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MADHYA PRADESH ACT

No. 10 OF 2010

THE MADHYA PRADESH STHANIYA KSHETRA ME MAL KE PRAVESH PAR KAR
(SANSHODHAN) ADHINIYAM, 2010

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MADHYA PRADESH ACT

No. 10 OF 2010.

THE MADHYA PRADESH STHANIYA KSHETRA ME MAL KE PRAVESH PAR KAR
(SANSHODHAN) ADHINIYAM, 2010.

[Received the assent of the Governor on the 29th March, 2010; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 1st April, 2010.]

An Act further to amend the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam, 1976.

Be it enacted by the Madhya Pradesh Legislature in the Sixty-first year of the Republic of India as follows :—

Short title and Commencement.

1. (1) This Act may be called the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhinyam, 2010.

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

Amendment of Section 3-B.

2. In Section 3 B of the Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam, 1976 (No. 52 of 1976) (hereinafter referred to as the principal Act),—

- (i) in the marginal heading, the words "on foreign liquor" shall be omitted;
- (ii) for the words "Beer", the words "Beer and goods notified under sub-section (2) of Section 3", shall be substituted.

Amendment of Section 4.

3. In Section 4 of the principal Act, in sub-section (1),—

- (i) in clause (i) of first proviso, for the words and figures "other than coal as specified in serial number 1 and iron and steel as specified in serial number 3 of the said Schedule", the words and figures "other than coal as specified in serial number 1 and iron and steel as specified in serial number 3 of part 1 of the said Schedule" shall be substituted;
- (ii) in second proviso, for the words and figures "other than coal as specified in serial number 1 and iron and steel as specified in serial number 3 of the said Schedule", the words and figures "other than coal as specified in serial number 1 and iron and steel as specified in serial number 3 of part 1 of the said Schedule" shall be substituted.

Amendment of Section 13.

4. In Section 13 of the principal Act, for the figure "55", the figures and letter "55, 55-A" shall be substituted.

Amendment of Schedule-I.

5. In Schedule-I of the principal Act,—

- (i) against serial number 1, in column (2), for the existing entry, the following entry shall be substituted, namely :—"Goods specified in Schedule I of the Vat

Act (except the goods specified in serial numbers 46, 48 and 49 thereof, Indian made foreign liquor and beer)";

- (ii) after serial number 9, the following serial numbers and entries relating thereto shall be inserted, namely :—

10	Cotton (ginned or unginned).	When the entry is effected into a local area for use in the manufacture of cotton yarn.
11.	Cotton yarn and man made yarn	
12.	Components and spare parts of motor vehicles including two wheelers and three wheelers.	When the entry is effected into a local area for use as input in automobile industry.
13.	All kinds of footwear/chappals and straps thereof (Maximum retail price of which does not exceed rupees 250 per pair).	
14.	Optical goods, that is to say- spectacles, sun glasses, goggles, lenses and frames including attachments, parts and accessories thereof (Maximum retail price of which does not exceed rupees 250 per unit)".	

6. For Schedule-II of the Principal Act, the following Schedule shall be substituted, namely :—

Amendment of Schedule-II.

"SCHEDULE-II
(See Sections 4, 9 and 12)

S. No. (1)	Description of goods (2)	Rate of Tax (%) (3)
PART-I		
1	Iron and steel as specified in clause (iv) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	2
2	Aviation fuel and aviation turbine fuel.	2
3	Coal, including coke in all its forms but excluding charcoal	2
4	Crude petroleum oils and crude oils obtained from bituminous minerals.	2
5	Sim Card	2
6	Aero planes and other aircrafts including helicopters and all kinds of parachutes, dirigibles, all kinds of gliders, all types of flying machines, aircrafts launching gear, parts and accessories thereof.	2
7	(1) Air conditioning plants, air conditioners and other air conditioning appliances, air coolers, room coolers including all cooling appliances, apparatus and instruments; (2) Refrigeration plants and all kinds of Refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee coolers, walk-in-coolers; (3) Water cooler cum heater units; (4) Parts and accessories of items (1) to (3) above.	2
8	Air purifiers, cupboard, fresheners and deodorizers, whether odourless or with odour.	2

(1)	(2)	(3)
9	Cinematographic equipments, including video cameras, projectors, over-head projectors, enlargers, plates and cloth required for use therewith, sound-recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film-strips.	2
10	Confectionery including, chocolate and sweets of all kinds, ice-jelly, kulfi and frozen confectionery, frozen dessert, chewing gum, bubble gum and the like but excluding toffee.	2
11	Cosmetics and toilet articles including (1) Talcum powder, (2) prickly heat powder and similar medicated body powder, (3) shampoo of all varieties and forms, (4) hair and body cleaning powder of all kinds, (5) sandal wood oil, (6) ramachom oil, (7) cinnamon oil, (8) perfumes, (9) scents, (10) snow and cream, (11) eau de cologne, solid colognes, (12) beauty boxes, (13) face packs, (14) cleansing liquids, (15) moisturizers, (16) Make-up articles (not including talcum powder), (17) complexion rouge, (18) bleaching agents, (19) hair dyes, (20) hair sprayers, (21) hair removers, (22) hair creams, (23) lipsticks, (24) nail polishes and varnishes, (25) polish removers, (26) eye liners, (27) eye lashes, (28) body deodorants.	2
12	Duplicating machines, photo copying machines, reprographic copiers including roneo machines, duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith.	2
13	Electrical domestic and commercial appliances including (1) food processors like mixer, grinder, (2) ovens, (3) frying pans, (4) roti-maker, (5) rice cooker, (6) deep fat frier, (7) curd maker, (8) hot food cabinet, (9) water heater including immersion heater, (10) electric kettle, (11) electric knife, (12) cooking ranges, (13) washing machine, (14) dish washer, (15) electric iron, (16) electric hair drier, (17) electric hair remover, shavers, (18) electric time switches, (19) mechanical timers, (20) vacuum cleaner, (21) water purifier, (22) drier, (23) coffee roasting appliances, (24) apparatus for making coffee under pressure, commonly known as espresso, (25) floor polishers, (26) massage apparatus, (27) sharpeners, (28) vending machines.	2
14	Electronic goods including colour television set, Toys (electronic) and gadgets of entertainment (other than Information Technology goods as specified in serial number 51 of part II of Schedule II of the Vat Act and black and white television set).	2
15	Floor and wall tiles of all varieties (1) Ceramic tiles, glazed floor, roofing and wall tiles, (2) (a) Granite blocks (rough or raw), (b) Polished granite slabs, (3) Black stone, (4) Marbles that is to say,—(a) Marble boulders or lumps, (b) Marble s'abs, (c) Marble chips, (d) Marble dusts, (e) Marble floor tiles and wall tiles, (f) Other articles made of marbles, (5) Mosaic tiles, chips and powder.	2
16	Floor coverings, that is to say, (1) carpets, druggets, kalins, galichaş, carpetry and rugs whether tufted, piled or	2

