.6 per cent	From the date of publication of the notification to 30th April, 2000

(41)Exemption in Part/Full to various goods/institution[Notification No. A-3-28-2000-ST-V (28), dated 13th April, 2000] [Published in Madhya Pradesh Rajpatra dated 13-4-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995) (hereinafter referred to as the Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam, to the extent specified in column (3) for the period from 1st April, 2000 to 31st March, 2001 subject to the restrictions and conditions specified in column (4) of the said Schedule :

Schedule 30

S.No.	Class of goods	Extent of exemption	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)
1.	All classes of goods specified in Schedule II appended to the Adhiniyam for which the rate of tax exceeds 4 per cent except goods specified in entry 1 and 3 of Part II and entry 25 of Part III of that Schedule.	Partly so as to reduce the rate of tax under Section 9 to 4 per cent.	When sold by a dealer registered under the Adhiniyam to the Government of India or any of its departments for the purpose of official use only against a declaration in writing in the appended form. This reduced rate will not be applicable to sales of timber including sleepers, ballast and cement made to the Railways and Posts and Telegraphs Department or any of their subordinate offices in the State.
2.	All classes of goods specified in Schedule II appended to the Adhiniyam for which the rate of tax exceeds 4 per cent except goods specified in entry 1 and 3 of Part II and entry 25 of Part III of that Schedule.	Partly so as to reduce the rate of tax under Section 9 to 4 per cent.	When sold by the Madhya Pradesh Laghu Udyog Nigam Ltd. to the Government of Madhya Pradesh or any of its departments for the purpose of official use only and it is proved to the satisfaction of the assessing authority at the time of its assessment that the goods have actually been so sold.
3.	Goods other than medicines, instruments and other equipments required for hospitals and dispensaries, specified in Schedule II appended	Partly so as to reduce the rate of tax under Section 9 to 4 per cent.	When sold by a dealer registered under the Adhiniyam to the Employees State Insurance Hospitals for the purpose of official use only against a declaration in the appended form.

	to the Adhiniyam for which rate of tax exceeds 4 percent		
4.	Aluminium sheets and extruded sections.	Partly so as to reduce the rate of tax under Section 9 to 4.5percent.	When sold by Bharat Aluminium Company Ltd.,Korba to Madhya Pradesh State Road Transport Corporation subjectto the condition that the said company produces before theassessing authority in respect of such sale a declaration in theappended form duly filled in and signed by an authorised officerof the corporation.
5.	All classes of goods specified in Schedule II appended to theAdhiniyam for which the rate of tax exceeds 4 per cent exceptgoods specified in entry 1 and 3 of Part II and entry 25 of PartIII of that Schedule.	Partly so as to reduce the rate of tax under Section 9 to 4per cent.	When sold by a dealer registered under theAdhiniyam other than Madhya Pradesh Laghu Udyog Nigam Ltd. tothe Government of Madhya Pradesh or any of its departments forthe purpose of official use only against a declaration inwriting in the appended form.
6.	Goods specified in Schedule II appended to the Adhiniyam.	Partly so as to reduce the rate of tax under Section 9specified in Schedule II or in any Notification issued underSec. 17 of the Adhiniyam by 25 percent	When manufactured and sold by an industrialunit wholly owned by women wherein atleast 50% workers are womenand is so certified by the Commerce and Industries Department ofthe Government of Madhya Pradesh.
7.	Cotton yarn other than straight reeled cotton hank yarn.	Partly so as to reduce the existing rate of tax by 50 percent	When purchased by the Madhya Pradesh StateHandloom Weavers Cooperative Society Limited and utilized by itin the manufacture of other goods for sale in the State or inthe course of inter-State trade or commerce or in the course ofexport out of the territory of India
8.	Cotton yarn other than straight reeled cotton hank yarn.	Partly so as to reduce the existing rate of tax by 50	When purchased by the Hathakargha BunkerSahkari Samiti from the Madhya Pradesh State Handloom WeaversCo-operative Society Limited and utilized by it in themanufacture of

		percent	other goods for sale in the State or in the course of inter-State trade or commerce or in the course of export out of the territory of India.
9.	Cotton yarn other than straight reeled cotton hank yarn.	Partly so as to reduce the existing rate of tax by 50 percent	When sold by the dealer registered under the Adhiniyam to the Madhya Pradesh State Handloom Weavers Co-operative Society Limited for use in the manufacture of other goods for sale in the State or in the course of inter-State trade or commerce or in the course of export out of the territory of India.
10.	Cotton yarn other than straight reeled cotton hank yarn.	Partly so as to reduce the existing rate of tax by 50 percent	When sold by the Madhya Pradesh State Handloom Weavers Co-operative Society Limited to the Hathkargha Bunker Sahakari-Samiti for use in the manufacture of other goods for sale in the State or in the course of inter-State trade or commerce or in course of export out of the territory of India.
11.	Wooden furniture, waste wood, wood dust.	Whole of tax under Section 9	When the goods are manufactured and sold by Shri Akhand Saubhagyavati Laxmibai Gopaldas Klrimji Vikalang and Educational, and Industrial Parmarthik Nyas, Girdharkunj, Ujjain.
12.	Ginned cotton	Whole of tax under Section 9	When sold by a registered dealer to an institution certified by the Khadi and Village Industries Commission established under the Khadi and Village Industries Commission Act, 1956, against a declaration in the appended form.
13.	Diagnostic X-Ray photos	Whole of tax under Section 9	When sold by a radiologist.
14.	Medicines.	Whole of tax under Section 9	When dispensed by a medical practitioner from his dispensary to the patient on his written prescription.
15.	Containers and other materials used for packing of goods exempted from tax under entries 4, 14 and 15 of Schedule I appended to the Adhiniyam received as such along with such goods.	Whole of tax under Section 9	When sold by a dealer registered under the Adhiniyam for the period in which declaration filed by him under Section 44 of the Adhiniyam remains in force and a fee of rupees one hundred is paid and proof of such payment is furnished by him along with such declaration.
16.	Camphor tablets and cardboard boxes.	Whole of tax under Section 9	When such goods are sold by the Kshaya Pidit Sahayak Sangh, Indore after manufacturing them in its production unit.

17.	Handmade articles of bell metal (Dhokra Arts).	Whole of tax under Section 9	When manufactured and sold by Bell Metal MurtiNirman Co-operative Society Ltd., Jagdalpur.
18.	Products of handicrafts manufactured out of wood, metal, stone and bamboos.	Whole of tax under Section 9	When sold by Urmila Guha Pvt. Trust, DancingCactus Oxfam Training Unit for Tribals, Jagdalpur.
19.	Tatpatti.	Whole of tax under Section 9	When sold by a dealer registered under theAdhiniyam to educational institutions for use by students inschools.
20.	Cement concrete rings.	Whole of tax under Section 9	When manufacture and sold by Kishore Bharti,Bankhed, Hoshangabad.
21.	All classes of goods specified in Schedule II appended to theAdhiniyam	Whole of tax under Section 9	When sold by the dealer registered under theAdhiniyam against a declaration in the appended form to beissued by the Collector certifying that the goods are beingpurchased for free distribution to the members of the ArmedForces.
22.	All classes of goods specified in Schedule II appended to theAdhiniyam	Whole of tax under Section 9	When sold by a dealer registered under theAdhiniyam to the Madhya Pradesh Drishtiina Kalyan Sangh, Indoreand its branches in Madhya Pradesh against a declaration in theappended form to the effect that the goods purchased areintended for use as raw material in the manufacture of othergoods.
23.	Medicines, Dresses for patients, Mosquito nets, Furniture,Tools and instruments and Implements	Whole of tax Under Section 9	When sold by a dealer registered under theAdhiniyam to the following member institutions in Madhya Pradeshof the National Leprosy Organisation India, Vardha (Maharashtra)against a certificate in writing in the appended form to theeffect that the goods purchased are intended for use by theinstitution in the treatment/rehabilitation/tra ining of lepsorypatients : 1. Bethosda Leprosy Hospital and Home, Champa,Bilaspur. 2. Handerson Memorial Leprosy Home andHospital, Dhar. 3. Rajnandgaon Leprosy Hospital and Clinic,Rajnandgaon.

			4. Leprosy Colony, Brehebeda Post OfficeNarainpur, Bastar.
			5. Chandkhuri Leprosy Hospital and Home,Betulpur, Bilaspur.
			6. Shantipur Leprosy Home and Hospital,Shantipur, Raipur.
			7. Visarjan Ashram, Kushta Seva Samiti, Durg.
			8. Kushtrogi Sewa Sanstha, Banganga, Indore.
			9. Leprosy Home and Hospital, Rajgarh.
			10. Bhartiya Kushta Niwarak Sangh, Champa,Bilaspur.
			11. Swami Vivekanand Kushta Mukti Ashram,Bharat Sewak Samaj, Camp No. 1, Bhilai Sewak Samaj. Champa No.1, Bhilai Nagar, Durg.
			12. Mission Hospital, Dhamtari, Raipur.
			13. Mission Hospital, Rajnandgaon.
			14. St. Lukes Hospital, Takhatpur, Bilaspur.
24.	Whole milk powder, skimmed milk powder, white butter andbutter oil.	Whole of tax under Section 9	When sold by a Milk Supply Scheme situated inMadhya Pradesh and registered under the Adhiniyam and controlledby Madhya Pradesh Dugdh Mahasangh (Sahakari) Maryadit, Bhopal toanother such Milk Supply Scheme for use by it in the manufactureof milk for sale.
25.	All classes of goods specified in Schedule II appended to theAdhiniyam	Whole of tax under Section 9	When manufactured and sold by the RadhaswamiTraining, Employment and Adivasi Uplift Institute, Timemi,District Hoshangabad.
26.	All classes of goods specified in Schedule II appended to theAdhiniyam	Whole of tax under Section 9	When sold by the dealer registered under theAdhiniyam to the Radhaswami Training, Employment and AdivasiUplift Institute, Timerni, District Hoshangabad, against adeclaration in the appended form to the effect that goods beingpurchased are intended for use as raw material/incidental goodsin the manufacture of other goods for sale by the said institutein Madhya Pradesh or in the course of inter-State trade orcommerce.
27.	Invitation cards, Weeding cards, Greeting cards, Receiptbooks,	Whole of tax under Section 9	When printed by Asha Niketan RehabilitationCentre, Bhopal in its printing press and sold by it.

	Examination question papers, School magazines and Schoolstationery and forms		
28.	Smokeless Chulhas.	Whole of tax under Section 9	When sold by the dealer registered under theAdhiniyam to the Madhya Pradesh Urja Vikas Nigam Limited or bythe Madhya Pradesh Urja Vikas Nigam Limited to the consumer.
29.	Goods for use in the installationof Smokeless Chulhas, that is to say-(i) A.C. Pipe(ii) A.C. Cowl(iii) G.I. Cowl(iv) G.I. Hamper set(v) Moudl set.	Whole of tax under Section 9	When sold by the dealer registered under theAdhiniyam to the Madhya Pradesh Urja Vikas Nigam Limited againsta declaration in the appended form.
30.	Goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 9	When sold by a dealer registered under theAdhiniyam to Shri Ramkrishna Mission, Vivekanand Ashram, Raipuragainst a declaration in the appended form to the effect thatthe goods being purchased are for use in the construction ofbuilding at Narainpur, District Bastar of the Tribal DevelopmentProject of Shri Ramkrishna Mission, Vivekanand Ashram, Raipurfor use of the service activities of the said project.
31.	Toys made of aluminium, chalk and lime (limpo) for use inschool, korendum and tatpatti made of sutli or other fibres foruse in the schools.	Whole of tax under Section 9	When manufactured and sold by a dealerregistered under the Adhiniyam who holds a certificate issued bythe Khadi and Village Industries Commission or the MadhyaPradesh Khadi and Gramodyog Board to the effect that the unit ofthe dealer is a "Village Industry" as defined insub-clause (i) of clause (b) of Sec. 2 of Khadi and VillageIndustries Commission Act, 1956 (Act No. 61 of 1956)
32.	Goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 9	When manufactured and sold by Madhya PradeshMook Badhir Kalyan Sanstha, Lashkar, Gwalior.
33.	Goods specified in Schedule II appended to the Adhiniyam asare raw materials for use in	Whole of tax under Section 9	When sold by a dealer registered under theAdhiniyam to the Madhya Pradesh Mook Badhir Kalyan Sanstha,Lashkar, Gwalior against a declaration in the appended form.

	the manufacture of wax candles and stationary articles.		
34.	Goods specified in Schedule II appended to the Adhiniyam to be specified by an order of the Commissioner of Commercial Tax to be of official use for the welfare institution specified in column (4)	Whole of tax under Section 9	When sold by a dealer registered under the Adhiniyam to a welfare institution for dumb, deaf, blind, orthopedic mentally retarded juvenile delinquents and neglected children, lepers and their healthy children or destitute home or a rescue home or an orphanage creches or State home for girls specified by the Social Welfare Department of Government of Madhya Pradesh against a declaration in the appended form.
35.	Tools and instruments	Whole of tax under Section 9	When sold by a dealer registered under the Adhiniyam to the Madhya Pradesh Khadi and Village Industries Board against a declaration in the appended form to the effect that the tools and/or instruments purchased are intended for supply to the rural artisans.
36.	Goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 9	When sold by a dealer registered under the Adhiniyam to another such dealer against a declaration in the appended form to the effect that the goods being purchased are intended for use as raw material or incidental goods in the manufacture of goods being the product of a "Village Industry" as specified in entry 25 of the Schedule I for sale.
37.	Toys	Whole of tax under Section 9	When manufactured and sold by trainee destitute women and orphans under the training Programme sponsored by the Central Social Welfare Board and conducted by the Bal Niketan Sangh, Pagnispaga, Indore.
38.	Non ferrous metal scrap	Whole of tax under Section 9	When sold by the Defence Establishments of the Government of India in Madhya Pradesh to the M.P. Laghu Udyog Nigam Ltd.
39.	All classes of goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 9	When the goods referred to in column No. (2) are manufactured and sold by a dealer possessing certificate of registration as small scale industrialist, issued by any officer authorised for the purpose by the Commissioner of Industries, Madhya Pradesh and also holding certificate of registration under the Adhiniyam to the Rashtriya Laghu Udyog Nigam

			<p>Ltd., against a declaration in the appended form to the effect that the goods being purchased are for resale in Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India.</p> <p>When such goods are manufactured and sold by dealers registered as small scale industries with the officer authorised for the purpose by the Commissioner of Industries, Madhya Pradesh and also holding certificate of registration under the Adhiniyam to the Madhya Pradesh Laghu Udyog Nigam Ltd., against a declaration in the appended form to the effect that the goods being purchased are for resale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India and that the tax payable on the sales of such goods shall be paid by the Nigam.</p>
40.	All classes of goods specified in Schedule 9 II appended to the Adhiniyam	Whole of tax under Section 9	
41.	Goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 9	<p>When the goods purchased are utilised by Madhya Pradesh Drishti Kalyan Sangh, Indore and its branches in Madhya Pradesh in the manufacture of other goods.</p> <p>When purchased by a Milk Supply Scheme situated in Madhya Pradesh registered under the Adhiniyam and controlled by the Madhya Pradesh Dugdh Mahasangh (Sahakari Maryadit) from another such Milk Supply Scheme for use in the manufacture of milk for sale.</p> <p>When purchased by Radhaswami Training, Employment and Adivasi Uplift Institute, Timemi, District Hoshangabad and it is proved by the said institute to the satisfaction of the assessing authority at the time of assessment that the goods purchased have actually been used as raw material/incidental goods in the manufacture of other goods by the institute for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce.</p>
42.	Whole milk powder, skimmed milk powder, white butter and butter oil	Whole of tax under Section 10	
43.	Goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 10	
44.	Goods specified in Schedule II appended to the Adhiniyam as raw material for use in	Whole of tax under Section 10	<p>When purchased by Mook Badhir Kalyan Sanstha, Lashkar, Gwalior for use as raw material in the manufacture of wax candles and stationery articles.</p>

	the manufacture of wax candles and stationery articles.		
45.	Goods specified in Schedule II appended to the Adhiniyam	Whole of tax under Section 10	When purchased by a dealer registered under the Adhiniyam and certified as a village industry by Khadi and Village Industries Commission or the Madhya Pradesh Khadi and Village Industries Board and he proves to the satisfaction of the assessing authority at the time of assessment that the goods purchased: (i) have been actually used by him as raw material or incidental goods in the manufacture of such other goods being the product of village industry as specified in entry 25 of Schedule I of the said Adhiniyam, for sale; and (ii) are specified as raw material or as incidental goods in the registration certificate under the said Adhiniyam and his registration certificate and the certificate issued by the Khadi and Village Industries Commission or the Madhya Pradesh Khadi and Village Industries Board was in force on the date of the purchase of such goods.
46.	Audio cassettes and Agarbatties	Whole of tax under Section 9	When the goods are sold by the Ram Krishna Mission, Vivekanand Ashram, Raipur
47.	Scrap of brass, copper, kansa and aluminium.	Partly so as to reduce the rate of tax under Section 9 to 2.5%	When sold by a dealer registered under the Adhiniyam to another such dealer holding a recognition certificate under Section 25 of the Adhiniyam against a declaration in the appended form for use by him as raw material in the manufacture of any goods for sale other than handmade utensils.
48.	Scrap of brass, copper, kansa and aluminium.	Whole of tax under Section 10	When purchased by a dealer registered under the Adhiniyam and used by him as raw material in the manufacture of handmade utensils and the said dealer complies with the conditions prescribed under sub-section (2) of Section 10 of the said Adhiniyam.
49.	Petrol, diesel, liquified petroleum gas and kerosene oil	Whole of tax under Section 9-B.	
Appendix (Under CTD Notification No.....dated.....)			

1. (Name and designation/Status)..... of (Name of the Department/ Institution/ Agency/ Dealer) holding registration No..... (if any)/recognition certificate No..... (if any) under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, hereby certify that the goods, particular of which have been given below, have been purchased from..... (Name and address of the dealer) holding registration certificate No..... under the said Adhiniyam.

2. I further declare that the goods have been purchased :

(i)for and on behalf of the Department/Institution for official/bonafide use only.(ii)for free distribution to the members of armed forces.(iii)for use in the treatment/rehabilitation/training of leprosy patients.(iv)for supply to rural artisans.(v)for use in the manufacture/processing of goods..... (here specify the goods) for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India.

3. The said goods are specified as raw material/incidental goods in my registration certificate/recognition certificate under the said Adhiniyam and that the said certificate were inforce on the date of the aforesaid purchase of goods.

Particulars of goods purchased

*Particulars of Purchase order/ bill/ invoice/cash memo/ challanNo. Date	Description of goods purchased	Quantity	Value
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs.....(in words) Rs.....only.

Place.....

Date..... Signature of the dealer

(42)Exemption in Part/Full to various items under Section 9[Notification No.

A-3-28-2000-ST-V(29), dated 13th April, 2000] [Published in Madhya Pradesh Rajpatra dated 13-4-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995), the State Government hereby exempted from 1st April, 2000 to 31st March 2001, the class of goods specified in column (2) of the Schedule below from payment of tax under Section 9 of the said Adhiniyam subject to the restriction and conditions specified in column (3) of the said Schedule :

Schedule 31

S. No.	Class of goods	Restrictions and conditions subject to which exemption is granted
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(1)	(2)	(3)
1.	Forest produce.	When sold by the Forest Department direct to the village at the concessional rate for nistar purpose.
2.	Cycle, scooter, rickshaws, auto rickshaws	(i) when the vehicle being sold to the handicapped person has been specially modified to meet the special requirements of the person arising out of his disability or will be so modified within six months from the date of purchase of vehicle by the handicapped person. (ii) That the handicapped person gives an undertaking to the Civil Surgeon of the district not to sell the vehicle so purchased for a period of three years from the date of purchase of vehicle and the Civil Surgeon certifies that such an undertaking has been received by him and also certifies that purchaser is orthopaedically handicapped, i.e., has a physical defect or deformity which causes an interference with the normal functioning of the bones, muscles and joints.
3.	Gems and Jewellery.	When sold by the dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 to foreign tourists on receipt of sale price in foreign currency.
4.	Raw Material as defined in Section 2(r) of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 for the manufacture of kosa cloth.	When sold by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 to a manufacturer of kosa cloth in Madhya Pradesh against a declaration in Form B-1 issued by an authorised officer of the State Textile Corporation, Madhya Pradesh, subject to the condition that the exemption shall be available to the manufacturer within Madhya Pradesh.
5.	Motor vehicles having engine power upto 1000 c.c.	(1) When the vehicles are sold to handicapped persons on production of a certificate of disability from the Civil Surgeon/Chief Medical Officer of the district, specifically mentioning the type of disability and also mentioning that the disability is not such a type which prevents the purchaser of vehicle from driving and such certificate is produced before the authority competent to assess the tax. (2) That the vehicle is sold on obtaining a declaration from the manufacturer that the vehicle is produced solely for physically handicapped person in the appended Form B-2 and - such declaration is produced at the time of assessment before the authority competent to assess the tax. (3) That the purchaser gives an undertaking to the dealer to the effect that he shall not sell/transfer the vehicle so purchased for a period of five years from the date of purchase and that the dealer of the vehicle records a note on all documents pertaining to the sale of the vehicle that the vehicle shall not be transferred for five years from the date of purchase.
6.	(1) Iron and steel (2) Cement (3) Coal Tar (4)	When the goods specified in column (2) are sold by a dealer liable to pay tax under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 to department of the Government of Madhya Pradesh or the Central

<p>G.I.Pipes(5) Hume Pipes(6) G.I. Sheets(7) Asbestocement Sheets(8) Copper sheets</p>	<p>Government or to any privateorganisation, establishment or person not registered under thesaid Act, in the course of execution of a 'works contract'awarded to him by such department, organisation, establishmentor person for use in the execution of works contract and thatthe said department, organisation, establishment or person hadpaid tax to the selling registered dealer at the time ofpurchasing the said goods from him.</p>
<p>7. (i) Hand driven tricycle(ii) Tricycle driven by enginehaving capacity of 100 c.c. or less.(iii) Moped havingcapacity of 100 c.c. or less</p>	<p>(1) When the vehiclespecified in column (2) is sold to a handicapped person onproduction of a certificate of physical disability from theCivil Surgeon/Chief Medical Officer of the District,specifically mentioning the type of disability and alsomentioning that the disability is not such which prevents thepurchaser of the vehicle from driving and such certificate isproduced before the authority competent to assess the tax.(2) The vehicle issold on obtaining a declaration in Form B-3 from the manufacturethat the vehicle is produced solely for physically handicappedperson and such declaration is produced at the time ofassessment before the authority competent to assess the tax.(3) The purchaser gives an undertaking to theselling dealer to the effect that he shall not sell/transfer thevehicle so purchased for a period of five years from the date ofpurchase and the selling dealer of the vehicle records a note onall documents pertaining to the sale of the vehicle that thevehicle shall not be transferred for five years from the date ofpurchase.</p>

Form B-1Declaration(Under C.T.D. Notification No..... dated.....)I, (Name and Designation)..... of (Name of the dealer Institution/Committee with registration certificate No. if any)..... address..... hereby declare that the goods purchased from (Name of the dealer)..... holding registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 have been purchased-*for dispensing in the form of medicine to the patients/ for use as raw material in the manufacture of medicines to be dispensed to the patients in the (name of the institution).....*for use in the manufacture of other goods by the (name of the institution).....*for use in the manufacture of other goods (description of goods)..... for sale in the State of Madhya Pradesh or in the course of inter-State Trade or commerce.*for use by the purchaser as raw material in the manufacture of kosa cloth.*I further declare that said goods are specified as material in my registration certificate under the said Adhiniyam and that the said registration certificate was inforce on the date of the aforesaid purchase of goods.Particulars of goods purchased against a certificate

*Particulars of Purchase order/ bill/ invoice/cash memo/ challanNo. Date	Description of goods purchased	Quantity	Value
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs.....(in words) Rs.....only.

