

## Madhya Pradesh VAT (Amendment) Act, 2006

(No.12 of 2006)

### An Act to amend the Madhya Pradesh VAT Act, 2002.

Be it enacted by the Madhya Pradesh Legislature in the Fifty-seventh Year of the Republic of India as follows :

#### 1. Short title and commencement

(1) This Act may be called the Madhya Pradesh VAT (Amendment) Act, 2006.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

#### 2. Amendment of Section 2

In Section 2 of the Madhya Pradesh VAT Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act),

(i) for clause (b), the following clause shall be substituted, namely,-

**(b) Appellate Authority** means an Authority appointed under Section 3-A;

(ii) clause (e) shall be omitted;

(iii) for clause (o), the following clause shall be substituted, namely,-

**(o) Input tax** means an amount paid or payable by way of tax under Section 9 by a registered dealer in respect of the purchase of any goods specified in Schedule II, to a selling registered dealer and who is liable to pay tax under the said Section on the sale of such goods;

(iv) in clause (u), after explanation (b), the following explanation shall be inserted, namely,-

(c) Notwithstanding anything to the contrary contained in this Act or any other law for the time being in force, two independent sales or purchases shall, for the purposes of this Act, be deemed to have taken place,

(i) when the goods are transferred from a principal to his selling agent and from the selling agent to the purchaser, or

(ii) when the goods are transferred from the seller to a buying agent and from the buying agent to his principal;

(v) after clause (ii) of explanation to clause (v), the following clause shall be inserted, namely,-

(iii) Cash discount at the time of sale as evident from the invoice shall be excluded from the sale price but any *ex post facto* grant of discounts or incentives or rebates or rewards and the like shall not be excluded;

(vi) for clause (x), the following clause shall be substituted, namely,-

**(x) Taxable turnover** in relation to a dealer for any period means that part of dealer's turnover which remains after deducting therefrom,

(1) the sale price of goods declared tax free under Section 16;

(2) the sale price of goods which are in the nature of tax paid goods in the hands of such dealer;

(3) the amount collected by way of tax under Section 9 or the amount arrived at by applying the following formula :

Rate of tax X Aggregate of sale prices

100 + 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 Section 9;

(vii) for clause (y), the following clause shall be substituted, namely,-

**(y) Tax paid goods** in relation to goods specified in Part III of Schedule II on which tax is payable under Section 9 means any such goods which have been purchased by a 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);

### **3. Amendment of Section 3**

In sub-section (1) of Section 3 of the Principal Act, clause (b) shall be deleted.

### **4. Insertion of Section 3-A**

After Section 3 of the principal Act, the following Section shall be inserted, namely,-

#### **3-A : Appellate Authority**

The State Government may, by order, appoint any officer not below Deputy Commissioner of Commercial Tax as Appellate Authority.

### **5. Amendment of Section 4**

In Section 4 of the principal Act,

(i) in sub-section (2), for the word 'Tribunal', the words 'Appellate Board constituted under the Madhya Pradesh Vanijyik Kar Adhinyam, 1994 (No. 5 of 1995)' shall be substituted;

(ii) in sub-section (3), for the words 'two members', the words 'such number of members as the State Government may decide' shall be substituted;

(iii) for sub-section (5), the following sub-section shall be substituted, namely :

(5) The tenure of the Chairman and members shall be five years, but shall not be beyond the age of 65 years in case of Chairman and 62 years in case of members, and the salary and other conditions of service of the Chairman and members shall be such as may be prescribed :

Provided that the Chairmen and the members shall hold office during the pleasure of the State Government.

### **6. Amendment of Section 7**

Sub-section (2) of Section 7 of the principal Act shall be omitted.

### **7. Substitution of Section 9**

For Section 9 of the principal Act, the following Section shall be substituted, namely,-

### **9 : Levy of tax**

There shall be levied on goods specified in Schedule II, a tax at the rate mentioned in the corresponding entry in column (3) thereof and such tax shall be levied on the taxable turnover of a dealer liable to pay tax under this Act.

### **8. Amendment of Section 10**

For sub-section (1) of Section 10 of the principal Act, the following sub-section shall be substituted, namely,-

(1) Every dealer who in the course of his business purchases any goods specified in Schedule II from any person other than a registered dealer or from a registered dealer who has opted for composition of tax under Section 11, shall be liable to pay tax on the purchase price of such goods if after their purchase,-

(a) the goods other than those specified in Part III of the said Schedule, are not sold within 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 but are sold or disposed of otherwise; or

(b) the goods other than those specified in Part III of the said Schedule, are consumed or used in the manufacture or processing of goods declared tax free under Section 16; or

(c) the goods other than those specified in Part III of the said Schedule, after consumption or use in the manufacture or processing or mining of any goods specified in Schedule II, the manufactured or processed or mined goods are disposed off otherwise than by way of sale within 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

(d) the goods specified in Part III of the said Schedule, are not sold within 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 but are sold or disposed of otherwise; or

(e) the goods specified in Part III of the said Schedule, are consumed or used in the manufacture or processing or mining of goods;

and such tax shall be levied,-

(i) in respect of goods referred to in clauses (a), (b) and (c), at the rate of 4 percent or the rate specified in column (3) of Schedule II, whichever is lower; and

(ii) in respect of goods referred to in clauses (d) and (e), at the rate specified in column (3) of Schedule II.

Explanation - The rate specified in Schedule II shall be the rate at which tax would have been levied on the sales of such goods within the State of Madhya Pradesh on the date of such purchase.

### **9. Amendment of Section 11**

For sub-section (1) of Section 11 of the Principal Act, the following sub-section shall be substituted, namely,&

(1) A registered dealer purchasing goods specified in Schedule II from another such dealer within the State after payment to him of tax under Section 9 and/or purchasing goods specified in Schedule I, and whose turnover in a year does not ordinarily exceed such limit as may be prescribed but does not exceed fifty lacs, may opt, in the prescribed form within one month of the commencement of such year, for payment, in lieu of tax payable by him under Section 9, a lump

sum at such rate not exceeding four percent in such manner and subject to such restrictions and conditions as may be prescribed.

## 10. Substitution of Section 14

### 14 : Rebate of Input tax

(1) Subject to the provisions of sub-section (5) and such restrictions and conditions as may be prescribed, a rebate of input tax as provided in this Section shall be claimed by or be allowed to a registered dealer in the circumstances specified below,

(a) Where a registered dealer purchases any goods specified in Schedule II other than those specified in Part III of the said Schedule within the State of Madhya Pradesh from another such dealer after payment to him input tax for,-

(1) sale within 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

(2) consumption or use for/in the manufacture or processing or mining of goods specified in Schedule II for sale within 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

(3) use as packing materials in packing of goods specified in Schedule II; or

(4) use as plant, machinery, equipment and parts thereof in respect of goods specified in Schedule II; or

(5) consumption or use for/in the manufacture or processing or packaging and in connection with sale of goods declared tax free under Section 16; or

(6) disposal of,-

(i) such goods, or

(ii) goods specified in Schedule II, manufactured or processed or mined out of such goods, otherwise than by way of sale within 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 claim or be allowed in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax,

(i) in case of goods referred to in sub-clauses (1), (2), (3) and (4); and

(ii) in case of goods referred to in sub-clauses (5) and (6), which is in excess of 4 percent of the purchase price, net of input tax, of such goods.

(b) Where a dealer makes an application for grant of a registration certificate under clause (a) or clause (b) of sub-section (2) of Section 17 on or after the commencement of the Act, he shall, in respect of goods specified in Schedule II other than those specified in Part III of the said Schedule, purchased on or after such commencement by him within the State of Madhya Pradesh from another such dealer after payment to him input tax and held in stock by him on the date of validity of the registration certificate issued to him under clause (a) or clause (b) of sub-section (2) of Section 17, claim or be allowed input tax rebate of the amount of such tax in accordance with the provisions of clause (a) above.

(2) Notwithstanding any thing contained in this Act, where-

(a) any official or personnel of

(i) any foreign diplomatic mission or consulate in India; or

(ii) the United Nations Organisation or any other similar international body,

entitled to privileges under any convention to which India is a party or under any law for the time being in force; or

(b) any consular or diplomatic agent of any mission, the United Nations Organisation or other body referred to in sub-clause (i) or sub-clause (ii) of clause (a),

purchases any goods specified in Schedule II other than those specified in Part III of the said Schedule within the State of Madhya Pradesh from a registered dealer after payment to him input tax for himself or for the purposes of such mission, United Nations Organisation or other body, he shall be entitled to claim or be allowed, in such manner and within such period as may be prescribed, input tax rebate of the amount of such input tax and such rebate shall be granted by way of refund.

(3) The input tax rebate by a registered dealer under sub-section (1) shall be adjusted in such manner as may be prescribed towards the tax payable by him under this Act or under the Central Sales Tax Act, 1956 (No. 74 of 1956) and the balance, if any, shall be carried over for adjustment towards tax payable in the subsequent year :

Provided that the input tax rebate, which remains unadjusted even after two years from the close of the relevant financial year, shall be granted by way of refund.

