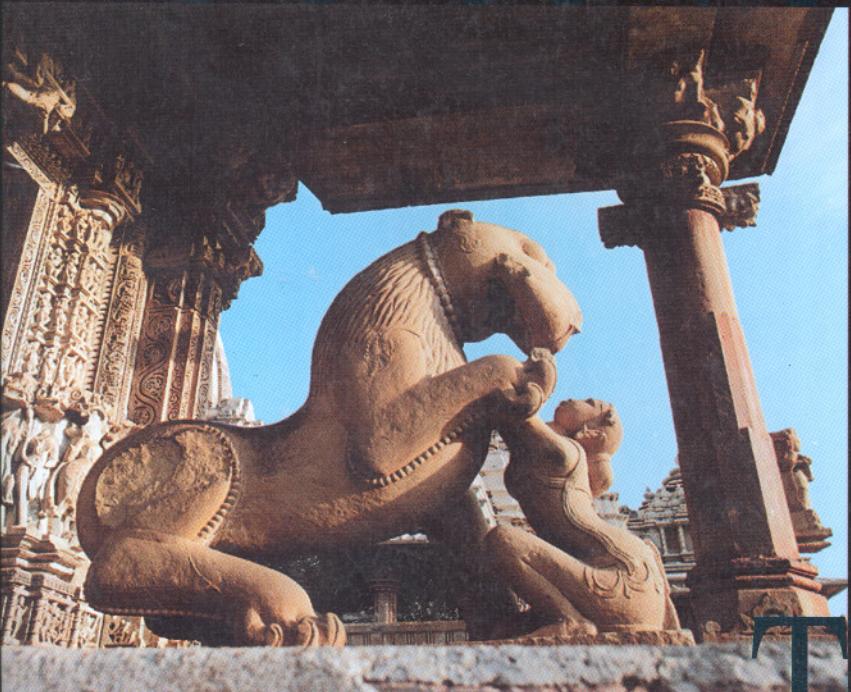




Govt. of Madhya Pradesh
Tourism Department



The TOURISM Policy

The
TOURISM
Policy

Madhya Pradesh - The Very Heart Of India

Madhya Pradesh, as its name implies, lies in the heart of India. It covers an area of 4,43,406 sq km, making it the biggest State in the country, bordering seven other states - Uttar Pradesh, Bihar, Orissa, Andhra Pradesh, Maharashtra, Gujarat, and Rajasthan.

Madhya Pradesh consists largely of a plateau streaked with the hill ranges of the Vindhya and the Satpuras, and the Chhattisgarh plains to the east. The hills give rise to the main river systems - the Narmada and the Tapti running from east to west, and the Chambal, Sone, Betwa, Mahanadi and the Indravati west to east. Intersected by these meandering rivers and dotted with hills and lakes, the State has a varied natural setting of great beauty.

Although the modern State of Madhya Pradesh came into being only in 1956, its cultural heritage is ancient and chequered. Innumerable monuments, exquisitely carved temples, stupas, forts and palaces on hill-tops, raise in the visitor's mind visions of empires and kingdoms, of great warriors and builders, of poets and musicians, of saints and philosophers, of Hinduism, Buddhism, Jainism and Islam. India's immortal poet-dramatist Kalidas and the great musician of the Mughal court, Tansen, hailed from these parts.

One-third of the State is forested, and offers a unique and exciting panorama of wildlife. The National Parks of Kanha, Bandhavgarh, Shivpuri and many others offer the rare opportunity to see the tiger, the bison and a wide variety of deer and antelope in sylvan surroundings.

A variety of traditions in each of Madhya Pradesh's six geographical and cultural regions - Malwa, Nimad, Bundelkhand, Baghelkhand,



Chhattisgarh, and Bastar have added colour to the State's rich cultural tapestry, making it a many-splendoured land.

Tourism In Madhya Pradesh - Looking Ahead

The Madhya Pradesh Department of Tourism has, to date, sought to develop the tourism potential of the State by involving itself in three major activities: providing decent accommodation in areas of tourist interest, operating a transport fleet of coaches, cars and Gypsies, and organising package tours. Publicity and marketing of tourist destinations and facilities has also been a major thrust activity.

Apart from these efforts undertaken by the Government, the private sector has also contributed by way of investment in hotels, transport, and marketing of some important tourist destinations in the State.

However, the efforts of the Government and the private sector have not been dovetailed into a common developmental programme, with the result that there has been over-emphasis at certain venues, while some other important places and activities have been neglected.



The new Tourism Policy envisages creation of an environment conducive to attracting increased private investment in the tourism sector, and a more meaningful role for the Government.

Strategy For Development

We shall focus on the following areas:

- i) Improvement and creation of adequate basic infrastructure - land, road, water, electricity, etc.
- ii) Upgradation and augmentation of accommodation, catering and recreational facilities.

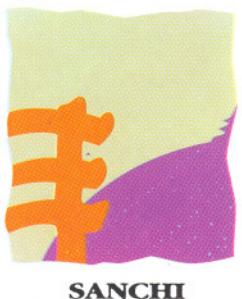
- iii) Augmentation of transport facilities.
- iv) Marketing of destinations to ensure optimal use of infrastructure.
- v) Establishing and strengthening institutions for the development of human resources.
- vi) Evolving suitable policies for increasing foreign exchange earnings.
- vii) Promotion of the arts and crafts of the State.