Place..... Signature.....

Date..... Designation/Status

Form-B-2Declaration(Under C.T.D. Notification No.....dated.....)I (Name and designation)..... of (name of manufacturing company) hereby declare that model..... bearing engine No..... Chassis No..... is solely produced for physically handicapped persons and that the vehicle can be driven by person suffering from (type of disability).....

Place..... Signature.....

Date..... Seal.....

Form B-3Declaration(Under C.T.D. Notification No..... dated.....)I, (name and designation)..... of (name of manufacturing company) hereby declare that model bearing engine No..... Chassis No..... is solely produced for physically handicapped person/is modified to meet the special requirement of the physically handicapped person/has been so modified within six months from the date of purchase of such vehicle by the said physically handicapped person and that the vehicle can be driven by person suffering from (type of disability).....

Place..... Signature.....

Date..... Seal.....

(43)Iron & Steel[Notification No. A-3-28-2000-ST-V(30), dated 13th April, 2000] [Published in Madhya Pradesh Rajpatra dated 13-4-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995) (hereinafter referred to as the Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3), for the period from 1st April, 2000 to 31st March, 2001 subject to the restrictions and conditions specified in column (4) of the said Schedule:

Schedule 32

S. No.	Class of goods	Extent of exemption	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)
1.	Iron and Steel as specified in categories (iv),(v), hoops and strips falling in category (vi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956) and end cuttings thereof	Whole of tax u/s 9	When sold by a dealer a registered under the Adhiniyam who proves to the satisfaction of the assessing authority at the time of assessment that:(a) the goods were manufactured by him in his own steel rolling mill in Madhya Pradesh;(b) they were manufactured out of such goods belonging to category (ii) and (xvi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956 that had borne tax at the rate of 2% under the Adhiniyam.
2.	Iron and steel as specified in categories (iv),(v), hoops and tax strips falling in category	Partly so as to reduce the rate of under Section 9 to	When sold by a dealer registered under the Adhiniyam who proves to the satisfaction of the assessing authority at the time of assessment that:(a) the goods were manufactured by him in his own steel rolling mill in Madhya Pradesh;(b) they were manufactured out of such

	(vi) of clause(iv) of Section 14 of the Central Sales Tax Act, 1956 (Act No.74 of 1956) and end cuttings thereof	2%	goodsbelonging to categories (ii) and (xvi) of clause (iv) of Section14 of the Central Sales Tax Act, 1956 that had been purchased inthe circumstances in which no tax under Section 9 of theAdhiniyam was paid.
3.	Iron and steel as specified in categories (iv),(v), hoops and strips falling in category (vi) of clause (iv) ofSection 14 of the Central Sales Tax Act, 1956 (Act No. 74 of1956) and end cuttings thereof.	Partly so as to reduce the rate of tax under Section 9 too.5%	When sold by adealer registered under the Adhiniyam who proves to thesatisfaction of the assessing authority at the time ofassessment that:(a) the goods weremanufactured by him in his own steel rolling mill in MadhyaPradesh;(b) they were manufactured out of such goodsbelonging to the categories (ii) and (xvi) of clause (iv) ofSection 14 of the Central Sales Tax Act, 1956 as were not taxpaid goods under the Adhiniyam but were entry tax paid at therate of 1.5% in his hands.
4.	Iron and steel as specified in categories (ii),and (xvi) of clause (iv) of Section 14 of the Central Sales TaxAct, 1956 (Act No. 74 of 1956)	Partly so as to reduce the rate of tax under Section 9 to 2%	When sold by adealer registered under the Adhiniyam to another such dealeragainst a declaration in the appended form A-1 to the effectthat:(a) the goods beingpurchased are specified as raw material in his registrationcertificate and are for use by him as raw material in his steelrolling mill in the manufacture of goods belonging to categories(iv) and (v) and hoops and strips falling an category (vi) ofclause (iv) of Section 14 of the Central Sales Tax Act 1956 and(b) the goods to be manufactured are for salein the State of Madhya Pradesh or in the course of inter-Statetrade or commerce or in the course of export out of theterritory of India.
5.	Iron and steel as Specified in categories (iv),(v), hoops and strips falling in category (vi) of clause (iv) ofSection 14 of the Central Sales Tax Act, 1956 (Act No. 74 of1956) and end cuttings thereof, manufactured by a rerolling millunder serial No. 1, 2 & 3 of	Whole of tax u/s 9	(1) When sold by adealer registered under the Adhiniyam and such dealer in supportof his claim for exemption in respect of the sales of the saidgoods furnishes, at the time of his assessment, to the assessingauthority a declaration in the appended form A- 2 issued to himby the dealer manufacturing the said goods or a subsequentselling registered dealer selling such goods or a subsequentselling registered dealer selling such goods in the mannerspecified in paragraph (3) below;(2) When purchasedby a dealer registered under the Adhiniyam from another suchdealer for use as raw material in the manufacture of other goodsand the purchasing registered dealer claiming exemption frompayment of tax on the purchase of such goods produces at thetime of

this Notification.

assessment a declaration in the appended form A-2 issued by the selling registered dealer to the effect that the goods sold have been manufactured by him in his rolling mill, for which he is eligible to avail of the concession. (3) The registered dealer manufacturing the goods specified in column (2) in his own steel rolling mill in Madhya Pradesh or a registered dealer subsequently selling such goods shall prepare four carbon copies of the said declaration. The original shall be issued to the purchasing registered dealer, the second and the third copy of the declaration shall be sent by him to the appropriate Commercial Tax Officer of the purchasing registered dealer and the fourth copy shall be retained by the registered dealer issuing such declaration. The appropriate Commercial Tax Officer shall file the copy of the declarations in the assessment case record for the relevant period of the selling/ purchasing registered dealer.

- | | | | |
|----|---|---------------------------|---|
| 6. | <p>Scrap of iron and steel, pig iron, cast iron and/or steel semis (ingots, slabs, blooms & billets) and defectives, rejects, cuttings or end pieces of any of the categories of iron and steel as specified in clause (iv) of Section 14 of the Central Sales Tax, 1956.</p> | <p>Whole of tax u/s 9</p> | <p>When sold by a dealer registered under the Adhiniyam to another such dealer holding recognition certificate under Section 25 of the said Adhiniyam against a declaration in the appended form A-3 for use by him in the manufacture of steel semis (ingots, blooms, slabs and billets of all qualities, shapes and sizes), wire rods, ingots, moulds, bottom, plates, discs, forgings and steel casting and/or steel structural (angles, joists, channels, tees, Z Sections, steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight length), wire rods, sheets, hoops, strips and skelp both black and galvanized, hot and cold rolled, plain and corrugated (in, all qualities in straight lengths and in coil form), as rolled and in rivetted condition.</p> |
| 7. | <p>Cold rolled or hot rolled sheets (whether in straight length or in coil form) and hoops and strips as specified in clause (iv) of Section 14 of the Central Sales Tax Act, 1956.</p> | <p>whole of tax u/s 9</p> | <p>When sold by a dealer registered under the Adhiniyam to another such dealer holding recognition certificate under Section 25 of the said Adhiniyam against a declaration in the appended form A-3 for use by him in the manufacture of steel tubes and pipes, sheets piling section or any other rolled sections.</p> |

8. Steel wire rod whole of tax u/s 9 When sold by a dealer registered under the Adhiniyam to another such dealer holding recognition certificate under Section 25 of the said Adhiniyam against a declaration in the appended form A-3 for use by him in manufacture of steel wire.
9. Iron and steel as specified in clause (iv) of Section 1.4 of the Central Sales Tax Act, 1956. Whole of tax u/s 10 When the goods belonging to any category of iron and steel specified in column (2) are purchased by a dealer registered under the Adhiniyam for use by him as raw material in the manufacture of any other goods belonging to the same category of iron and steel as specified in Section 14 (iv) of the Central Sales Tax Act, 1956 and the said registered dealer complies with conditions prescribed under sub-section (2) of Section 10 of the said Adhiniyam.

Appendix A-1 (Under CTD Notification No..... dated.....) I,..... a dealer holding registration certificate No..... recognition certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 hereby declare that I have purchased the goods, particulars of which have been given below from Shri..... a dealer holding registration certificate No..... under the said Adhiniyam. (2) I, further declare that: (i) the goods being purchased are for use in my steel rolling mill as raw material in the manufacture of..... (description of goods) belonging to category (iv) and/or (v) and/or (vi) of clause (iv) of Section 14 of the Central Sales Tax Act, 1956. (ii) the goods manufactured by me are for sale by me in the State of Madhya Pradesh or in the course of inter-State trade or Commerce or in the course of export out of territory of India. (iii) the aforesaid goods purchased by me as raw material are so specified in my aforesaid registration certificate and that the registration certificate/recognition certificate was in force on the date of purchase of the said goods. Particulars of goods purchased

*Particulars of Purchase order/ bill/ invoice/cash memo/ challan No. Date	Description of goods purchased	Quantity	Value Rs. P.
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs..... (in words) Rs..... only.

Place.....

Date..... Signature of the dealer

Appendix A-2 (Under CTD Notification No..... dated.....) I,..... a dealer holding registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 hereby declare that the goods particulars of which have been given below sold by me to Shri..... a dealer holding registration Certificate No..... under the said Adhiniyam have been manufactured by me in my own steel rolling mill in Madhya Pradesh and which were manufactured out of such goods belonging to the categories (ii) and (xvi) of Section 14 of the Central Sales Tax Act, 1956 that had borne tax at the rate of 2 percent either under the Adhiniyam or under the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976. OR have been purchased by me from..... holding registration No..... under the said Adhiniyam who has manufactured them in his own rolling mill in Madhya Pradesh and which were manufactured out of such goods belonging to the categories

(ii) and (xvi) of Sec. 14 of the Central Sales Tax Act, 1956 that had borne tax at the rate of 2 percent either under the Adhiniyam or under the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1975. OR have been purchased by me from..... holding registration No..... under the said Adhiniyam who on his part had purchased them from another such dealer..... holding registration certificate No..... under the said Adhiniyam, who has manufactured them in his own rolling mill in Madhya Pradesh and which were manufactured out of such goods belonging to the categories (ii) and (xvi) of Section 14 of the Central Sales Tax Act, 1956 that had borne tax at the rate of 2 percent either under the Adhiniyam or under the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976. Particulars of goods sold

Particulars of the purchase order of the purchasing dealer	Particulars of Bill/ Invoice/ Cash memo/ challan of the selling dealer	Description of Goods	Name & address of the dealer who manufactured the goods in his re-rolling mill	Quantity	Value
(1)	(2)	(3)			(4)
			Total		

Total value (in figures) Rs.....(in words) Rs.....only.

Place.....

Date..... Signature of the dealer

Appendix A-3(Under CTD Notification No..... dated.....)I..... (Name and address of the dealer) holding registration certificate No..... and recognition certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 hereby declare that I have purchased the goods particulars of which have been given below from Shri..... a dealer holding registration certificate No..... under the said Adhiniyam.

2. I further declare that the said goods have been purchased by me for use as raw material in the manufacture of other goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India.

3. I also declare that the goods purchased by me for the aforesaid purpose are specified as raw material in my registration certificate and recognition certificate under the said Adhiniyam and that my said certificates were in force on the date of the aforesaid purchase of goods.

Particulars of goods purchased

*Particulars of Purchase order/ bill/ invoice/cash memo/ challan No. Date	Description of goods purchased	Quantity	Value Rs. P.
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs.....(in words) Rs.....only.

Place.....

Date..... Signature of the dealer

(44)Notification u/s 17 Allowing partial exemption.[Notification No. A-3-28-2000-ST-V (35) dated the 17th April, 2000] [Published in Madhya Pradesh Rajpatra, dated 17-4-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the Class of goods specified in column (2) below from the payment of tax under the said Adhiniyam to the extent specified in column (3) for the period specified in column (4) subject to the restrictions and conditions specified in column (5) of the said Schedule:

Schedule 33

S. No.	Class of Goods	Extent of exemption	Period	Restriction and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)	(5)
1.	Edible oil	Partly so as to reduce the rate of tax to 1%	From 1st April 2000 to 31st March, 2002 (both days inclusive)	When the goods specified in column(1),(a) are purchased by Malwa Vanaspati and Chemicals Ltd., Indore or(b) are sold to Malwa Vanaspati and Chemical Ltd., Indore by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 against a declaration in the appended form; For use by the said company as raw material in the manufacture of goods for sale in the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of the territory of India.
2.	Soyabean			
3.	Mustard/ Rapeseed			
4.	Oil cake			
5.	Chemical			
6.	Steam coal			
7.	Hexane			

Appendix Declaration (Under CTD Notification No..... dated.....) I,..... (Name and status) of Malwa Vanaspati Chemicals Ltd., Indore, holding registration No..... under Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 hereby declare that, I have purchased goods, particulars of which have been given below from..... (name and address of the dealer) holding registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 on behalf of the said company. (2) I further declare, (i) That the goods purchased are for use as raw material in the manufacture of goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India; and (ii) the said goods are specified as raw material in my registration certificate under the said Adhiniyam and that the certificate was in force on the date of the aforesaid purchase of goods. Particulars of goods purchased

*Particulars of Purchase order/ bill/ invoice/cash memo/ challanNo. Date	Description of goods purchased	Quantity	ValueRs. P.
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs.....(in words) Rs.....only.

Place..... Signature

Date..... Status.....

*Strike out whichever is not applicable.(45)Unginned Cotton-Exemption under section 10[Notification No. A-3-28-2000-ST-V(36), dated 17th April, 2000] [Published in Madhya Pradesh Rajpatra dated 17-4-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (Act No. 5 of 1995) of the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of the whole of tax under Section 20 of the said Adhiniyam for the period from 1st April, 2000 to 31st March, 2001 subject to the restrictions and conditions specified in column (3) of the said Schedule:

Schedule 34

S. No.	Class of goods	Restrictions and conditions subject to which exemption is granted.
(1)	(2)	(3)
1.	Unginned Cotton	When purchased by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 for use as raw material in the ginning of cotton and it is proved to the satisfaction of the assessing authority by him that the ginned cotton has been sold in the State of Madhya Pradesh or in the course of inter-State trade or commerce of in the course of export out of the territory of India.
2.	Raw Material as defined in Section 2(r) of the Madhya Pradesh Vanijyik kar Adhiniyam, 1994 for manufacturer of Kosa cloth.	When purchased by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 who proves to the satisfaction of the assessing authority at the time of his assessment that the raw material purchased has been used in the manufacture of Kosa cloth.

(46)Notification u/s 17 of Commercial Tax Act allowing partial exemption on Bearings, Machinery and Plant Etc.[Notification No. A-3-20-2000-ST-V (43) dated the 4th May, 2000] [Published in Madhya Pradesh Rajpatra dated 4-5-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below, from payment of tax under the said Adhiniyam to the extent specified in column (3) for the period specified in column (4) subject to the restrictions and conditions specified in column (5) of the said Schedule-

Schedule 35

S.No.	Class of goods	Extent of Exemption	Period	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)	(5)
1.	Bearings	Partly so as to reduce the rate of tax under Section 9 to 4 percent.	From 1st April, 2000 to 31st March, 2002.	
2.	Machinery, Plant, tools, spare parts and accessories thereof excluding all kinds of vehicles, spare parts and accessories thereof.	Partly so as to reduce the rate of tax under Section 9 to 4 percent	From 1st April, 2000 to 31st March, 2002.	When sold by a dealer registered under the Adhiniyam to another such dealer against a declaration in the appended form the effect that the goods sold are being purchased for use by him in the manufacture of processing inside the State of Madhya Pradesh of goods for sale. When sold by any one of the under mentioned petroleum companies registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 to any other of the said companies-(i) Indian Oil Corporation, (ii) Hindustan Petroleum Corporation, (iii) Bharat Petroleum Corporation, (iv) Indo Burma Petroleum Company, and (v) Gas Authority of India Ltd.
3.	All classes of goods specified in Schedule-II appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994	Whole of tax under Section 9.	1st January, 2000 to 31st March, 2002	

Appendix(Under CTD Notification No.....Dated.....)I,..... (Name and designation) of (Name and address of the dealer) holding registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, hereby certify that the goods, particulars of which have been given below, have been purchased from..... (Name and address of the dealer) holding registration certificate No..... under the said Adhiniyam.I, further declare that the goods have been purchased for use in the manufacture/processing inside the State of Madhya Pradesh of goods for sale.Particulars of goods purchased against declaration

*Particulars of Purchase order/ bill/ invoice/cash memo/ challanNo. Date	Description of goods	Quantity	ValueRs. P.
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs.....(in words) Rs.....only.

Place..... Signature.....

Date..... Designation.....

*Strike out whichever is not applicable.(47)Notification u/s 17 of Commercial Tax Act and u/s 8 (5) of Central Sales Tax Act allowing exemption of MMTC/STC/NACOM.[No. A-3-26-97-ST-V (44) dated the 15th May, 2000] [Published in Madhya Pradesh Rajpatra dated 15-5-2000.]. - Whereas, the State Government is satisfied that it is necessary so to do in the public interest,Now, therefore, in exercise of the powers conferred by,(1)Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred to as the Act); and(2)Sub-section (5) of Section 8 of Central Sales Tax Act, 1956 (No. 74 of 1956) (hereinafter referred to as the Central Act),the State Government hereby exempts in whole the class of goods specified in column (1) of the Schedule below from payment of tax under the Act and Central Act with effect from 1-11-1999 to 31-10-2000 subject to the restrictions and conditions specified in column (2) of the said Schedule,

Schedule 36

Class of goods	Restrictions and conditions subject to which exemption is granted
(1)	(2)
Goods manufactured by Metal and Minerals Trading Corporation,State Trading Corporation of India Ltd, and National AgriculturalCo-operative Merkating Federation of India Ltd., (herein afterreferredto as MMTC/STC/NAFED respectively in the Banapura(Hoshangabad), Chorai (Chhindwara) and Pachama (Sehore) Plants ofMadhya Pradesh State	(1)(a) When the goodsspecified in column (1) are sold by a dealer registered under theAct or under the Central Act either inside the State of MadhyaPradesh or in the course of inter State trade or commerce andsuch dealer, in support of his claim for exemption under thisnotification at the time of his assessment in respect of thesales of the said goods furnished to the assessing authority adeclaration in the appended from issued to him MMTC/STC/NAFED asthe case may be, or a subsequent selling registered dealerselling such goods, in the manner specified in paragraphs (2)belows-(b) When the goodsspecified in column (1) are purchased by a dealer registeredunder the Act from another such dealer for use as a material andspecified in his registration certificate, in the manufacture ofgoods for sale and such purchasing dealer in support of his claimfor exemption under this

Co-operative Oilseed Growers Federation Ltd.(herein after referred to as OILFED) under the custom processing agreement with the Federation.

Notification furnishes to the assessing authority at the time of his assessment a declaration in the appended form issued by MMTC/STC/NAFED as the case may be, or as subsequent selling registered dealer selling such goods in the manner specified in paragraphs (2) below-(2) MMTC/STC/NAFED or a registered dealer subsequently selling such goods such issue a declaration referred to in (1) above to the purchasing dealer. The selling registered dealer as aforesaid shall prepare for carbon copies of the said declaration, the original shall be issued to the purchasing registered dealer, the second and third copy of the declarations shall be sent by him to the appropriate Commercial Tax Officer of the purchasing registered dealer and the fourth copy shall be retained by the registered dealer issuing such declaration. The appropriate Commercial Tax Officer shall file the copy of the declaration in the assessment case record for the relevant period of the selling registered dealer/purchasing dealer.

Appendix Declaration (Under commercial Taxes Notification No..... Dated.....) I, (Name of the dealer)..... holding registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 hereby declare that the goods particulars of which have been given below sold by me to (Name of the purchasing dealer). Shri M/s..... of..... holding registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 and registration certificate No..... under the Central Sales Tax Act, 1956. have been, manufactured by M/s Metal and Mineral Trading Corporation (MMCT)/State Trading Corporation of India Ltd. (STC)/National Agricultural Co-operative Marketing Federation of India Ltd. (NAFED) in the units of M.P. State Co-operative Oilseed Growers Federation Ltd., Bhopal (OILFED) situated in Madhya Pradesh which are exempt vide Commercial Taxes Department Notification No. A-3-26-97-ST-V (4), dated 6th January, 2000. Or have been purchased by me from *MMTC/STC/NAFED who has manufactured them in the industrial units of OILFED in respect of which he is eligible to avail of the facility of exemption from payment tax under Commercial Taxes Department No. A-3-26-97-ST-V (4) dated the 6th January, 2000. Or *have been purchased by me from a registered dealer who has purchased them from *MMTC/STC/NAFED who has manufactured them in the industrial units of OILFED in respect of which he is eligible to avail of the facility of exemption from payment tax under Commercial Taxes Department Notification No. A-3-26-97-ST-V (4) dated the 6th January, 2000. [Particulars of goods sold on declaration] [Published in M.P. Rajpatra (Asadharan) dated the 15-5-2000 at page 634 (2-3).]

Particulars of purchase order of the purchasing dealer	Particulars of *Bill/ invoice/ cash memo/ challan of the selling registered dealer	Description of goods purchased	Name and address of the dealer who manufactured the goods in his industrial unit	Quantity	Value Rs.P.
(1)	(2)	(3)	(4)	(5)	(6)
					Total

Total Values (In figures) Rs.....(In words) Rs.....only.

Date.....Place..... Signature of the selling Dealer of his agent duly authorised by him in this behalf

*Strike out whichever is not applicable (48) Notification u/s 17 of Commercial Tax Act allowing partial exemption on certain goods. [No. A-3-10-2000-ST-V (45) dated the 15th May, 2000] [Published in M.P. Rajpatra dated 15-5-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax to the extent specified in column (3) for the period specified in column (4) of the said Schedule-

Schedule 37

S.No.	Class of Goods	Extent of exemption	Period
(1)	(2)	(3)	(4)
1.	All kinds of yarn including blended yarn, staple yarn, yarnwaste and sewing thread.	Partly so as to reduce the rate of tax under Section 9 to 2 percent.	From the date of the publication of the notification to 30th June, 2000.
2.	Hydrogenated vegetable oil	Partly so as to reduce the rate of tax under Section 9 to 2 percent	From the date of the publication of the notification to 30th June, 2000.
3.	Vegetable and edible oil	Partly so as to reduce the rate of tax under Section 9 to 2 percent	From the date of the publication of the notification to 30th June, 2000.