(4) Notwithstanding any thing contained in sub-section (3), if any amount of input tax rebate in respect of the goods purchased by a registered dealer being,

(i) for sale in the course of export out of the territory of India; or

(ii) for consumption or use for/in the manufacture or processing or mining of goods for sale in the course of export out of the territory of India; or

(iii) for use as plant, machinery, equipment and parts thereof,

is not adjustable towards any tax payable by him, such rebate shall be granted by way of refund.

(5) (a) (i) Where a registered dealer has claimed and adjusted input tax rebate towards the tax payable by him according to his return or returns, such dealer shall in the event of disposal of,

(a) goods; or

(b) goods, specified in Schedule II, manufactured or processed or mined out of the goods,

otherwise than by way of sale within 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, be liable to pay the amount of input tax or the amount at the rate of 4 percent of the purchase price, net of input tax, of such goods, whichever is lower, towards the input tax rebate in respect of the aforesaid goods adjusted by him.

(ii) Where a registration certificate of a registered dealer who has claimed and adjusted input tax rebate towards the tax payable by him according to his return or returns, is cancelled under sub-section (10) of Section 17, such dealer shall pay the amount claimed by way of input tax rebate in respect of the goods held in stock by him on the date the order of cancellation of the registration certificate takes effect.

(b) Where the amount of tax or the amount of input tax rebate which a registered dealer is liable to pay under clause (a) is not adjustable towards any input tax rebate to his credit, such dealer shall be liable to pay on the amount so payable interest at the rate of 1.5 percent per month for the period commencing from the date such amount has become due to the date of its payment.

(6) No input tax rebate under sub-section (1) shall be claimed or be allowed to a registered dealer,

(i) in respect of any goods specified in Schedule II purchased by him from another such dealer for sale but given away by him by way of free sample or gift or given to or received by him by way of replacement;

(ii) in respect of goods specified in Schedule II for use or consumption for manufacture or processing or mining of goods but the goods manufactured or processed or mined are given away by him by way of free sample or gift or given to or received by him by way of replacement;

(iii) in respect of goods purchased by him from another such dealer who opts for the composition of tax under the provisions of Section 11;

(iv) who opts for composition under Section 11;

(v) in respect of plant, machinery, equipment and parts thereof for use in generation or distribution of electrical energy or captive power;

(vi) in respect of plant, machinery, equipment and parts thereof, as may be notified by the State Government.

(7) (a) The State Government, if it deems fit, may, by notification specify any goods mentioned in Part III of Schedule II for the purpose of claiming or allowing input tax rebate under this Section, when such goods are purchased by a registered dealer from another such dealer within the State of Madhya Pradesh,

(i) after payment to him of tax under Section 9, or

(ii) which are tax paid goods at the hands of the selling registered dealer,

for use or consumption of such goods for / in the manufacture or for / in mining of any goods for sale within 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 thereupon the input tax rebate in respect of such goods shall be claimed or be allowed in such manner, to such extent, within such period and subject to such restrictions and conditions as may be specified in the notification.

(b) The provisions of clause (b) of sub-section (1) and sub-sections (3) to (5) shall apply to input tax rebate that may be claimed or allowed in respect of goods referred in clause (a).

## **11. Insertion of Section 16 A**

After Section 16 of the principal Act, the following Section shall be inserted in Chapter IV, namely,-

### **16-A : Saving**

Notwithstanding the repeal of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) or the Madhya Pradesh General Sales Tax Act, 1958 (No. 2 of 1959) repealed by Act No. 5 of 1995 (hereinafter referred to as the repealed Acts), 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 Acts 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 provisions of Section 17 of the Act repealed by this Act or Section 12 of the Act

No. 2 of 1959 repealed by Act No. 5 of 1995 have revived for the purpose of such exemption.

## **12. Amendment of Section 17**

For clause (a) of sub-section (12) of Section 17 of the principal Act, the following clause shall be substituted, namely,

(a) The Commissioner may, for the proper realisation of tax, from time to time demand from a registered dealer reasonable security as may be prescribed to be furnished in the prescribed manner.

## **13. Amendment of Section 18**

Clause (c) of sub-section (1) of Section 18 of the principal Act shall be omitted.

## **14. Amendment of Section 19**

In Section 19 of the principal Act, -

(i) for sub Section (1), the following sub-section shall be substituted, namely,-

(1) The Commissioner or an agency authorised by him shall, on previous intimation to the dealer, undertake tax audit, in such manner as may be prescribed, of the records, stocks in trade and the related documents of the dealer, who are selected by him in the manner as he may deem fit;

(ii) in sub-section (3), for the words 'or any other officer' the words 'or an agency' shall be substituted;

(iii) for sub-section (4), the following sub-section shall be substituted, namely,-

(4) For the purpose of tax audit, the Commissioner or an agency authorised by him may enter the place of business, office or warehouse of the dealer and require him to produce books of account and documents relating to his business, and the dealer, shall produce the books of account and the documents relating to his business as required.

(iv) after sub-section (4), the following sub-sections shall be inserted, namely,-

(5) Tax audit shall be completed within a period of six calendar months from the date of institution of the proceedings and after completion of tax audit, a report shall be prepared and in case of tax audit by an agency authorised by the Commissioner, the report shall be submitted to the Commissioner, who shall send a copy of the report to the dealer.

(6) After such audit, if the return or returns filed by the dealer are not found to be correct, the Commissioner shall by issue of a notice in prescribed form require such dealer to make the payment of the additional amount of tax and/or interest payable by him, at such rate as may be prescribed, within the period specified in such notice.

(7) If the dealer does not comply with the requirements made in the notice, the Commissioner shall assess or re-assess him to tax and interest and / or to imposition of penalty, in accordance with the provisions of Section 20.

## **15. Amendment of Section 20**

In Section 20 of the principal Act,-

(i) sub-section (2) and sub-section (3) shall be omitted;

(ii) for clause (a) of sub-section (4), the following clause shall be substituted, namely,-

(a) The Commissioner shall serve on a registered dealer referred to in the proviso to sub-section (1) of this Section or sub-section (3) of Section 20-A or a registered dealer who is not eligible for assessment under sub-section (1) of Section 20-A with a notice in the prescribed form appointing a place which may be the business premises or any other 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 23; or

(ii) to produce evidence or have it produced in support of the returns; or

(iii) to produce or cause to be produced accounts, registers, cash memoranda or other documents relating to his business.

(iii) In sub-section (7),-

(a) for clause (iii) the following clause shall be substituted, namely,&

(iii) in respect of a dealer, under clause (a) of sub-section (6) shall be made within a period of one calendar year from the commencement of proceedings under the said sub-section :

(b) in proviso, clause (b) shall be omitted and clause (c) shall be renumbered as clause (b).

## 16. Insertion of Section 20-A

After Section 20 of the principal Act, the following Section shall be inserted, namely,-

### 20-A : Self Assessment

(1) Where a registered dealer other than the registered dealer referred to in the proviso to sub-section (1) of Section 20 has furnished,-

(a) all returns or revised returns for any period of a year in the prescribed manner and within prescribed time or before,

(i) 31st July of the subsequent year, in case of such dealer whose annual turnover does not exceed rupees forty lacs;

(ii) 31st October of the subsequent year, in other cases;

(b) has paid the tax payable according to such returns or revised returns as also interest payable, if any; and

(c) has furnished the statement under clause (b) of sub-section (1) of Section 18 within the prescribed time,

the returns or the revised returns furnished by such dealer for that year, subject to compliance of requirements made in the notice issued under the provisions of sub-section (5) of Section 18 and sub-section (6) of Section 19, shall be accepted and his assessment shall be deemed to have been made for the purpose of sub-section (1) of Section 20 :

Provided that the assessment under this sub-section of every such registered dealer who is required to furnish audit report under sub-section (2) of Section 39 shall be deemed to have been made only after such dealer has furnished the audit report.

(2) Notwithstanding anything contained in sub-section (1), the Commissioner shall select for re-assessment a number of such dealers as he deems fit whose assessment for a year is deemed to have been made under sub-section (1) of Section 20 in accordance with the provisions of sub-section (1) and such selection shall be made during the year immediately following the said year.



(3) The Commissioner shall re-assess a registered dealer referred to in sub-section (2) in accordance with the provisions of Section 20.

## **17. Amendment of Section 21**

In Section 21 of the principal Act,-

(i) in sub-section (1), in the paragraph after clause (e), for the words 'within a period of three calendar years from the date of order of assessment,' the words, brackets and letters 'within a period of five calendar years from the date of order of assessment or reassessment in cases falling under clauses (a) to (d) and within a period of three calendar years from the date of judgment or order of any court or Appellate Board in cases falling under clause (e),' shall be substituted;

(ii) In sub-section (2), for the word 'twice', the figure and word '3.5 times', and for the words 'less than', the words 'less than three times', shall be substituted;

(iii) after sub-section (3), the following sub-section shall be inserted, namely,-

(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 twice the amount of tax assessed or reassessed. Once the dealer has exercised the option he shall not have any right to challenge the order of penalty in any forum.