Destinations And Activities

These may be classified in the following categories for setting up various facilities :-

	Places of Importance	Facilities
<u>Cultural Tourism:</u>	Gwalior, Datia, Orchha, Khajuraho, Bhopal, Sanchi, Mandu, Burhanpur, etc.	Heritage hotels, Up-market and budget accommodation, Museums, Shilpgram, Cultural shows, Exhibition facilities, etc.
<u>Heritage sites</u>		
<u>Wildlife & Adventure Tourism:</u>	Pachmarhi, Amarkantak, Kanha, Bandhavgarh, Panna, Satpura, and Pench Valley National Parks; Tigray Lake (Gwalior), Upper Lake (Bhopal), Gandhi Sagar (Mandsaur), etc.	Log huts, Camping grounds, Dormitories, Trekking, Water-sports, Aero-sports, Angling, Cruises, Caravans, Tents, etc.
<u>Wildlife parks, lakes, rivers and hill stations</u>		



	Places of Importance	Facilities
<u>Leisure & Business Tourism:</u>	Pachmarhi, Mainpat, Khajuraho, Tamia,	Convention centres, Exhibition grounds,
Metros and major tourist centres	Bhopal, Gwalior, Indore, Raipur, Jabalpur, etc.	Shopping, Evening entertainment, Golf courses, Country clubs, Weekend getaways, etc.
<u>Pilgrim Tourism:</u>	Ujjain, Maheshwar, Omkareshwar,	Budget accommod-
<u>Places of religious importance</u>	Chitrakoot, Bhopal, Sanchi, Orchha, Amarkantak, Rajim, etc.	ation, Day shelters, Cafeterias, etc.



Monumental Splendour - Cultural Tourism

The Government of Madhya Pradesh is keen to develop 'Heritage Sites', turning them into venues where tourists will be given an opportunity to experience the legacy of the past by living in Heritage Hotels, set up in properties owned by the State Government or by Princely houses. The State Government is willing to set up Joint Venture Companies, and offer these properties, as equity participation on its behalf, to be managed by the private sector. Where properties are owned by the Government, all care will be taken to ensure that the archaeological value of the monuments and their environs is not disturbed in any way. The Princely houses will also be encouraged to convert their properties into hotels. Efforts shall be made to link these properties with international and national marketing agencies and hotel chains. However, archaeological monuments



protected by the State Government or the Archaeological Survey of India will not be converted into Heritage Hotels without duly ensuring their preservation and protection.

Tryst With Adventure - Wildlife And Adventure Tourism

To open up wildlife territories to more tourist traffic, the State Government has undertaken the upgradation of air strips at Kanha and Bandhavgarh on an urgent basis. Pachmarhi, the gateway to the Bori Wildlife Sanctuary, has a serviceable air strip, which will also be upgraded.

The Government would like to encourage private sector participation in air taxi services to link these locations with major metros. There is also tremendous potential for investment in accommodation in these areas.

The rivers, lakes, and hill resorts of Madhya Pradesh offer exciting opportunities for setting up adventure-tourism facilities for trekking, water-sports, aero-sports, angling, and camping. This is a largely unexplored area, which offers immense scope for private participation.

Trekking routes with necessary infrastructural facilities will be developed in and around Pachmarhi, Tamia and Amarkantak. The immense potential of the Upper Lake at Bhopal for developing water-sports facilities such as boating, sailing, kayaking, canoeing, etc. will be fully exploited. It will be developed as a venue for holding national level water sports festivals and regattas. Efforts will be made to establish links between tourism and environmental education.

Interpretative services/facilities in National Parks and Wildlife Sanctuaries will be upgraded towards this end.



Stay A Day Longer - Leisure And Business Tourism

Booming business centres of the State such as Bhopal, Indore, Raipur, Jabalpur and Gwalior are in the midst of an industrial revolution, but still retain their charm and unspoiled environment, ideal for business conventions and leisure tourism. The Government of Madhya Pradesh has identified land in these places, which could be used for setting up hotels, convention centres and leisure resorts comprising country clubs, golf courses and other recreational facilities. The Government is willing to offer this land as equity participation on its behalf, along with a package of incentives for private sector investors. Land for these activities is available at Gwalior, Bhopal, Raipur, Khajuraho, Orchha, Pachmarhi, Tamia and Seoni (Pench Valley).

Bhopal's central location and easy accessibility by air and rail makes it the ideal location for developing it as a venue for holding national and international level conventions. An 18-hole golf course will also be developed at Bhopal. At Khajuraho, a Craft Village will be set up to promote the handicrafts of Madhya Pradesh. Tourists will be able to see craftsmen at work in this village, and also watch cultural programmes in the evenings. A Safari Park will be developed at Panna National Park which is at a short distance from Khajuraho. The Ken river which is nearby offers excellent opportunities for angling.



Fortunate Moments - Recreation Centres

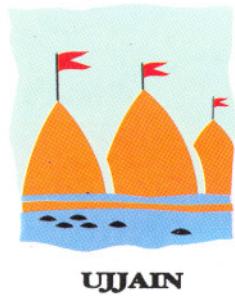
With the twin objectives of providing evening entertainment to the visitor and boosting foreign exchange earnings, the Government of Madhya Pradesh proposes to license Recreation Centres with games of skill and slot machines, at prime tourist locations in the State.

Such centres shall be set up in areas notified by the State Government, and private sector investment shall be invited for operating them.

These centres are aimed at a select clientele who will be willing to pay in foreign currency. It will be ensured that such establishments do not in any way spoil or endanger the cultural ethos and traditions of India or pose a threat to the social fabric of the area. It is expected that substantial local employment opportunities shall be forthcoming. Revenue earned by the Government through taxes and license fees shall be fully utilised in developmental activities.