(49) Notification u/s 17 of Commercial Tax Act allowing exemption. [No. A-3-80-1999-ST-V (46) dated the 26th May, 2000] [Published in Madhya Pradesh Rajpatra dated 26-5-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below from payment of whole of tax under Section 9 of the said Adhiniyam for the period specified in column (2) of the said Schedule-

Schedule 38

Class of goods	Period
(1)	(2)
C.D. on Mahatma Gandhi produced by publication Division Ministry of information and Broadcasting Government of India.	From 26th May, 2000 to 31st March, 2002 (both days inclusive)

(50) Notification u/s 3(4) of Commercial Tax Act regarding jurisdiction. [No. A-5-5-99-ST-V (47) dated the 29th May, 2000] [Published in Madhya Pradesh Rajpatra dated 29-5-2000.]. - In exercise of the powers conferred by sub-section (4) of Section 3 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby makes the following amendments in this Department's Notification No. A-5-5-99-ST-V (69) dated the 23rd September, 1999, namely-Amendment In the Schedule to the said notification. In column (3) against serial number 3, the word "revenue district Hoshangabad and Harda" shall be substituted by the word "revenue

district Raisen, Hoshangabad and Harda". This amendment shall come into force with effect from 1st October, 1999. (51) Notification u/s 17 of Commercial Tax Act and Section 8 (5) of Central Sales Tax Act Amending earlier notifications relating to exemption to new industries. [No. A-3-74-99-ST-V (48) dated the 9th June, 2000] [Published in Madhya Pradesh Rajpatra dated 9-6-2000]. - Whereas the State Government is satisfied that it is necessary so to do in the public interest-Now, therefore, in exercise of the powers conferred by-(1) Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), and (2) Sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (No. 74 of 1956), the State Government hereby makes the amendments in this Department Notifications specified in column (2) of the Schedule below to the extent and in the manner specified in column (3) of the said Schedule-

Schedule 39

S. No.	Notification	Amendments
(1)	(2)	(3)
1.	A-3-27-89-ST-V (15), Dated 19th February, 1991	In column (1) of the Schedule to the said Notification; (1) For clause (i) the following clause shall be substituted, namely, "(i) hold a licence under the Industries (Development and Regulation) Act, 1951, (No. 65 of 1951) or are registered with the Commerce and Industries Department, Government of Madhya Pradesh on or before 31st December, 1999." (2) For clause (iii) the following clause shall be substituted, namely; "(iii) have commenced commercial production on or before 31st December, 1999 or having taken the following effective steps on or before 31st December, 1999 commences Commercial production on or after the said date but on or before 31st December, 2001; (a) has obtained allotment/possession of land for the factory, and (b) has applied for finances from a regular financial institution."
2.	A-3-30-91-ST-V (7), Dated 15th January, 1992	In the said notification. 1. in the preamble, (1) For clause (i) the following clause shall be substituted, namely, "(i) are registered with the Commerce and Industrial Department Government of Madhya Pradesh on or before 31st December, 1999." (2) After clause (iv) the following clause shall be inserted, namely, "(v) commences commercial production on or before 31st December, 1999 or having taken the following effective steps on or before 31st December, 1999 commences commercial production on or after the said date but on or before 31st December, 2001, (a) has obtained allotment/possession of land for the factory, and (b) has applied for finances from a regular financial institution." 2. In para 6 of annexure II in clause (c) for serial No. 2, the following serial No. Shall be substituted, namely-"2. Chief General Manager, Industries-Vice Chairman.
3.	A-3-1-92-ST-V (50), Dated 3rd June, 1993.	In the said notification in the preamble, (1) For clause (b) the following clause shall be substituted, namely, "(b) are registered for the establishment of an integrated Steel Plant (blast furnace route) as per

Notification No. F-16-3- 92-11-B, dated 27th June, 1992 of the Commerce and Industries Department Government of Madhya Pradesh on or before 31st December, 1999". (2) After clause (d) the following clause shall be inserted, namely, "(e) commences commercial production on or before 31st December, 1999 or having taken the following effective steps on or before 31st December, 1999 commences commercial production on or after the said date but on or before 31st December, 2001; (i) has obtained allotment/possession of land for the factory, and (ii) has applied for finances from a regular financial institution."

In the said notification-1. in clause (b) of the preamble, (1) For Sub-clause (ii) the following sub-clause shall be substituted, namely, "(ii) hold a letter of intent/licence/I.E.M. issued by the Government of India or are registered with the Commerce and Industries Department of Government of Madhya Pradesh on or before 31st December, 1999." (2) After sub-Clause (iii) the following sub-clause shall be inserted, namely, "(iv) commences commercial production in the new Industrial unit or in the expanded capacity of the existing Industrial unit on or after 6th May, 1994 but on or before 31st December, 1999 or having taken the following effective steps on or before 31st December, 1999 commences commercial production on or after the said date but on or before 31st December, 2001; (a) has obtained allotment/possession of land for the factory, and (b) has applied for finances from a regular financial institution." 2. In para 4 of annexure II in clause (c) for serial No. 2, the following serial No. shall be substituted, namely, "2. Chief General Manager, Industries-Vice Chairman."

4. A-3-24-94-ST-V
(108), Dated 6th
October, 1994

5. A-3-1-95-ST-V
(43), Dated 6th
June, 1995

In the said notification. 1. in clause (b) of the preamble, - (1) In sub-clause (ii) for the words "are registered with and certified by the Commissioner Industries of the Government of Madhya Pradesh" the words "are registered with and certified by the Commerce and Industries Department. Government of Madhya Pradesh on or before 31st December, 1999". shall be substituted. (2) In sub-clause (ii) for the figure "50" the figure "26" shall be substituted and shall be deemed to have been substituted with effect from 6th June, 1995. (3) For sub-clause (iii) the following sub-clause shall be substituted, namely, - "(iii) Commences commercial production or converts its existing Industrial unit into hundred percent export oriented Industrial unit or whose existing Industrial unit is recognised as an exporting Industrial unit on or after 6th May, 1994, but on or before 31st December, 1999 or having taken the following effective steps on or before 31st December, 1999 commences commercial production on or after the said date but on or before 31st December, 2001. (a) has obtained allotment/possession of land for the factory, and (b) has applied for finances from a regular financial Institution." 2. In para 6 for the figure "50" the figure "26" shall be substituted, and shall be deemed to have been substituted with effect from

6th June, 1995.

A-3-12-95-ST-V
6. (96), Dated 7th
November, 1997.

In the said notification-1. in clause (b) of tirepreamble,-(1) For sub-clause (ii) thefollowing sub-clause shall be substituted, namely-"(ii) are registered with theCommerce and Industries Department. Government of Madhya Pradeshon or before 31st December, 1999."(2) Sub-clause (iii) shall beomitted and shall be deemed to have been omitted with effectfrom 7th November, 1997.(3) For sub-clause (iv), thefollowing sub-clause shall be inserted, namely,-"(iv) establishes a newIndustrial unit wherein capital investment in fixed assets isrupees ten crores or more and commence commercial production onor after 6h May, 1994, but on or before 31st December, 1999 orhaving taken the following effective steps on or before 31stDecember, 1999 commences commercial production on or after thesaid date but on or before 31st December, 2001,-(a) has obtainedallotment/possession of land for the factory, and(ii) has applied for finances froma regular financial institution."2. Clause (xiv) of para 10 shall be omitted.

A-3-32-94-ST-V
7. (69), Dated 14th
Sept., 1998.

In the preamble to the saidnotification, after clause (ii) the following clauses shall beinserted, namely,-"(iii) is an eligible unitwho generates energy on or before 31st December, 1999 or havingtaken the following effective steps on or before 31st December,1999 generates energy on or after the said date but on or before31st December, 2001,(a) has obtainedallotment/possession of land for the factory, and(b) has applied for finances froma regular financial institution."(iv) is a consumer Industrial unit who commences consumptionof electrical energy generated by eligible unit on or before31st December, 2001."

(52)Notification u/s 37 of Commercial Tax Act and Section 13 of Central Sales Tax Act Amending deferment of payment of Tax Rules.[No. A-3-74-99-ST-V (49) dated the 9th June, 2000] [Published in Madhya Pradesh Rajpatra dated 9-6-2000]. - Whereas, the State Government is satisfied that it is necessary so to do in the public interest.Now, therefore, in exercise of the power conferred by,-(1)Sub-section (1) clause (m) of sub-section (2) and sub-section (3) of Section 80 read with Section 37 of the Madhya Pradesh Vanijyik Kar Adiniyam, 1994 (No. 5 of 1995), and(2)Sub-section (3) of Section 13 of the Central Sales Tax Act, 1956 (No. 74 of 1956), the State Government hereby makes the amendments in this Department Notifications specified in column (2) of the Schedule below to the extent and in the manner specified in column (3) of the said Schedule-

Schedule 40

S. No.	Notification	Amendments
(1)	(2)	(3)
1.	A-3-24-94-ST-V (109), dated 6th October, 1994 (The Madhya Pradesh	In sub-rule (1) of rule 3 of thesaid rules, after clause (e) the following clause shall beinserted, namely-"(f) the facility of deferment of payment of tax underthese rules shall be available only to such unit which iseligible to avail of exemption from payment of tax under

- Deferment of Payment of Tax Rules, 1994) this Department Notification No. A-3-24-94-ST-V (108) dated 6th October, 1994".
- In the said rule-1. In sub-clause (1) of clause (e) of sub-rule (1) of rule (2) for the figure "50" the figure "26" shall be substituted and shall be deemed to have been substituted with effect from 6th June, 1995.2. For clause (a) of sub-rule (1) of rule 3, the following clause shall be substituted, namely-"(a) A registered dealer who establishes an eligible Industrial unit other than any of those specified in rule 11 on or after 6th May, 1994 but on or before 31st December, 1999 or having taken the following effective steps on or before 31st December, 1999, commences commercial production on or after the said date but on or before 31st December, 2001-(i) has obtained allotment/possession of land for the factory;(ii) has applied for finance from a regular financial institution; and(iii) is registered with the Commerce and Industries Department, Government of Madhya Pradesh on or before 31st December 1999; shall have the option to avail of the facility of deferment of payment of tax under these rules in lieu of the facility of exemption from payment of tax under CTD Notification No. A-3-1-95-ST-V-(43) dated 6th June, 1995. Having exercised such option such dealer shall be eligible to avail of the facility of deferment of tax under these rules."
- For clause (a) sub-rule (1) of rule (3), the following clause shall be substituted, namely-"(a) A registered dealer who establishes an eligible Industrial unit other than any of those specified in rule 11 on or after 6th May, 1994 but on or before 31st December, 1999 or having taken the following effective steps on or before 31st December, 1999, commences commercial production on or after the said date but on or before 31st December, 2001-(i) has obtained allotment/possession of land for the factory;(ii) has applied for finance from a regular financial Institution; and(iii) is registered with the Commerce and Industries Department, Government of Madhya Pradesh on or before 31st December, 1999; shall have the option to avail of the facility of deferment of payment of tax under these rules in lieu of the facility of exemption from payment of tax under CTD Notification No. A-3-12-95-ST-V (96) dated 7th November, 1997. Having exercised such option such dealer shall be eligible to avail of the facility of deferment of tax under these rules."
- (53) Notification specifying Agricultural Implements under Entry 1 of Schedule 1 wef 15-3-2000. [No. A-3-46-2000-ST-V (52) dated 17th July, 2000] [Published in Madhya Pradesh Rajpatra dated 17-7-2000]. - In pursuance of the requirement under entry 1 of Schedule I appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby notifies the following implements as "agricultural implements" for the purpose of the said entry, namely -
1. Hoe (all kinds)
 2. Picks axe (all kinds)

- | | |
|---|---|
| 3. Axes | 4. Plough points |
| 5. Bill hooks (all kinds) | 6. Ploughs |
| 7. Harrows (all kinds) | 8. Scrapers |
| 9. Ridgers | 10. Clod crushers |
| 11. Seed drills | 12. Planters |
| 13. Reapers | 14. Cultivators |
| 15. Sickles | 16. Pulverisers |
| 17. Manure spreaders | 18. Pruning and budding knives of all types |
| 19. Shears | 20. Scieacters |
| 21. Nareresan cultivators | 22. Rooters |
| 23. Junor | 24. Plough share |
| 25. Weeding Instruments | 26. Mattock |
| 27. Persian wheel and parts thereof | 28. Mot (leather or iron bucket for drawing water from wells forirrigation) |
| 29. Khurpi | 30. Sprayers and dusters sprayers cum dusters |
| 31. Soil Injectors | 32. Wheel barrow |
| 33. Winnonwing fan/winnower | 34. Dibbler |
| 35. Fertilizer/seed caster | 36. Maize sheller |
| 37. Groundnut decorticator | 38. Manure/seed screener/cleaner |
| 39. Flame gun | 40. Seed grader |
| 41. Mist blower | 42. Chaff cutters and parts thereof |
| 43. Yoke | 44. Plank/float |
| 45. Levellers | 46. Ditcher |
| 47. Bund former | 48. Threshers |
| 49. Transplanter | 50. Cart |
| 51. Sugercane crusher | 52. Cane-juice boiling pan |
| 53. Ridges | 54. Mowers |
| 55. Tractor Trailors for use in agricultural purpose. | |

This notification come into force with effect from 15th March, 2000.(54)Notification u/s 17 of Commercial Tax Act, allowing partial exemption on yarn etc. Hydrogenated Vegetable Oil, Vegetable & Edible Oil.[No. A-3-10-2000-ST-V (53) dated the 26th July, 2000] [Published in Madhya Pradesh Rajpatra dated 26-7-2000]. - In exercise of the powers conferred by Section 17 of Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 2 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the schedule below from payment of tax to the extent specified in column (3) for the period specified in column (4) of the said Schedule :

Schedule 41

S.No.	Class of goods	Extent of exemption	Period
(1)	(2)	(3)	(4)
1.	All kinds of yarn including blended yarn, staple yarn, yarnwaste and sewing thread.	Partly so as to reduce the rate of tax u/s 9 to 2%	w.e.f. 1-7-2000 to[31.3.2002] [Substituted by No. A-3-10-2001-ST-V(21) dated 30-3-2001 for the figures '31-3-2001'.]
2.	Hydrogenated vegetable oil	Partly so as to reduce the rate of tax u/s 9 to 2%	w.e.f 1-7-2000 to[31.3.2002] [Substituted by No. A-3-10-2001-ST-V(21) dated 30-3-2001 for the figures '31-3-2001'.]
3.	Vegetable and edible oil	Partly so as to reduce the rate of tax u/s 9 to 2%	w.e.f. 1-7-2000 to[31.3.2002] [Substituted by No. A-3-10-2001-ST-V(21) dated 30-3-2001 for the figures '31-3-2001'.]

(55)Notification u/s 17 of Commercial Tax Act allowing exemption u/s 9 on Bullion and u/s 10 on Old Ornaments of gold or silver.[No. A-3-10-2000-ST-V (54) dated 29th July, 2000] [Published in Madhya Pradesh Rajpatra dated 29-7-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred to as the Adhiniyam) the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam, to the extent specified in column (3) for the period from 1st January, 2000 to 31st March, 2001, subject to the restrictions and conditions specified in column (4) of the said Schedule, namely-

Schedule 42

S.No.	Class of Goods	Extent of exemption	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)
1.	Bullion manufactured by melting of articles of gold or silver or articles of gold or silver mixed with bullion.	Whole of tax under Section 9	When sold by a dealer registered under the Adhiniyam, and it is proved to the satisfaction of the assessing authority that the said articles of gold or silver or bullion out of which the bullion is manufactured have been purchased from a dealer registered under the Adhiniyam.
2.	Old Ornaments of gold or silver	Whole of tax under Section 10	When purchased by a dealer registered under the Adhiniyam, for use as raw material in the manufacture of new ornaments for sale and he proves to the satisfaction of the assessing authority that they have been so used by him for

aforesaid purpose.

(56) Notification u/s 17 of Commercial Tax Act Allowing exemption on food etc. to hotelier under new tourism policy. [No. A-3-38-2000-ST-V (56) dated 5th August, 2000] [Published in Madhya Pradesh Rajpatra dated 5-8-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) and in supersession of this department notification No. A-3-7-95-ST-V (73), dated 5th September, 1995, the State Government hereby exempts in whole the class of goods specified in column (1) of the Schedule below from payment of tax under section 9 of the said Adhiniyam for the period specified in column (2), subject to the restrictions and conditions specified in column (3) of the said Schedule :

Schedule 43

Class of goods	Period	Restrictions and conditions subject to which the exemption is granted
(1)	(2)	(3)
Goods being food or any other article for human consumption or any non-alcohol to drink.	For a period of ten years from the date of commercial operation or from the date of application for grant of eligibility certificate to the committee constituted for the purpose of granting different tax concessions under the New Tourism Policy, 1995 of the Government of Madhya Pradesh, at the option of the hotelier.	When sold by a hotelier holding a registration certificate under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 who has established a new hotel under the new Tourism Policy 1995 of Government of Madhya Pradesh with a capital investment of not less than rupees fifty lacs in which at least ten rooms have been constructed and for that purpose holds and eligibility certificate issued by the competent authority.

Explanation. - The date of commercial operation means the date as may be certified by the Managing Director, Tourism Development Corporation for the purpose. (2) This notification shall be deemed to have come into force with effect from 19th January, 2000. (57) Notification u/s 17 of Commercial Tax Act allowing exemption on saree fall. [No. A-3-49-2000-ST-V (57) dated 5th August, 2000] [Published in Madhya Pradesh Rajpatra dated 5-8-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) the State Government hereby exempts the class of goods specified in column (!) of the Schedule below from payment of whole of tax under the said Adhiniyam for the period specified in column (2) of the said Schedule, namely-

Schedule 44

Class of goods Period

Saree fall From 15th March, 2000 to 31st March, 2001 (Both days inclusive)

(58) Notification u/s 17 of the Commercial Tax Act allowing exemption on Life Saving drugs from 1-4-2000 to 31-3-2001. [No. A-3-29-2000-ST-V (58) dated 7th August, 2000] [Published in Madhya Pradesh Rajpatra dated 7-8-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby

exempts in whole the following [Life Savings Drugs from payment of tax under the said Adhiniyam for the period from 1st April, 2000 to 31st March, 2001, provided that the exemption for the period from 1st April 2000 to 6th August, 2000 shall be available subject to the condition that the tax has not been collected or not paid on the sales of such goods] [Substituted by No. A-3-29-2000-ST-V(74) dated 31st August, 2000.], namely-

1. Anti Malarials, that is to say-

(i)Chloroquin Phosphate(ii)Quinine (Sulphate/Dihydrogenase)(iii)Primaquine (Phosphate & Sulphate)(iv)Pyrimethamine + Sulphadoxin Comb)(v)Inj. Artether

2. All Anti-Leprotics including-

(i)Deposone(ii)Clofazimine

3. Anti Tuberculars, that is to say-

(i)Rifampicin(ii)Ethambutol(iii)Pyrazinamide(iv)Paramino Salicylic Acid(v)Thiacetazone(vi)Cycloserine(vii)Inj. Streptomycin(viii)Isoniazide

4. Vaccines, that is to say-

(i)Oral Polio(ii)Diphtheria Pertussis & Tetanus (DPT)(iii)Measles, MMR(iv)BCG(v)Antityphoid(vi)Anti Rabies-Chick Embryo Cell Human Diploid(vii)All Human Immunoglobulins(viii)Anti Immunoglobulin D (Anti D)(ix)Hepatitis B (Engarix & others)(x)Antisnake Venom(xi)Gas-Gangrene Antitoxin

5. Cancer Chemotherapeutic Drugs, that is to say-

(i)Cyclophosphamide(ii)Ifosfamide Chlorambucil(iii)Thiotepa(iv)Doxorubicin, Mitomycin(vi)Metosantrene(vii)Methotrexal, flurouracil(viii)Mercaptopurine (Purinethol)(ix)Thioguanine, Azathioprine(x)Vincristine, Vinblastin(xi)Vindesine(xii)Amascrine Cisplatin(xiii)Hydroxyurea Pro-Carbazine(xiv)Cacarbazine L-Asparaginase(xv)Nitrogen Mustard(xvi)Actinomycin. D(xvii)Laucaovorin (Inj./Tab.)(xviii)Bleomycin(xix)Cytrabine Arabinoside Inj.(xx)DTICInj.(xxi)Malpheylin(xxii)Flutamide(xxiii)Honvan(xxiv)Etoposide (Inj./Cap.)(xxv)Temoxiphen Tab.(xxvi)Ondasetron (Inj./Tab.)

6. Antibiotics, that is to say-

(A)Broad spectrum:(i)Tetracycline Cap. Inj. Syrup(ii)Gen tamycin Inj. /Soln.(iii)Ampicillin Cap. Inj. Syrup(iv)Amoxicillin Inj. Cap. Syrup (v) Ciprofloxacin(v)Sulphamethoxazole & Trimethoprim Combination. Third Generation Cephalosporins(B)All Cephalosporins Bulk & Their Formulation : (a)Cephalexin(b)Cefaclor(c)Ceftriaxone Sodium (Sterile)(d)Ceftazidime for Injection(e)Cefuroxime

Axetil(f)Cefuroxime Sodium (Sterile)(g)Cepharadine(h)Cefixim(i)Cefedroxyl(j)Cefataxime Sodium (Sterile)(k)Cafazolin (Sterile)(C)Other:(i)Lincomincin(ii)Clindamycine(iii)Venocomicin

7. Corticosteroids, that is to say-

(i)Dexamethasone(ii)Betamethasone(iii)Hydrocortisone(iv)Prednisolone

8. Anti-Virals, that is to say-

(i)Zidovudine (AZT)(ii)Stavudine (d4T)(iii)Lamivudine (3TC)(iv)Zalcitabine (ddC)(v)Didanosine (ddI)(vi)Nevirapine(vii)Delavirdine(viii)Efavirenz(ix)Ritonavir(x)Indinavir(xi)Nelfinavir(xii)Saquinavir(xiii)Acyclovir

9. Immunosuppressants (for pts. of kidney and tissue transplantation that is to say-

(i)Azathioprine Cyclosporin

10. Plasma Expanders, that is to say-

(i)Dextrose 5%(ii)Dextrose & Sodium Chloride(iii)Hemaccel, Saracel(iv)Mannitol(v)Molar Lactate, Ringer Lactate(vi)Sodium Chloride(vii)Human Albumin(viii)Whole Human Blood(ix)Fresh Frozen Plasma

11. Peritoneal Dialysis Fluid

12. Factor VIII & Cryoprecipitate

13. (A) Drugs used in cardiac Disorders, that is to say-

(i)Verapamil, Enalapril(ii)Digoxin, Procainamide(iii)Lignocaine, Procainamide(iv)Amiodarone(v)Propanolol
Metoprolol(vi)Atenolol(vii)Dopamine(viii)Mephentermine
Mexiletine(ix)Quinidine(x)Theophylline(xi)Amyl Nitrate, Glyceryl trinitrate(xii)Isosorbide Dinitrate(xiii)Mononitrate(xiv)Isosorbide Trinitrate(xv)Nifedipine,
Amlodipine(xvi)Furosemide(xvii)NitroglycerineB. Cardiovascular group bulk and their Formulation, that is to say-(i)Lisinopril(ii)Enalapril Maleate(iii)Captopril

14. Anti Hypertensives, that is to say-

(i)Reserpine(ii)Methyldopa(iii)Clonidine

15. Anti-coagulants and Antithrombotics, that is to say-

(i)Low Molecular Weight Heparins(ii)Fibrinolytics(iii)Urokinase(iv)Streptokinase(v)Alteplase

16. Pain Killers used in Cancer/Heart Disease, that is to say-

(i)Pethidine(ii)Morphine(iii)Pentazocine

17. Anti Epileptic Drugs, that is to say-

(i)Carbamazepine(ii)Phenytoin Sodium(iii)Phenobarbitone(iv)Sodium Valproate

18. Drugs Used in CNS Disorders, that is to say-

(i)Amantadine(ii)Pyridostigmine(iii)Nimodipine(iv)Dehydroergotoxin(v)L-Dopa

19. Drugs Used in Shocks, that is to say-

(i)Adrenaline(ii)Noradrenaline(iii)Metaraminol(iv)Dopamine

20. Drugs Used in Anaemia with Kidney failure, that is to say-

(i)Inj. Erythropoietin

21. Anti-Diabetic, that is to say-

(i)Insulin(ii)Glibenclamide(iii)Glipizide(iv)Phenformin(v)Tolbutamide

22. Drugs used in Dysfunctional Uterine Bleedings, that is to say-

(i)Medroxy Progesterone (Provera)

23. Iron Chelating Agents for Thalassemia, that is to say-

(i)Cap. Kelfer(ii)Inj. Desferrioxamine (Desferrioxamine)(iii)Desferrioxamine Oral

24. ORS (all types of ORS)

25. Antacid, that is to say-

(i)Ranitidine Tab. Inj.(59)Notification u/s 17 of Commercial Tax Act allowing exemption on sale to Lions Charitable Trust, Bhilai.[No. A-3-17-2000-ST-V (59) dated 9th August, 2000] [Published in

Madhya Pradesh Rajpatra dated-9-8-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) of the State Government hereby exempts in whole the tax payable under Section 9 of the said Adhiniyam on the Purchase of one School Bus 3380 MMWB Matador F-307 for the use of Deaf and Dumb Childrens in the year 1999-2000 from Project Automobiles, Bhilai by Lions Charitable Trust, Bhilai, Distt.