## **18. Amendment of Section 24**

In Section 24 of the principal Act, -

(i) in sub-clause (ii) of clause (c) of sub-section (5), for the words, brackets and letters 'sub-clause (b) and (c)', the words, brackets and letters 'clause (b) and sub-clause (i) of clause (c)' shall be substituted;

(ii) in sub-section (6),-

(a) the words, bracket and figures 'under sub-section (4) of Section 18' shall be omitted;

(b) for the words 'two percent' the figures and words '1.5 percent' shall be substituted;

(iii) sub-section (13) shall be omitted.

## **19. Amendment of Section 25**

In sub-section (5) of Section 25 of the principal Act, for the brackets, figures and word '(11), (12) and (13)', the brackets, figures and word '(11) and (12)' shall be substituted.

## **20. Omission of Section 34**

Section 34 of the principal Act shall be omitted.

## **21. Amendment of Section 37**

In sub-section (1) of Section 37 of the principal Act,-

(i) after the words 'registered dealer', the words 'or person other than a registered dealer' shall be inserted;

(ii) words, bracket and figure 'sub-section (3) of' shall be omitted.

## **22. Amendment of Section 39**

For sub-section (2) of Section 39 of the principal Act, the following sub-section shall be substituted, namely,-

(2) Every dealer whose turnover in a year exceeds rupees forty lacs shall get his accounts audited by a chartered accountant and furnish the report of such audit in such manner and within such time as may be prescribed.

### **23. Substitution of Section 41**

For Section 41 of the principal Act, the following Section shall be substituted, namely,-

#### **41 : 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 64 to any person appointed under Section 3 to assist him :

Provided that powers under Section 38 and 47 shall not be delegated to an officer below the rank of a Deputy Commissioner of Commercial Tax.

### **24. Amendment of Section 45**

In clause (a) of Section 45 of the principal Act, sub-clause (ii) shall be omitted and sub-clause (iii) shall be renumbered as sub-clause (ii).

### **25. Substitution of Section 46**

For Section 46 of the principal Act, the following Section shall be substituted, namely,-

#### **46 : Appeal**

(1) Any dealer or person aggrieved by an order passed under this Act, by any officer specified in clause (c) to (f) of sub-section (1) of Section 3 may, in the prescribed manner, appeal against such order to the Appellate Authority :

Provided that no appeal shall lie against an order determining the date on which liability of a dealer to pay tax arises or against a notice issued under this Act for assessment or reassessment except after an assessment or reassessment order is passed.

(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.

(3) Where the Commissioner considers any order passed under sub-section (1) by any Appellate Authority other than Deputy Commissioner erroneous he may file an appeal against such order before the Appellate Board within two calendar years from the date of such order.

(4) Notwithstanding anything contained in the rules or the regulations framed 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) and (3).

(5) No first 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, payment of tax and other amounts admitted by the dealer to be due from him along with,

(i) in case of an appeal against an *ex parte* order, five percent, or

(ii) in other cases, ten percent,

of the remaining amount over and above the admitted amount is paid by the dealer 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.

(6) No second appeal shall be admitted by the Appellate Board unless, out of the total balance due from the dealer after the order passed in first appeal, twenty percent of such balance is paid by the dealer and the memorandum of appeal is accompanied by a satisfactory proof of payment of such amount and thereupon the Appellate Board shall stay the recovery of the balance amount till the decision of the appeal.

(7) Every appeal shall be filed within sixty days from the date of communication of the order against which the appeal is to be filed.

(8) Subject to such procedure as may be prescribed and after such further enquiry as it may think fit,

(a) the Appellate Authority shall dispose of every appeal within one calendar year from the date of filing of such appeal and in disposing of such appeal, the Appellate Authority may,-

(i) confirm, reduce, enhance or annul the assessment or reassessment of tax or interest or imposition of penalty or both but shall not remand the case; or

(ii) pass such order as it may deem fit, in case of an appeal not covered by sub-clause (i).

(b) the Appellate Board shall make an endeavour to pronounce its order in writing within one calendar year from the date of filing of appeal and in disposing of such appeal, the Appellate Board may,-

(i) confirm, reduce, enhance or annul the assessment or reassessment of tax or interest or imposition of penalty or both; or

(ii) set aside the assessment or reassessment 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.

(9) Notwithstanding anything contained in clause (a) of sub-section (8), where an appeal can not be disposed of within one calendar year by the appellate authority, the State Government may by notification for reasons to be recorded in writing extend the period for the disposal of such appeals by such further period as may be specified in such notification.

(10) In the case of an order passed by the Appellate Authority, such order subject to the provisions of sub-section (2) and (3) of this Section or sub-section (1) of Section 47, as the case may be, shall be final and in the case of an order passed by the Appellate Board such order, subject to the provisions of Section 53, shall be final.

## **26. Amendment of Section 47**

In Section 47 of the principal Act,-

(i) in sub-section (1),-

(a) for the bracket and letter '(b)', the bracket and letter '(c)' shall be substituted;

(b) in proviso,-

(i) in clause (i), for the word 'Deputy Commissioner', the word 'Authority' shall be substituted;

(ii) clause (iii) shall be omitted,

(ii) in sub-section (2), for the words and figure 'appointed under Section 3' the words, brackets, letters and figure 'appointed under clauses (c) to (f) of Section 3' shall be substituted,

(iii) For sub-section (4), the following sub-section shall be substituted, namely,-

(4) The provisions of sub-sections (4) to (7) of Section 46 shall, mutatis mutandis, apply to appeals filed under sub-section (3).

## **27. Amendment of Section 48**

In Section 48 of the principal Act, for the words 'Deputy commissioner', the words 'Authority' shall be substituted.

## **28. Substitution of Section 49**

For Section 49 of the principal Act, the following Section shall be substituted, namely,-

**49 : Court fee stamps** on memorandum of appeal

A memorandum of appeal filed under Section 46 or sub-section (3) or sub-section (5) of Section 47 shall bear court fee stamps of such value as may be prescribed.

## **29. Amendment of Section 52**

In Section 52 of the principal Act,-

(i) in the marginal heading and sub-sections (1), (2) and (3), for the words 'Deputy commissioner', the word 'Authority' shall be substituted;

(ii) for sub-section (4), the following sub-section shall be substituted, namely,&

(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 in lieu of penalty a lump sum amount, which shall be twice the amount of tax evaded, and once the dealer has exercised the option he shall not have any right to challenge the order of penalty in any forum.

## **30. Amendment of Section 53**

In sub-section (1) of Section 53 of the principal Act, for the words brackets and figures 'clause (i) of sub-section (2)', the words, brackets and figures 'sub-sections (2) and (3)' shall be substituted.

## **31. Amendment of Section 54**

In clause (a) of sub-section (3) of Section 54 of the principal Act, for the word 'Deputy commissioner', the word 'Authority' shall be substituted.

## **32. Amendment of Section 55**

In Section 55 of the principal Act,-

(i) for the marginal heading, the following marginal heading shall be substituted, namely,-

'Detection and checking of evasion of tax by dealers liable to pay tax and power of Commissioner to investigate into tax evasion by a dealer'

(ii) for sub-section (1), the following sub-section shall be substituted, namely,-

(1) If upon any information which has come into the knowledge of Commissioner and he 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, for reasons to be recorded in writing, he may direct any of the officers referred to in clauses (c) to (g) of sub-section (1) of Section 3 to proceed to investigate into the tax evasion by such dealer.

(iii) sub-section (2) shall be omitted;

(iv) in sub-section (3), for the words, brackets, letter and figure 'On receipt of the report from the committee in respect of a dealer or on his own motion in pursuance of the provisions of clause (b) of sub-section (2)', the words, bracket and figure 'In pursuance of the provisions of sub-section (1)' shall be substituted;

(v) after sub-section (4), the following proviso shall be inserted, namely,-

Provided that if the Commissioner can not examine the documents relating to the business of such dealer on the spot, he may, for reasons to be recorded in writing, seal such documents in a box or bag or container or packet and seize the box or bag or container or packet and after the seizure, the Commissioner shall serve upon the dealer, a notice in the prescribed form, and on the date fixed, he shall open the seal of the seized box or bag or container or packet in the presence of the dealer or an agent of the dealer entitled to appear in accordance with the provisions of Section 23 and in the presence of at least two other persons examine the documents kept in the box or bag or container or packet and after examination of the documents, the Commissioner may seize such documents as he considers necessary and grant a receipt thereof to the dealer.

(vi) for sub-section (5), the following sub-section shall be substituted, namely,-

(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 in order to continue the inspection subsequently or where the keys thereof are not produced on demand or are not available;

(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, books of accounts or other documents relating to the business of such dealer; and

(c) if considered necessary, get the search proceedings video graphed or recorded in suitable electronic medium for use as evidence.

