

The Terminal Tax (Assessment and Collection) on the Goods Exported from Madhya Pradesh Municipal Limits, Rules, 1996

MADHYA PRADESH

India

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Rule

THE-TERMINAL-TAX-ASSESSMENT-AND-COLLECTION-ON-THE-GOODS-EXPORTED-FROM-MADHYA-PRADESH-MUNICIPAL-LIMITS, RULES, 1996

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The Terminal Tax (Assessment and Collection) on the Goods Exported from Madhya Pradesh Municipal Limits, Rules, 1996 Published vide Notification No. 23 18-3-97, dated 21-2-1997, M.P. Rajpatra Part 4 (Ga), dated 7-3-1997 In exercise of the powers conferred under Section 433 read with clause (o) of sub-section (2) of Section 132 and Section 133 of the Madhya Pradesh Municipal Corporation Act, 1956 (No. 23 of 1956) and Section 355 read with clause (XVI) of sub-section (1) of Section 127 and Section 129 of the Madhya Pradesh Municipalities Act, 1961 (No. 37 of 1961), the State Government hereby makes the following rules to regulate the assessment and collection of the terminal tax on the goods which are exported from the limits of Municipal Corporations, Municipal Councils and Nagar Panchayats.

1. Short title and commencement.

(1) These rules shall be called the Terminal Tax (Assessment and Collection) on the Goods Exported from Madhya Pradesh Municipal Limits, Rules, 1996. (2) These rules shall come into force in a Municipal Corporation, Municipal Council and Nagar Panchayat on such date on which such Municipal Corporation under clause (o) of sub-section (2) of Section 132 of Madhya Pradesh Municipal Corporation Act, 1956 and Municipal Council or Nagar Panchayat under clause (xvi) of sub-section (1) of Section 127 of Madhya Pradesh Municipalities Act, 1961, impose the terminal tax on goods exported from the municipal limits : Provided that where the Corporation or Council has already imposed the said tax, these rules shall come into force from the date of publication of these rules, in the "Madhya Pradesh Rajpatra".

2. In these rules, unless the context otherwise requires .

-(a)"Act" means the Madhya Pradesh Municipal Corporation Act, 1956 (No. 23 of 1956) or the Madhya Pradesh Municipalities Act, 1961 (No. 37 of 1961) as the case may be;(b)"Section" means section of the Act;(c)"Terminal tax" means the terminal tax on goods exported from the Municipal limit in accordance with the sanction of State Government under clause (o) of sub-section (2) of Section 132 of the Madhya Pradesh Municipal Corporation Act, 1956 and the tax described in clause (xvi) of sub-section (1) of Section 127 of the Madhya Pradesh Municipalities Act, 1961;(d)"Municipal limit" means a larger urban area notified under sub-section (2) of Section 7 of the Madhya Pradesh Municipal Corporation Act, 1956 and smaller urban area or transitional area notified under sub-section (2) of Section 5 of the Madhya Pradesh Municipalities Act, 1961.(e)"Municipality" means Municipal Corporation, Municipal Council or Nagar Panchayat.(f)"Schedule" means the rate determined, subject to the maximum rate described in the schedule appended to these rules, under Section 133 of the Madhya Pradesh Municipal Corporation Act, 1956 or Section 129 of the Madhya Pradesh Municipalities Act, 1961, as the case may be.(g)"Return" means the form appended to these rules.

3.

Every person, businessman, establishment and the licence holder under the Madhya Pradesh Krishi Upaj Mandi Adhiniyam, 1971 (No. 24 of 1973), shall be responsible to collect the terminal tax or the goods at (he rate specified in the Scheduled, if he himself exports any goods as shown in the Schedule or sale for the purpose of export.

4.

The person, businessman, establishment, or licence holder, as mentioned in Rule 3 shall deposit in the Municipal Treasury the amount of terminal tax collected during the last month on the goods exported from the Municipal limits, through their shop establishment alongwith the return up to 10th day of every month.