Durg.(60)Notification u/s 17 of Commercial Tax Act allowing partial exemption on poppy seed & poppy husk.[No. A-3-36-2000-ST-V (60) dated 9th August, 2000] [Published in Madhya Pradesh Rajpatra dated 9-8-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3) for the period from 9th August, 2000 to 31st March, 2001:

Schedule 45

S.No.	Class of goods	Extent of exemption
(1)	(2)	(3)
1.	Poppy seed and poppy husk	Partly so as to reduce the rate of tax under Section 9 to 4 percent.

(61)Notification u/s 17 of Commercial Tax allowing exemption u/s 10 on P.V.C-Scrap & Rubber-Scrap.[No. A-3-51-2000-ST-V (64) dated 14th August, 2000] [Published in Madhya Pradesh Rajpatra dated 14-8-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below from payment of tax to the extent specified in column (2) for the period specified in column (3) subject to the restrictions and conditions specified in column (4) of the said Schedule-

Schedule 46

Class of goods	Extent of Exemption	Period	Restrictions and condition subject to which the exemption is granted
(1)	(2)	(3)	(4)
P.V.C. Scrap and Rubber Scrap	Whole of tax under Section 10	From the date of publication of the Notification to 31st March, 2001.	When the goods specified in column (1) are purchased by Asra Polymers Pvt. Ltd, Narsingpur or Aswani PVC and Rubber Industries, Narsingpur for the use in the manufacture of footwear, the sale value of which does not exceed rupees hundred per pair, for sale in the State of Madhya Pradesh or in the course of inter state trade and commerce.

(62)Notification u/s 17 of Commercial Tax Act allowing exemption u/s 9 on plant & machinery & other equipments when sold by MPEB.[No. A-3-28-94-ST-V (65) dated 14th August, 2000] [Published in Madhya Pradesh Rajpatra dated 14-8-2000.]. - In exercise of the powers conferred by Section 17 of Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below from payment of tax

under the said Adhiniyam to the extent specified in column (2) for the period specified in column (3) subject to the restrictions and conditions in column (4) of the said Schedule-

Schedule 47

Class of goods	Extent of Exemption	Period	Restrictions and condition subject to I which the exemption is granted
(1)	(2)	(3)	(4)
Plant and machinery and other equipments	Whole of tax under Section 9	From 1st April, 1995 to 31st March, 1997	When the goods specified in column (1) are sold by Madhya Pradesh Electricity Board to any Lease Finance Company against a declaration in the appended form

Declaration (Under CTD Notification No. dated) I, (Name)
 (Designation of the authorised officer) hereby certify that the plant and machinery and other equipments, the particulars of which are given below sold by Madhya Pradesh Electricity Board to M/s. (Name and address of the Leasing Company) shall be taken on lease by Madhya Pradesh Electricity Board from the Lease Finance Company for use in the generation and distribution of electrical energy. Particulars of goods Purchased

*Particulars of bill/invoice/cash memo/challan No. Date	Description of goods purchased	Value Rs. P.
	Total	

Total value (in figure) Rs. (in words) Rs. only.

Seal Place Date Signature Designation of the authorised officer of the Madhya Pradesh Electricity Board.

*Strike out whichever is not applicable. (63) Notification u/s 17 of Commercial Tax Act allowing exemption u/s 9-A on plant & machinery & other equipments leased out MPEB. [No. A-3-28-94-ST-V (66) dated 14th August, 2000] [Published in Madhya Pradesh Rajpatra dated 14-8-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the schedule below from payment of tax under the said Adhiniyam to the extent specified in column (2) for the period specified in column (3) of the said Schedule :

Schedule 48

Class of goods	Extent of exemption	Period
(1)	(2)	(3)
Plant and machinery and other equipments leased out by any Lease Finance Company to Madhya Pradesh Electricity Board and which have been granted exemption from payment of tax under Section 9 vide CTD Notification No. A-3-28-94-ST-V (65), dated 14th August, 2000.	Whole of tax under Section 9-A	From 1st April, 1995 to 31st March, 1997.

(64) Notification u/s 17 of Commercial Tax Act allowing exemption on All varieties of cloth under certain condition. [No. A-3-53-2000-ST-V (68) dated 24th August, 2000] [Published in Madhya

Pradesh Rajpatra dated 24-8-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of (1995), the State Government hereby exempts the class of goods specified in column (1) of the schedule below from payment of tax under the said Adhiniyam to the extent specified in column (2) for the period specified in column (3) of the said Schedule-

Schedule 49

Class of goods	Extent of exemption	Period
(1)	(2)	(3)
All varieties of cloth, excluding silk, silk cloth and hessian cloth manufactured in powerlooms on which additional excise duty is not levied or not leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986)	Whole of tax	From 15th March, 2000 to 31st March, 2003.
<p>(65)Notification u/s 17 of Commercial Tax Act allowing exemption on sale of goods to the World Food Programme Agency.[No. A-3-49-99-ST-V (70) dated 31st August, 2000] [Published in Madhya Pradesh Rajpatra dated 31-8-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts in whole the sales of goods by a dealer registered under the said Adhiniyam to the World Food Programme Agency against payment in foreign exchange subject to the condition that the said registered dealer at the time of his assessment produces before the assessing authority a certificate in the appended form to the effect that the goods so purchased shall be utilized exclusively within the country for World Food Programme Assisted Projects.Declaration(Under CTD Notification No..... Dated.....)I,..... (Name and Status) of the World Food Programme Agency hereby certify that the goods purchased from Shri..... (Name and address of the dealer) holding, registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam amounting to Rs(in figures)(in words) vide cash memo/bill No..... dated..... are for exclusive utilization for World Food Programme Assisted Projects within the country. The Said goods have been purchased against payment in foreign exchange i.e.....</p> <p>SealPlace.....Date..... Signature.....Designation of the authorised Officer.....</p> <p>(66)Notification u/s 17 of Commercial Tax Act and u/s 8 (5) of Central Sales Tax Act amending earlier notification relating to exemption to new industries.[No. A-3-32-94-ST-V (71) dated 31st August, 2000] [Published in Madhya Pradesh Rajpatra dated 31-8-2000.]. - Whereas, the Sate Government is satisfied that it is necessary so to do m the public interest;Now, Therefore, in exercise of the powers conferred by, -(1)Section 17 of Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), and(2)Sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (No. 74 of 1956)the State Government hereby makes the following amendments in this department Notification No. A-3-32-94-ST-V (69), dated 14th September, 1998, namely-AmendmentsIn the said notification,-(1)In para 2 after sub-clause (b) of clause (2), the following explanation shall be inserted and shall be deemed to have been inserted with effect from 14th September, 1998, namely-"Explanation. - The cumulative quantum of tax under the Central Act shall be calculated at the rate of 4 percent irrespective of the rate of tax applicable generally on the sales of goods in the course of inter-State trade or commerce. If the rate of tax under the Central Act is lower than 4</p>		

percent, it shall be calculated at such lower rate."(2)In sub-clause (b) of clause 4 of the annexure for serial numbers 3 and 5 and the entries relating thereto, the following serial numbers and entries relating thereto shall be substituted, namely-

- "3. Industries Commissioner, Madhya Pradesh or his nommee notbelow the rank of Member."
Additional Director, Commerce and Industry
- "5. Executive Director (Commercial) MPEB or his nominee not belowthe rank of Member."
Additional Chief Engineer (Commercial)

(67)Notification specifying Kirana Goods under Entry 48 in part V of Schedule II.[No. A-3-45-2000-ST-V (75)-dated 28th September 2000] [Published in Madhya Pradesh Rajpatra dated 28-9-2000.]. - In pursuance of the requirement made in Entry 48 off Part V of Schedule appended to the Madhya Pradesh Commercial Tax, Act, 1994 (No. of 1995) and in supersession of this department Notification No. A-5-1-94-ST-V (27), dated April, 1995, the State Government hereby specifies the following goods to kirana goods for the purpose of the said entry, namely-

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|---------------------|---------------------|
| 1. Amaltas | 2. Ajwain |
| 3. Anardana | 4. Amchur |
| 5. Asagandh | 6. Akalkara |
| 7. Atisbeej | 8. Amber |
| 9. Aawala | 10. Aawala Saar |
| 11. Amba Haldi | 12. Imli (Tamarind) |
| 13. Isabgol | 14. Indrajav |
| 15. Irani | 16. Ailwa |
| 17. Katha | 18. Kamal Gatta |
| 19. Kamarkas | 20. Kapil |
| 21. Kawacha | 22. Kakodi |
| 23. Kadachhal | 24. Kadasa Gudal |
| 25. Kapoor Kachri | 26. Kadvi Kachri |
| 27. Kali Mirch | 28. Kasni |
| 29. Kahuk | 30. Kagachiya |
| 31. Kaiphal | 32. Kulanjan |
| 33. Kutki | 34. Kulfa |
| 35. Khatni | 36. Khas |
| 37. Khurnasi | 38. Khubaji |
| 39. Kahichini Lakdi | 40. Gataran |
| 41. Garni Beej | 42. Gajban |
| 43. Gulal | 44. Gulkheru |
| 45. Gugal | 46. Gule Gajwan |
| 47. Gokhro | 48. Gum |
| 49. Gopichandan | 50. God anti |
| 51. Ghodbachh | 52. Chabak |

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|-------------------------------------|-------------------|
| 53. Chirmu | 54. Chitawar |
| 55. Chirayata | 56. Chopchini |
| 57. Chhabila Phool | 58. Jarakush |
| 59. Jatamasi | 60. Jamalgota |
| 61. Jaipatri | 62. Jeer a |
| 63. Julaphadar | 64. Dikamali |
| 65. Tagaragatna | 66. Tukmalanga |
| 67. Tejbal | 68. Tejpan |
| 69. Tomorbeej | 70. Daruhaldi |
| 71. Dalchini | 72. Dhania |
| 73. Dhavadi Phool | 74. Narkachur |
| 75. Nirmali | 76. Negadbeej |
| 77. PalasKa Phool | 78. Pathani Lodh |
| 79. Padamkashta | 80. Pakhanbet |
| 81. Prawal | 82. Papadkhar |
| 83. Pitta Papadi | 84. Piplabadi |
| 85. Punerva | 86. Phool Gulab |
| 87. Baheda | 88. Bagchibeeja |
| 89. Bansalochan | 90. Bagadkhar |
| 91. Baikhumba | 92. Baibading |
| 93. Balchhad | 94. Bapachi |
| 95. Badiyan | 96. Baluja |
| 97. Beejban | 98. Belguda |
| 99. Bedana | 100. Bharmi |
| 101. Bharangi | 102. Bhilama |
| 103. Bhojpatra | 104. Mastangi |
| 105. Madanmast | 106. Magitha |
| 107. Mako | 108. Marodphali |
| 109. Machuphal | 110. Malkangni |
| 111. Dry Chilli and Powdered Chilli | 112. Mulethi |
| 113. Musli Safed | 114. Murdasingi |
| 115. Methi | 116. Menphal |
| 117. Maida lakdi | 118. Ratanjot |
| 119. Raskapoor | 120. Raal |
| 121. Reetha | 122. Rawansarasat |
| 123. Rabvesara | 124. Lakhapatri |
| 125. Lakhadana | 126. Lajwanti |

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| 127. Lalchandana | 128. Lobhan |
| 129. Loung | 130. Vidyanaath |
| 131. Shilaras | 132. Shilajit |
| 133. Shatavar | 134. Shitalchini |
| 135. Sajji | 136. Samudraphen |
| 137. Samudraphal | 138. Samudrasunf |
| 139. SalamMishri | 140. Sabudana |
| 141. Salampanja | 142. Sikakai |
| 143. Singhara | 144. Singhraf |
| 145. Supari | 146. Suhaga |
| 147. Surma | 148. Romal Musli |
| 149. Sonth | 150. Sonapali |
| 151. Haldi | 152. Harra |
| 153. Hajratber | 154. Har Kachri |
| 155. Haruber | 156. Hinglu |
| 157. Heeng | 158. Heerakasi |
| 159. Heeragol | 160. Heera Dakkhan |
| 161. Ilaichi | 162. Saunf |
| 163. Jaiphal | 164. Garam Masala |
| 165. Kalaunji | 166. Suwa |
| 167. Shahjeera | 168. Patharphool |

(68)Notification u/s 17 of Commercial Tax allowing partial exemption on Pipes made of PVC and its fitting made by PVC from 10-10-2000 to 31-3-2001[No. A-3-72-2000-ST-V (78)-dated 10th October, 2000] [Published In Madhya Pradesh Rajpatra dated 10-10-2000.]. - In exercise of the powers conferred by Section 17 of Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in Column (2) of the Schedule below from payment of tax to the extent specified in Column (3) for the period specific Column (4) of the said Schedule-

Schedule 50

S.No.	Class of goods	Extent of exemption	Period
(1)	(2)	(3)	(4)
1.	Pipes made of PVC and its fittings made by PVC	Partly so as to reduce the rate of tax u/s 9 to 4percent.	From the date of the publication of thenotification to 31st March, 2003

(69)Notification specifying Village Industries under Entry 25 of Schedule I.[No. A-3-44-2000-ST-V (80)-dated 12th October, 2000] [Published in Madhya Pradesh Rajpatra dated 12-10-2000.]. - In pursuance of the requirement under Entry 25 of Schedule I appended to the Madhya Pradesh Commercial Tax Act, 1994 (No. 5 of 1995), the State Government hereby specifies the following village industries for the purpose o the said entry namely-- Bee keeping- Cottage Match Industry-

Cottage Pottery Industry- Cottage Soap Industry- Flaying, curing and tanning of hides and skins and ancillary industries connected with the same and Cottage Leather Industry.- Ghani Oil Industry- Manufacture of can-gur and khandsari.- Plam gur making and other palm products industry.- Processing of cereals and pulses.- Cottage fire works and Agarbatti Industry.- Processing and packing of Chatnis and condiments.- Manufacture of shellac.- Processing of forest plants and fruits for medicinal purposes.- Fruit processing and fruit preservation.- Canework Industry- Blacksmithy.- Carpentry- Manufacture of gum resins.- Lok Vastra products.- Polyster Vastra Products.- Handmade paper products.- Household utensils made of aluminium.- Latex products- Stone cutting, crushing, carving and engraving for temples and buildings.- Utility articles made of stones.- Slate and Slate pencil making.- Manufacture of Plaster of Paris.- Utensil washing powder.- Fuel briquetting.- Ornaments made of Gold, Silver, Stone, Shell and Synthetic materials.- Manufacture of Gulal, Rangoli.- Manufacture of Bangles.- Manufacture of paints, pigments, varnishes and distemper.- Processing of maize and ragi.- Manufacture of paper cups, plates, bags and other paper containers.- Manufacture of exercise books, binding, envelopes making, register including all other stationery item made out of paper.- Khus-tatis and Broom making.- Collection, Processing and packing of Forest products.- Photo Framing.- Manufacture of jute products (under fibre industry).- Pith work manufacture of pith mats and garlands, etc.- Cashew processing.- Leaf cup making.- Products out of rexins and PVC, etc.- Horn and Bone including ivory products.- Candle, camphor and sealing wax making.- Manufacture of packaging items of plastic.- Manufacture of Bindis.- Manufacture of Mehndi.- Manufacture of essential oils.- Manufacture of Shampoo.- Manufacture of hair oils.- Detergent and washing soap making (Non-toxic).- Manufacture of paper pins, clips, safety pins, stove pins.- Umbrella assembling.- Solar and wind energy implements.- Manufacture of handmade utensils out of brass.- Manufacture of handmade utensils out of copper.- Manufacture of handmade utensils out of Bell metal.- Other articles made out of Brass, Copper and Bell metal.- Production of Radio.- Manufacture of decorative bulbs, bottles and glasses.- Production of cassette player whether or not fitted with radio.- Production of cassette recorder whether or not fitted with radio.- Production of Voltage Stabilizer.- Craved wood and artistic Furniture making.- Tin Smithy.- Motor winding.- Wire net making.- Iron grills making.- Manufacture of Rural Transport vehicle such as a hand carts, Bullock carts, Small boats, Cycle rickshaw, motorised carts.- Manufacture of musical instruments.- Manufacture of Lok Vastra.- Manufacture of Poly Vastra.- Hosiery- Fishing nets out of Nylon/Cotton making by hand.- Buttick work.- Toys and doll making.- Thread balls, wollen balls and lachhi making.- Embroidery.- Manufacture of surgical bandages.- Stove wicks.- Watch production(70)Notification u/s 17 of Commercial Tax Act allowing exemptions on certain Drugs & Medicines w.e.f. 3-11-2000.[No. A-3-29-2000-ST-V (82), dated 3rd November, 2000] [Published in Madhya Pradesh Rajpatra dated 3-11-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) and in suppression of this department Notification (No. A-3-29-2000-ST-V (58), dated 7th August, 2000, the State Government hereby exempts the drugs specified in column (2) of the Schedule below, either singly or in combination with any other following drugs and their formulations either single or in combination with any other following drugs including its brand names, generic names, stereo esomeric forms, its salts, esters and derivatives from payment of whole of tax under the said Adhiniyam for the period from the publication of this notification to 31st March, 2001-

Schedule 51

S.No. Name of the Drug

1. Isonaizide
2. Pyraxinamide
3. Rifampicin
4. Ethambutol
5. Hydrocartisone
6. Chloroquin Phosphate
7. Insuline
8. Pyremethamine
9. Sulpham Ethoxazole
10. Gentamicin
11. Dopamin
12. Nitroglycerine
13. Dexamethasone
14. Cisplatinum
15. Etopside
16. Liucovain
17. Methotrexate
18. Mitomycin
19. Doxorubicin Hydrochloride
20. Epirubician Hydrochloride
21. Vinblastine
22. Vincristine Sulphate
23. Streptokinase
24. Urokinase
25. Vaccine, that is to say
 - (i) Factor VIII
 - (ii) Anti-rabies
 - (iii) Chick Embryo Cell
 - (iv) Human deploid Cell
 - (v) Anti-RH (Anti-D)
 - (vi) Hapitities-B
 - (vii) DPT
 - (viii) Anti-snake Venom
 - (ix) Oral Polio

(x) BCG

26. Ranitidine

27. Cyclosporin Liquid

(71) Notification under section 17 of Commercial Tax Act allowing partial exemption in Gwalior Trade Fair at Gwalior. [No. A-3-42-94-ST-V-(83), dated 2nd December, 2000] [Published in Madhya Pradesh Rajpatra dated 2-12-2000.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) the State Government hereby exempts the class of goods specified in column (1) of the schedule below from the payment of tax under Section 9 of the Said Act to the extent specified in column (2) for the period from the 1st January 2001 to 31st January 2001 (both days inclusive) subject to the restrictions and conditions specified in column (3) of the said Schedule :

Schedule 52

Class of goods	Extent of exemption	Restrictions & Conditions subject to which exemption is granted
(1)	(2)	(3)
Goods specified in Schedule II appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), excluding Petrol, High Speed Diesel Oil, Light Diesel Oil (L.D.O.), Tendu Leaves, Timber, Raw Opium, Lubricants and Bamboo	Party so as that the rate of tax is reduced by 50% or, to reduce the rate of tax to 5% under sub-section (1) of Section 9, whichever is higher.	1. When the goods are sold by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 to the consumers in the premises of Gwalior Trade Fair held at Gwalior during the prescribed period of Mela and such dealer furnishes to the Officer in charge (on duty) Commercial Tax Officer Mela Premises, Gwalior: (i) a list of goods entered by him in the Mela Premises at the time of entry of such goods for Sale to consumer (ii) a list in duplicate of the daily sales in the appended form to be furnished not later than 11.00 A.M. of the next day and obtain acknowledgement on the duplicate copy thereof, and (iii) a list of goods remaining unsold at the end of the Mela within three days of the close of the Mela. 2. Furnishes a separate return in form 12 in respect of sales made to the consumers in the Mela to the appropriate Commercial Tax Officer within fifteen days from the last day of the Mela along with a copy of challan in form 39 in proof of payment of the tax payable accounting to such return: Provided that where the return is not furnished within the said period but is furnished thereafter, the delay in the submission of the return within the time specified in paragraph 2 above which is due to technical reasons, shall be condoned by the Commissioner, Commercial Tax and in other reasons by the State Government in the Commercial Taxes Department considering the merits of each case subject to the payment of interest at the rate of five percent, per month by the dealer on the amount for the period commencing from the date upto which such return was due and ending with the date on which

such tax was actually paid by him. Explanation-Where the period for which interest is payable covers a period less than a month, the interest payable in respect of such period shall be computed proportionately. 3. The particulars of the goods brought in the Mela premises shall be subject to the verification by any Officer authorised for the purposes under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.

Note. - The expression 'consumers' used herein before means any person other than a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994. Form List of daily sales in the Mela Premises Date.....

S.No.	Invoice No. & Date	Name of the Purchaser & Full Address	Class of Goods	Value
(1)	(2)	(3)	(4)	(5)

1.2.3.4.5.6.7.

Total.....

Place.....