(vii) in sub-section (6),-

(a) in clause (b), for the words 'five times' the figure and word '3.5 times' shall be substituted;

(b) in clause (c), for the words 'five times' the figure and word '3.5 times' shall be substituted;

(c) after clause (e), the following clause shall be inserted, namely,-

(ea) 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 in lieu of penalty a lump sum amount, which shall be twice the amount of tax referred to in clause (b) and once the dealer has exercised the option he shall not have any right to challenge the order of penalty in any forum.

### **33. Substitution of Section 57**

For Section 57 of the principal Act, the following Section shall be substituted, namely,-

**57 : Establishment of check posts and inspection of goods while in movement**

(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 in the official gazette and 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 officials :

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) The driver or the person in-charge of a vehicle or carrier or of goods in movement (hereinafter referred to as the transporter) shall

(a) carry with him an invoice, bill or challan or any other document and prescribed declaration forms issued by the consignor or consignee of the goods in movement and challan, bilties or any other document issued by the transporter;

(b) stop the vehicle or carrier at every check-post or bring and stop the vehicle or carrier at the nearest check-post, while entering and leaving the limits of the State, set up under sub-section (1);

(c) furnish all the documents including prescribed declaration forms relating to the goods before the check post officer;

(d) give all the information relating to the goods; and

(e) allow the inspection of the goods by the check post officer or any other person authorised by the check post officer :

Provided that the documents including prescribed declaration forms shall be required to be carried and / or furnished only in respect of the goods as may be notified by the State Government.

(3) The form of declaration specified in sub-section (2) shall be obtained by a registered dealer in the prescribed manner.

(4) The documents required to be furnished under sub-section (2), may be furnished by means of such electronic devices, and may be accompanied by such processing fee, as may be prescribed.

(5) Where any goods are in movement within the territory of the State of Madhya Pradesh, any officer, not below the rank of an Assistant Commercial Tax Officer, as may be authorised by the Commissioner, may for the purposes of this Act, stop the vehicle or the carrier or the person carrying such goods, for inspection, at any place or inspect such goods and the documents relating to the goods which are in the possession or control of a transporting agency or person or other such bailee and the provisions of sub-section (2) shall *mutatis mutandis* apply.

(6) Where any goods in movement are not supported by documents as referred to in sub-section (2), or documents produced appear false or forged, the check post officer or the officer empowered under sub-section (5), for reasons to be recorded in writing may -

(a) direct the transporter not to part with the goods in any manner including re-transporting or rebooking, till a verification is done or an enquiry is made, which shall not take more than seven days;

(b) detain or seize the goods or the vehicle or carrier along with the goods and shall give a receipt of the goods or the vehicle or carrier along with the goods, if seized, to the person from whose possession or control they are seized;

(c) release the goods or the vehicle or carrier along with the goods seized in clause (b) in favour of the transporter, during the pendency of the proceeding if adequate security in the form of cash security or irrevocable bank guarantee of the amount equal to the penalty leviable under sub-section (8) or (10) is furnished.

(7) The officer empowered under sub-section (5), who stops the vehicle or carrier, may direct the transporter to take the vehicle or carrier along with the goods and the documents to the nearest check post or any Commercial Tax Office 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 this section, and the officer shall reach such check post or such Commercial Tax Office at the earliest and immediately on reaching there initiate action for seizure of goods or the vehicle or carrier along with the goods and impose penalty in accordance with the provisions of this section.

(8) The check post officer or the officer empowered under sub-section (5), after having given the transporter a reasonable opportunity of being heard and after having held such enquiry as he may deem fit, shall,-

(i) release the goods or the vehicle or carrier along with the goods in favour of the transporter, if he is satisfied that no violation of the provisions of sub-section (2) has taken place; or

(ii) impose, if he is not satisfied, on him for possession or movement of goods, whether seized or not, in violation of the provisions of sub-section (2) or for submission of false or forged documents or declaration, a penalty equal to maximum 3.5 times of the amount of tax which would have been payable if the goods were sold within the State on the date of inspection :

Provided that the amount of penalty shall not be less than 3 times of the amount of tax.

(9) Where a transporter, in possession or control of goods, is found to be in collusion with a dealer involved in avoidance or evasion of tax, the check post officer or the officer empowered under sub-section (5) shall detain the vehicle or carrier of such transporter and after affording him an opportunity of being heard and with the prior approval in writing of the Deputy Commissioner having jurisdiction, may confiscate such vehicle or carrier.

(10) Notwithstanding anything contained in this section, where the transporter abstains from bringing or stopping the vehicle or carrier at the check post as provided under clause (b) of sub-section (2), the check post officer or the officer empowered under sub-section (5) may detain such vehicle or carrier and, after affording an opportunity of being heard to the transporter, may impose, in addition to a penalty which may be imposed under sub-section (8), a penalty equal to maximum twice the amount of tax which would have been payable if the goods were sold within the State on the date of detention.

(11) The check post officer or the officer empowered under sub-section (5) may release the goods in favour of the transporter, if seized and not already released under clause (c) of sub-section (6), on payment of the penalty imposed under sub-section (8) or (10).

(12) If the amount of penalty specified in the order passed under sub-section (8) or (10) is not paid within fifteen days of the service of the order, the check post officer or the officer empowered under sub-section (5) shall, notwithstanding anything to the contrary provided in this Act or in any law for the time being in force, cause the goods to be sold in such manner as may be prescribed and apply the sale proceeds thereof towards the penalty and refund the balance, if any, to the transporter and if the sale proceeds of the goods are not sufficient to cover the amount of penalty or the goods can not be sold despite the efforts made for the same, the said officer shall cause the vehicle or carrier to be sold in the aforesaid manner and apply the sale proceeds thereof towards the balance of penalty and refund the balance of such sale proceeds, if any, to the transporter.

(13) Where the officer seizing the goods, at any time during the pendency of the proceeding under sub-section (8) or (10), is of the opinion that the goods are subject to speedy and natural decay or when the expenses of keeping them in custody are likely to exceed their value, he may cause them to be sold in such manner as may be prescribed without waiting for the completion of the

proceedings relating to the imposition of penalty and keep the sale proceeds thereof in deposit till the completion of said proceedings and the amount so kept in deposit shall be applied towards such penalty, if any, as may be imposed and the balance, if any, shall be refunded to the transporter according to the provisions of sub-section (12).

(14) The transporter may authorise, in such manner as may be prescribed, the consignor or consignee of the goods or the vehicle or carrier along with the goods seized under this section, to appear before the check post officer or the officer empowered under sub-section (5) in the proceedings under sub-section (8) or (10) and such consignor or consignee shall be deemed to be the transporter for all purposes mentioned in the aforesaid sub-sections and the provisions of Section 31 shall apply to proceedings under this section as if the transporter is a dealer.

(15) If a transporter fails to give information as required from him under clause (d) of sub-section (2) about the consignor, consignee or the goods within such time as may be specified or transports the goods with forged documents, besides imposing the penalty under sub-section (8), it shall be presumed that the goods so transported have been sold in the State of Madhya Pradesh by him and he shall be deemed to be a dealer for those goods under this Act.

(16) The provisions of this Act shall, for the purpose of levy, collection and assessment of tax, payment and recovery of tax and interest, appeal and revision, apply to the transporter deemed to be a dealer under sub-section (15).

(17) 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 (8), may opt to pay in lieu of penalty a lump sum amount, which shall be twice the amount of tax referred to in sub-section (8) and once the transporter has exercised the option he shall not have any right to challenge the order of penalty in any forum.

Explanation For the purposes of this Section

(i) Vehicle or carrier means any means of transportation to carry goods from one place to another place; and

(ii) Goods in movement means,-

(a) the goods which are in the possession or control of a transporting agency or person or other such bailee;

(b) the goods which are being carried in a vehicle or carrier belonging to the owner of such goods; and

(c) the goods which are being carried by a person.

### **34. Omission of Section 59**

Section 59 of the Principal Act shall be omitted.

### **35. Omission of Section 60**

Section 60 of the Principal Act shall be omitted.

### **36. Substitution of Section 63**

For Section 63 of the principal Act, the following Section shall be substituted, namely,-

### **63 : Power to call for information from banking Companies, non-banking financial companies or insurance companies**

The Commissioner or any other person appointed under Section 3 to assist him, not below the rank of an Assistant Commercial Tax Officer may, for carrying out the purposes of this Act, require any



banking or non-banking financial companies or insurance companies or any officer thereof to furnish any information or statement useful for or relevant to any proceeding under this Act.

### **37. Amendment of Section 71**

In sub-section (2) of Section 71 of the principal Act,-

(i) clause (b) shall be omitted;

(ii) in clause (g), after the word 'dealer', the words 'or a person other than a registered dealer' shall be inserted;

(iii) after clause (i), the following clause shall be inserted, namely,-

(i-a) (1) the manner in which tax audit is to be undertaken under sub-section (1) of Section 19;

(2) the form of notice under sub-section (6) of Section 19

(iv) sub-clause (vi) of clause (l) shall be omitted;

(v) for clause (r), the following clause shall be substituted, namely,&

(r) the prescription of further powers of authorities under clause (v) of sub-section (1) of Section 43;

(vi) in clause (s),

(a) in sub-clause (i), for the brackets and figures '(4)' and '(6)', the brackets and figures '(3)' and '(5)' shall be substituted respectively;

(b) in sub-clause (ii), for the words 'Deputy Commissioner' and the bracket and figure '(6)', the word 'Authority' and the bracket and figure '(8)' shall be substituted respectively;

(c) in sub-clause (iii), for the bracket and figure '(3)', the bracket and figure '(2)' shall be substituted;

(vii) after sub-clause (i) of clause (w), the following sub-clause shall be inserted, namely,-

(i-a) the form of notice under proviso to sub-section (4) of Section 55.