Sanctuary Of A Hundred Gods - Pilgrim Tourism

Madhya Pradesh has a large number of religious centres, which draw the devout of all faiths. Places such as Chitrakoot, Amarkantak, Ujjain, Maheshwar, Omkareshwar, Bhojpur, Orchha, Sonagiri, Bawangaja and Muktagiri, are well known pilgrim centres. Ujjain is one of the holiest of Indian cities, and the '*Simhastha*' (Kumbh Mela) held at Ujjain every twelve years draws millions of pilgrims from all over the country. The Mahakal Temple at Ujjain and the Shri Omkar Mandhata Temple at Omkareshwar house two of the twelve '*Jyotirlingas*'. Chitrakoot, where Ram and Sita spent eleven of their fourteen years of exile, and where the principal Trinity of the Hindu pantheon, Bramha, Vishnu, and Mahesh, were incarnated, is another holy centre. Orchha is also well known for its Ramraja Temple, where Lord Ram is worshiped as a King. Bhopal's Taj-ul-Masajid, one of the largest mosques in Asia, is the venue of the annual '*Ijtima*' which draws mammoth crowds. The many Jain pilgrim centres spread all over the State are also venerated by the followers of the faith.

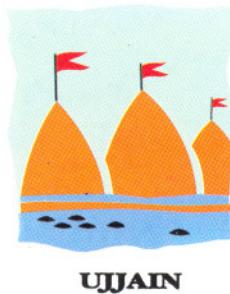


Such centres shall be set up in areas notified by the State Government, and private sector investment shall be invited for operating them.

These centres are aimed at a select clientele who will be willing to pay in foreign currency. It will be ensured that such establishments do not in any way spoil or endanger the cultural ethos and traditions of India or pose a threat to the social fabric of the area. It is expected that substantial local employment opportunities shall be forthcoming. Revenue earned by the Government through taxes and license fees shall be fully utilised in developmental activities.

Sanctuary Of A Hundred Gods - Pilgrim Tourism

Madhya Pradesh has a large number of religious centres, which draw the devout of all faiths. Places such as Chitrakoot, Amarkantak, Ujjain, Maheshwar, Omkareshwar, Bhojpur, Orchha, Sonagiri, Bawangaja and Muktagiri, are well known pilgrim centres. Ujjain is one of the holiest of Indian cities, and the '*Simhastha*' (Kumbh Mela) held at Ujjain every twelve years draws millions of pilgrims from all over the country. The Mahakal Temple at Ujjain and the Shri Omkar Mandhata Temple at Omkareshwar house two of the twelve '*Jyotirlingas*'. Chitrakoot, where Ram and Sita spent eleven of their fourteen years of exile, and where the principal Trinity of the Hindu pantheon, Bramha, Vishnu, and Mahesh, were incarnated, is another holy centre. Orchha is also well known for its Ramraja Temple, where Lord Ram is worshiped as a King. Bhopal's Taj-ul-Masajid, one of the largest mosques in Asia, is the venue of the annual '*Ijtima*' which draws mammoth crowds. The many Jain pilgrim centres spread all over the State are also venerated by the followers of the faith.



The Department of Tourism shall provide basic infrastructural facilities like Dharamsalas, rest houses, approach roads and wayside amenities at places of religious importance. It shall also ensure that basic health care facilities, public toilets and other such amenities are provided in these areas. Apart from the Department of Tourism's own contribution, private sources shall be tapped for achieving these objectives.

Let's Get Together - Joint Venture Companies

The Government of Madhya Pradesh has decided to set up Joint Venture Companies for the development of tourism-related projects in Madhya Pradesh by way of five-star and other reasonably priced hotels at locations of tourist interest. The Government approves in principle the formation of Joint Venture Companies for the above purpose between the State Tourism Department/MPSTDC and private sector hotel chains and their associates. Essentially, the Government will be willing to offer land and built-up facilities, wherever they are available, as equity participation on its behalf.



State's Role

The State Government will confine its efforts to infrastructural development, ensuring uninterrupted electricity, water supply, and provision of basic medical facilities. It will also be responsible for dissemination of information, organisation of festivals and inter-departmental coordination to create conditions for attracting private sector investment in the tourism sector. For this, it will provide fiscal incentives, assist in providing suitable sites and remove bottlenecks, especially those connected with infrastructural development.

The State will continue to provide funds to the State Tourism Department/MPSTDC as the State's contribution to centrally-aided projects, or in certain areas where private sector investment may not be desirable due to ecological or safety considerations. It will continue to fund facilities for adventure tourism, Craft Villages, and other unconventional and environmentally friendly ventures. In addition, the State may invest in remote areas through the Department of Tourism, where private sector investment is not readily forthcoming but where initiative is necessary.

The Government will set up or assist in setting up training institutions and suitable systems for ensuring quality control to tourism services. It will encourage more active participation of voluntary groups and the associations of the hoteliers, travel trade and tour operators in ensuring a fair deal to tourists.

Role Of MPSTDC

It has been realised that the primary task of the M.P. State Tourism Development Corporation is not to operate hotels and transport services. Its primary objectives shall be to set up infrastructural facilities in untapped areas of tourist interest. Once these areas are developed, the facilities can be privatised. The Corporation can then move on to set up similar facilities in other undeveloped areas. The Corporation shall concentrate more on promotional activities through national and international marketing to attract more tourists to places of tourist interest like Gwalior, Shivpuri, Khajuraho, Kanha, Bandhavgarh, Pachmarhi, Bhopal, Sanchi, and Mandu. It shall also continue its efforts to operate tour packages from the major metros covering prominent centres of tourist interest in the State.

