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# मध्यप्रदेश राजपत्र

( असाधारण )  
प्राधिकार से प्रकाशित

क्रमांक 112]

भोपाल, शुक्रवार, दिनांक 26 फरवरी 2021—फाल्गुन 7, शक 1942

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 26 फरवरी 2021

क्र. 3083-115-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में मध्यप्रदेश हाई स्पीड डीजल उपकर (संशोधन) विधेयक, 2021 (क्रमांक 6 सन् 2021) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,

आर. पी. गुप्ता, अवर सचिव.

MADHYA PRADESH BILL  
NO. 6 OF 2021

**THE MADHYA PRADESH HIGH SPEED DIESEL UPKAR (SANSHODHAN)  
VIDHEYAK, 2021**

A Bill further to amend the Madhya Pradesh High Speed Diesel Upkar Adhiniyam, 2018.

Be it enacted by the Madhya Pradesh Legislature in the seventy-second Year of the Republic of India as follows:—

**Short title and commencement.**

1.(1) This Act may be called the Madhya Pradesh High Speed Diesel Upkar (Sanshodhan) Adhiniyam, 2021.

(2) The provisions of this Act shall come into force from such date, as the State Government may, by notification in the Gazette, appoint.

**Amendment of Section 2.**

2. For clause (f) of sub-section (1) of Section 2 of the Madhya Pradesh High Speed Diesel Upkar Adhiniyam, 2018 (No. 12 of 2018), the following clause shall be substituted, namely:—

"(f) "taxable turnover" in relation to a dealer means that part of the dealer's turnover which remains after deducting therefrom,—

(i) the sale price of High Speed Diesel purchased from a registered dealer where cess is payable by the selling dealer on such sale made to the purchasing dealer;

(ii) amount collected by the way of cess under section 3 or the amount received at by applying the following formula:

Rate of cess x Turnover obtained after deducting the sale price under clause (i), if any

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(100 + Rate of cess)

Provided that no deductions on the basis of the above formula, shall be made if the amount by way of the cess collected by a registered dealer, in accordance with the provisions of this Act, has been otherwise deducted from the turnover;".

**Repeal and saving.**

3.(1) The Madhya Pradesh High Speed Diesel Upkar (Sanshodhan) Adhyadesh, 2021 (No. 3 of 2021) is hereby repealed.

(2) Notwithstanding the repeal of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

**STATEMENT OF OBJECTS AND REASONS**

In order to remove ambiguity in imposition of cess at first point and to neutralize cascading effect, it has become imperative to make amendments in the definition of "taxable turnover" so that cess is not collected on cess amount. Therefore, to facilitate taxpayers, it is proposed to amend the Madhya Pradesh High Speed Diesel Upkar Adhiniyam, 2018 (No. 12 of 2018) suitably.

2. As the matter was urgent and the Legislative Assembly was not in session, the Madhya Pradesh High Speed Diesel Upkar (Sanshodhan) Adhyadesh, 2021 (No. 3 of 2021) was promulgated for the purpose. It is now proposed to replace the said ordinance by an Act of the State Legislature without any modification.

3. Hence this Bill.

BHOPAL :

Dated, the 12th February, 2021.

JAGDISH DEVRA

*Member-in-Charge.*