### **38. Amendment of Section 72**

In the proviso to Section 72 of the principal Act,-

(i) in clause (i),

(a) in sub-clause (b), for the words, 'exemption from' the words 'exemption from or deferment of' shall be substituted;

(b) for sub-clause (e), the following sub-clause shall be substituted, namely,-

(e) Notwithstanding anything contained in sub-clause (b) and subject to such restrictions and conditions as may be specified, the State Government may, in respect of registered dealers,-

(i) who were eligible to avail of the facility of exemption from or deferment of payment of tax immediately before the commencement of this Act; and

(ii) who would have continued to be so eligible had this Act not come into force,

formulate a scheme to allow them such facility as it may think fit for the balance un-expired period or cumulative quantum of tax, whichever is earlier;

(ii) in clause (iv), for the word 'Tribunal', wherever it occurs, the words 'Appellate Board' shall be substituted.

### 39. Substitution of Section 73

For Section 73 of the principal Act, the following Section shall be substituted, namely,-

#### 73 : Transitory provisions

(1) Where a registered dealer holds the stock of any goods specified in Schedule II on the date of commencement of this Act, he shall furnish the particulars thereof in such form, within such period, in such manner and to such authority as may be prescribed.

(2) Where any goods specified in Schedule II of this Act other than those specified in Part III of the said Schedule purchased on or after 1st April, 2005 and held in stock by a registered dealer on the date of commencement of this Act are tax paid goods within the meaning of the Act repealed by this Act, and are for sale by him on or after the said date within the State of Madhya Pradesh or in the course of inter-State trade or commerce, he shall claim or be allowed in respect of such goods, in such manner and within such period as may be prescribed, an input tax rebate,-

(i) at the rate as the State Government may, by notification, specify, if such goods are for sale within the State; and

(ii) at the rate specified in sub-section (1) of Section 8 of the Central Sales Tax Act, 1956 (No. 74 of 1956) or the rate as the State Government may, by notification, specify, whichever is lower, if such goods are for sale in the course of inter-State trade or commerce.

(3) (a) Where any goods specified in Schedule II of this Act held in stock by a registered dealer, on the date of commencement of this Act, are goods manufactured out of tax paid goods other than those specified in Part III of the said Schedule consumed or used as raw material or used as packing material or used as explosives in mining and are for sale in the State of Madhya Pradesh or in the course of inter-State trade or commerce on or after the said date, such dealer shall claim or be allowed in such manner and within such period as may be prescribed, an input tax rebate in respect of such tax paid goods, at the rate as the State Government may, by notification, specify.

(b) Where any goods specified in Schedule II other than those specified in Part III of the said Schedule purchased by a registered dealer on or after 1st April, 2005 and held in stock on the date of commencement of this Act are tax paid goods for consumption or use as raw material for/in the manufacture or processing or mining of or for use as packing material in packing of or for use as explosives in mining of, any goods specified in Schedule II for sale by him in the State of Madhya Pradesh or in the course of inter-State trade or commerce, such dealer shall claim or be allowed, in such manner and within such period as may be prescribed, an input tax rebate at the rate as the State Government may, by notification, specify.

(4) The sale of goods specified in Part III of Schedule II of this Act which are in the nature of tax paid goods, on or after the said date shall not be liable to tax under this Act.

(5) The provisions of sub-section (5) of Section 14 shall *mutatis mutandis* apply to input tax rebate that may be claimed or allowed under sub-sections (2) and (3).

(6) No input tax rebate under this Section shall be claimed or be allowed to a registered dealer who opts for composition under Section 11.

(7) Input tax rebate under this Section shall be allowed only after determination by Commissioner in such manner and within such time as may be prescribed.

Explanation - For the purpose of this Section the expressions 'raw material' and 'tax paid goods' shall have the meaning assigned to them in clauses (r) and (x), respectively, of Section 2 of the Act repealed by this Act.

**42. Substitution of Schedule I**

For Schedule I to the principal Act, the following Schedule shall be substituted, namely,-

**SCHEDULE I****(See section 16)**

<b>S.No.</b>	<b>Description of goods</b>	<b>Conditions and exceptions</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Agricultural implements manually operated or animal driven, that is to say-	
	(1) Axes	(2) Bill hooks (All kinds)
	(3) Bund former	(4) Cane juice boiling pan
	(5) Cart	(6) Chaff cutters and parts thereof
	(7) Clod crushers	(8) Cultivators
	(9) Dibbler	(10) Ditcher
	(11) Fertilizer/seed caster	(12) Flame gun
	(13) Groundnut decorticator	(14) Harrows (all kinds)
	(15) Hoe (all kinds)	(16) Junor
	(17) Khurpi	(18) Levelers
	(19) Maize sheller	(20) Manure spreaders
	(21) Manure/seed screener/ cleaner	(22) Mattock
	(23) Mist blower	(24) Mot (leather or iron bucket for drawing water from wells for irrigation)
	(25) Mowers	(26) Naresan cultivators
	(27) Persian wheel and parts thereof	(28) Pick axe (all kinds)
	(29) Plank/Float	(30) Planters
	(31) Plough	(32) Plough points
	(33) Plough share	(34) Pruning and budding knives of all types
	(35) Pulverisers	(36) Reapers
	(37) Ridgers	(38) Ridges
	(39) Rooters	(40) Scieacters

	(41) Scrapers	(42) Seed drills
	(43) Seed grader	(44) Shears
	(45) Sickles	(46) Soil injectors
	(47) Sprayers and dusters, sprayers cum dusters.	(48) Sugarcane crusher
	(49) Threshers	(50) Transplanter
	(51) Weeding instruments	(52) Wheel barrow
	(53) Winnowing fan/ winnower	(54) Yoke
2.	Aids and implements used by handicapped persons, that is to say-  (1)Artificial limbs (2) Crutches (3) Calipers (4) Corrective shoes (5) Various kinds of spinal braces (6) Wheel chairs (7) Denis brown splints (8) Various kinds of splints	
3.	Aquatic feed, poultry feed and cattle feed including feed supplements, concentrates and additives, grass, hay, straw, de-oiled cake including soyameal and cotton seed oil cake	
4.	Betel leaves	
5.	Books, periodicals, journals, maps, chart, globe, panchangs and almanacs	
6.	Charakha, Amber Charakha, handlooms including pit looms, frame looms, light shuttle looms and paddle looms, implements used in the production of khadi / khaddar and parts thereof, handloom fabrics, Khadi cloth ,Gandhi Topi, garments and made-ups of khadi/ khaddar, cotton/polyester sliver and roving	
7.	Charcoal	
8.	Food grains ,cereals and pulses	
9.	Condoms and contraceptives including contraceptive pills	
10.	Cotton and silk yarn in hank	
11.	Curd, lussi, butter milk and separated milk	
12.	Earthenware including clay lamps made by kumhars (potters)	
13.	Electrical energy	
14.	Firewood excluding casuarina and eucalyptus timber	
15.	Fishnet and Fishnet fabrics	
16.	Fresh milk and pasteurised milk	

17.	Fresh plants, saplings and fresh flowers	
18.	Fresh vegetables and fresh fruits including potato and onion	
19.	Garlic and ginger excluding dried ginger	
20.	All kinds of bangles excluding those made of ivory or precious metals	
21.	Human blood and human blood plasma	
22.	Indigenous handmade musical instruments	
23.	Kumkum, bindi, alta, sindur, kajal, mehendi, bichhia, mangalsutra, rakhi and ornaments of kathir, german silver or aluminium.	
24.	Meat, fish, prawn, and other aquatic products (when not cured or frozen), eggs, livestock, animal hair and fish/prawn/shrimp seeds	
25.	National Flag	
26.	Organic manure including dung (Gober) and products of dung, and bio fertiliser	
27.	Cartridge paper, non-judicial and judicial stamps of all types used for payment of stamp duty or court fees sold by Government Treasuries, postal items like envelope, post card etc. sold by Government, rupee note when sold to the Reserve Bank of India and cheques (loose or in book form) and philatelic stamps.	
28.	Raw wool	
29.	Semen including frozen semen	
30.	Cocoons of all types including silk worm laying and raw silk	
31.	Slate, slate pencils and chalk sticks	
32.	Tender green coconut	
33.	Toddy, Neera and arak	
34.	All types of bread	
35.	Salt	
36.	Water, other than -  (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and  (ii) water sold in sealed container	
37.	Seeds of vegetables, grass and flowers other than methi, dhania and the seeds which are covered by the term "oil seeds" as specified in clause (vi) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	
38.	Papad, badi (made of pulses)	

39.	Sirali, bageshi, barroo, date leaves, baskets, tattas, fans, curtains, mattings and other goods made thereof, handmade sooma and germa, handmade barahi of leather, utensils and decorative articles made only of bamboo and fibrous plants like sabai / shishal	
40	Bamboo matting	
41	Muddhas made of sarkanda, phool buhari jhadoo	
42	Leaf plates and cups-pressed or stitched	
43	Poha, murmura and lai	
44	Husk of oil seeds, grains and pulses, and bran of cereals	
45	Handicrafts	
46	Flour, atta, maida, suji, besan, rawa, daliya and chuni	
47.	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).	
48.	Fabrics on which additional excise duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986)	
49.	Sugar on which additional excise duty is levied or leviable under the Central Excise and Tariff Act, 1985 (No. 5 of 1986), khandsari, gur, jaggery and edible variety of rab gur	
50.	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)	
51	Ygyopavit or janeu	
52	Kite	
53	Sabai grass and it's rope.	