Date..... Signature of the dealer or his authorised agent

Acknowledgment Received from..... (Name and address of the dealer) holding registration certificate No..... under Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 in..... (name of the circle) (Division), the list of sales effected on..... (date) for Rupees..... (in figures)..... (in words).

Date.....

Time.....

(Not later than 11.00 A.M.)

Seal..... Signature of the Commercial Tax Officer Incharge (on duty).

(72) Notification amending earlier notification. [No. A-3-74-99-ST-V (4), dated 22nd January, 2001] [Published in M.P. Rajpatra (Asadharan) dated 22-1-2001 at page 28.]. - Whereas, the State Government is satisfied that it is necessary so to do in the public interest; Now, therefore, in exercise of the powers conferred by, (1) Sub-section (1) clause (m) of sub-section (2) and sub-section (3) of Section 80 read with Section 37 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995); and (2) Sub-section (3) of Section 13 of the Central Sales Tax Act, 1956 (No. 74 of 1956), the State Government hereby makes the following amendments in Madhya Pradesh Deferment of Payment of Tax (by dealer setting up an eligible unit/consuming electrical energy as consumer industrial Unit) Rules, 1998, namely: Amendment In Rule 3 of the said rules, after sub-rule (3) the following sub-rule shall be inserted, namely:-(4) The facility of deferment of payment of tax under these rules shall be available only to such unit which is eligible to avail of exemption from payment of tax under this department Notification No. A-3-32-94-ST-V- (69), dated 14th September, 1998". (73) Notification under Section 17 of Commercial Tax Act allowing exemption on sales of UNICEF. [No. A-3-79-2000-ST-V(6) dated 2nd March, 2001] [Published in M.P. Rajpatra (Asadharan) dated 2-3-2001 at page 222-222(1)]. - In exercise of the powers conferred by Section 17 of Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below from payment of tax under section 9 of the said Adhiniyam for the period from 1st April, 1999 to 31st March, 2003, subject to

the restrictions and conditions specified in column (2) of the said Schedule, namely :-

Schedule 53

Class of goods	Restrictions and conditions subject to which exemption is granted
(1)	(2)
1. All classes of goods specified in Schedule II appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.	When sold by a dealer registered under the Adhiniyam to the UNICEF against a declaration in the appended From to the effect that the goods are purchased for the purpose of official use only.
2. UNICEF greeting cards and UNICEF engagement calendars.	When sold by a dealer registered under the Adhiniyam and such dealer proves to the satisfaction of the assessing authority that the cards and the engagement calendars sold, were actually obtained from UNICEF.

Appendix Declaration (Under CTD Notification No. dated) I. (name and designation/Status) of M/s. UNICEF hereby certify that the goods, particulars of which have been given below, have been purchased from (Name and address of the dealer) holding registration certificate number under Madhya Pradesh Vanijyik Kar Adhiniyam 1994, for and on behalf of the UNICEF for official use :- Particulars of goods purchased

*Particulars of purchase order/ bill/ invoice/cash memo/ challan	Description of goods purchased	Quantity	Value (in Rs.)
(1)	(2)	(3)	(4)
	Total		

Total value (in figures) Rs. (in words) Rs. only.

Place. Signature.

Date. Status.

(74) Notification under Section 17 of Commercial Tax Act allowing exemption on sale to Balchand Nagar Industries. [No. A-3-17-1999-ST-V (11)-dated 13th March, 2001] [Published in M.P. Rajpatra (Asadharan) dated 13-03-2001 at page 222-222(1)]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below from payment of tax under the said Adhiniyam for the period specified in column (2) to the extent specified in column (3) subject to the restrictions and conditions specified in column (4) of the said Schedule :

Schedule 54

Class of goods	Period	Extent of exemption	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)
Plant & Machinery	For the period of execution of works contract	Whole of the amount payable by way of composition	When the goods are sold by Balchand Nagar Industries, holding a registration certificate under the said Adhiniyam to

and commissioning the plant under section 19 in lieu of Krashak Sahakari Sakkar Karkhana, tax, to the extent of Narayanpura, Raghogarh, District maximum Gunain the execution of works contract cumulative quantum of for the installation of plant and tax upto Rs. 78.51 lacs. machinery in the sugar factory on turnkey basis.

(75) Notification under Section 17 of Commercial Tax allowing exemption on Life Saving Drugs. [No. A-3-29-2001-ST-V (16) dated 27th March, 2001] [Published in M.P. Rajpatra (Asadharan) dated 27-3-2001 at page 320.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the drugs specified in the Schedule below and their formulation, either singly or in combination with any other of the drugs specified in the Schedule below, including their brand names, generic names, stereo esomeric forms, their salts, esters and derivatives, from payment of whole of tax under the said Adhiniyam for the period from 1st April, 2001 to 31st March, 2003.

Schedule 55

S.No. Name of Drugs

- | | |
|-----|-----------------------------------|
| 1 | 2 |
| 1. | Pyremethamine + Sulphadoxin Comb. |
| 2. | Inj. Artether |
| 3. | Nitroglycerine |
| 4. | Heparins |
| 5. | Urokinase |
| 6. | Streptokinase |
| 7. | Morphine |
| 8. | Pentazocine |
| 9. | Adrenaline |
| 10. | Insuline |
| 11. | Tab. Ethambutol |
| 12. | Cap. Rifampicin |
| 13. | Doxorubicin |
| 14. | Methotrexate |
| 15. | Vincristine (Inj./Tab) |
| 16. | Leucovorin (Inj/Tab.) |
| 17. | Dexamethasone |
| 18. | Betamethasone |
| 19. | Hydrocortisone |
| 20. | Azathioprine-Cyclosporin |
| 21. | Dopamine |

22. Mephentemine
23. Amylnitrate
24. Vaccine, that is to say :-
 - i. Anti Rabies.
 - ii. Anti Snake Venom
 - iii. Factor VIII
 - iv. Anti-RH (Anti-D)
 - v. Haptitits-B
 - vi. DPT
 - vii. Oral Polio
 - vii. BCG
 - ix. Gas Gangrene anti-toxin

(76) Notification under Section 17 of Commercial Tax Act allowing full/partial exemption on certain goods.[No. A-3-4-2001-ST-V (17) dated 27th March, 2001] [Published in M.P. Rajpatra (Asadharan) dated 27-3-2001 at page 322(1).]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) from payment of tax under the said Adhiniyam to the extent specified in column (3) of the said Schedule for the period from 1st April, 2001 to 31st March, 2003.

Schedule 56

S.No.	Class of Goods	Extent of exemption
1	2	3
1.	Pasteurised Milk & Separata Milk	Whole of tax under Section 9.
2.	Papad, Badi, Kuldai, Sewai, Finger Papad & Sabudana KePhool	Whole of tax under Section 9.
3.	Caprolactum, DMT & MEG	Partly so as to reduce the rate of tax under Section 9 to 1%
4.	Chapri, Lac, Kitti	Whole of tax under Section 9.
5.	Copper Wire Rods	Partly so as to reduce the rate of tax under Section 9 to 1%.
6.	Copper Winding Wire & Copper Wire (baie)	Partly so as to reduce the rate of tax under section 9 to 2%
7.	Fountain pens, Ball point or Nib pens, Pencils, Rubbers(Erasers), Pencil Sharpners, Geometry Box, Geometricalinstruments & Riffles	Partly so as to reduce the rate of tax under Section 9 to 2%
8.	Grass, hay, straw of any other plant in green or dried form.	Partly so as to reduce the rate of tax under Section 9 to 2%.
9.	Nutan Stove	Whole of tax under Section 9.
10.	All kinds of ropes and twine including jute twine	Partly so as to reduce the rate of tax under Section 9 to 2%.

11.	Staple fibre including viscose staple fibre and waste thereof	Partly so as to reduce the rate of tax under Section 9 to 2.5%
12.	Agarbatti & Dhoop	Partly so as to reduce the rate of tax under Section 9 to 2%
13.	Branded Bread	Whole of tax under Section 9.
14.	Parched gram (Bhuna Chane), Murmura, Poha & Lai	Whole of tax under Section 9.
15.	Charota seed, Rajka seed, Babool seed and Babool seed powder	Whole of tax under Section 9.
16.	All kinds of footwear made of P.V.C. and Chappals made of rubber and straps thereof, the selling price of which do not exceed rupees one hundred.	Whole of tax under Section 9.
17.	Hearing Aids	Whole of tax under Section 9.

(77) Notification under Section 17 of Commercial Tax Act allowing full/partial exemption on Cereals, Pulses & Rice. [No. A-3-7-2001-ST-V (18) dated 28th March, 2001] [Published in M.P. Rajpatra (Asadharan) dated 28-3-2001 at page 336 (1-2).]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), (hereinafter referred to as the Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3) subject to the restrictions and conditions specified in column (4) of the said Schedule for the period from 1st April 2001 to 31st March, 2002.

Schedule 57

S.No.	Class of Goods	Extent of exemption	Restrictions & Conditions subject to which exemption is granted
1	2	3	4
1.	Cereals & Pulses, including rice, de-husked massor and separated pulses, as specified in serial No. 19 & 20 of Part V of Schedule II.	Partly so as to reduce the rate of tax u/s 9 & 10 to 2%.	
2.	Cereals & Pulses, including rice, de-husked massor and separated pulses, as specified in serial No. 19 & 20 of Part V of Schedule II.	Whole of tax u/s 10.	When the goods specified in column (2) are purchased for use as raw material in the manufacture of other goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India.
3.	Cereals & Pulses, including rice, de-husked massor	Whole of tax under section 9.	When the goods specified in column (2) are sold by a dealer registered under the Adhiniyam to another such dealer against a declaration in the appended

and separated pulses,
as specified in serial
No. 19 & 20 of Part V of
Schedule II.

form to the effect that the goods purchased are for
use as raw material in the manufacture of other
goods for sale in the State of Madhya Pradesh or in
the course in inter-State trade or commerce or in
course export out of territory of India.

Explanation. - One declaration may cover more than one transaction of sale effected during a
quarter. Appendix Declaration (Under CTD notification No. dated.) I. (name &
address of the dealer) holding registration certificate number. under Madhya Pradesh
Vanijyik Kar Adhiniyam 1994, hereby declare that I have purchased goods particulars of which have
been given below from. (name and address of dealer) holding registration certificate
number. under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.

2. I further declare that:

(i) the goods have been purchased by me for resale/for use as raw-material in the manufacture of
goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in
the course of export out of the territory of India. (ii) the said goods are specified as raw material in
my registration certificate which was in force on the date of the aforesaid purchase of goods. (iii) the
following goods shall be manufactured by me using the goods purchased. (here specify the name of
goods) Particulars of goods purchased

*Particulars of purchase order/ bill/ invoice/cash memo/ challan	Description of goods purchased	Quantity	Value (in Rs.)
(1)	(2)	(3)	(4)
	Total		

Total value (in figures) Rs. (in words) Rs. only.

Place. Signature.

Date. Status.

*Strike out which is not applicable. (78) Notification under Section 17 of Commercial Tax Act & under
Section 8(5) of Central Sales Tax allowing exemption to Solvent Extraction Plant under certain
conditions. [No. A-3-73-99-ST-V (19) dated 29th March, 2001] [Published in M.P. Rajpatra
(Asadharan) dated 28-3-2001 at page 348 (3-6).] - Whereas the State Government is satisfied that
it is necessary so to do in the public interest. Now, therefore, in exercise of the powers conferred
by. (1) Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter
referred to as the said Act); and (2) sub-section (5) of Section 8 of the Central Sales Tax Act, 1956
(No. 74 of 1956) (hereinafter referred to as the Central Act), the State Government hereby exempts
in whole the class of goods specified in column (1) of the schedule below from payment of tax under
the Act and the Central Act, for the period specified in column (2) subject to the restrictions and
conditions specified in column (3) of the said schedule, namely :

Schedule 58

Class of goods	Period	Restrictions & Conditions subject to which exemption is granted
(1)	(2)	(3)
<p>Goods manufactured by a dealer in a solvent extraction plant either taking it on lease or on job work basis, who is eligible and in whose (extraction plant) favour an eligibility certificate, to avail of the facility of exemption from/ deferment of payment of tax is issued, under the provisions of any notification under the industrial policy of 1981, 1986, 1992 and 1994 and the period of eligibility of such plant has not expired.</p>	<p>From 1st Sept. 2000 to the unexpired period of eligibility certificate of the respective extraction plant.</p>	<p>1.(a) When tire goods specified in column (1) manufactured in the solvent extraction plant and are sold by a registered dealer under the said Act or under the Central Act either inside the State of Madhya Pradesh or in the course of inter-State trade or commerce and such dealer in support of his claim for exemption under this notification at the time of his assessment in respect of tire sales of the said goods furnishes to the assessing authority a declaration (i) in case of first selling dealer in the appended Form-1 issued to him by the tire solvent extraction plant. (ii) in case of the subsequent selling dealer in the appended Form-II, in the manner specified in paragraph (2) below. (b) When the goods specified in column (1) are purchased by a dealer registered under the Act from another such dealer for resale in the State of Madhya Pradesh or in the course of inter-State trade or Commerce or for use as raw-material in the manufacture of goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India and such purchasing dealer in support of his claim for exemption under this notification furnishes to the assessing authority at the time of his assessment a declaration in the appended Form - II issued by the selling registered dealer. (2) The registered dealer manufacturing and selling the goods or a registered dealer subsequently selling such goods shall issue a declaration in Form-II to the purchasing dealer. The selling registered dealer as aforesaid shall prepare four carbon copies of the said declaration, the original shall be issued to the purchasing registered dealer, the second and third copies of the declaration shall be sent by him to the appropriate Commercial Tax Officer of the purchasing registered dealer and the fourth copy shall be retained by the registered dealer issuing such declaration. The appropriate Commercial Tax Officer shall file the copy of the declaration in the assessment case record for the relevant period of the selling registered dealer/purchasing dealer.</p>

Form-I Declaration (Under CTD notification No.....dated.....) I..... (Name of the Dealer) holding registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) hereby declare that Shri..... (Name of the dealer) holding registration certificate No..... under the said Adhiniyam has taken my solvent extraction plant situated at..... on lease for the period from..... to..... against a lease rent of Rs..... per year*/has manufactured the goods in my solvent extraction plant situated at..... on job work basis for the period from.....to.....

2. I, further declare that I hold on eligibility certificate No..... dated..... for availing of the facility or exemption from*/deferment of payment of tax under Commercial Tax Department Notification No..... dated..... for the period from.....to..... and such certificate is valid till date.

The particulars of the quantity crushed and job charges paid as follows :

Year (State the specified period) No. Date	Name of the Goods & Quantity	Value Rs.	Job Charges paid (Rs.)
(1)	(2)	(3)	(4)

Total

Total value (in figures) Rs.....(in words) Rs..... only.

Place.....

Date..... Signature of the dealer

*Strike out whichever is not applicable. Form-II Declaration (Under CTD notification No.....dated.....) I..... (Name of the Dealer) holding registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) hereby declare that goods particular of which have been given below sold by me to..... (Name of the purchasing dealer) holding registration certificate No....., under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) and registration certificate No..... under the Central Sales Tax Act, 1956 have been manufactured by me in the solvent extraction plant of..... (Name of the dealer), taken on lease or on job work basis, which are exempt vide Commercial Tax Department Notification No.....dated.....OR*have been purchased by me from..... (Name of the dealer) who has manufactured them in the industrial units taken on lease or on job work basis in respect of which he is eligible to avail of the facility of exemption from payment of tax under Commercial Tax Department Notification No.....dated.....OR*have been purchased by me from a registered dealer who on his part had purchased them from the registered dealer who has manufactured them in the solvent extraction plant taken on lease or on job work basis in respect of which he is eligible to avail of the facility of exemption from payment of tax under Commercial Tax Department Notification No..... dated.....Particulars of goods sold

Particulars of purchase order of the purchasing dealer	Particulars of Bill/ Invoice/ Cash memo/ Challan of the selling	Description of Name & Address of the dealer who manufactured the goods in the industrial	Quantity Value (in Rs.)

	registered dealer		unit		
(1)	(2)	(3)	(4)	(5)	(6)
Total					

Total value (in figures) Rs..... (in words) Rs..... only.

Place.....

Date..... Signature of the dealer

*Strike out whichever is not applicable.(79)Notification under Section 17 of Commercial Tax Act relating to tax payable under Section 9-A by Tent House.[No. A-3-3-2001-ST-V (23) dated 30th March, 2001] [Published in M.P. Rajpatra (Asadharan) dated 30-3-2001 at page 356(1-2).]. - In exercise of the powers conferred by clause (ii) of sub-section (1) of Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), and in supersession of this department notification No. A-3-15-95-ST-V (84) dated 6th November, 1995, the State Government hereby exempts the class of dealers as specified in column (1) of the Schedule below from the operation of the provisions of the sections of the said Adhiniyam as specified in column (2) w.e.f. 1st April, 2001 to 31st March, 2003 subject to the restrictions and conditions specified in column (3) of the said Schedule, namely :-

Schedule 59

Class of dealers	Sections from which exemption in granted	Restrictions & Conditions subject to which exemption is granted
(1)	(2)	(3)
Dealers, commonly known as Tent Houses, doing exclusively the business of transferring the right to use goods as specified in serial numbers 6 & 8 of this department Notification No. A-5-1-94-ST-V (37), dated 1st May, 1995 for cash, deferred payment or other valuable consideration, who are liable to pay tax under section 9-A of the Adhiniyam.	Section 9-A, 26 & 27	1. When the dealer specified in column (1) furnishes a statement in the appended form to the appropriate Commercial Tax Officer and deposits within sixty days of the commencement of the year a fee as specified below (i) In case the dealer is not an income-tax assessee in the immediate preceding financial year under the Income tax act Rs. Two thousand five hundred per year or part thereof. (2) In case the dealer is an income-tax assessee, -(a) the dealer paying Rs. upto fourteen hundred income tax per year-Rs. Five thousand per year or part thereof.(b) other dealers-Rs.fifteen thousand per year or part thereof.2. If at any time it is found that the dealer has given a false or incorrect information, he shall be liable to be assessed to tax imposition of penalty according to the provisions of the Adhiniyam.

Form Statement (Under CTD notification No.....dated.....) To, The Commercial Tax Officer, I..... (name) a dealer holding registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 carry on exclusively the business of transferring the right to use goods

for cash, deferred payment or other valuable consideration in the name of..... and I am liable to pay tax under Section 9-A of the said Adhiniyam.

2. My principal place of business is situated at..... (address) and additional place of business at.....(address).

3. *I am not an income tax assessee in the immediate preceding financial year under the income tax Act. OR

*I am an income tax assessee and pay upto Rs. 1400/- income tax per year. OR *I am an income tax assessee liable for regular assessments.

4. I am enclosing herewith a challan No..... dated..... for Rs..... (in figures)..... (in words) towards the fee as specified in the Notification.

The above statement are true to my knowledge and belief and if at any time it is found that the information given is false or incorrect, I shall be liable to be assessed to tax and imposition of penalty under the provisions the Adhiniyam.

Place.....

Date..... Signature

*Strike out whichever is not applicable.(80)Notification under Section 17 of Commercial Tax Act allowing partial exemption on High Speed Diesel, light Diesel Oil & Petrol under certain conditions.[No. A-3-8-2001-ST-V (24) dated 30th March, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 29-3-2001 at page 358(1-2).]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), (hereinafter referred to as the Adhiniyam), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below from payment of tax to the extent specified in column (2) for the period from 1st April, 2001 to 31st March, 2003 subject to the restrictions and conditions specified in column (3) of the said Schedule namely :-

Schedule 60

Class of goods	Extent of exemption	Restrictions & Conditions subject to which exemption is granted
(1)	(2)	(3)
High Speed diesel, light diesel oil and petrol	Partly so as to reduce the rate of tax under Section 9 to 6%	1. When sold by Indian Oil Corporation. Ltd., Bharat Petroleum Corporation. Ltd., Hindustan Petroleum Corporation. Ltd., Indo Burma Petroleum Co.Ltd. (herein after referred to as Petroleum Company) to a dealer registered under the Adhiniyam.(a) for use as raw material in the manufacture of other goods for sale, or (b) for use in the generation of electrical energy in the captive power plant of the capacity exceeding 50 K.V. and is so certified by the Chief Electrical Inspector, against a declaration in

the appended form to the effect that the goods being purchased are for use as raw material in the manufacture of other goods or in the generation of electrical energy to be used in his industrial unit for the manufacture of other goods for sale in the State of Madhya Pradesh or in the course of inter State trade or commerce or in the course of export out of the territory of India. 2. The seller (petroleum company) shall along with the quarterly returns, furnish a dealer wise list of the sales showing the name and address of the purchaser, registration number under the Adhiniyam, bill/invoice number and date, quantity and value of the goods. 3. One declaration may cover more than one transaction of sale effected during one calendar month.

Appendix Declaration (Under CTD Notification No. dated) I (Name & Status) of holding registration certificate number under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, hereby declare that I have purchased goods particulars of which have been given below from (Name and address of dealer) holding registration certificate number under the Adhiniyam, on behalf of the said dealer.

2. I further declare :

that, I have established a captive power plant of the capacity exceeding 50 K.V. and a copy of the certificate issued in this regard, by Chief Electrical Inspector is enclosed herewith and (ii) that the goods purchased are for use as raw material in the manufacture of other goods */for generation of electrical energy to be used in the manufacture of goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce, or in the course of export out of the territory of India. Particulars of goods purchased

*Particulars of purchase order/ bill/ invoice/ cash memo/ challan No. Date	Description of goods purchased	Quantity	Value (in Rs.)
(1)	(2)	(3)	(4)
		Total	

Total value (in figures) Rs. (in words) Rs. only.

Place Signature

Date Status

*Strike out whichever is not applicable. (81) Notification under Section 17 of Commercial Tax Act amending earlier notification dated 26-3-2001 and allowing exemption on oil seeds. [No. A-3-4-2001-ST-V (25) dated 30th March, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 29-3-2001 at page 360(1-2).]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), (hereinafter referred to as the Adhiniyam), the State Government after omitting serial no. 1 and entries related thereto in the Schedule of this department's notification No. A-3-4-2001-ST-V (13) dated 26th March, 2001, hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3) subject to the restrictions and conditions specified in column (4) of the said schedule for the period from 1st April 2001 to 31st March, 2003 :-

Schedule 61

S.No.	Class of Goods	Extent of exemption	Restrictions & Conditions subject to which exemption is granted
(1)	(2)	(3)	(4)
1.	Oilseeds as specified in clause (vi) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956)	Whole of tax under section 9	When the goods specified in column (2) are sold by a dealer registered under the Adhiniyam to another such dealer against a declaration in the appended form to the effect that the goods purchased are for use as raw material in the manufacture of other goods for sale in the state of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India.
2.	Oilseeds as specified in clause (vi) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956)	Whole of tax under section 9	When sold by a dealer registered under the Adhiniyam to another such dealer against a declaration in the appended form to the effect that oilseed being purchased is for resale.