The MPSTDC shall redefine its role, to be the nodal administrative



KANHA

agency in addition to the State Tourism Department for facilitating private sector investment, formation of Joint Venture Companies, preparation of master plans for selected areas, etc. It shall also coordinate with other State Departments for necessary infrastructural development. The MPSTDC will gradually disinvest in its properties and form Joint Venture Companies with the private sector. The existing staff of the MPSTDC will be suitably trained and equipped with skills to carry out their new functions.

In the long run, MPSTDC will reduce its commercial activities and a Tourism Development Board shall be formed by merging the activities of the Directorate of Tourism and MPSTDC.

Incentives

A special package of incentives for the tourism industry has been prepared. The incentives are available only to new tourism projects, and to expansion of the existing projects. To be eligible for the incentives, the tourism projects should have a minimum of ten rooms, and an investment of not less than Rs. 50 lakh. For expansion, the minimum number of additional rooms should be five. In the case of other activities, the minimum investment for new projects should also not be less than Rs. 50 lakh. Incentives will be available only once.

These incentives will be available for private entrepreneurs as well as the MPSTDC for any of the following activities: –

- i) Hotels, Motels, and Restaurants.
- ii) Heritage Hotels, Health Farms, Recreation Centres, Rope Ways, Museums, Amusement Parks, Craft Villages, Convention Centres and all other bona fide tourism-related activities recognised by the Government.
- iii) A/C Luxury Coaches, A/C Mini Buses, and imported limousines purchased by registered tour operators for tourist transport.



- iv) Activities connected with adventure tourism, such as hang-gliding, para-sailing, river-rafting, boating, trekking, rock-climbing, etc.

The specific incentives are:-

(A) Land

- i) Government land will be offered with the approval of the Empowered Committee as equity participation on behalf of the Government at current market value, for setting up Joint Ventures.
- ii) The companies thus formed who are given any kind of Government land will be expected to complete the project within a period of three years from the date of transfer of land, failing which the land will revert to the Government. The company will not be allowed to transfer the land to anybody else, or use it for any purpose other than that for which it is allotted.
- iii) For construction of approved category hotels, etc. in the urban areas, exemption under Section 20 of the Urban Land Ceiling Act will be made available on a case-to-case basis as decided by the Empowered Committee.

(B) Luxury Tax

New projects shall be exempt from Luxury Tax for ten years from the date of commencement of commercial operations.

(C) Sales Tax

New projects will be exempt from Sales Tax for ten years from the date of commencement of commercial operations.

(D) Entertainment Tax

Entertainment Centres will be exempt from Entertainment Tax for ten years from the date of commencement of commercial operations.



Administrative Machinery

A Tourism Advisory Council with experts from a wide cross-section will be constituted to advise the Government on various coordination points with the Central Government agencies, and the tourism and travel trade. District-level committees will be formed under the chairmanship of District Collectors for districts identified as Special Tourism Areas to coordinate activities at the district level.

For implementation of the Tourism Policy, an Empowered Committee, comprising the Secretary (Tourism), Secretary (Revenue), Secretary (Housing and Environment), Secretary (Finance), Secretary (Commercial Taxes), Secretary (Forests), Commissioner (Tourism), and M.D., MPSTDC has been constituted. Other concerned Secretaries shall be co-opted whenever required. The Committee will also take decisions regarding the incentives described above on a case-to-case basis.

MPSTDC Offices

Madhya Pradesh State Tourism Development Corporation Ltd.

Ahmedabad G-3, Hemkoot Complex, Ashram Road, Ahmedabad-380009 Telefax: +91-79-6580395 E-mail: Mptahd@satyam.net.in

Bhopal 4th Floor, Gangotri, T.T. Nagar, Bhopal-462 003 Tel : +91-755-778383 Fax: +91-755-774289 E-mail: mail@mptourism.com

Kolkata Chitrakoot', 230A, A.J.C. Bose Road, Kolkata-700 020 Tel :+91-33-2478543 Telefax: +91-33-2475855

E-mail : mptour@ca12.vsnl.net.in

Mumbai 74, WorldTrade Centre, Cuffe Parade, Colaba, Mumbai-400 005 Tel: +91-22-2187603 Telefax: +91-22-2160614

E-mail:mptourism@bol.net.in

Nagpur 407-A, Lokmat Bhawan, Wardha Road, Nagpur-440012 Telefax: +91-712-523374 E-mail: mptngpto@nagpur.dot.net.in

New Delhi 204-205, Kanishka Shopping Plaza, 19, Ashoka Road, New Delhi-110 001 Tel: + 91-11-3341187 Telefax: +91-11-3347264
E-mail: mpstde@del6.vsnl.net.in. *Also visit us at : www.mptourism.com*

**GOVERNMENT OF MADHYA PRADESH
COMMERCIAL TAXES DEPARTMENT**

Bhopal, dated 21.09.2001

No. A-3-38/2000/ST-V(86) In exercise of the powers conferred by section 9 of the Madhya Pradesh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No. 13 of 1988) and in supersession of this department notification No. A-3-3-93-ST-V (18) dated 1st March, 1993 and A-3-38-2000-ST-V (55) dated 5th August, 2000, the State Government hereby exempts the class of hoteliers specified in column (1) of the schedule below, who,

- (1) are registered under the said Adhiniyam;
- (2) have established or likely to establish a new hotel in any place specified in annexure, with a capital investment of not less than rupees fifty lacs in which at least ten rooms are constructed; and
- (3) hold an eligibility certificate issued by a competent authority to avail of the facility of exemption from payment of tax under this notification, from payment of tax under the said Adhiniyam for a period specified in column (2) of the said schedule subject to the general conditions specified in paragraph 2.

