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MADHYA PRADESH ACT No. 9 of 2014**THE MADHYA PRADESH VAT (AMENDMENT) ACT, 2014**

[Received the assent of the Governor on 22nd March, 2014; assent first published in the "Madhya Pradesh Gazette (Extra-Ordinary)" dated the 11th April, 2014.]

An Act further to amend the Madhya Pradesh Vat Act, 2002.

Be it enacted by the Madhya Pradesh Legislature in the sixty-fifth 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, 2014.

(2) (a) The provisions of Section 2 of this amending Act shall be deemed to have come into force from 1st April, 2013;

(b) The provisions of Section 6 of this amending Act shall be deemed to have come into force from 1st April, 2006;

(c) The remaining provisions of this amending Act shall come into force from 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), in clause (v), in explanation, for clause (vi), the following clause shall be substituted, namely:-

"(vi) The amount of valuable consideration received or receivable by a dealer, for the sale of liquor, as specified in Part-III A of Schedule II, shall be deemed to be equivalent to the minimum sale price where it is fixed by the Competent Authority under the Madhya Pradesh Excise Act, 1915 (No. 2 of 1915) read with rule XVI of the General License Conditions."

3. Amendment of Section 4

In Section 4 of the principal Act, for sub-section (5), the following sub-section shall be substituted, namely :-

"(5) The tenure of the chairman and members shall be 5 years but shall not be beyond the age of 65 years, and the salary and other conditions of service of the Chairman and members shall be such as may be prescribed."

4. Amendment of Section 10-A

In Section 10-A of the principal Act, in sub-section (3), for the words "rupees five crore", the words "the limit as may be prescribed", shall be substituted.

5. Amendment of Section 14

In Section 14 of the principal Act,- after sub-section (1AG), the following sub-section shall be inserted, namely:-

"(1AH) Subject to such restrictions and conditions as may be prescribed, where a registered dealer purchases cigars, cheroots, cigarettes, cigarillos of tobacco, bidies and other manufactured tobacco products including gudaku and pan masala, as specified in Part-III A of Schedule II within the State of Madhya Pradesh from another such dealer after payment to him input tax, and sells the cigars, cheroots, cigarettes, cigarillos of tobacco, bidies, and other manufactured tobacco products including gudaku and pan masala so purchased within the State of Madhya Pradesh, 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."

6. Amendment of Section 23

In Section 23 of the principal Act,-

(i) in the heading, the word "taxing" shall be omitted;

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

"(1) Any dealer or person who is entitled or required to attend or appear before any officer appointed under Section 3 or Appellate Authority or Appellate Board or any other Authority in connection with any proceedings under this Act, otherwise than when required under Section 43 to attend personally for examination on oath or affirmation, may authorise in writing to attend or appear on his behalf, a person being a relative of or a person regularly employed by him, or a legal practitioner or a chartered accountant or a tax practitioner.";

(iii) in sub-sections (5) and (6), wherever the word "dealer" occur, the words "dealer or person" shall be substituted.

7. Amendment of Section 57

In Section 57 of the principal Act,-

(i) in sub-section (2), in third proviso, for the words "entering or leaving, as the case may be", occurring twice, the word "entering" shall be substituted;

(ii) for sub-section (15), the following sub-section shall be substituted, namely:-

"(15) Notwithstanding anything to the contrary contained in any other provision of this Act, 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, 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 liable to pay tax for those

goods under this Act, and the check post officer or the officer empowered under sub-section (5), as the case may be, shall levy the tax for those goods, besides imposing the penalty under this section.

8. Amendment of Schedule II

In Schedule II to the principal Act, in part-III A, after serial number 6, the following serial number and entries relating thereto shall be inserted, namely:-

- "7. Cigars, cheroots, cigarettes, cigarillos of tobacco, bidies, and other manufactured tobacco products including gudaku and pan masala. 27"