Explanation. - One declaration may cover more than one transaction of sale effected during a quarter. Appendix Declaration (Under CTD Notification No. dated) I (Name & Address of the dealer) holding registration certificate number under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, hereby declare that I have purchased goods particular of which have been given below from (Name and address of dealer) holding registration certificate number under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994

2. I further declare that

(i) the goods have been purchased by me for resale/* for use as raw material in the manufacture of goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India. (ii) that the goods specified as raw material in my registration certificate which was in force on the date of the aforesaid purchase of goods. (iii) the following goods shall be manufactured by me using the goods purchased. (here specify the name of goods) Particulars of goods purchased

*Particulars of purchase order/ bill/ invoice/ cash memo/ challan No. Date	Description of goods purchased	Quantity	Value (in Rs.)
(1)	(2)	(3)	(4)
		Total	

Total value (in figures) Rs. (in words) Rs. only.

Place Signature

Date Status

*Strike out whichever is not applicable.(82)Notification under Section 17 of Commercial Tax allowing exemption on Crude Oil sold to Bharat Oman Refineries Ltd., Bina.[No. A-3-108-98-ST-V (30) dated 4th April, 2001] [Published in Madhya Pradesh Rajpatra (Asadharen) dated 4-4-2001.]. - In exercise of the powers conferred by section 17 of the Madhya Pradesh /anijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts in whole the class of goods specified in column (1) of the schedule below from payment of tax under the said Adhiniyam for the period of 16 years from the date of publication of this notification, subject to such restrictions and conditions as specified in column (2) of the said schedule, namely,-

Schedule 62

Class of goods	Restrictions &Conditions subject to which exemption is granted
1	2
Crude Oil as specified in clause (ii-c) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956)	When the goods specified in column (1) are sold to Bharat OmanRefineries Ltd. by a dealer registered under the Madhya PradeshVanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) against a declaration in the appended form to the effect that the goodsbeing purchased are intended for consumption or use as rawmaterial.
Appendix(Under Commercial Taxes Department notification No..... date.....)I..... (name & status) Bharat Oman Refineries Ltd., holding registration certificate No..... dated..... under Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, (No. 5 of 1995) hereby declare that I have purchased goods particulars of which have been given below from..... (name and address of dealer) holding registration certificate No..... under the said Adhiniyam on behalf of the said Company.	

2. I further declare that:

(i)the goods purchased are for use s raw material in the manufacture of goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India.(ii)the said goods are specified as raw material in my registration certificate under the said Adhiniyam and that the certificate was in force on the date of the aforesaid purchase of goods.Particulars of goods purchased

*Particulars of purchase order/ bill/ invoice/ cash memo/ challanNo.Date	Description of goods purchased	Quantity	Value (in Rs.)
(1)	(2)	(3)	(4)
		Total	

Total value (in figures) Rs.....(in words) Rs.....only.

Place..... Signature.....

Date..... Status.....

*Strike out whichever is not applicable.(83)Notification of Goods notified for the purpose of Information Technology[Notification No. A-3-96-95-ST-V (42), dated 2nd May, 2001] [Published in Madhya Pradesh Rajpatra dated 2-5-01.]. - In pursuance of the requirement made in entry 44 of Part V of Schedule II appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of

1995), the State Government hereby specifies the following goods to be Information Technology goods for the purpose of the said entry namely, - (1) Computer devices, that is to say : (i) Desk top (ii) Personal computer (iii) Servers (iv) Work station (v) Nodes (vi) Terminals (vii) Net-work P.C. (viii) Home P.C. (ix) Lap top Computer (x) Note-book Computer (xi) Palm Top Computer/PDA (2) Net-work controller cards/memories, that is to say: (i) Net-work interface card (ii) Adopter - Ethernet/ECI/EISA/Combo/PCMCIA (iii) DIMMS memory (iv) SIMMS memory (v) Central processing unit (vi) Controller-SCSI /Array (vii) Processors (3) Storage units, that is to say : (i) Hard disk drives/hard drives (ii) RAID devices & their controllers (iii) Floppy disk drives (iv) C.D. Rom drives (v) Tape drives-DLT drives/DAT (vi) Optical disk drives (vii) CD Write/Re-write devices (4) Others equipments, that is to say : (i) Key board (ii) Monitor (iii) Mouse (iv) Multi-media kits (5) Printers and output devices, that is to say : (i) Dot-matrix (ii) Laser jet (iii) Ink jet (iv) Desk jet (v) Line printers (vi) Pass-book printers (vii) Lead printers (6) Net-working products, that is to say : (i) Hubs (ii) Routers (iii) Electronic switches (iv) Connectors (v) Trans-receivers (7) Software, that is to say : (i) Application software (ii) Operating system (iii) Middleware/firmware (8) Power supply equipments, that is to say : (i) Switch board power supplies (ii) Uninterrupted power supplies (UPS) (iii) CVT (9) Net-working equipments and accessories, that is to say : (i) Fibre cable (ii) Signal cable (iii) Connectors (iv) Terminal blocks (v) Jet panels (vi) Patch cord (vii) Mounting cord (viii) Patch panels (ix) Back board (x) Wiring blocks (xi) Surface mount boxes (10) Consumables, that is to say : (i) C.D. Rom/compact disc (ii) Floppy disc (iii) Taps DAT DLT (iv) Printer ribbons (v) Toners for printers (vi) Inkjet cartridges (vii) Inks for output devices (11) Electronic components used for Information Technology, that is to say : (i) Printed circuit board assembly/populated (ii) Printed circuit board/PCB (iii) Transistors (iv) Integrated circuits (v) Diodes/Thyristor/LED (vi) Resistors (vii) Capacitors (viii) Switches, push buttons, rockers (ix) Plugs/sockets/relays (x) Magnetic heads/print heads (xi) Connectors (xii) Microphones/speakers/fuses (12) Telecommunication equipments, that is to say : (i) Video phones (ii) Fax cards (iii) Multiplexors (iv) Modems (v) Antenna & mast (vi) Wireless datacom equipments (vii) Top boxes for video and digital signaling (viii) V-SATS (ix) Video conferencing equipments This notification shall be deemed to have come into force with effect from 15th March, 2000. (84) Notification under Section 17 of Commercial Tax Act in supersession of Notification dated 28-3-2001 relating to grain, pulses & rice. [No. A-3-7-2001-ST-V (43) dated 2nd May, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 2-5-2001 at page 532(1,2,3).] - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), (hereinafter referred to as the Adhiniyam), and in supersession of this department Notification No. A-3-7-2001-ST-V (18) dated 28th March, 2001, the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam for the period specified in column (3) to the extent specified in column (4) subject to the restrictions and conditions specified in column (5) of the said Schedule :-

Schedule 63

S.No.	Class of goods	Period	Extent of exemption	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)	(5)

1.	Rice, de-husked massor and separated pulses	From 1-4-2001 to 31-3-2002	Whole of tax under Section 9	
2.	Cereals & pulses as specified in serial No. 19 and 20 of part-V of Schedule II	From 1-4-2001 to 31-3-2002	Partly so as to reduce the rate of tax under Section 9 and 10 to 2 percent	
3.	Cereals & pulses as specified in serial No. 19 and 20 of Part-V of Schedule II	From 1-4-2001 to 31-3-2002	Whole of tax under section 10	When the goods specified in column (2) are purchased for use as raw material in the manufacture of other goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India.
4.	Cereals & pulses as specified in serial No. 19 and 20 of Part V of Schedule II.	From 1-4-2001 to 31-3-2002	Whole of tax under Section 9	When the goods specified in column (2) are sold by a dealer registered under the Adhiniyam to another such dealer against a declaration in the appended form to the effect that the goods purchased are for use as raw material in the manufacture of other goods for sale in the State of M.P. or in the course of inter-State trade or commerce or in the course of export out of the territory of India.

Explanation. - One declaration may cover more than one transaction of sale effected during a quarter. Appendix Declaration (Under CTD Notification No.....dated.....) I.....(name and address of the dealer) holding registration certificate No..... under Madhya Pradesh Vanijyik Kar Adhiniyam 1994, hereby declare that I have purchased goods particulars of which have been given below from..... (name and address of dealer) holding registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.

2. I further declare that,

(i) the goods have been purchased by me for use as raw material in the manufacture of goods for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India. (ii) the said goods are specified as raw material in my registration certificate which was in force on the date of the aforesaid purchase of goods; and (iii) the following goods shall be manufactured by me using the goods purchased. (.....)(here specify the name of goods.) Particulars of goods purchased

*Particulars of purchase order/ bill/ invoice/ cash memo/ challan No. Date	Description of goods purchased	Quantity	Value (in Rs.)
(1)	(2)	(3)	(4)

Total

Total value (in figures) Rs.....(in words) Rs.....only.

Place..... Signature.....

Date..... Status.....

*Strike out whichever is not applicable.(85)Notification under Section 17-Allowing partial exemption on Toilet Soap, Washing Soap, Washing Detergent from 1- 4-95 to 31-3-97 and 1-4-97 to 31-12-99.[No. A-3-69-97-ST-V (45) dated 9th May, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 9-5-2001 at page 578.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below from payment of tax under the said Adhiniyam for the period specified in column (2) to the extent specified in column (3) subject to the restrictions and conditions specified in column (14) of the said schedule :-

Schedule 64

Class of goods	Period	Extent of Exemption	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)
Toilet Soap, washing soap and washing detergent	(i) From 14-1995 to 31-3-1997	Partly so as to reduce the rate of tax under section 9 to 6percent	The exemption shall be available if the tax has been recovered from the consumers at the rates specified in column (3).
	(ii) From 1-4-1997 to 31-12-1999	Partly so as to reduce the rate of tax under section 9 to 8percent	

(86)Notification under Section 17 -Allowing exemption on Cattle Feed & Cattle Fodder from 30-5-2001 to 29-8-2001.[No. A-3-15-2001-ST-V (51) dated 30th May, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 30-5-2001 at page 622.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below, from payment of tax under the said Adhiniyam, to the extent specified in column (2) for the period from 30th May, 2001 to 29th August, 2001 :-

Schedule 65

Class of goods	Extent of exemption
(1)	(2)

1. Cattle feed and Cattle Fodder Whole of tax under Section 9.

(87)Notification under Section 17-Allowing exemption on Plant & Machinery & Other Equipment when old by MPEB to any Lease Finance Co.[No. A-3-28-94-ST-V (52) dated 30th May, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 30-5-2001 at page 624-624(1).]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of

the Schedule below, from payment of tax under the said Adhiniyam to the extent specified in column (2) for the period specified in column (3) subject to the restrictions and conditions in column (4) of the said Schedule :-

Schedule 66

Class of goods	Extent of exemption	Period	Restrictions and conditions subject to which the exemption is granted
(1)	(2)	(3)	(4)
Plant and Machinery & Other Equipment	Whole of tax under Section 9.	From 1st April, 1997 to 30th September 2006.	When the goods specified in column (1) are sold by Madhya Pradesh Electricity Board to any Lease Finance Company against a declaration in the appended Form.

(Under CTD Notification No.....dated.....)I..... (Name)..... (Designation of the authorised Officer) hereby certify that the plant and machinery and other equipments, the particulars of which are given below sold by Madhya Pradesh Electricity Board to M/s..... (Name and Address of the leasing Company) shall be taken on lease by Madhya Pradesh Electricity Board from the Lease Finance Company use in the generation and distribution of electrical energy. Particulars of goods purchased

*Particulars of purchase order/ bill/ invoice/ cash memo/ challan No. Date	Description of goods purchased	Quantity	Value (in Rs.)
(1)	(2)	(3)	(4)
		Total	

Total value (in figures) Rs.....(in words) Rs.....only.

Place..... Signature.....

Date..... Designation of the authorised officer of the Madhya Pradesh Electricity Board.

*Strike out whichever is not applicable. (88) Notification under Section 17-Allowing exemption under Section 9-A on Plant & Machinery & Other Equivalent when sold by MPEB to any Lease Finance Co. [No. A-3-28-94-ST-V (53) dated 3th May, 2001] [Published in Madhya Pradesh dated 30-5-2001 at page 624(2)]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (2) for the period specified in column (3) of the said Schedule :

Schedule 67

Class of Goods	Extent of exemption	Period
1	2	3
Plant and Machinery and other equipments leased out by any Lease Finance Co. to Madhya Pradesh Electricity Board and which have been granted exemption from payment of tax under Section 9 vide CTD Notification No. A-3-28-94-ST-V (52), dated	Whole of tax under Section 9-A.	From 1st April, 1997 to 30th September, 2006.

30th May, 2001.

(89) Notification under Section 17-Amending earlier notification relating to allowing exemption to Jawaharlal Nehru Co-operative Agricultural Produce Processing Society Ltd., Khargone.[No. A-3-59-95-ST-V (60) dated 12th July 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 12-7-2001 at page 846.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby makes the following amendments in this department notification No. A-3-59-95-ST-V (74), dated 16th September, 1998, namely :-AmendmentIn the said notification,In the preamble for the words "the date of publication of this notification" the figures and words "1st January, 1998" shall be substituted.(90) Notification under Section 17-Allowing exemption from the operation of the Provisions of Rule 20 to the dealers who has obtained provisional registration certificate in the period from 1-6-2001 to 30-6-2001.[No. A-3-18-2001-ST-V (63) dated 16th July 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 16-7-2001 at page 856.]. - Whereas, the State Government is satisfied to do so in the public interest- Now, therefore, in exercise of the powers conferred by clause (ii) of sub-section (1) of Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of dealers, who has obtained provisional registration certificate in the period from 1st June, 2001 to 30th June, 2001, from the operation of the provisions of rule 20 of the Madhya Pradesh Vanijyik Kar Niyam, 1995.(91) Notification under Section 17-Allowing partial exemption/exemption on pumping set upto 3 H.P., Oil Engine & Aluminium utensils.[No. A-3-10-2000-ST-V (66) dated 1st August 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 1-4-2001 at page 884.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) the State Government hereby exempts the class of goods specified in column (2) of the Schedule below, from payment of tax under the said Adhiniyam for the period from 1st August, 2001 to 31st March, 2003 to the extent specified in column (3) of the said Schedule :-

Schedule 68

S.No.	Class of Goods	Extent of Exemption
1	2	3
1.	Pumping Set upto 3 H.P.	Partly so as to reduce the rate of tax under section 9 to 4percent
2.	Oil Engine	Partly so as to reduce the rate of tax under section 9 to 4per cent
3.	Aluminium utensils	Whole of tax under section 9.

(92) Notification under Section 17 of amending earlier notification w.e.f. 1-8-2001[No. A-3-10-2001-ST-V (68) dated 1st August 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 1-8-2001 at page 848(3).]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) the State Government hereby makes the amendments in this department notifications specified in column (2) of the schedule below to the extent in the manner specified in column (3) of the said schedule :-

Schedule 69

S.No.	Notification	Amendments
1	2	3

1. A-3-20-2000-ST-V (22) dated 29th March, 2000 In the schedule to the said notification, serial No. 3 and 7 and the entries relating thereto shall be omitted.
2. A-3-4-2001-ST-V (17) dated 27th March, 2001 In the schedule to the said notification, serial No. 10 and the entries relating thereto shall be omitted.

These amendments shall come into force w.e.f. 1-8-2001. (93) Notification under Section 13-Amending earlier notification w.e.f. 1-8-2001. [No. A-3-10-2000-ST-V (69) dated 1st August 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 1-8-2001 at page 844 (3-4).]. - In exercise of the powers conferred by clause (a) of sub-section (1) of Section 13 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby makes the following amendments in this Department notification No. A-5-1-94-ST-V (22), dated 1st May, 1995, namely - Amendments In the schedule to the said notification in column (1) against serial No. 5(i) the words "not being a re-rolling steel mill" shall be omitted. This amendment shall come into force w.e.f. 1-8-2001. (94) Notification under Section 17-Amending earlier Notification w.e.f. 1-8-2001. [No. A-3-10-2000-ST-V (72) dated 1st August 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 1-8-2001 at page 884(6).]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby makes the following amendments in this department Notification No. A-3-28-2000-ST (30), dated 13th April, 2000, namely, - Amendments In the said notification,

1. Serial Nos. 1, 2, 3, 4 and 5 and the entries relating thereto shall be omitted.

2. Appendix A-2 shall be omitted.

3. For clause (i) of para 2 of Appendix A-1, the following clause shall be substituted, namely:-

"(i) the goods purchased are for use as raw material in the manufacture of other goods"

4. After serial No. 9, the following serial No. and entries relating thereto shall be inserted, namely :-

<p>"10. Iron & Steel as specified in clause (iv) of the Central Sales Tax Act, 1956.</p>	<p>Whole of tax under section 9.</p>	<p>When the goods are sold by a dealer registered under Adhiniyam to a registered steel rolling mill against a declaration in the appended from A-I to the effect that the goods purchased are for use as raw material in the manufacture of other goods for sale in the State of Madhya Pradesh or in the course of inter-State trade and commerce or in the course of export out of the territory of India".</p>
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These amendments, shall come into force w.e.f 1-8-2001. (95) Notification under Section 17-Allowing exemption on Sales to Arihant Charitable Trust, Indore. [No. A-3-25-2001-ST-V (73) dated 8th August 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 8-8-2001 at page 892-892(1).]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods

specified in column (1) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (2) for the period from the date of publication of this notification to 31st March, 2002, subject to the restrictions and conditions specified in column (3) of the said Schedule:-

Schedule 70

Class of Goods	Extent of exemption	Restrictions & Conditions subject to which exemption is granted
(1)	(2)	(3)
Building Materials and Medical Equipments	Whole of tax under section 9	When sold by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 to the Arihant Charitable Trust, Indore for construction of hospital and treatment of diseases against a declaration in the appended form.

Appendix (Under C.T.D. Notification No.....dated.....) I (Name and designation)..... of (Name of the Institution)..... hereby declare that the goods, particulars of which have been given below, have been purchased from..... (Name and Address of the dealer) holding registration No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam,

1994. and that the goods have been purchased for construction of hospital and treatment of diseases.

Particulars of goods purchased

S.No.	Particulars of purchase order/ bill/ invoice/cash memo/ challan	Description of goods purchased	Quantity	Value (in Rs.)
(1)	(2)	(3)	(4)	(5)
		Total		

Total value (in figures) Rs..... (in words) Rs..... only.

Place.....

Date..... Signature of authorised person

*Strike out whichever is not applicable. (96) Notification under Section 17-Central Sales Tax allowing exemption on wires under certain conditions. [No. A-3-2-2001-ST-V (74) dated 10th August 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 10-8-2001 at page 898.]. - Whereas the State Government is satisfied that it is necessary so to do in the public interest. Now, therefore, in exercise of the powers conferred by (1) Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995); and (2) Sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (No. 74 of 1956); the State Government hereby exempts in whole, the class of goods specified in column (1) of the Schedule below from payment of tax under the said Acts subject to the restrictions and conditions specified in column (2) of the said Schedule :

Schedule 71

Class of Goods	Restrictions & Conditions subject to which exemption is granted
1	2
Wires as specified in category (XV) of clause (IV) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	When the goods specified in column (1) are manufactured out oftax-paid wire rods. This exemption shall be available only tosuch registered dealer who sells self manufactured wire and havenot collected or have not paid tax on such sales.
<p>This notification shall be deemed to have come into force w.e.f 1st April, 1995 to 31st March, 2001.(97)Notification under Section 17-Central Sales Tax Act amending earlier notification.[No. A-3-27-2001-ST-V (75) dated 10th August, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 10-8-2001 at page 900.]. - Whereas the State Government is satisfied that it is necessary so to do in the public interest:Now, therefore, in exercise of the powers conferred by,(1)Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995); and(2)Sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (No. 74 of 1956);the State Government hereby makes the following amendments in this department notification No. A-3-24-94-ST-V (108), dated 6th October 1994, namely:AmendmentIn Annexure II of the said notification in clause (d) of para 4 after serial No. 3, the following serial NO. and entries relating thereto shall be inserted, namely ;"4. Managing Director, Madhya Pradesh Financial Corporation-Member.(98)Notification under Entry I of Schedule I amending earlier Notification[No. A-3-46-200-ST-V (77) dated 10th August 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 10-8-2001 at page 902.]. - In pursuance of the requirement under Entry-I of Schedule I appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby makes the following amendment in this department's Notification A-3-46-2000-ST-V (52), dated the 17th July 2000, namely :-AmendmentIn the said Notification, after entry No. 55, the following entry shall be added, namely:-</p>	

56.

-Rotavator(99)Notification under Section 16-Amending Schedule II.[No. A-3-10-2000-ST-V (78) dated 1st September, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 1-9-2001.]. - In exercise of the powers conferred by Sub-Section (1) of Section 16 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby makes the following amendments in schedule II of the said Adhiniyam, the notice for which has been previously published in Madhya Pradesh Gazette vide this department No. A-3-10-2000-ST-V (67) dated 1st August, 2001, as required by the proviso of the said sub-section, namely :-AmendmentsIn Schedule II to the said Adhiniyam :-

1. In part II-

(1)In column (2) against serial NO. 40 for the words "Sandal Wood Oil" the words "Sandal wood and Sandal Wood Oil" shall be substituted,(2)In column (2) against serial No. 49 for the words "toilet soap" the words "toilet soap, washing soap" shall be substituted.(3)After serial NO. 54, the following

serial No. and entries relating thereto shall be inserted, namely-"54. All types of gases such as oxygen, hydrogen etc. 12"

2. In Part IV,

In column (2) against serial No. 38, the words, "Washing Soaps and" shall be omitted. These amendments shall come into force w.e.f 1-9-2000.(100) Notification under Section 17-Resinding earlier Notifications[No. A-3-10-2000-ST-V (79) dated 6th September, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 6-9-2001.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby rescinds, w.e.f. the date of publication of this notification, the following notifications of this department, namely :-(1)No. A-3-94-98-ST-V (89) dated 24th December, 1999(2)No. A-3-10-2000-ST-V (53) dated 26th July, 2000(101) Notification under Section 17 -Allowing exemption from surcharge under section 10-A on certain goods.[No. A-3-10-2000-ST-V (80) dated 6th September, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 6-9-2001 at page 960-960(1).]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below, for payment of tax under the said Adhiniyam for the period from the date of publication of this notification to 31st March, 2003, to the extent specified in column (3) of the said schedule,-

Schedule 72

S.No.	Class of Goods	Extent of Exemption
1	2	3
1.	All kinds of yarn including blended yarn, staple yarn and yarn waste but excluding sewing thread	Whole of surcharge under Section 10-A.
2.	Hydrogenated Vegetable Oil	Whole of surcharge under Section 10-A
3.	Vegetable & Edible Oil	Whole of surcharge under Section 10-A.
4.	Ceramic Tiles	Whole of surcharge under Section 10-A.

(102) Notification under Section 17-Allowing exemption on Cereals under certain conditions.[No. A-3-35-2001-ST-V (88) dated 24th September, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 24-9-2001 at page 1034(1-2).]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts in whole the class of goods specified in column (2) of the schedule below from payment of tax under the said Adhiniyam for the period specified in column (3) subject to the restrictions and conditions specified in column (4) of the said Schedule.

Schedule 73

S.No.	Class of Goods	Period	Restrictions & Conditions subject to which exemption is granted
1	2	3	4
1.	Cereals	From 1st August, 1999 to 31st March 2003	When sold (1) by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, for distribution under Public Distribution System/ Antyodaya Anna Yojana/ Annapurna Yojana/Food For Work Scheme against a declaration in the appended form.(2) by fair price shop keeper to a consumer under the public distribution system and it is proved to the satisfaction of the assessing authority at the time of assessment that the goods sold had been purchased for that purpose.
2.	Cereals	From the date of the publication* of this notification to 31st March, 2003.	When the goods specified in column (2), obtained under Price Support Scheme are sold and it is proved to the satisfaction of the assessing authority at the time of assessment that the goods sold had been purchased for that purpose.