SCHEDULE

Class of hoteliers (1)	Period (2)
Who have established a hotel under the new Tourism Policy, 1995 of the Government of Madhya Pradesh.	For a period of five years from the date of commercial operation, as certified by Managing Director, Tourism Development Corporation 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 said Tourism Policy, at the option of the hotelier.

2. The exemption under this notification shall be available subject to the following conditions :-

- (i) For the purpose of calculation of capital investment, the value of land shall be limited to 20 percent of the total investment. The basis of calculation of the value of land would mainly be the actual expenditure shown in the accounts, value shown in the registry of the land or in the income tax return. In case the land is in possession for the last many years or is an ancestral property, then the value shall be calculated at the rate fixed by the Collector of the district for that area for the year in which the construction of the hotel commences.
- (ii) The hotelier shall obtain an eligibility certificate from the officer authorised for the purpose in the form and manner specified.
- (iii) If an eligibility certificate has been issued to a hotelier due to misrepresentation of facts or on the basis of incorrect or false information furnished by him, the certificate shall be revoked from the date it was issued and thereupon the exemption under the notification shall stand withdrawn and the entire amount of tax in respect of which exemption has been availed of up to the date of cancellation shall be recoverable from the hotelier in one installment.
- (iv) Every hotelier shall maintain daily account of occupancy of rooms and collection of tax as prescribed in rule 3(1)(b) of the Madhya Pradesh Hotel Tatha Vas Vilas Vastuon Par Kar Niyam, 1988.
- (v) The hotelier shall regularly furnish the returns required to be furnished under the Adhiniyam.

3.
 - (i) Where an application for grant of an eligibility certificate is made by the hotelier to the Committee constituted for the purpose of granting different tax concessions under the said Tourism Policy, the Deputy Commissioner, Commercial Tax / General Manager, Tourism Development Corporation, having jurisdiction over the hotelier, shall jointly inspect the place of business and verify the particulars and thereafter submit a report to the Committee.
 - (ii) The Committee shall adjudge the eligibility of the hotelier for exemption from payment of tax under this notification.
 - (iii) The committee may after consideration of each case decide to grant the eligibility certificate or to reject the application made therefor or call for additional information.
 - (iv) The eligibility certificate shall be issued by the Commissioner, Commercial Tax, Madhya Pradesh or by the officer authorised for this purpose.

ANNEXURE

S.No. (1)	Category (2)	Places (3)			
1	Cultural Tourism	1. Gwalior 5. Bhopal 9. Chanderi (Guna)	2. Datia 6. Sanchi 10. Bhim Betica (Raisen)	3. Orchha 7. Mandu 11. Bagh Caves (Dhar)	4. Khajuraho 8. Burhanpur
2	Wild Life and Adventurous Tourism	1. Pachmarhi 5. Satpura 9. Gandhi Sagar, Mandsaur	2. Kanha 6. Panchvalli National Park	3. Bandhavgarh 7. Tighra Lake (Gwalior) 10. Amarkantak	4. Panna 8. Upper Lake, Bhopal 11. Shivpuri
3	Commercial Tourism	1. Pachmarhi 5. Indore	2. Khajuraho 6. Jabalpur	3. Bhopal 7. Tamia	4. Gwalior
4	Religious Tourism	1. Ujjain 5. Bhopal 8. Amarkantak	2. Maheshwar 6. Sanchi	3. Omkareshwar 7. Orchha	4. Chitrakoot (Satna)

Explanation - For the purpose of exemption under this notification, the boundary of the aforesaid important places shall be recognized as under :-

- (i) if the place is a Municipal Corporation / Special Area Development Authority (SADA) / Nagar Palika - the area upto a distance of ten kilometers from the boundary of such Municipal Corporation / Special Area Development Authority (SADA) / Nagar Palika; and
- (ii) if the place is a Nagar Panchayat / Gram Panchayat - the area upto a distance of five kilometers from the boundary of such Nagar Panchayat / Gram Panchayat.

By order and in the name of
Governor of Madhya Pradesh

Sd/-
(D.D. Agrwal)
Deputy Secretary
Govt. of Madhya Pradesh
Commercial Taxes Department
Ministry, Vallabh Bhawan, Bhopal

GOVERNMENT OF MADHYA PRADESH
COMMERCIAL TAXES DEPARTMENT
NOTIFICATION

Bhopal, dated 21.09.2001

No. A-3-38/2000/ST-V(87)

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-3-38-2000-ST-V (56) dated 5th August, 2000, 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

Class of goods (1)	Period (2)	Restrictions and conditions subject to which the exemption is granted (3)
Goods being food or any other article for human consumption or any non-alcoholic drink.	For a period of five years from the date of commercial operation, as certified by Managing Director, Tourism Development Corporation 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 Tourism Policy, at the option of the hotelier.	When sold by a hotelier holding a registration certificate under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 and who is eligible to avail of the exemption under this department notification No. A-3-38/2000/ST-V/86 dated 21-09-2001.

By order and in the name of
Governor of Madhya Pradesh

Sd/-
Deputy Secretary
Govt. of Madhya Pradesh
Commercial Taxes Department
Ministry, Vallabh Bhawan, Bhopal

मध्य प्रदेश शासन
पर्यटन विभाग
वल्लभ भवन, मंत्रालय, भोपाल.