### 43. Substitution of Schedule II

For Schedule II to the principal Act, the following Schedule shall be substituted, namely,-

#### SCHEDULE II

[ See section 9 ]

S.No.	Description of goods	Rate of tax u/s.9 (percent)

(1)	(2)	(3)
	<b>Part I</b>	
1.	Articles of gold and silver including coins, bullion and specie	1
2.	Gold and silver ornaments	1
3.	Precious and semi-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
4.	Noble metals such as platinum, iridium, rhodium and ornaments made thereof	1

S.No.	Description of goods	Rate of tax u/s.9 (percent)
(1)	(2)	(3)
	<b>Part II</b>	
1.	Agricultural implements , not operated manually or not driven by animal	4
2.	All equipments for communications such as Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)	4
3.	All Intangible goods like copyright, patent, rep license	4
4.	All kinds of bricks including brickbats, jhama, fly ash bricks, refractory bricks , asphaltic roofing and earthen tiles	4
5.	All types of yarn (other than cotton and silk yarn in hank), yarn waste and sewing thread	4
6.	All kinds of utensils and enamelled utensils including pressure cookers and pans, but excluding utensils made of precious metals	4
7.	Aluminium conductor steel reinforced (ACSR)	4
8.	Arecanut powder and betel nut	4
9.	Articles and ornaments made of rolled gold and imitation gold, imitation jewellery	4
10.	Bagasse	4
11.	Bamboo	4
12.	Bearings	4
13.	Beltings of all kinds and descriptions	4
14.	Bicycles, tricycles, cycle rickshaws and parts (including tyres and tubes) and accessories thereof	4
15.	Biomass briquettes	4
16.	Bitumen and coal tar	4
17.	Bone meal	4

18.	Buckets made of iron and steel, aluminium, plastic or other material (except precious materials)	4
19.	Bulk drugs, drugs and medicines (excluding medicinal preparations such as hair cream/oil /tonic, hair shampoo, face cream/powder, talcum powder, ooth paste and tooth powder) including vaccines, syringes, dressings, medicated ointments produced under drug licence and light liquid paraffin of IP grade.	4
20.	Candles	4
21.	All metal castings	4
22.	Centrifugal , monobloc and submersible pumps, pumping sets and parts thereof	4
23.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory	4
24.	Chemical fertilizers, gypsum, micro-nutrients, plant growth promoters and regulators, pesticides, weedicides, insecticides, rodenticide and herbicides other than mosquito and insect repellents such as jet mat, good knight mat, mosquito coils	4
25.	Coir and Coir products excluding coir mattresses	4
26.	Combs	4
27.	Cotton and cotton waste	4
28.	Crucibles	4
29.	Cups and glasses of paper and plastics	4
30.	(i) Aviation turbine fuel sold to a Turbo-Prop Aircraft ; (ii) Coal and coke; (iii) Crude oil ; (iv) Hides and skins, whether in a raw or dressed state (v) Iron and Steel; (vi) Jute; (vii) Oilseeds; (viii) Liquefied petroleum gas (LPG) for domestic use, as specified in section 14 of the Central Sales Tax Act, 1956 except those mentioned elsewhere in this Schedule	4
31.	Edible oils, oil cake, but excluding cotton seed oil cake	4
32.	Electrodes	4
33.	Exercise books, graph books, drawing books and laboratory note books	4
34.	Fabrics other than those specified in Schedule I	4
35.	Feeding bottles and nipples	4



36.	Ferrous and non-ferrous metals and alloys; non-ferrous metals such as aluminium, copper, zinc, metal scrap	4
37.	Fibres of all types and fibre waste	4
38.	Fly ash	4
39.	Parched/roasted/fried grams	4
40.	Hand pumps including parts and fittings	4
41.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower including, -	4
	Aawala saar, Akalkara, Amaltas, Amber, Asagandh, Atisbeej, Badiyan, Bagadkhar, Bagchibeeja, Baheda, Baibading, Bikhumba, Balchhad, Baluja, Bansalochan, Bapachi, Bedana, Beejban, Belguda, Bharangi, Bhrmi, Bhilama, Bhojpatra, Chabak, Chhabilaphool, Chirayata, Chirmu, Chitawar, Chopchini, Dhavadiphool, Dikamali, Gajban, Garni Beej, Gataran, Ghodbachh, Godanti, Gokhro, Gugal, Gule Gajwan, Gulkheru, Hajratber, Harkachri, Harra, Haruber, Heeradakkhan, Heeragol, Heerakasi, Hinlu, Indrajav, Irani, Jamalgota, Jarakush, Jatamasi, Julaphadar, Kadachhal, Kadayagudal, Kavi kachri, Kagachiya, Kahuk, Kaiphah, Kakodi, Kamarsas, Kansi, Kapil, Kapoor kachri, Kawacha, Khaichini Lakdi, Khas, Khatmi, Khubaji, Khurmasi, Kulanjan, Kulfa, Lajwanti, Lakhdana, Lakhpatri, Lalchandana, Machuphal, Madanmast, Magitha, Maidalakdi, Mako, Malkangni, Marodphl, Mastangi, Menphal, Murdasingi, Muslisafed, Narakachur, Negadbeej, Nirmali, Mulethi, Padamkashta, Pakhanbet, Palas Ka Phool, Pathani Lodh, Phoolgulab, Piplabadi, Punerva, Rabvesara, Raskapoor, Ratanjot, Rawansaresat, Reetha, Romal Musli, Sajji, Salam Mishri, Salampanja, Samudraphal, Samudraphen, Samudrasaunf, Shatavar, Shilajit, Shilaas, Shitalchini, Singhrat, Tagaraganta, Tejbal, Tukmalanga and Vidyath	
42.	Heeng (asafoetida)	4
43.	Honey	4
44.	Hose pipes and fittings thereof	4
45.	Hosiery goods	4
46.	Hurricane lantern, kerosene lamp, petromax, glass chimney and parts thereof	4
47.	Ice	4
48.	Incense sticks commonly known as agarbatti, dhupkathi or dhupbatti, hawan samagri including lobhan and gugal	4
49.	Industrial cables (High voltage cables, Plastic coated cables, jelly filled cables and optical fibres)	4
50.	Insulators	4
51.	Computers, telephone, cellular hand set and parts thereof, teleprinter and wireless equipment and parts thereof, and Information Technology products, that is to say -  (1) Computer devices, that is to say :	4

- (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/Electronic calculators / Electronic typewriter

(2) Net-work controller cards/memories, that is to say :

- (i) Net-work interface card
- (ii) Adopter - ECI/EISA/Combo/PCMCIA
- (iii) DIMMS memory
- (iv) SIMMS memory
- (v) Central processing unit
- (vi) Controller-SCSI/Array
- (vii) Processors
- (viii) Data/Graphic display tubes other than picture tube and parts

(3) Storage units, that is to say :

- (i) Hard disk drives/hard drives
- (ii) RAID devices and 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) Other equipments, that is to say :

- (i) Key board

(ii) Monitor (LCD)

(iii) Mouse

(iv) Multi-media kits

(5) Printers and output devices, that is to say :

(i) Dot-matrix

(ii) Laser jet

(iii) Desk jet

(iv) Line printers

(v ) Pass-book printers

(iv) Lead printers

(6) Net-working products, that is to say :

(i) Hubs

(ii) Routers

(iii) Electronic switches

(iv) Connectors

(v) Trans-receivers

(vi) middleware

(7) Software, that is to say :

(i) Application software

(ii) Operating system

(iii) Middle ware/firmware

(8) Power supply equipments, that is to say :

(i) Switch board power supplies

(ii) Uninterrupted power supplies (UPS)

(iii) CVT

(iv) DC micro motors, stepper motors of 37.5 watts

(v ) Permanent magnets and articles

(9) Net-working equipments and accessories, that is to say :

(i) Optical fibre and optical fibre bundles and cables

(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
- (xii) LCD panels, LED panels and parts
- (xiii) Signal generators and parts
- (xiv) Permanent magnets and articles

(10) Consumable, that is to say :

