

MADHYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) ACT, 2022 DATED 30-09-2022

www.goytpressmp.nic.in 536] 30 2022 8, 1944 30 2022 75. 29 2022 1072 q. 30 2022 R ORR YTtq.5. üiltf. ETINT YR -<i-q-q qz. (R) RAT. 30 2022 RORR tenq-liz•« : R. (R) (æittH) t. fi4Ä-fiF #fi. (Xfii) ag) (x) 3iR YI, RAAR" frTQ. ' qlk", 1072 (1) 1072 (2) 30 2022 aßfq 3-11\$T, üi" AR, æ-enfia 30 2022 q. æ--9-117 q, 1072 (3) (R) 3.i-fiæ a, (R) *rrr:— (kAi) (O GRT, ÄRT, 3FfQ a-Tlazxz grr, GRT, glXT, ' ' 1072 (4) 30 2022 ap.lfq: R-ö•-ä *TIT. "qvi" (Ro) q, 3-T4fq:— -qa;-rt, 3ilR qrvfi. (45) (71) 30 2022 -a-q@rrr t, grq, GITVII: avi ft.-ft-å fQ GINT, 1072 (5) y 1.9 1072 (6) 30 2022 anta " AR, 01) (R) -ä, ' ' ETRT ' 'QQ *TTT" (R) a-qäz Gnu, 3-19-.BT 3lf@fr-u-q R o q, (a) Q, GITQTf. (R) x--errq q, apfiq:— "R-axfi-qi (R) (R) (0 30 2022 Row () IR, GIRT (3-1•q1941ROT) A-Q-R1s-Roqe-AW(kY), Ro W -ét 1072 (7) errtT (0 Rk9-R0W-R-Aiq(qy) G) æi?ilfi.17 Ro Rk9 Row () AI@T) ROR#, q-rdT, (q) 1072 (8) 3QVIJT Ro. 30 2022 (R) 3-Tfr, (YR), ft---qi-*q ei (QRi (O \$t, aft (æir< -Ä, tßR, -aft (R) 30 2022 45. 348 (3) 2022 15 2022) t. MADHYA PRADESH ACT NO. 15 OF 2022 THE MADHYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) ACT, 2022 Sections: 1. 2. 3. 4. 5. 6. 7. 8. 9. IO. 11. 12. 13. 14. 15. 16. 17. 18. 19

20. TABLE OF CONTENTS Short title and commencement Amendment of Section 16.Amendment of Section 29. Amendment of Section 34. Amendment of Section 37. Substitution of Section 38. Amendment of Section39. Substitution of Section 41. Deletion of Sections 42, 43 and 43A. Amendment of Section 47. Amendment of Section 48. Amendment of Section 49. Amendment of Section 50. Amendment of Section 52. Amendment of Section 54. Retrospective amendment of notification issued under section 146. Retrospective amendment of notification issued under sub-sections(1) and (3) of Section 50, sub-section (12) of section 54 and section 56. Retrospective exemption from, or levy or collection of, State tax in certain cases. Retrospective effect to notification issued under sub-section (2) of Section 7. Retrospective exemption from, or levy or collection of, State tax in certain cases. 30 2022 MADHYA PRADESH ACT No. 15 OF 2022 THE MAHDYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) ACT, 2022 [Received the assent of the Governor on the 29th September, 2022; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 30th September, 2022.] An Act further to amend the Madhya Pradesh Goods and Services Tax Act, 2017. Be it enacted by the Madhya Pradesh Legislature in the seventy-third year of the Republic of India as follows . 1. (I) This Act may be called the Madhya Pradesh Goods and Services Tax (Amendment) Act, 2022. (2) Save as otherwise provided, sections 2 to 15 and 20 of this Act shall come into force from such date as the State Government may, by notification in the Gazette, appoint: Provided that different dates may be appointed for different provisions of this Act

2. In the Madhya Pradesh Goods and Services Tax Act, 2017, (hereinafter referred to as the principal Act), in section 16, (a) in sub-section (2),—(b) after clause (b), the following clause shall be inserted, namely:— the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;"; in clause (c), the words, figure and letter "or section 43A" shall be omitted; in sub-section (4), for the words and figure "due date of furnishing of he return the words "thirtieth day of under section 39 for the month of September", November" shall be substituted

3. In Section 29 of the principal Act, in sub-section (2), (a) (b) in clause (b), for the words "returns for three consecutive tax periods", the words "the return for a financial year beyond three months from the due date of furnishing the said return" Shall be substituted; in clause (c), for the words "a continuous period of six months", the "such continuous tax period as may be prescribed" shall be substituted.words words the 4. In Section 34 of the principal Act, in-section (2), for the word "September", "the thirtieth day of November" shall be substituted

5. In Section 37 of the principal Act, for sub-section (I), the following sub-section shall be substituted, namely: (a) 1072 (9) Short title and commncement.Amendment of Section 16. Amendment of Section 29. Amendment of Section 34. Amendment of Section 37. "(I) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of Section