आदेश

भोपाल, दिनांक 01 जून, 2000

क्रमांक-एफ 11-6/33/95 : समसंब्यक आदेश दिनांक 19 जनवरी, 2000 द्वारा प्रसारित किए गए निर्देशों के पृष्ठ - 3 की कण्डिका (3) की (चौथी पंक्ति) में “नगर पालिका या ग्राम पंचायत” शब्द अंकित है, जिनके स्थान पर “नगर पंचायत या ग्राम पंचायत” शब्द पढ़े जायें। लिपिकीय त्रुटि होने के कारण यह संशोधन किया जा रहा है। यह संशोधन दिनांक 19 जनवरी, 2000 से प्रभावी होगा।

मध्यप्रदेश के राज्यपाल के नाम से
तथा आदेशानुसार,

(डी.डी. अग्रवाल)
उप सचिव
मध्य प्रदेश शासन
पर्यटन विभाग

मध्य प्रदेश शासन
पर्यटन विभाग, मंत्रालय

आदेश

भोपाल, दिनांक 19-09-2000

क्रमांक-एफ 11-6/33/95 : राज्य की पर्यटन नीति वर्ष 1995 में घोषित की गई थी, जिसमें शासन द्वारा पर्यटन विकास के संबंध में लिये गये निर्णयों का उल्लेख है। इसी तारतम्य में राज्य शासन के समसंख्या आदेश दिनांक 19 जनवरी, 2000 द्वारा पूर्व में जारी किये गये समस्त निर्देशों को अधिक्रमित करते हुए नये निर्देश तत्काल प्रभाव से जारी किये गये थे। उक्त आदेश के पैरा (5) में उल्लेख है कि विलासिताकर, वाणिज्यक कर एवं मनोरंजन कर में छूट देने की प्रक्रिया एक समान रहेगी, जिसके अंतर्गत आवेदक को यह विकल्प दिया जायेगा कि या तो पर्यटन इकाई, के संचालन के दिनांक से दस वर्ष की अवधि की मांग कर सकेंगे अथवा आवेदन पत्र दिनांक की तिथि से दस वर्षों की छूट प्रदान करने की मांगकर सकेंगे। इस आदेश में यह अभिलिखित नहीं है कि ये निर्णय पूर्व निर्णीत प्रकरणों में भी लागू होगा। इसके अभाव में उक्त आदेशांपूर्व निर्णीत प्रकरणों में लागू न होकर लंबित एवं भावी प्रकरणों पर ही लागू था।

राज्य शासन द्वारा इस विभाग के समसंख्या आदेश दिनांक

19 जनवरी, 2000 के तारतम्य में अब निर्णय लिया गया है कि पूर्व निर्णीत प्रकरणों के संबंध में भी निम्नलिखित शर्तों के साथ लागू किया जाए:-

1. जिन होटलों द्वारा उपभोक्ताओं से व्यवसायिक चालन की तिथि से कर वसूल कर राशि कोषालय में जमा कराई जा चुकी है, वह राशि उन्हें वापस नहीं लौटाई जाएगी।
2. जिन होटलों द्वारा उपभोक्ताओं से व्यावसायिक चालन की तिथि से कर वसूल कर लिया गया है किन्तु राशि कोषालय में जमा नहीं कराई गई है, उनको ऐसी राशि कोषालय में जमा करानी होगी।

मध्य प्रदेश के राज्यपाल के नाम से
तथा आदेशानुसार

(अमृता बेक)
अवरसचिव,
मध्य प्रदेश शासन,
पर्यटन विभाग.

मध्य प्रदेश शासन
वाणिज्यिक कर विभाग,
अधिसूचना

भोपाल, दिनांक 21-09-2001

क्रमांक : ए-3-38 / 2000 (विक) पांच (87)

मध्य प्रदेश वाणिज्यिक कर अधिनियम, 1994 (क्रमांक 5 सन् 1995) की धारा 17 द्वारा प्रदत्त शक्तियों को प्रयोग में लाते हुए तथा इस विभाग की अधिसूचना क्रमांक ए - 3-38-2000-विक-पांच (56) दिनांक 5 अगस्त, 2000 को अधिक्रमित करते हुए, राज्य सरकार, एतद् द्वारा नीचे दी गई अनुसूची के कॉलम (1) में विनिर्दिष्ट माल के वर्ग को कॉलम (2) में विनिर्दिष्ट कालावधि के लिए उक्त, अनुसूची के कॉलम (3) में विनिर्दिष्ट निर्बन्धनों तथा शर्तों के अध्यधीन रहते हुए, उक्त अधिनियम की धारा 9 के अधीन कर के भुगतान से पूर्ण छूट प्रदान करती है -

अनुसूची

माल का वर्ग	कालावधि	निर्बन्धन तथा शर्तें, जिनके अधीन छूट प्रदान की गई है।
(1)	(2)	(3)
माल जो खाद्य या मानव उपभोग के लिए कोई अन्य वस्तु या कोई अमर्दासारिक पेय है।	प्रबंध संचालक, पर्यटन विकास निगम द्वारा प्रमाणित वाणिज्यिक संचालन की तारीख अथवा उक्त पर्यटन नीति के अधीन विभिन्न करों में रियायतें प्रदान करने हेतु गठित की गई समिति के द्वारा प्रदत्त पात्रता प्रमाण पत्र की प्रभावशीलता की तारीख, होटल मालिक द्वारा दिए गए विकल्प के अनुसार, से 5 वर्ष की कालावधि।	जब मध्यप्रदेश वाणिज्यिक कर अधिनियम, 1994 के अधीन रजिस्ट्रीकृत होटल मालिक द्वारा विक्रय किया जाए और जो इस विभाग की अधिसूचना क्रमांक ए-3-38-2000 विक- पांच / 86 दिनांक 21-09-2001 के अधीन छूट प्राप्त करने हेतु पात्र है।

मध्य प्रदेश के राज्यपाल के नाम से
तथा आदेशानुसार

(डी.डी. अग्रवाल)
उप सचिव,
म.प्र. शासन,
वाणिज्यिक कर विभाग,
मंत्रालय, भोपाल.