24th Sept., 2001. Appendix Declaration (Under CTD Notification No.....dated.....) I..... (name and address of the purchaser) holding registration certificate number (if any)..... under Madhya Pradesh Vanijyik Kar Adhiniyam, 1994/ a fair price shop keeper, hereby declare that I have purchased goods particulars of which have been given below from..... (name and address of the seller) holding registration certificate number (if any)..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.

2. I further declare that,

(i) the goods have been purchased by me for resale */distribution under the Public Distribution System & Antyodaya Anna Yojana/* Annapurna Yojana */Food For Work Scheme ""and(ii) my registration certificate (if any) was in force on the date of the aforesaid purchase of goods. Particulars of goods purchased

*Particulars of purchase order/ bill/ invoice/ cash memo/ challan No. Date	Description of goods purchased	Quantity	Value (in Rs.)
(1)	(2)	(3)	(4)
		Total	

Total value (in figures) Rs.....(in words) Rs.....only.

Place..... Signature.....

Date..... Designation of the authorised officer of the Madhya Pradesh Electricity Board.

*Strike out whichever is not applicable.(103) Notification under Section 3(4) regarding jurisdiction.[No. A-6(A)-2001-ST-V (91) dated 3rd October, 2001] [Published in Madhya Pradesh

Rajpatra (Asadharan) dated 3-10-2001 at pages 1144(1-2).]. - In exercise of tire powers conferred by sub-section (4) of Section 3 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) and in supersession of this department Notification F.No. A-5-14-1983 (IO)-ST-V, dated the 6th March, 1984 as amended from time to time, the State Government hereby directs that the officers specified in column (2) of the Schedule below, shall exercise such powers as have been conferred upon them and perform such duties as have been imposed upon them by or under the said Act, in the area specified in column (3) thereof and their headquarters shall be at the place specified in column (4) of the said Schedule :

Schedule 74

S.No. (1)	Designation (2)	Area (3)	Headquarter (4)
1.	Deputy Commissioner, Commercial Tax, Indore Division-I	Area comprising of that part of revenue district of Indore which is covered under the local limits of Indore Circle 1, 2, 3, 5, 8, 14 and 15	Indore
2.	Deputy Commissioner, Commercial Tax, Indore Division-2	Area comprising of that part of revenue district of Indore which is covered under the local limits of Indore Circle 3, 4, 6, 7, 10 and 11	Indore
3.	Deputy Commissioner, Commercial Tax, Indore Division-3	Area comprising of that part of revenue district of Indore which is covered under the local limits of Indore Circle 9, 12 and 13 area comprising of revenue districts of Dhar and Jhabua.	Indore
4.	Deputy Commissioner, Commercial Tax, Khandwa	Area comprising of revenue districts of Khandwa, Khargone and Badwani.	Khandwa
5.	Deputy Commissioner, Commercial Tax, Ujjain	Area comprising of revenue districts of Ujjain, Dewas, Shajapur and Rajgarh	Ujjain
6.	Deputy Commissioner, Commercial Tax, Ratlam	Area comprising of revenue Districts of Ratlam, Mandsaur and Neemuch	Ratlam
7.	Deputy Commissioner, Commercial Tax, Bhopal Division-I	Area comprising of that part of revenue district of Bhopal which is covered under the local limits of Bhopal Circle 1, 2 and 3 area comprising of revenue districts of Sehore, Vidisha and Betul.	Bhopal
8.	Appellate Dy. Commissioner, Commercial Tax, Bhopal Division-2	Area comprising of that part of revenue district of Bhopal which is covered under the local limits of Bhopal Circle 4, 5 and 6 area comprising of revenue districts of Raisen, Hoshangabad and Harda	Bhopal
9.	Appellate Dy. Commissioner, Commercial Tax, Gwalior	Area comprising of revenue districts of Gwalior, Bhind, Morena, Shivpuri, Datia, Guna and Shoopur.	Gwalior
10.	Appellate Dy. Commissioner,	Area comprising of revenue districts of Jabalpur, Mandla, Narsinghpur, Katni and Dindori	Jabalpur

	Commercial Tax, Jabalpur		
11.	Appellate Dy. Commissioner, Commercial Tax, Sagar	Area comprising of revenue districts of Sagar, Damoh, Tikamgarh, Chhatarpur and Panna	Sagar
12.	Appellate Dy. Commissioner, Commercial Tax, Chhindwara	Area comprising of revenue districts of Chhindwara, Balaghat and Seoni	Chhindwara
13.	Appellate Dy. Commissioner, Commercial Tax, Satna	Area comprising of revenue districts of Rewa, Sidhi, Satna, Shahdol & Umaria	Satna

This notification shall come into force with immediate effect. (104) Notification under Section 17 of the Commercial Tax Act and Section 8(5) of Central Sales Tax allowing exemption under certain conditions. [No. F-A-3-26-97-ST-V (94) dated 15th October, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 15-10-2001 at page 1172(3-4-5)]. - Whereas, the State Government is satisfied that it is necessary so to do in the public interest, - Now, therefore, in exercise of the powers conferred by :- (1) Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred to as the Act); and (2) Sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (No. 74 of 1956) (hereinafter referred to as the Central Act); The State Government hereby exempts the class of goods specified in column (1) of the Schedule below from payment of tax under the said Act and the Central Act to the extent of maximum cumulative quantum of tax under the Adhiniyam, Central Act and Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976), which shall be limited to the amount received by OILFED as custom milling, for the period specified in column (2) subject to the restrictions and conditions specified in column (3) of the said Schedule ; namely :-

Schedule 75

Class of goods	Period	Restrictions & Conditions subject to which exemption is granted
(1)	(2)	(3)
Goods manufactured by a dealer registered under the Act, in the plants of Madhya Pradesh State Co-operative Oilseed Grower's Federation Ltd. (hereinafter referred to as OILFED) under the custom processing or	From the date of publication of this notification to 31st March, 2002	1. (1)(a) The dealer Registered under the Act, in support of his claim for exemption under this notification at the time of his assessment in respect of the sales of the said goods furnishes to the assessing authority a declaration:- (i) in case of first selling dealer in the appended Form I issued to him by OILFED, (ii) in case of the subsequent selling dealer in the appended Form II, in the manner specified in paragraph (2) below. (b) When the goods specified in column (1) are purchased by a dealer registered under the Act from another such dealer for resale in the State of Madhya Pradesh or in the course of inter-State trade or commerce or for use as raw

lease agreement with
the Federation and
the goods used as raw
material in the
manufacture of such
goods

material in the manufacture of goods for sale in the State of
Madhya Pradesh or in the course of inter-State trade or
commerce or in the course of export out of the territory of
India and such purchasing dealer in support of his claim
for exemption under this notification furnishes to the
assessing authority at the time of his assessment a
declaration in the appended Form-II issued by the selling
registered dealer. (2) The registered dealer manufacturing
and selling the goods or a registered dealer subsequently
selling such goods shall issue a declaration in Form-II to the
purchasing dealer. The selling registered dealer as aforesaid
shall prepare four carbon copies of the said declaration, the
original shall be issued to the purchasing registered dealer,
the second and third copies of the declaration shall be sent
by him to the appropriate Commercial Tax Officer, of the
purchasing registered dealer and the fourth copy shall be
retained by the registered dealer issuing such declaration.
The appropriate Commercial Tax Officer, shall file the copy
of the declaration in the assessment case record for the
relevant period of the selling registered dealer/purchasing
dealer.

Form I Declaration (Under CTD Notification No. dated) I, of Madhya Pradesh
State Co-operative Oilseed Growers, Federation Limited (OILFED), holding Registration Certificate
No. under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), hereby declare
that Shri. (Name of the dealer and address) holding Registration Certificate
No. under the said Adhiniyam, has taken my plant situated at on lease for the period
from to against a lease rent of Rs per year */has manufactured the goods in my plant situated
at under custom processing agreement for the period from to The particulars of
the quantity crushed and custom milling amount/lease rent received are as follows :-

Years (State the specific period)	Name of the goods and quantity	Value (Rs.)	Custom milling amount (Rs.)	Lease rent amount (Rs.)
(1)	(2)	(3)	(4)	(5)
Total				

Total value (in figures) Rs. (in words) Rs. only.

Place. Signature.

Date. Signature of the dealer

*Strike out whichever is not applicable. Form II Declaration (Under CTD Notification
No. dated) I, (Name of the dealer and address) holding registration
certificate No. under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), hereby
declare that goods particulars of which have been given below sold by me to (Name of the
purchasing dealer) holding Registration Certificate No. under the Madhya Pradesh Vanijyik
Kar Adhiniyam, 1994 (No. 5 of 1995), and Registration Certificate No. under the Central Sales
Tax Act, 1956 (No. 74 of 1956), have been manufactured by me in the plant of Madhya Pradesh State

Co-operative Oilseed Growers Federation Limited (OILFED), taken on lease or under custom processing agreement, which are exempt vide Commercial Tax Department Notification No..... dated.....OR*Have been purchased by me from..... (Name of the dealer and address)..... who has manufactured them in the industrial units taken on lease or under custom processing agreement in respect of which he is eligible to avail of the facility of exemption from payment of tax under Commercial Taxes Department Notification No..... dated.....OR*Have been purchased by me from a registered dealer who on his part has purchased them from the registered dealer who has manufactured them in the plant taken on lease or under custom processing agreement in respect of which he is eligible to avail of the facility of exemption from payment of tax under Commercial Taxes Department Notification No.....dated.....Particulars of Goods sold

Particulars of purchase order of the purchasing dealer	*Particulars of bill/ invoice/ cash memo/ challanof the selling registered dealer	Description of dealer who goods purchased	Name & Address of the manufacturedthe goods in the Industrial unit		Value
			Quantity (in Rs.)		
(1)	(2)	(3)	(4)	(5)	(6)
			Total		

Total value (in figures) Rs.....(in words) Rs.....only.

Place..... Signature.....

Date..... Signature of the dealer

*Strike out whichever is not applicable.(105)Notification under Section 17-Allowing exemption under section 9-B on Vegetable & Edible Oil under certain conditions.[No. A-3-10-2000-ST-V (96) dated 19th October, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 19-10-2001 at page (1206).]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts in whole the class of dealers specified in column (1) of the Schedule below, from payment of tax under Section 9-B of the said Adhiniyam, for the period from the date of publication of this notification to 31st March, 2003, subject to such restrictions and conditions as specified in column (2) of the said Schedule:-

Schedule 76

Class of Dealers (1)	Restrictions and conditions subject to which exemption is granted (2)
Dealers registered under the Madhya Pradesh Vanijyik Kar Adhiniyam	The exemption shall be available in respect of the sale of vegetable and edible oil obtained from the refining of crude oil in his refinery, which has been purchased from a registered dealer in the State of Madhya Pradesh.

(106)Notification under Section 17-Allowing exemption on Betel Leaves from 27-11-2001 to 31-3-2002.[No. A-3-84-99-ST-V (100) dated 27th November, 2001] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 27-11-2001.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts in whole the class of goods specified in column (1) of the Schedule below, from payment of tax under the said Adhiniyam for the period specified in column (2) of the said schedule-

Schedule 77

Class of Goods Period

(1) (2)

Betel Leaves From the *date of publication of this notification to 31st March, 2003.

(107) Notification under Section 17-Allowing exemption/partial exemption of Branded Bread & Timber.[No. A-3-7-2002-ST-V (21) dated 6th March, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 6-3-2002.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3) for the period from 7th March, 2002 to 31st March, 2003, subject to the restrictions and conditions specified in column (4) of the said Schedule-

Schedule 78

S. No.	Name of the Goods	Extent of Exemption	Restrictions & Conditions subject to which exemption is granted
1.	Branded Bread	Whole of tax under Section 9	When the goods specified in column (2) are sold by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 whose gross turnover in that year not exceed Rs. Fifty Lacs.
2.	Timber	Partly so as to reduce the rate of tax under Section 9 to 12 percent	

(108) Notification under Section 17-Allowing exemption from surcharge under Section 10-A on Ghee, Milk Powder, Butter & Cream.[No. A-3-8-2002-ST-V (28) dated 13th March, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 13-03-2002 at page 170]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar. Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below for the period specified in column (2) of the said Schedule from payment of surcharge under Section 10-A of the said Adhiniyam.

Schedule 79

Class of Goods Period

1 2

Ghee, Milk Powder, Butter & Cream From 1st April, 2002 to 31st March, 2003

(109) Notification under Section 17 -Allowing exemption under Section 9-B on Ghee, Milk Powder, Butter & Cream.[No. A-3-8-2002-ST-V (29) dated 15th March, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 15-03-2002 at page 175]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government exempts Ghee, Milk Powder, Butter & Cream from payment of tax under Section 9-B for the period from 1st April, 2002 to 31st March, 2003.(110) Notification under Section

17-Superseding earlier notification allowing exemption/partial exemption from surcharge on certain goods-This notification amended by Notification No. A-3-7-2002 ST-V (37) dated 23rd March, 2002.[No. A-3-7-2002-ST-V (30) dated 22nd March, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 22-03-2002 at page 198]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) and in supersession of his department notification No. A-3-7-2001-ST-V (43), dated 2nd May 2001, the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam for the period from 23rd March, 2002 to 31st March, 2003 to the extent specified in column (3) of the said Schedule-

Schedule 80

S. No.	Class of Goods	Extent of exemption
(1)	(2)	(3)
1.	Rice other than imported registered branded rice, dehusked massor and separated pulses.	Whole of tax under Section 9.
2.	Cereals and pulses, other than mentioned in S.No 1 above, as specified in serial No. 19 and 20 of part V of Schedule II.	Partly so as to reduce the rate of tax under Sections 9 and 10 to 1%
3.	Tyres, tubes and flaps of motor vehicles of all kinds, of tractor and trailers and of animal drawn vehicles.	Whole of surcharge under Section 10-A.

(111) Notification under Section 3 (4). [No. A-5-4-2000-ST-V (45) dated 22nd April, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 22-04-2002 at page 386]. - Whereas, the State Government is satisfied that it is necessary so to do in the public interest, Now, therefore, in exercise of the powers conferred by sub-section (4) of Section 3 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby confers powers of the Commercial Tax Officer on the Assistant Commercial Tax Officer to perform the duties of the Check Post Officer for the period, during which, he remains posted at the check post. (112) Notification under Section 17-Allowing exemption on certain goods. [No. A-3-7-2002-ST-V (48) dated 23rd April, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 23-4-2002]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below, from payment of tax under the said Adhiniyam for the period from 23rd April, 2002 to 31st March, 2003 to the extent specified in column (3) of the said Schedule.

Schedule 81

S.No.	Class of Goods	Extent of exemption
1	2	3
1.	Atta (flour) and besan of cereals and pulses other than imported registered branded atta (flour) and besan of cereals and pulses.	Whole of tax
2.	Chuni, Maida, Sujji, Rawa, Daliya, Husk & Bran of cereals and pulses.	Whole of tax

(113) Notification under Section 17-Allowing partial exemption from sales tax and exemption from surcharge on Tractor Parts and Parts of motor vehicles other than tractor parts.[No. A-3-13-2001-ST-V (55) dated 30th April, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 30-4-2002.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3) of the said schedule for the period from the date of publication of this notification to 31st March, 2003-

Schedule 82

S.No.	Class of Goods	Extent of Exemption
1	2	3
1.	Tractor parts	(1) Partly so as to reduce the rate of tax under section 9 to 4 percent (2) Whole of surcharge under Section 10-A
2.	Parts of motor	(1) Partly so as to reduce the rate of tax under vehicles other than section 9 to 8 percent tractor parts (2) Whole of surcharge under Section 10-A

(114) Notification under Section 17 -Allowing partial exemption on sale to department/public sector undertaking of Government of India.No. A-3-18-2002-ST-V (57) dated 30th April, 2002 - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), (hereinafter referred to as the Adhiniyam), the State Government hereby exempts the class of goods specified in column (1) of the schedule below from payment of tax under the said Adhiniyam to the extent specified in column (2) for the period from the date of publication of this notification to 31st March, 2003, subject to the restrictions and conditions specified in column (3) of the said Schedule-

Schedule 83

Class of goods	Extent of exemption	Restrictions and Conditions subject to which exemption is granted.
1	2	3
All classes of goods specified in Schedule II appended to the Adhiniyam for which the rate of tax exceeds 4 percent except goods specified in entry 1 and 3 of Part II and entry 25 of Part III of that Schedule.	Partly so as to reduce the rate of tax under Section 9 to 4 percent.	When sold by a dealer registered under the Adhiniyam to the department/public sector undertaking of the Government of India against a declaration in the appended form to the effect that: (i) the goods purchased are for consumption or use in the manufacture of goods; and (ii) such manufactured goods are for captive consumption and use.

Declaration (Under CTD Notification No. dated.) I. (Name & Status) of (Name and address of the Department/undertaking) holding registration certificate No. (if any) under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, hereby declare that I, on behalf of the department/undertaking have purchased goods, particulars of which have been given below

from..... (name and address of the dealer) holding registration certificate number..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.

2. i further declare that:

(i)The goods purchased are for consumption or use in the manufacture of other goods and(ii)the manufactured goods are for captive consumption or use.Particulars of goods purchased

*Particulars ofPurchase order Bill/ Invoice/ Case memo/ ChallanNo.Dated	Description of Goods	Quantity	Value (in Rs.)
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs.....(in words) Rs.....only.

Place..... Signature.....

Date..... Status.....

*Strike out whichever is not applicable.(115)Notification under Section 45-A (1)-Relation to Check-Post.[No. A-5-4-2000-ST-V (58) dated 6th May, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 6-05-2002 at page 428 (1-2)]. - Whereas, the Commissioner of Commercial Tax, Madhya Pradesh is satisfied that it is necessary so to do with a view to prevent or check evasion of tax under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995);Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 45-A of the said Adhiniyam, the Commissioner hereby sets up temporary check posts and erects barriers at the places specified in the Schedule below, for a period of six months from 16th May, 2002.

Schedule 84

S. No.	Name and description of places of check postsand barriers	Location of check posts and barriers
(1)	(2)	(3)
1.	Pitol in the district of Jhabua on Indore Ahemadabad Road	Between 167-168 K.M. from Indore (towards Ahemadabad) onIndore Ahemadabad Road
2.	Gavadi (Sendhwa) in the district of Badwani on Agra BombayRoad	Between 161-162 K.M. from Indore (towards Bombay) onAgra-Bombay Road
3.	Nivali (Khetia) in the district of Badwani on Sendhwa-KhetiaNandoorwar Road	Between 21-22 K.M. from Sendhwa (towards Nandoorwar) onSendhwa-Khetia-Nandoorwar Road
4.	Fattehpur (Burhanpur) in the district of Khandwa onIndore-Ichhapur Road	Between 175-176 K.M. from Indore (towards Ichhapur) onIndore-Ichhapur Road
5.	Khapa Kareemwar (Paradsingha) in the district of Chhindwaraon Chhindwara-Nagpur Road	Between 73-74 K.M. from Chhindwara (towards Nagpur) onChhindwara-Nagpur

	Road
6. Rajna (Badchicholi) in the district of Chhindwara on Bhopal-Nagpur Road	Between 14-15 K.M. from Pandurana (towards Nagpur) on Bhopal-Nagpur Road
7. Khawasa in the District of Seoni on Seoni-Nagpur Road	Between 46-47 K.M. from Seoni (towards Nagpur) on Seoni-Nagpur Road
8. Rajegaon in the district of Balaghat on Balaghat-Gondia Road	Between 23-24 K.M. from Balaghat (towards Gondia) on Balaghat-Gondia Road
9. Mangli in the district of Mandla on Jabalpur-Mandla-Raipur Road	Between 184-185 K.M. from Jabalpur (towards Raipur) on Jabalpur-Mandla-Raipur Road
10. Hanumana in the district of Rewa on Rewa-Mirzapur Road	Between 92-93 K.M. from Rewa (towards Mirzapur) on Rewa-Mirzapur Road
11. Chakghat in the district of Rewa on Rewa-Allahabad Road	Between 80-81 K.M. from Rewa (towards Allahabad) on Rewa-Allahabad Road
12. Malthone in the district of Sagar on Sagar-Lalitpur Road	Between 61-62 K.M. from Sagar (towards Lalitpur) on Sagar-Lalitpur Road
13. Dinara (Sikandra) in the district of Shivpuri on Shivpuri-Jhansi Road	Between 76-77 K.M. from Shivpuri (towards Jhansi) on Shivpuri-Jhansi Road
14. Kunwargarh in the district of Bhind on Bhind-Etawa Road	Between 15-16 K.M. from Bhind (towards Etawa) on Bhind-Etawa Road
15. Sikroda (Morena) in the district of Morena on Morena-Dholpur Road	Between 8-9 K.M. from Morena (towards Dholpur) on Morena-Dholpur Road
16. Nayagaon in the district of Neemuch on Mhow-Nasirabad Road	Between 16-17 K.M. from Neemuch (towards Nasirabad) on Mhow-Nasirabad Road
17. Dhabla-Jod (Khilchipur) in the district of Rajgarh on Jabalpur-Jaipur Road	Between 481-482 K.M. from Jabalpur (towards Jaipur) on Jabalpur-Jaipur Road
18. Dongargaon (Soyat) in the district of Shajapur on Indore-Kota Road	Between 187-188 K.M. from Indore (towards Kota) on Indore-Kota Road
19. Narai Naka in the district of Tikamgarh on Nowgong-Jhansi Road	Between 99-100 K.M. from Nowgong (towards Jhansi) on Nowgong-Jhansi Road

(116) Notification under Section 45-A (4)-Relating to Check-Post.[No. A-5-4-2000-ST-V (59) dated 6th May, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 6-05-2002 at page 428 (3)]. - In exercise of the powers conferred by sub-section (4) of Section 45-A of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby notifies the following goods for the purpose of the said sub-section, namely,-All goods specified in Schedule II of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.

2. This notification shall be deemed to have come into force with effect from 16th May, 2002.

(117) Notification under Section 17-Allowing partial exemption on Cellular Phone hand set.[No. A-3-94-95-ST-V (60) dated 14th May, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 14-5-2002 at page 444]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (2) for the period specified in column (3) of the said Schedule :

Schedule 85

Class of Goods	Extent of exemption	Period
1	2	3
Cellular Phone hand set	Partly so as to reduce the rate of tax under Section 9 to 4 percent	From the date of publication of this notification to 31st March, 2003

(118) Notification under Section 17-Superseding earlier notification and allowing partial exemption and exemption from surcharge on motor parts & parts and accessories of tractor & tractor trailers.[No. A-3-13-2001-ST-V (70) dated 9th July, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 9-7-2002.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) and in supersession of this department notification No. A-3-13-2001-ST-V (55) dated 30-04-2002 with effect from 30-04-2002, the State Government hereby exempts the class of goods specified in column (2) of the Schedule below, from payment of tax under the said Adhiniyam for the period from 30th April, 2002 to 31st March, 2003 to the extent specified in column (3) of the said Schedule :

Schedule 86

S. No.	Class of Goods	Extent of Exemption
1	2	3
1.	Parts and accessories of all types of two wheeler, three wheeler and four wheeler motor vehicles and motor vehicles with more than four wheels excluding tractor and tractor trailers.	(1) Partly so as to reduce the rate of tax under section 9 to 8 percent.(2) Whole of surcharge under Section 10-A.
2.	Parts and accessories of tractor and tractor trailers	(1) Partly so as to reduce the rate of tax under sections 9 & 10 to 4 percent.(2) Whole of surcharge under section 10-A.

