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से भी डाउन लोड किया जा सकता है.



मध्यप्रदेश राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 227]

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

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 23 जुलाई 2026

क्र. 7034-122-इक्कीस-अ (प्रा.)- भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (संशोधन) विधेयक, 2026 (क्रमांक 15 सन् 2026) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

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

MADHYA PRADESH BILL

NO. 15 OF 2026

THE MADHYA PRADESH VAT (AMENDMENT) BILL, 2026

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Clauses :

1. Short title and commencement.
2. Amendment of Section 4.
3. Amendment of Section 46.
4. Amendment of Schedule II.

MADHYA PRADESH BILL

NO. 15 OF 2026

THE MADHYA PRADESH VAT (AMENDMENT) BILL, 2026

A Bill further to amend the Madhya Pradesh Vat Act, 2002.

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 Vat (Amendment) Act, 2026.
(2) It shall come into force from the date of its publication in the Madhya Pradesh Gazette. |
| Amendment of Section 4. | 2. In sub-section (5) of Section 4 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act), for the word and figure "65 years", the word and figure "67 years" shall be substituted. |
| Amendment of Section 46. | 3. In Section 46 of the principal Act, for the sub-section (3), the following sub-section shall be substituted, namely:-
"(3) Where the commissioner considers that any order passed under sub-section (1) by any Appellate Authority, is erroneous, in so far as it is prejudicial to the interest of the revenue, he may, file an appeal against such order before the Appellate Board, within two calendar years from the date of such order." |
| Amendment of Schedule II. | 4. In part II of the Schedule II of principal Act,-
(i) in serial number 10A, in column (2), the bracket, words and figure "(excluding those as specified in Section 14 of the Central Sales Tax Act, 1956)" shall be omitted;
(ii) serial number 10C shall be omitted;
(iii) in serial number 30, in column (2), for the existing entries, the following entry shall be substituted, namely:-
"Petroleum Crude." |

STATEMENT OF OBJECTS AND REASONS

This Bill is proposed to amend certain section of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002), for the following purposes,-

- (1) to amend the age limit of member of the Board from 65 years to 67 years, in accordance to the age limit provided for other Appellate Tribunals.
- (2) to give power to commissioner to file an appeal in the Appellate Board against the order passed by the Appellate Authority within two calendar years from the date of such order.
- (3) to make amendment in part II of Schedule II of the said Act in accordance with the omission of Section 14 in the Central Sales Tax Act, 1956 (No. 74 of 1956) in 2017.

2. Hence this Bill.

Bhopal :
Dated, the 19th July, 2026.

JAGDISH DEVDA
Member-in-charge.