**मध्य प्रदेश शासन
वाणिज्यिक कर विभाग
अधिसूचना**

भोपाल, दिनांक 21-09-2001

क्रमांक- ए -3-38 / 2000 / विक/ पांच (86)

मध्य प्रदेश होटल तथा वासगृहों में विलास वस्तुओं पर कर अधिनियम, 1988 (क्रमांक 13 सन् 1988) की धारा 9 द्वारा प्रदत्त शक्तियों को प्रयोग में लाते हुए तथा इस विभाग की अधिसूचना क्रमांक ए -3-3-93 विक- पांच (18) दिनांक 1 मार्च, 1993 एवं ए-3-38- 2000 विक- पांच (55) दिनांक 5 अगस्त 2000 को अधिक्रमित करते हुए, राज्य सरकार, एतद्वारा नीचे दी गई अनुसूची के कॉलम (1) में विनिर्दिष्ट होटल मालिकों के वर्ग को, जो / जिन्होंने-

1. उक्त अधिनियम के अधीन रजिस्ट्रीकृत है:-
2. संलग्न एनेक्वर में विनिर्दिष्ट स्थानों एवं इसके अतिरिक्त परियोजना विशेष जिसे राज्य सरकार पात्र घोषित करें, में कम से कम पचास लाख रु. का पूँजी विनिधान कर होटल स्थापित किया है अथवा किया जाना प्रस्तावित है जिसमें कम से कम दस कमरों का सन्निर्माण किया गया हो ; तथा
3. इस अधिसूचना के अधीन कर से छूट की सुविधा का लाभ प्राप्त करने के लिए सक्षम अधिकारी द्वारा जारी किया गया पात्रता प्रमाण पत्र धारण करते हैं;

पैराग्राफ 2 में विनिर्दिष्ट सामान्य शर्तों के अध्यधीन उक्त अनुसूची के कॉलम (2) में विनिर्दिष्ट कालावधि के लिए उक्त अधिनियम के अधीन कर के भुगतान से छूट प्रदान करती है।

अनुसूची

होटल मालिकों का वर्ग	कालावधि
(1)	(2)
जिनके द्वारा मध्यप्रदेश शासन की नई पर्यटन नीति 1995 के अंतर्गत स्थापित किया गया है।	प्रबंध संचालक, पर्यटन विकास निगम द्वारा प्रमाणित वाणिज्यिक संचालन की तारीख अथवा उक्त पर्यटन नीति के अधीन विभिन्न करों में रियायतें प्रदान करने हेतु गठित की गई समिति के द्वारा प्रदत्त पात्रता प्रमाण पत्र की प्रभावशीलता की तारीख, होटल मालिक द्वारा दिए गए विकल्प के अनुसार, से 5 वर्ष की कालावधि।

2. इस अधिसूचना के अधीन छूट निम्नलिखित सामान्य शर्तों के अध्यधीन रहते हुए उपलब्ध होगी -

- (एक) पूंजी निवेश की गणना के आशय के लिये भूमि का मूल्य कुल निवेश के 20 प्रतिशत तक परिसीमित रहेगा। भूमि के मूल्य की संगणना का मुख्य आधार खातों में दर्शित वास्तविक व्यय, भूमि की रजिस्ट्री में दर्शित मूल्य अथवा आयकर विवरणी में प्रस्तुत जानकारी होगी। यदि भूमि पिछले कई वर्षों से अधिपत्य में है या पैतृक सम्पत्ति है, तब जिस वर्ष में इस भूमि पर होटल का निर्माण प्रारंभ किया गया है, उस वर्ष में उस क्षेत्र में प्रचलित जिले के कलेक्टर द्वारा निर्धारित दर से भूमि का मूल्य संगणित किया जाएगा।
- (दो) होटल मालिक विनिर्दिष्ट प्रारूप तथा रीति में इस आशय हेतु अधिकृत अधिकारी से पात्रता प्रमाण पत्र अभिप्राप करेगा।
- (तीन) यदि होटल मालिक को पात्रता प्रमाण पत्र, उसके द्वारा प्रस्तुत किए गए तथ्यों के दुर्व्यपदेशन के कारण या उसके द्वारा दी गई अशुद्ध अथवा मिथ्या जानकारी के आधार पर जारी किया गया है तो प्रमाण पत्र उस तारीख से विकंडित कर दिया जावेगा, जिसको कि वह जारी किया गया था और तदुपरि इस अधिसूचना के अधीन दी गई ऐसी, छूट वापस हो जाएगी और वह सम्पूर्ण कर की रकम जिसकी छूट का लाभ रद्द करण की तारीख तक ले लिया गया है, होटल मालिक से एकमुश्त वसूली हेतु योग्य होगी।
- (चार) प्रत्येक होटल मालिक मध्यप्रदेश होटल तथा वासगृहों में विलास वस्तुओं पर कर नियम, 1988 के नियम 3 (1) (ख) में विहित अनुसार करमरों के अधिभोग तथा कर के संग्रहण का दैनिक लेखा रखेगा।
- (पांच) होटल मालिक अधिनियम के अधीन प्रस्तुत की जाने वाली विवरणियाँ नियमित रूप से प्रस्तुत की जाएंगी।
- (छः) पात्रता प्रमाण पत्र की प्रतिलिपि होटल मालिक द्वारा तिमाही की विवरणी के साथ प्रस्तुत की जाएंगी।