(1)	(2)	(3)
	otherwise whether made from cotton, silk, synthetic or other fibres, whether machine made, handmade or made on handlooms but excluding jute carpets, coir carpets or mattings, handmade or handloom made woven durries and jamakkalams, (2) Laminated, impregnated or coated matting materials such as linoleum including PVC (vinyl) materials.	
17	Ready to serve foods and food preparations including instant foods (other than those included in Schedule-I and part-2 of Schedule-II of the M. P. Vat Act, 2002).	2
18	Fur, skins with fur and articles made of fur and skin.	2
19	Furniture made from any material whether sold in assembled or unassembled form and ready to assemble and parts thereof.	2
	Explanation :—Slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments as the case may be, for the purpose of this item.	
20	Glass, glass sheet and glassware other than those specified elsewhere in this schedule.	2
21	Kitchen ware including crockery, cutlery, non-stick wares, heat resistant cookware, casseroles, gas stoves (other than those included in serial number 6 of part-2 of Schedule-II of the M. P. Vat Act 2002).	2
22	Leather goods	2
23	Lubricants	2
24	Non-alcoholic beverages and their powders, concentrates and tablets including (1) fruit juice, fruit concentrate, fruit squash, fruit syrup and fruit cordial, (2) soft drinks, (3) health drinks of all varieties, (4) Dextrose monohydrate or powder for food drink having dextrose monohydrate as major ingredient.	2
25	Office machines, equipments and apparatuses including franking, address printing, tabulating, cash registering, cheque writing, accounting, statistical, indexing, punching machines, card punching and paper shredding machines and apparatuses.	2
26	Paints, lacquers, polishes and enamels not otherwise specified in this Schedule, including (1) powder paints, stiff paste paints and liquid paints, (2) Colours, (3) Pigments, including water pigments and leather finishes, (4) Dry distempers including cement based water-paints, oil-bound distempers, plastic emulsion paints, (5) Varnishes, french polish, bituminous and coal-tar blacks, (6) Cellulose lacquers, nitor-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms, (7) Turpentine oil, bale-oil, white oil, (8) Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and tung oil, (9) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non-refractory surfacing preparations for	2

(1)	(2)	(3)
	facades, indoor walls, false ceiling or the like, (10) Primers of all kinds, (11) All other materials used in painting and varnishing such as paint brushes, paint removers and stainers of all kinds and the like.	
27	Timber	2
28	Transmission apparatus for radio, TV, Television cameras, Still image video cameras and other video camera recorders, digital cameras, Wireless microphones, radar apparatus, reception apparatus for radio telephony, radio telegraphy or radio broadcasting, Amplifiers and loud speakers which are used exclusively in such instruments and apparatus.	2
29	Tyres and tubes other than those for bicycles, tri-cycles, cycle rickshaws and wheel-chairs, flaps.	2
30	Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated flasks, containers and vessels including thermoses, thermic jugs, ice buckets or boxes, tins and receptacles to keep food or beverages or other articles, hot or cold and components and accessories thereof.	2
31	Vegetable mineral and other preparations, tonics, food supplements, appetizers, dietical foods and all other preparations or human consumption in liquid, pill, powder forms, whether prepared according to pharmacopial standards or otherwise (other than those specified elsewhere in this Schedule and pickles, paste and powder made from fruits, vegetables and spices).	2
32	Telecommunication towers, all equipments for communications such as Private Branch Exchange (P. B. X.) and Electronic Privat Automatic Branch Exchange (E. P. A. B.X) and parts thereof.	2
33	Indian made foreign liquor and beer.	2
PART-II		
1	(a) Pan masala containing tobacco and gutka containing tobacco.	25
	(b) Pan masala and gutka other than those specified in (a) above.	12.5
2	(a) Cigars, cheroots, cigarettes, cigarillos of tobacco and bidies	10
	(b) Un-manufactured tobacco and tobacco refuse, other manufactured tobacco products, including gudaku.	2.5
3	Liquefied petroleum gas for domestic use	6.47
4	Water storages tank made of plastic	5
PART-III		
1	All goods other than those specified in Schedule-I, part-I, II of this Schedule and Schedule-III	1"

Amendment of
Schedule III.

7. In Schedule III of the Principal Act, for serial number 3 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely :—

“3. Flour, atta, maida, suji, besan, rawa, daliya and Chuni 1”.