# मध्यप्रदेश राजपत्र

## ( असाधारण )

## प्राधिकार से प्रकाशित

क्रमांक 228] भोपाल, गुरुवार, दिनांक 23 जुलाई 2026—श्रावण 1, शक 1948

## विधि और विधायी कार्य विभाग

भोपाल, दिनांक 23 जुलाई 2026

क्र. 7035–123–इक्कीस–अ (प्रा.).– भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश माल और सेवा कर (संशोधन) विधेयक, 2026 (क्रमांक 16 सन् 2026) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,
**निशीथ खरे,** अतिरिक्त सचिव.

**MADHYA PRADESH BILL**

NO. 16 OF 2026

**THE MADHYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) BILL, 2026**

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# MADHYA PRADESH BILL

## NO. 16 OF 2026

## THE MADHYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) BILL, 2026

A Bill further to amend the Madhya Pradesh Goods and Services Tax Act, 2017.

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

**Short title and commencement.**

1. (1) This Act may be called the Madhya Pradesh Goods and Services Tax (Amendment) Act, 2026

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date, as the State Government may, by notification in the official Gazette, appoint:

Provided that different dates may be appointed for different provisions of the Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

**Amendment of Section 15.**

2. In Section 15 of the Madhya Pradesh Goods and Service, Tax Act, 2017 (No. 19 of 2017) (hereinafter referred to as the principal Act), in sub-section (3), for clause (b), the following clause shall be substituted, namely:-

"(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit, as is attributable to such discount, has been reversed by the recipient of the supply, in accordance with the provisions of Section 34.".

**Amendment of Section 34.**

3. In Section 34 of the principal Act, in sub-section (1), after words "both supplied are found to be deficient", the words, brackets, letter and figures "or where a discount referred to in clause (b) of sub-section (3) of Section 15 is given" shall be inserted.

**Amendment of Section 54.**

4. In Section 54 of the principal Act,-

(a) in sub-section (6), after the words "supply of goods or services or both", the words, brackets and figures "or of unutilized input tax credit allowed under clause (ii) of the first provision of sub-section (3)" shall be inserted;

(b) in sub-section (14), after the words, brackets and figures "sub-section (5) or sub-section (6)", the words ", other than cases, where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.

## STATEMENT OF OBJECTS AND REASONS

To bring clarity and effectiveness in tax administration, it is necessary to amend Section 15, 34 and 54 of the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017).

2. Amendment have been made in the said Act as follows,-

(1) clause (2) seeks to amend sub-section (3) of Section 15 of the said Act, to do away with requirement of linking the post-sale discount with an agreement specifically linked to relevant invoice and to refer to issuance of credit note, under section 34, where the input tax credit is reversed by the recipient.

(2) clause (3) seeks to amend Section 34 of the said Act, so as to include the reference of discount referred under clause (b) of sub-section (3) of Section 15 in the said section for issuing credit notes for post-supply discount.

(3) clause (4) seeks to amend sub-section (6) of Section 54 of the said Act, to extend the provisions of provisional refund to refunds arising out of inverted duty structure and the clause further seeks to amend sub-section (14) of Section 54 of the said Act, to provide for removing the threshold limit for refund claim in case of goods exported out of India with payment of tax.

3. Hence this Bill.

Bhopal :
Dated, the 19th July, 2026.

JAGDISH DEVDA
*Member-in-charge.*

नियंत्रक, शासकीय मुद्रण तथा लेखन सामग्री, मध्यप्रदेश द्वारा शासकीय केन्द्रीय मुद्रणालय, भोपाल से मुद्रित तथा प्रकाशित—2026.