- (i) C.D./DVD rom
- (ii) CD/D.V.D.
- (iii) Floppy disc
- (iv) Taps DAT DLT
- (v) Printer ribbons
- (vi) Toners for printers
- (vii) Inkjet cartridges
- (viii) Inks for output devices
- (ix) Computer stationery

(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 and rockers

	<ul style="list-style-type: none"> <li>(ix) Plugs/sockets/relays</li> <li>(x) Magnetic heads/print heads</li> <li>(xi) Connectors</li> <li>(xii) Microphones/Multimedia speakers/Headphones/fuses</li> <li>(xiii) CRO/spectrum analyser, signal analyser</li> <li>(xiv) Permanent magnets and articles</li> </ul> <p>(12) Telecommunication equipments, that is to say :</p> <ul style="list-style-type: none"> <li>(i) Video phones</li> <li>(ii) Telephone answering machines</li> <li>(iii) Fax cards</li> <li>(iv) Multiplexors</li> <li>(v) Modems</li> <li>(vi) Antenna and mast</li> <li>(vii) Wireless datacom equipments</li> <li>(viii) Top boxes for video and digital signaling</li> <li>(ix) V-SATS</li> <li>(x) Video conferencing equipments</li> <li>(xi) Radio communication receivers and radio pagers</li> <li>(xii) Electrical apparatus for line telephony</li> <li>(xiii) Parts and accessories</li> </ul> <p>(13) Such other goods as the State Government may, by notification, specify.</p>	
52.	Kattha	4
53.	Kerosene oil sold through Public Distribution System	4
54.	Khoa (Mawa) and cheese	4
55.	Industrial inputs and packing materials that is to say-	4
	(1) (i) Acid oil (ii) fatty acid (iii) oil sludge (iv) soap stock (v) lecithin	
	(2) Acetals and hemiacetals.	
	(3) Acetone	
	(4) Acrylic polymers.	
	(5) Activated carbon.	

(6)	Aldehydes whether or not with other oxygen function.	
(7)	Alkali or alkaline earth metals	
(8)	Aluminium hydroxide	
(9)	Aluminium ingots and aluminium wire rods	
(10)	Aluminium ores and concentrates	
(11)	Amine-function compounds	
(12)	Amino-resins and polyphenylene oxide	
(13)	Ammonia, anhydrous	
(14)	Animal including fish fats, oils, crude, refined or purified	
(15)	Animal or vegetable fats boiled, oxidised and dehydrated	
(16)	Antimony ores and concentrates	
(17)	Artificial graphite	
(18)	Basic chromium sulphate	
(19)	Benzole	
(20)	Bleach liquor	
(21)	Borates and peroxoborates	
(22)	Butadiene	
(23)	Calcium carbides	
(24)	Caprolactum, DMT, MEG, PTA	
(25)	Carbon (carbon blacks and other forms of carbon)	
(26)	Carbonates and peroxocarbonates	
(27)	Carboxamide-function compounds including saccharin and its salts	
(28)	Carboxylic acids	
(29)	Casein and Caseinates	
(30)	Cellulose and its chemical derivatives	
(31)	Chemical elements doped	
(32)	Chemical preparations for photographic uses other than varnishes, glues, adhesives and similar preparations	
(33)	Chlorates and perchlorates, Bromates	
(34)	Chlorides and chloride oxides	
(35)	Chromium ores and concentrates	
(36)	Chromium oxides and hydroxides	

	(37)	Cobalt ores and concentrates	
	(38)	Cobalt oxides and hydroxides	
	(39)	Colour lakes	
	(40)	Colouring matter of vegetable or animal origin	
	(41)	Compounded rubber, unvulcanised	
	(42)	Compounds, inorganic or organic of rare earth metals	
	(43)	Copper ores and concentrates	
	(44)	Copper sulphate	
	(45)	Creosole oils	
	(46)	Cyanides and cyanide oxides	
	(47)	Cyclic alcohols	
	(48)	Cyclic Hydrocarbons	
	(49)	Denatured ethyl alcohol of any strength	
	(50)	Diazo-, Azo- or azoxy-compounds	
	(51)	Di-Ethylene Glycol and Mono-Ethylene Glycol	
	(52)	Diphosphorous pentoxide and phosphoric acid	
	(53)	Dithionites and sulphoxylates	
	(54)	Enzymes and Prepared enzymes	
	(55)	Esters of other inorganic acids	
	(56)	Ethers, ether-alcohols and ether-phenols	
	(57)	Ethylene Diamine Tetra Acetic Acid and Nitrillo Triacetic Acid and their derivatives	
	(58)	Ethylene Oxide	
	(59)	Ethylene and Propylene	
	(60)	Expoxides, epoxyalcohols and epoxyethers	
	(61)	Finishing agents, fixing of dye-stuffs	
	(62)	Flexible plain films	
	(63)	Fluorine, chlorine, bromine and iodine	
	(64)	Flurides and fluorosilicates	
	(65)	Fulminates, cyanates and thiocyanates	
	(66)	Ghee	
	(67)	Glass fibres (including glass wool and glass filaments) and articles thereof (for example: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish	

	(68)	Glass frit and other glass in the form of powder, granules or flakes	
	(69)	Glucose D	
	(70)	Glycerol crude, glycerol waters and glycerol lyes	
	(71)	Glycosides, natural or reproduced by synthesis and their salts	
	(72)	Granulated slag (slag sand) from manufacturing of iron or steel	
	(73)	Ground granulated blast - furnace slag (GGBS)	
	(74)	Halides and halide oxides of non-metals	
	(75)	Halogenated derivatives of Hydrocarbons	
	(76)	Halogenated, sulphonated, nitrated or nitrosated derivatives of Phenols and Phenol alcohols	
	(77)	HDPE	
	(78)	Heterocyclic compounds with nitrogen heteroatom(s) only	
	(79)	Heterocyclic compounds with oxygen heteroatom(s) only	
	(80)	Hydrazine & hydroxylamine and their inorganic salts	
	(81)	Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined	
	(82)	Hydrogen chloride (Hydrochloric acid)	
	(83)	Hydrogen peroxide	
	(84)	Hydrogen, rare gases and other non-metals	
	(85)	Hydroxide and peroxide of magnesium	
	(86)	Industrial monocarboxylic fatty acids	
	(87)	Inorganic products of kind used as luminophores	
	(88)	Ion-exchangers based on polymers	
	(89)	Iron ores and concentrates, including roasted iron pyrites	
	(90)	Iron oxides and hydroxides	
	(91)	Isotopes and compounds	
	(92)	Lead ores and concentrates	
	(93)	Liquid glucose (non-medicinal) and Dextrose syrup	
	(94)	LDPE / LLDPE	
	(95)	Maize germ, maize gluten and maize oil	
	(96)	Manganese ores and concentrates	
	(97)	Manganese oxides	



	(98)	Mechanical wood pulp, chemical wood pulp and semi-chemical wood pulp	
	(99)	Methanol	
	(100)	Mixed alkylbenzenes	
	(101)	Mixed PVC stabilizer	
	(102)	Molybdenum ores and concentrates	
	(103)	Napthalene	
	(104)	Natural polymers	
	(105)	Natural rubber, balata, gutta percha	
	(106)	Nickel ores and concentrates	
	(107)	Niobium, tantalum, vanadium or zirconium ores and concentrates	
	(108)	Nitric acid, sulphonitric acids	
	(109)	Nitrile-function compounds	
	(110)	Nitrites and nitrates	
	(111)	Normal Paraffin	
	(112)	Nucleic acids and their salts	
	(113)	Organic derivatives of hydrazine or of hydroxylamine	
	(114)	Organo-sulphur compounds	
	(115)	Oxides of boron and boric acids	
	(116)	Oxygen - function amino-compounds	
	(117)	Paper board	
	(118)	Partially oriented yarn and polyester texturised yarn	
	(119)	Petroleum resins	
	(120)	Phenols	
	(121)	Phosphides, whether or not chemically defined	
	(122)	Phosphinates and phosphonates	
	(123)	Phosphoric ester and their salts	
	(124)	Pigments	
	(125)	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils	
	(126)	Plates, sheets and strip of non-cellular rubber	
	(127)	Polyacetals	
	(128)	Polyamides	

	(129)	Polycarboxylic acids	
	(130)	Polymers of ethylene in primary forms	
	(131)	Polymers of propylene	
	(132)	Polymers of styrene in primary forms	
	(133)	Polymers of vinyl acetate or of other vinyl esters in primary forms; other vinyl polymers in primary forms	
	(134)	Polyester chips	
	(135)	Potassium dichromate	
	(136)	Precious metal ores and concentrates	
	(137)	Prepared driers	
	(138)	Prepared pigments	
	(139)	Prepared rubber accelerators	
	(140)	PVC granules	
	(141)	PVC and XLPE insulated wires and cables	
	(142)	Quaternary ammonium salts and hydroxides	
	(143)	Radioactive chemical elements	
	(144)	Reaction initiators and reaction accelerators	
	(145)	Reclaimed rubber	
	(146)	Reducers and blanket wash/roller wash	
	(147)	Residual lyes from manufacturing of wood pulp	
	(148)	Retarders	
	(149)	Rods, tubes and profile shapes of unvulcanised rubber	
	(150)	Rosin and resin acids and derivatives	
	(151)	Saturated acyclic monocarboxylic acids	
	(152)	Sheets, circles and ingots of zinc, brass and copper	
	(153)	Silicon carbide	
	(154)	Silicons	
	(155)	Sodium dichromate	
	(156)	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash)	
	(157)	Sugars chemically pure ( other than sucrose, lactose, maltose, glucose and fructose); Sugar ethers, sugar acetals and sugar esters and their salts	
	(158)	Sulphides of non-metals	
	(159)	Sulphides and Polysulphides	

