विधि और विधायी कार्य विभाग
भोपाल, दिनांक 26 फरवरी 2021

क्र. 3085-108-स्कॉर्स-अ-(प्रा.)—भारत के संविधान के अनुसार 348 के खण्ड (३) के अनुसार में, मध्यप्रदेश मोटर स्पिरिट उपकर (संशोधन) विभेदक, 2021 (क्रमांक 5 सन् 2021) का अंग्रेजी अनुवाद राज्यपाल के प्रधान विभाग से एकदम अप्रकाशित किया जाता है।

मध्यप्रदेश के राज्यपाल के नाम से तथा अदेशानुसार,
आर. पी. सुत्ता, अबर सचिव.
MADHYA PRADESH BILL
No. 5 of 2021

THE MADHYA PRADESH MOTOR SPIRIT UPKAR (SANSHODHAN) VIDHEYAK, 2021

A Bill further to amend the Madhya Pradesh Motor Spirit Upkar Adhiniyam, 2018.

Be it enacted by the Madhya Pradesh Legislature in the Seventy-second Year of the Republic of India, as follows:

1. (1) This Act may be called the Madhya Pradesh Motor Spirit Upkar (Sanshodhan) Adhiniyam, 2021.

(2) The provisions of this Act shall come into force from such date, as the State Government may, by notification in the Gazette, appoint.

2. For clause (f) of sub-section (1) of section 2 of the Madhya Pradesh Motor Spirit Upkar Adhiniyam, 2018 (No. 11 of 2018), the following clause shall be substituted, namely:

“(f) taxable turnover” in relation to a dealer, means that part of the dealer’s turnover which remains after deducting therefrom,—

(i) the sale price of Motor Spirit purchased from a registered dealer where cess is payable by the selling dealer on such sale made to the purchasing dealer;

(ii) amount collected by the way of cess under section 3 or the amount received at by applying the following formula;

\[
\text{Rate of cess x Turnover obtained after deducting the sale price under clause (i), if any} = \frac{\text{Rate of cess}}{100-\text{Rate of cess}}
\]

Provided that no deductions on the basis of the above formula, shall be made if the amount by way of the cess collected by a registered dealer, in accordance with the provisions of this Act, has been otherwise deducted from the turnover;”

3. (1) The Madhya Pradesh Motor spirit upkar (Sanshodhan) Adhyadesh. 2021 (No. 4 of 2021) is hereby repealed.

(2) Notwithstanding the repeal of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

STATEMENT OF OBJECTS AND REASONS

In order to remove ambiguity in imposition of cess at first point and to neutralize cascading effect, it has become imperative to make amendments in the definition of “taxable turnover” so that cess is not collected on cess amount, therefore, to facilitate taxpayers, it is proposed to amend the Madhya Pradesh Motor Spirit Upkar Adhiniyam, 2018 (No. 11 of 2018) suitably.

2. As the matter was urgent and the Legislative Assembly was not in session, the Madhya Pradesh Motor Spirit Upkar (Sanshodhan) Adhyadesh, 2021 (No. 4 of 2021) was promulgated for the purpose. It is now proposed to replace the said ordinance by an Act of the State Legislature without any modification.

3. Hence this Bill.

Bhopal : Dated the 12th February, 2021

JAGDISH DEVRA
Member-in-Charge.