(119) Notification under Section 17 superseding earlier notifications and allowing exemption on cereals under certain conditions.No. A-3-1-2002-ST-V (71) dated 12th July, 2002. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) and in supersession of this department notification No. A-3-35-2001-ST-V (88) dated 24th September, 2001 and A-3-1-2002-ST-V (1) dated 15th January, 2002, the State Government hereby

exempts in whole the class of goods specified in column (1) of the Schedule below, from payment of tax under the said Adhiniyam for the period specified in column (2) subject to the restrictions and conditions specified in column (3) of the said Schedule-

Schedule 87

Class of Goods	Period	Restrictions and Conditions subject to which exemption is granted.
1	2	3
Cereals	From 1st May, 1997 to 31st March, 2003	When sold by a dealer liable to pay tax under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 for distribution under Public Distribution System/ Madhyanha Bhojan Yojana/ Antyodaya Anna Yojna/ Annapurna Yojana/ Food for work scheme/ Sampurna Gramin Rojgar Yojana/ Price Support Scheme and it is proved to the satisfaction of the assessing authority at the time of assessment that the goods sold had been purchased for that purpose.

(120) Notification under Section 17 allowing exemption on all kinds of footwear made wholly of PV C etc. No. A-3-24-2002-ST-V (72) dated 12th July, 2002. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) the State Government hereby exempts the class of goods specified in column (2) of the Schedule below, from payment of tax under the said Adhiniyam for the period from 12th July, 2002 to 31st March, 2003 to the extent specified in column (3) of the said Schedule:

Schedule 88

S. No.	Class of Goods	Extent of Exemption
1	2	3
1.	All kinds of footwear made wholly of P.V.C. and chappals made wholly of rubber and straps thereof, the selling price of which do not exceed rupees one hundred.	Whole of tax under Section 9.

(121) Notification under Section 45-A (1) amending earlier notification w.e.f. 15-07-2002. [No. A-5-4-2000-ST-V (73), dated 12th July, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 12-07-2002]. - Whereas the Commissioner of Commercial Tax, Madhya Pradesh is satisfied that it is necessary so to do in the public interest; Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 45-A of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the Commissioner hereby makes the following amendments in this department notification No. A-5-4-2000-ST-V (58), dated 6th May, 2002, namely- Amendment In the Schedule to the said notification in column (3) against serial No. 15 for the words and figures "between 8-9 KM" the words and figures "between 10-11 KM" shall be substituted. This Amendment shall come into force with effect from 15th July, 2002. (122) Notification under Section 17 allowing partial exemption on Manglore, Bagra, Kusner and similar superior roofing tiles and ridges. [No. A-3-54-2001-ST-V (75), dated 19th July, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 19-07-2002 at page 680]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified

in Column (2) of the schedule below, from payment of tax under the said Adhiniyam for the period from 19th July, 2002 to 31st March, 2003 to the extent specified in Column (3) of the said Schedule-

Schedule 89

S. No.	Class of Goods	Extent of Exemption
1	2	3
1.	Manglore, Bagra, Kusner and similar superior roofing tiles and ridges.	Partly so as to reduce the rate of tax under Section 9 to 4 percent.

(123) Notification under Section 17 allowing partial exemption on certain goods. [No. A-3-2S-2902-ST-V (76) dated 19th July, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 19-07-2002 at page 682]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in Column (2) of the schedule below, from payment of tax under the said Adhiniyam for the period from 19th July, 2002 to 31st March, 2003 to the extent specified in Column (3) of the said Schedule-

Schedule 90

S. No.	Class of Goods	Extent of Exemption
1	2	3
1.	Articles including coins made of Gold & Silver.	Partly so as to reduce the rate of tax under Section 9 to ½(Half) percent.
2.	Bullion & Specie	Partly so as to reduce the rate of tax under Section 9 to ½(Half) percent.
3.	Gold and Silver Ornaments of personal wear	Partly so as to reduce the rate of tax under Section 9 to ½(Half) percent.
4.	Precious Stones such as Diamonds, Rubies, Pearls and Sapphires whether they are sold loose or as forming part of any article in which they are set.	Partly so as to reduce the rate of tax under Section 9 to ½(Half) percent.

(124) Notification under Section 45-A (4) amending earlier notification relating to Check-post. [No. A-5-4-2000-ST-V (78), dated 8th August, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 08-08-2002 at page 743]. - In exercise of the powers conferred by Sub-Section (4) of Section 45-A of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby makes the following amendments in this department notification No. A-5-4-2000-ST-V (59), dated 6th May, 2002, namely,- Amendment In the said notification for the words "All goods specified in Schedule II of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994" the following serial numbers and entries relating thereto shall be substituted, namely,- "1. All goods specified in schedule II of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.

2. (i) Fabrics, (ii) Sugar and khandsari, and (iii) Tobacco including cigarettes, cigars, cheroots, bidis and gudaku."

These amendments shall come into force from 16th August, 2002.(125)Notification under Section 17 allowing exemption to goods specified in Schedule II under certain restrictions and conditions.[No. A-3-36-2001-ST-V (82), dated 29th August, 2002] [Published in Madhya Pradesh Rajpatra (Asadhara) dated 29-08-2002.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) the State Government hereby exempts in whole the class of goods specified in column (1) of the Schedule below, from payment of tax under the said Adhiniyam, subject to the restrictions and conditions specified in column (2) of the said Schedule-

Schedule 91

Class of Goods	Restrictions & Conditions subject to which exemption is granted
Goods specified in Schedule II appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995)	<p>1. When the goods are sold by a registered dealer to another such dealer who holds an eligibility certificate issued by the competent authority for availing of the facility of exemption from payment of tax under CTD Notification No. A-3-36-2001-ST-V (81), dated 29-8-2002 against a declaration in the appended form issued by him in the manner specified in paragraph 2 to the effect that the goods purchased are for consumption/use as raw material or as incidental goods in the manufacture of goods for sale or for packing of goods manufactured by him.</p> <p>2. (i) The purchasing registered dealer shall prepare the declaration in quadruplicate, the original shall be issued by him to the selling registered dealer. The second and third copy shall be sent by him to his appropriate Commercial Tax Officer who will send one copy to the appropriate Commercial Tax Officer of the selling registered dealer. The fourth copy shall be retained by him. The appropriate Commercial Tax Officer of the selling/purchasing registered dealer shall place the declaration in the assessment case record of such dealer for the relevant period.</p> <p>(ii) The declaration issued by the purchasing registered dealer as aforesaid, may cover more than one purchase transaction, provided the aggregate of the purchase prices relating to the transactions covered in the declaration does not exceed rupees one lac.</p>

Appendix Declaration (Under CTD Notification No. dated) I (Name of the dealer) of holding registration certificate number under Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, hereby declare that, I have purchased goods, particulars of which have been given below from (name and address of the dealer) holding registration certificate number under the said Adhiniyam for consumption or use as raw material or use as incidental goods in the manufacture of other goods for sale or for use as packing material in the packing of manufactured goods for sale.

2. I further declare that,

(i)I hold an eligibility certificate for availing of the facility of exemption from payment of tax under category..... of Commercial Taxes Department Notification No..... dated.....(ii)I have purchased the said goods from the said dealer for consumption or use as raw material or for use as incidental goods in the manufacture of goods for sale in my industrial unit/for use in packing of goods manufactured by me in the said unit, and(iii)the said goods are specified as *raw material/incidental goods in my registration certificate under the said Adhiniyam.(iv)the aforesaid registration certificate and eligibility certificate was in force on the date of the aforesaid purchase of goods.Particulars of goods purchased

*Particulars ofPurchase order Bill/ Invoice/ Case memo/ ChallanNo.Dated	Description of Goods purchased	Quantity	Value (in Rs.)
(1)	(2)	(3)	(4)
			Total

Total value (in figures) Rs.....(in words) Rs..... only.

Place..... Signature.....

Date..... Status.....

*Strike out whichever is not applicable.(126)Notification under Section 17 exempting Fabric dealers from filing of declaration in Form 75 on certain restrictions and conditions.[No. A-5-4-2000-ST-V (89), dated 3rd October, 2002] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 3-10-2002]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of dealers specified in column (1) of the schedule below from the operation of the provisions of the section/rule of the said Adhiniyam specified in column (2) subject to the restrictions and conditions specified in column (3) of the said schedule-

Schedule 92

Class of Dealers	Section/rule	Restrictions and conditions subject to which exemption is granted
1	2	3
Dealers carrying on business of fabrics	Filing of declaration in Form 75 under Section 45-A and the rules made thereunder.	When the fabrics are sent outside the State of Madhya Pradesh and no set-off is claimed in respect of such goods under the provisions of first proviso to subsection (1) of Section 3 of the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976).

(127)Notification under Section 17 allowing exemption to Chanderi and Maheshwari Silk and Kosa Saree for earlier period.No. A-3-11-2002-ST-V-91, dated 5th October, 2002. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) the State Government hereby exempts in whole the class of goods specified in column (1) of the Schedule below from payment of tax under the said Adhiniyam for the periods specified in column (2) of the said Schedule-

Schedule 93

Class of Goods	Periods
(1)	(2)
Chanderi and Maheshwari Silk and Kosa Saree	(1) From 1st April, 1995 to 31st March, 1999 and (2) From 1st January, 2000 to 31st March, 2000

(128)[Notification No. A-3-40-2002-ST-V (93), dated 22nd Nov., 2001] [Published in Madhya Pradesh Rajpatra, dated 22-11-2002.] Poppy seed-rate reduced to 2% Whereas, tire State Government is satisfied that it is necessary so to do in the public interest, -Now, therefore, in exercise of the powers conferred by, - (1) Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), (hereinafter referred to as the Act), and (2) Sub-section (5) of Section 8 of the Central Sales Act, 1956 (No. 74 of 1956), (hereinafter referred to as the Central Act), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below from payment of tax under the Act and, subject to the fulfilment of the requirements laid down in sub-section (4) of Section 8, under the Central Act, to the extent specified in column (2) for the period specified in column (3) of the said Schedule:

Schedule 94

Class of goods(1)	Extent of exemption(2)	Period(3)
Poppy seed.[.....] [The words 'any poppy husk' omitted by Notification No. 94, dated 25-11-2002, w.e.f. 22-11-2002.]	Partly so as to reduce the rate of tax to 2 per cent.	From the date of publication of this notification to [(30th April, 2003 or the date preceding the commencement of the Madhya Pradesh VAT Act, 2002 (No. 20 of 2002), whichever is earlier] [Period extended from 31st March, 2003 to 30th April, 2003 vide Notification No. 23, dated 31-3-2003.].

(129)[Notification No. A-3-50-2002-ST-V (97), dated 20th December, 2002] [Published in Madhya Pradesh Rajpatra, dated 20-12-2002.] Exemption to certain dealer from provisions relating to assessments In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), (hereinafter referred to as the Act) and Section 10 of the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam 1976 (No. 52 of 1976) (hereinafter referred as the Entry Tax Act) the State Government hereby exempts the class of dealers specified in column (1) of the Schedule below, from the operation of the provisions of Section/Rule specified in column (2) in respect of the cases specified in column (3) subject to the restrictions and conditions specified in column (4) of the said Schedule:

Schedule 95

Class of dealers	Section/Rule	Period	Restrictions and conditions subject to which exemption
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(1)	(2)	(3)	is granted (4)
Dealers, Other than those who are eligible to avail of the facility of exemption/deferment from payment of tax under any notification issued by Commercial Taxes Department, Government of Madhya Pradesh for granting concession to industrial units, - (1) whose yearly gross turnover did not exceed rupees 40 lakhs, and (2) who had dealt exclusively in tax free and/or tax paid goods during those years.	Section 27 of the Act and the Rules made there under.	Pending cases for the years 1999-2000 and 2000-2001 under the Act, Central Sales Tax Act and the Entry Tax Act	1. No tax evasion has been detected in respect of the years 1999-2000 and 2000-2001. 2. An application in the appended form along with an affidavit is submitted to the appropriate assessing officer within 30 days of the publication of this notification.

Appendix (Application under C.T.D. Notification No..... dated.....) To, The Assistant Commercial Tax Officer, (Assessing Officer) Circle..... With reference to the requirements made by CTD Notification No..... dated..... I hereby submit the following particulars:

1. Name and address of the dealer

2. Registration Certificate No.

(i) under MPCT Act (ii) under CST Act

3. Gross turnover (Rs. in lakhs)

(i) 1999-2000 (ii) 2000-2001

4. Brief description of goods

I hereby solemnly affirm that the above statements are true to the best of my knowledge and belief and that during 1999-2000 and 2000-2001 I have exclusively dealt in tax free and/or tax paid goods.

Place.....

Date..... Seal and signature of the dealer

(130)[Notification No. A-5-1-2002-ST-V (101), dated 31st Dec., 2002] [Published in Madhya Pradesh Rajpatra dated 31-12-02.]Submission of check post Form 87 for import of goods by RailIn pursuance of the requirement made in sub-section (1) of Section 45-E of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), it is notified that the declaration under Section 45-E of the Adhiniyam shall be furnished in the office of the Commercial Tax Officer of the circle in which the principal place of business of the dealer is situated.(131)Notifications under Section 17 of Commercial Tax Act[No. A-3-42-94-ST-V (06), dated the 22nd January, 2003] [Published in Madhya Pradesh Rajpatra (Asadharan) dated 22-1-2003 Pages 80 (2-3).]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (I) of the Schedule below from payment of surcharge under section 10-A of the said Act for the period specified in Column (2) subject to the restrictions and conditions specified in Column (3) of the said Schedule:-

Schedule 96

Class of goods (1)	Period (2)	Restrictions and conditions subject to which exemption is granted (3)
Goods specified in Schedule II appended to the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No.5 of 1995), excluding-(ii) lubricants and bamboo.	From 22-01-2003 to 7-02-2003	1. When the goods are sold by a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 to the consumers in the premises of Gwalior Trade fair held at Gwalior during the prescribed period of Mela and such dealer furnishes to the Officer-in-charge (on duty) Commercial Tax, Mela Premises, Gwalior:-(i) a list of goods entered by him in the Mela premises at the time of entry of such goods for sale to consumers;(ii) a list in duplicate of the daily sales in the appended form to be furnished not later than 11.00 A.M. of the next day and obtain acknowledgement on the duplicate copy thereof; and(iii) a list of goods remaining unsold at the end of the Mela within three days of the close of the Mela.2. Furnishes a separate return in Form 12 in respect of sales made to the appropriate Commercial Tax Officer within fifteen days from the last day of the Mela along with a copy of Chalan in Form - 39 in proof of payment of the tax payable according to such return :Provided that where the return is not furnished within the said period but is furnished thereafter, the delay in the submission of the return within the time specified in paragraph 2 above which is due to technical reasons, shall be condoned by the Commissioner, Commercial Tax and for other reasons by the State Government in the Commercial Taxes Department considering the merits of each case subject to the payment of interest at the rate of five percent, per month by the dealer on the amount of tax payable according to the return for the period commencing from the date upto which such return was due and ending with the date on which such tax was actually paid by

him.Explanation.-Where the period for which interest is payable covers a periodless than a month, the interest payable in respect of such periodshall be computed proportionately.3. The particulars of the goods brought in theMela premises shall be subject to verification by any officerauthorised for tire purposes under the Madhya Pradesh VanijyikKar Adhiniyam, 1994.

Note. - The expression 'consumers' used herein before means any person other than a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.FormList of daily sales in the Mela PremisesDate.....

S.No.	Invoice No. & Date	Name of the Purchaser & Full Address	Class of Goods	Value
(1)	(2)	(3)	(4)	(5)

1.2.3.4.5.6.7.

Total.....

Place.....

Date..... Signature of the dealer of his authorised agent

AcknowledgmentReceived from..... (Name and address of the dealer) holding registration certificate No..... under Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 in..... (name of the circle)(Division), the list of sales effected on..... (date) for Rupees..... (in figures)..... (in words).

Date.....

Time.....

Seal..... Signature of the incharge Officer Commercial Tax (on duty).

(132)Notification under Section 17 of Commercial Tax Act[No. A-3-6-2003-ST-V (13) dated the 28th February, 2003] [Published in Madhya Pradesh Rajpatra dated 28-2-2003 Page 172.]. - In exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts with effect from 1st April, 1995 the class of dealers specified in column (1) of the Schedule below, from the operation of the provisions of the section of the said Adhiniyam, specified in column (2) of the said Schedule:-

Schedule 97

Class of Dealers	Section
(1)	(2)

Divisional Forest Officers Sub-section (4) of Section 26

133. [Notification No. A-3-15-03-ST-V (35), dated 7th May, 2003] [Published in Madhya Pradesh Rajpatra dated 7-5-03.]

Chemical fertilizer and insecticides & pesticides - exempts from taxIn exercise of the powers conferred by Section 17 of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) subject to the restrictions and conditions mentioned in column (3) of the Schedule below, from payment of tax under the said Adhiniyam for the period from 1st April 2003 to [31st March, 2004 or the date

preceding the commencement of the Madhya Pradesh VAT Act, 2002 (No. 20 of 2002), whichever is earlier] [Period extended from 31st May, 2003 to 31st March, 2004 vide Notification No. 37, dated 31-5-03.].

Schedule 98

S. No.	Class of goods	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)
1.2.	Chemical fertilizerInsecticides and pesticides	(1) If the amount of tax collected from 1st April 2003 to the date of issue of this notification has been deposited in the treasury, such amount shall not be refunded; and (2) If the amount of tax has been collected from 1st April 2003 to the date of issue of this notification but not deposited in the treasury, such amount shall have to be deposited in the treasury and this amount shall not be refunded.

(134) Notification under Section 45-A (1) relating to Check-post. [No. A-5-4-2000-ST-V (40), dated 26th June, 2003] [Published in Madhya Pradesh Rajpatra dated 26-06-2003.]. - Whereas, the State Government is satisfied that it is necessary so to do with a view to prevent or check evasion of tax under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995); Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 45-A, the State Government hereby sets up check posts and erects barriers at the places specified in the Schedule below, from 1st July, 2003.

Schedule 99

S. No.	Name and description of place of check post and barrier	Location of check post and barrier
(1)	(2)	(3)
1.	Pilot in the district of Jhabua on Indore-Ahemadabad Road	Between 167-168 K.M. from Indore (towards Ahemadabad) on Indore-Ahemadabad Road
2.	Gavadi (Sendhwa) in the district of Badwani on Agra-Mumbai Road	Between 161-162 K.M. from Indore (towards Bombay) on Agra-Mumbai Road
3.	Nivali (Khetia) in the district of Badwani on Sendhwa-Khetia-Nandoorwar Road	Between 21-22-K.M. from Sendhwa (towards Nandoorwar) on Sendhwa-Nandoorwar-Khetia Road
4.	Fattehpur (Burhanpur) in the district of Khandwa on Indore-Ichhapur Road	Between 175-176 K.M. from Indore (towards Ichhapur) on Indore-Ichhapur Road
5.	Khapa Kareemwar (Paradsingha) in the district of Chhindwara on Chhindwara-Nagpur Road	Between 73-74 K.M. from Chhindwara (towards Nagpur) on Chhindwara-Nagpur Road
6.	Rajna (Badchicholi) in the district of Chhindwara on Bhopal-Nagpur Road	Between 14-15 K.M. from Pandurana (towards Nagpur) on Bhopal-Nagpur Road
7.		

	Khawasa in the district of Seoni of Seoni-Nagpur Road	Between 46-47 K.M. from Seoni (towards Nagpur) on Seoni-Nagpur Road
8.	Rajegaon in the district of Balaghat on Balaghat-Gondia Road	Between 23-24 K.M. from Balaghat (towards Gondia) on Balaghat-Gondia Road
9.	Mangli in the district of Mandla on Jabalpur-Mandla-Raipur Road	Between 184-185 K.M. from Jabalpur (towards Raipur) on Jabalpur-Mandla-Raipur Road
10.	Hanumana in the district of Rewa on Rewa-Mirzapur Road	Between 92-93 K.M. from Rewa (towards Mirzapur) on Rewa-Mirzapur Road
11.	Chakghat in the district of Rewa on Rewa-Allahabad Road	Between 80-81 K.M. from Rewa (towards Allahabad) on Rewa-Allahabad Road
12.	Malthone in the district of Sagar on Sagar-Lalitpur Road	Between 61-62 K.M. from Sagar (towards Lalitpur) on Sagar-Lalitpur Road
13.	Dinara (Sikandra) in the district of Shivpuri on Shivpuri-Jhansi Road	Between 76-77 K.M. from Shivpuri (towards Jhansi) on Shivpuri-Jhansi Road
14.	Kunwargarh in the district of Bhind on Bhind-Etawa Road	Between 15-16 K.M. from Bhind (towards Etawa) on Bhind-Etawa Road
15.	Sikroda (Morena) in the district of Morena on Morena-Dholpur Road	Between 2-3 K.M. from Morena (towards Dholpur) on Morena-Dholpur Road
16.	Nayagaon in the district of Neemuch on Mhow-Nasirabad Road	Between 16-17 K.M. from Neemuch (towards Nasirabad) on Mhow-Nasirabad Road
17.	Dhabla-Jod (Khilchipur) in the district of Rajgarh on Jabalpur-Jaipur Road	Between 481-482 K.M. from Jabalpur (towards Jaipur) on Jabalpur-Jaipur Road
18.	Dongargaon (Soyat) in the district of Shajapur on Indore-Kota Road	Between 187-188 K.M. from Indore (towards Kota) on Indore-Kota Road
19.	Narai Naka in the district of Tikamgarh on Nowgong-Jhansi Road	Between 99-100 K.M. from Nowgong (towards Jhansi) on Nowgong-Jhansi Road
20.	Jamli (Sendhwa) in the district of Badwani on Agra-Mumbai Road	Between 143-144 K.M. from Indore (towards Mumbai) on Agra-Mumbai Road.

(135) Notification under Section 45-A (1) setting up Check-Posts. [No. A-5-4-2000-ST-V (41), dated 26th June, 2003] [Published in M.P., Rajpatra dated 26-6-2003.]. - Whereas, the State Government is satisfied that it is necessary so to do, with a view to prevent or check evasion of tax under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995); Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 45-A, the State Government hereby sets up check posts at the places specified in the schedule below, from 1st July, 2003.

Schedule 100

S. No.	Name and description of place	Location of check post of check post
(1)	(2)	(3)
1.		

- | | | |
|----|---|--|
| | Indore in the district of Indore on Indore-Depalpur Road | Between 6-7 K.M. from Indore (towards Depalpur) on Indore-Depalpur Road, on the entry towards Aerodrome. |
| 2. | Bhopal in the district of Bhopal on Aerodrome-Bhopal Road | On Aerodrome-Bhopal Road, fifty yards before their barrier established by Central Industrial Security Force. |