	(160)	Sulphites and thiosulphates	
	(161)	Sulphonamides	
	(162)	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	
	(163)	Sulphur and barytes	
	(164)	Sulphur and sublimed or precipitated and colloidal sulphur	
	(165)	Sulphuric acid and anhydrides	
	(166)	Synthetic organic colouring matter	
	(167)	Synthetic organic tanning substances	
	(168)	Synthetic rubber and factice derived from oils	
	(169)	Tanning extracts of vegetable origin	
	(170)	Tin ores and concentrates	
	(171)	Titanium ores and concentrates	
	(172)	Titanium oxides	
	(173)	Toluole	
	(174)	Tungsten ores and concentrates	
	(175)	Unsaturated acyclic monocarboxylic acids	
	(176)	Uranium or thorium ores and concentrates	
	(177)	Vegetable alkaloids, natural or reproduced by synthesis and their salts	
	(178)	Vegetable waxes and Bees wax	
	(179)	Vulcanised rubber thread and cord	
	(180)	Wood tar and wood tar oils	
	(181)	Xylol	
	(182)	Zinc ores and concentrates	
	(183)	Zinc oxide and zinc peroxide	
	(184)	Zipper	
	(185)	Aseptic packaging aluminium foil of thickness not exceeding 0.2 mm ( whether or not backed by paper, plastic or other backing material)	
	(186)	All kinds of bags and sacks including HDPE, LDPE and PP woven sacks for packing of goods	
	(187)	Articles of plastics for packing of goods	
	(188)	Carboys, bottles, jars and phials of glass	
	(189)	Cartons and Boxes for packing of goods	
	(190)	Empty tins and empty barrels	

	(191)	Jute twine	
	(192)	Printed labels of paper and paperboard	
	(193)	Paper self-adhesive tape	
	(194)	Self-adhesive plates, sheets, film and strip of plastics	
	(195)	Stoppers, caps and lids	
	(196)	Such other goods as the State Government may, by notification, specify	
56.	Lac and shellac		4
57.	Medical equipments / devices and implants		4
58.	Murmuralu, pelalu, atukulu, puffed rice, muri, murki (Other than the goods specified in Schedule I)		4
59.	Napa slabs (Rough flooring stones) and shahabad stones		4
60.	Newars		4
61.	Nuts, bolts, screws and fasteners		4
62.	Ores and minerals		4
63.	Paper, paper waste and newsprint		4
64.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC pipes, conduit pipes and fittings thereof		4
65.	Moulded plastic footwear, hawai chappals and straps thereof		4
66.	Porridge		4
67.	Printed material including diary and calendar		4
68.	Printing ink excluding toner and cartridges		4
69.	Pulp of bamboo, wood and paper		4
70.	Rail coaches, engines, wagons and parts thereof		4
71.	Readymade garments, made ups of fabric including bed cover, pillow cover, rajai cover, blanket, socks, hand-kerchief ,ties ,towels and gamachha		4
72.	Renewable energy devices or equipments, including their parts, that is to say - <ol style="list-style-type: none"> <li>1. Flat plate solar collectors</li> <li>2. Concentrating and pipe type solar collectors</li> <li>3. Solar cookers.</li> <li>4. Solar water heaters.</li> <li>5. Solar crop driers and systems.</li> <li>6. Solar air / gas / fluid heating system.</li> <li>7. Solar refrigeration, cold storages and air conditioning system.</li> </ol>		4

	<p>8. Solar stills and desalination systems.</p> <p>9. Solar pumps based on solar thermal and solar photo-voltaic conversion.</p> <p>10. Solar power generating system.</p> <p>11. Solar photo-voltaic modules and panels for water pumping and other applications.</p> <p>12. Windmills and any specially designed devices which run on windmills.</p> <p>13. Any special devices including electricity generators and pumps running on wind energy.</p> <p>14. Bio gas engines and bio gas plant and accessories and equipments connected theirwith for utilising energy from bio gas.</p> <p>15. Agricultural and municipal waste conversion devices producing energy from bio mass.</p> <p>16. Equipments for utilising ocean waves.</p> <p>17. Hydrams or hydraulic ram or similar other devices using energy derived from flowing or stored up water.</p> <p>18. Solar cells</p> <p>19. Solar lanterns and lamps.</p>	
73.	Safety matches	4
74.	Sand and grit	4
75.	Seeds other than those specified in Schedule-I	4
76.	Sewing and knitting machines and parts and accessories thereof	4
77.	Ship and other water vessels including non-mechanised boats	4
78.	Skimmed milk powder and UHT milk	4
79.	Solvent oils other than organic solvent oil	4
80.	Spectacles, parts thereof, contact lens and lens cleaner	4
81.	Spices of all varieties and forms including Ajwain, Amchur, Dalchini, Dhania, Dry chilli, Garam Masala, Haldi, Ilaichi, Jaipatri, Jaiphal, Jeera, Kalaunji, Kali mirch, Kesar, Loung, Methi, Patharphool, Saunf, Shahjeera, Sonth, Suwa, Tejpan	4
82.	Sports goods (excluding apparels and footwear)	4
83.	Starch	4
84.	Sugar other than those specified in Schedule I	4
85.	Tamarind, tamarind seed and powder	4
86.	Tea	4

87.	Tobacco and tobacco products other than those specified in Schedule I	4
88.	Toys excluding electronic toys	4
89.	Tools	4
90.	Tractors, threshers, harvestors and attachment and parts thereof	4
91.	Transformers	4
92.	Transmission towers	4
93.	Umbrella (except garden umbrella) and parts thereof	4
94.	Vanaspati (Hydrogenated Vegetable oil )	4
95.	Vegetable oil including ginglli oil and bran oil	4
96.	Wet dates	4
97.	Wooden crates	4
98.	Writing instruments, geometry boxes, colour boxes, crayons, pencils and pencil sharpeners	4
99.	Writing ink	4
100.	Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla	4
101.	Clay including fireclay, fine china clay and bal clay	4
102.	Lignite	4
103.	Lime, Lime stone, clinker and dolomite.	4
104.	Linear alkyl benzene, sulphonic acid and alfa olefin sulphonate	4
105.	Plastic granules, plastic powder and master batches	4
106.	Stainless Steel sheets	4
107.	Knitting wool	4
108.	Processed or preserved vegetables and fruits including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise)	4
109.	Processed meat, poultry and fish	4
110.	The goods of local importance not included in Schedule I :	4
	(1) Chikon products	
	(2) Kirpan	
	(3) Prasad, bhog or maha bhog by religious institutions	
	(4) Religious pictures not for use as calender	
	(5) Tapioca	

	(6)	Mat locally known as madur, madurkathi or cyperus	
	(7)	Corymlosus known locally as gola mathi, rattan, reed (in malyalam)	
	(8)	Plantain leaves	
	(9)	Coconut fibre	
	(10)	vadam and vathal	
	(11)	Panchamritam, namakatti and vibhuti	
	(12)	Unbranded broomsticks	
	(13)	Agate	
	(14)	Takhti	
	(15)	Beehive	
	(16)	Gamosha	
	(17)	Bukhari	
	(18)	Loi	
	(19)	Pattu	
	(20)	Gabba	
	(21)	Kangri	
	(22)	Quandakari	
	(23)	Animal shoenails	
	(24)	Matstick and reed obtainable from cyperus corymbosus known locally as gola methi, madur khathi, mutha or cyperus malaccensis known locally as chimatipatti	
	(25)	Willow vicker	
	(26)	Singhada	
	(27)	Mekhla Chaddar	
	(28)	Sattu	
	(29)	Misri, patasha as part of prasad	

<b>S.No.</b>	<b>Description of goods</b>	<b>Rate of tax u/s.9 (percent)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
<b>Part III</b>		
1.	Diesel	28.75

2.	Petrol	28.75
3.	Aviation turbine fuel other than those specified in clause (ii-d) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956)	28.75
4.	Raw opium	46
5.	Tendu leaves	25.30
6.	Natural gas including compressed natural gas	12.5

<b>S.No.</b>	<b>Description of goods</b>	<b>Rate of tax u/s.9 (percent)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
	<b>Part IV</b>	
1.	All other goods not covered by Schedule I and part I to III of this Schedule	12.5

#### 44. Omission of schedule III

Schedule III of the Principal Act shall be omitted.