3. (एक) जहाँ होटल मालिक द्वारा उक्त पर्यटन नीति के अधीन विभिन्न करों में रियायतें प्रदान करने हेतु गठित की गई समिति को पात्रता प्रमाण पत्र स्वीकृत करने हेतु आवेदन प्रस्तुत किया जाता है, होटल मालिक पर, क्षेत्राधिकार रखने वाले उपायुक्त वाणिज्यिक कर/महाप्रबंधक, पर्यटन विकास निगम द्वारा संयुक्त रूप से व्यवसाय स्थल का निरीक्षण किया जाएगा तथा विवरण सत्यापित किए जायेंगे और उसके पश्चात् प्रतिवेदन समिति को प्रस्तुत किया जाएगा।
- (दो) समिति इस अधिसूचना के अधीन कर के भुगतान से छूट प्राप्त करने के लिए होटल मालिक की पात्रता का न्याय-निर्णयन करेगी।
 - (तीन) समिति प्रत्येक मामले पर विचार करने के पश्चात् यह विनिश्चय कर सकेगी कि पात्रता प्रमाण पत्र मंजूर किया जाए या उसके लिए किए गए आवेदन को खारिज कर दिया जाए या अतिरिक्त जानकारी मंगायी जाए।
 - (चार) पात्रता प्रमाण पत्र आयुक्त वाणिज्यिक कर, मध्यप्रदेश अथवा इस आशय हेतु अधिकृत किसी अधिकारी द्वारा जारी किया जाएगा।

परिशिष्ट

अ. क्र.	प्रवर्ग	स्थान			
1.	सांस्कृतिक पर्यटन	1. ग्वालियर 5. भोपाल 9. चंदेरी (गुना)	2. दतिया 6. सांची 10. भीमबेटिका (रायसेन)	3. ओरछा 7. माण्डू 11. बाघ गुफाएँ (धार)	4. खजुराहो 8. बुरहानपुर
2.	वन्य जीवन एवं साहसिक पर्यटन	1. पचमढ़ी 5. सतपुड़ा 8. बड़ी झील भोपाल	2. कान्हा 6. पंचवली नेशनल पार्क 9. गांधी सागर, मंदसौर	3. बांधवगढ़ 7. तिघड़ा लेक (ग्वालियर) 10. अमरकंटक	4. पन्ना 11. शिवपुरी
3.	व्यावसायिक पर्यटन	1. पचमढ़ी 5. इन्दौर	2. खजुराहों 6. जबलपुर	3. भोपाल 7. तामियाँ	4. ग्वालियर
4.	धार्मिक पर्यटन	1. उज्जैन 5. भोपाल	2. महेश्वर 6. सांची	3. ओंकारेश्वर 7. ओरछां	4. चित्रकूट, सतना 8. अमरकंटक

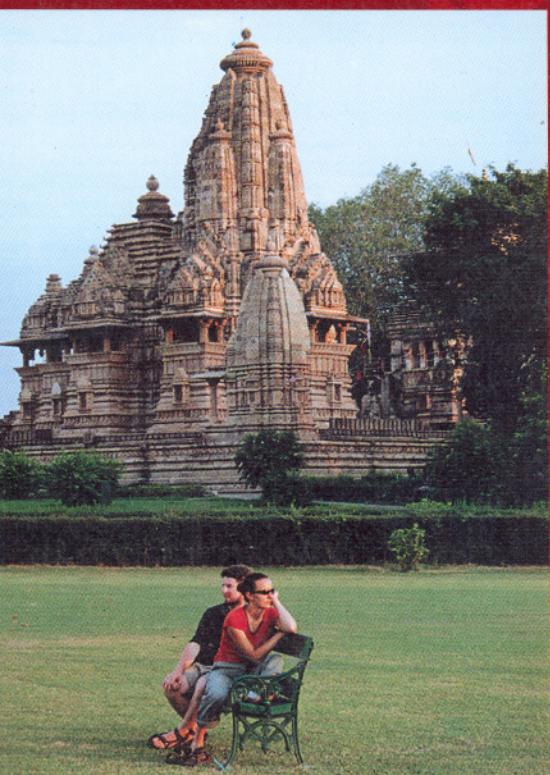
स्पष्टीकरण- इस अधिसूचना के अधीन छूट के आशय के लिए उपयुक्त महत्वपूर्ण स्थलों की परिसीमाएँ निम्नानुसार मान्य की जाएंगी -
(एक) यदि स्थान नगर निगम/विशेष क्षेत्र विकास प्राधिकरण (साडा)/नगर पालिका क्षेत्र हो/ऐसे नगर निगम/विशेष क्षेत्र विकास प्राधिकरण/नगर पालिका सीमा से 10 किलोमीटर की दूरी तक का क्षेत्र
(दो) यदि स्थान नगर पंचायत/ग्राम पंचायत क्षेत्र हो- ऐसे नगर पंचायत ग्राम पंचायत सीमा से 5 किलोमीटर की दूरी तक का क्षेत्र

मध्यप्रदेश के राज्यपाल के नाम से तथा
आदेशानुसार

(डी.डी. अग्रवाल)

उपसचिव

म.प्र. शासन,
वाणिज्यिक कर विभाग,
मंत्रालय, भोपाल.



The TOURISM Policy