5.

If on the examination of the return, the Municipal Commissioner or the Chief Municipal Officer, as the case may be requires any additional information, he shall give the notice to the person concerned, businessman, establishment or in case of Krishi Upaj Mandi, its licence holder, and they shall submit such information within 30 days from the date of receipt of such notice.

6.

The Municipal Commissioner/Chief Municipal Officer, as the case may be or any Municipal Officer/employee authorised by them, with the prior approval of Commissioner in case of Municipal Corporation and Chief Municipal Officer in case of a Municipality and Nagar Panchayat, may enter

in the shop concerned, establishment or mandi, as the case may be, to enquire into the information given in the return and may inspect the record as may be necessary.

7.

If the return is not submitted or the amount of terminal tax is not deposited in the Municipal Treasury within the period specified in Rule 4, a surcharge at the rate of five per cent per month shall be payable and in case of submission of wrong return, the amount equal to ten times of the tax shall be payable :Provided that with the approval of the State Government, the amount of penalty may be reduced.

8.

Any person who contravenes any of these rules shall be punishable with fine which may extend to five hundred rupees.

9.

As from the date of commencement of these rules, the Madhya Pradesh Municipalities Terminal Tax on the Goods and Animals Imported into or Exported from the Municipal Limits (Assessment and Collection) Rules, 1991 shall stand repealed. Proposed Schedule of the Terminal Tax on Goods Exported from the Municipal Limit

S. No.	Name of commodity	Rate (on the basis of price)
(1)	(2)	(3)
1	All sorts of food grains, pulses, oil seeds, sugar, gur(Jaggery)	0.10%
2	All other sorts of agricultural products, Bhusi, Chuni, and food grains for cattle feed.	0.10%
3	Betel leaves, Banana, Orange, Mango, Lemon, and all other sorts of fruits and vegetables.	0.25%
4	All sorts of Liquor, Beer, Opium, Bhang etc.	1.00%
5	Bidi, Cigarette, all sorts of masala used for betel leaves etc.	0.50%
6	All sorts of cloth including readymade garments.	0.10%
7	All sorts of electric and electronics goods.	0.50%
8	All sorts of motor vehicles, trolley and accessories.	0.50%
9	Soap, soda, detergent and all sorts of cosmetics.	0.25%

10	All sorts of timber used for building construction.	0.50%
11	Cement, Sand, Bricks, all sorts of hardware goods, all sortsof stone, farshi, tiles etc.	0.20%
12	Iron and all sorts of machinery	0.10%
13	All sorts of furniture	0.25%
14	Shoes, sandals, and leather and goods made by it.	0.10%
[14-A. [Inserted by Notification No. 17/18-3/2000, dated 7-8-2000.]		
	Copper concentrate	0.50%]
15	Other local products[x x x] [Omitted by Notification No. 23/18-3/2000, dated 28-8-2000.]	0.10%

Note. - (1) Where it is not possible to fix the rate on value, the rate shall be fixed on quantity or weight, but the rate so fixed should be in proportion with the rates shown in the schedule on the basis of value.(2)[x x x] [Omitted by Notification No. 17/18-3/2000, dated 7-8-2000]Municipal Corporation /Municipal Council...../Nagar Panchayat Return of the goods exported from the Municipal limit and the terminal taxes collected on such goods.[Form under clause (5) of Rule 2]Month Year.....

1. (a) Full name.....

(b)Address.....of the person
businessman/establishment.

2. The details of the goods exported from the Municipal limit and the terminal tax collected.

S. No.	Name of the goods	Quantity	Total Price	Rate determined of the terminal	Amount of the tax payable to Municipal taxTreasury
(1)	(2)	(3)	(4)	(5)	(6)

1.2.3.4.5.6.7.8.9.10.

Total

Receipt No. and date by which the amount of terminal tax deposited in the Municipal Treasury.