IO or Section 51 or Section 52, shall furnish, electronically, subject to such conditions and restrictions and in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies: 1072 (10) Substitution of Section 38. Communication of details of inward supplies and input tax credit. 30 2022 Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein: Provided further that any extension of time limit noticed by the Commissioner of Central tax shall be deemed to be notified by the Commissioner; (b) (c) sub-section (2) shall be deleted; in sub-section (3),— the words and figures "and which have remained unmatched under Section 42 or Section 43" shall be omitted; in the first proviso, for the words and figures "furnishing of the return under the words "the thirtieth day of Section 39 for the month of September", November" shall be substituted; (d) after sub-section (3), the following new sub-section shall be inserted, namely:— "(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him: Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods."

6. For Section 38 of the principal Act, the following section shall be substituted, namely: "38.(1) The details of outward supplies furnished by the registered persons under sub-section (1) of Section 37 and of such other supplies as may be prescribed, and an auto-generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed. (2) The auto-generated statement under sub-section (1) shall consist of— (a) (b) details of inward supplies in respect of which credit of input tax may be available to the recipient; and details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of Section 37,— by any registered person within such period of taking registration as may be prescribed; or by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or by any registered person, the output tax payable by who min accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or (v) 30 2022 by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a),by such limit as may be prescribed; or by any registered person,who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of Section 49 subject to such conditions and restrictions as may be prescribed; or by such other class of persons as may be prescribed."

7. In Section 39 of the principal Act,—(a) (b) in sub-section (5), for the word "twenty", the word "thirteen" shall be substituted; in sub-section(7), for the first proviso, the following proviso shall be substituted, namely:— "Provided that every registered person furnishing return nunder the proviso to sub-section (b) (c) (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,— an amount equal to the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month; or in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed."; in sub-section (9),— (i) for the words and figures "Subject to the provisions of Sections 37 and 38, if, the word "Where" shall be substituted; (ii) in the proviso, for the words "the due date for furnishing of return for the month of the words "the thirtieth day of November" shall September or second quarter", be substituted; for sub-section (IO), the following sub-section shall be substituted, namely:— (d) "(IO) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods or the details of outward supplies under sub-section (1) of Section 37 for the said tax period has not been furnished by him: Provided that the

Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods or has not furnished the details of outward supplies under sub-section (1) of Section 37 for the said tax period." 8. For Section 41 of the principal Act, the following section shall be substituted, namely:— "41. (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger. Amendment of Section 39. Substitution of Section 41. Availment of input tax credit. 1072 (12) Deletion of Sections 42, 43 and 43A. Amendment of Section 47. Amendment of Section 48. Amendment Section 49. (2) 30 2022 The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed: Provided that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner as may be prescribed."

9. Sections 42, 43 and 43A of the principal Act, shall be deleted. IO. In Section 47 of the principal Act, in sub-section (1),— (a) (b) (c) the words "or inward" shall be omitted; the words and figures "or Section 38" shall be omitted; after the words and figures "Section 39 or Section 45", the words and figures "or section 52" shall be inserted

11. In Section 48 of the principal Act, in sub-section (2), the words and figure "the details of inward supplies under section 38" shall be omitted. of Amendment of Section 50. Amendment of Section 52

12. In Section 49 of the principal Act,—(a) in sub-section (2), the words, figure and letter "or Section 43A" shall be omitted; the words "subject in sub-section (4), for the words "subject to such conditions", (b) to such conditions and restrictions" shall be substituted; after sub-section (11), the following new sub-section shall be inserted, namely: (c) "(12) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, subject to such conditions and restrictions, specify such maximum proportion of output tax liability under this Act which may be discharged through the electronic credit ledger by a registered person or a class of registered persons, as may be prescribed."

13. In section 50 of the principal Act, for sub-section (3), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—"(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four percent as may be notified by the Government, on the recommendations of the Council. and the interest shall be calculated, in such manner as may be prescribed." 14. In Section 52 of the principal Act, in sub-section (6), in the proviso, for the words "due the words "thirtieth day of date for furnishing of statement for the month of September", November" shall be substituted. 30 2022 15. In Section 54 of the principal Act,— (a) (b) (c) (d) in sub-section (1), in the proviso, for the words and figure "may claim such refund in the return furnished under section 39 in such manner as may be prescribed", the words "may claim such refund in such form and manner as may be prescribed" shall be substituted; the words 'two years' shall be in sub-section (2), for the words "six months substituted; in sub-section (10), the words, bracket and figure "under sub-section (3)" shall be omitted; in the Explanation, in clause (2), after sub-clause (b), the following sub-clause shall be inserted, namely:— "(ba) in case of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit where a refund of tax paid is available in respect of such supplies themselves, or as the case may be, the inputs or input services used in such supplies, the due date for furnishing of return under section 39 in respect of such supplies;". 16. (1) The notification No. F. A-3-07-2018-1-V-(8), published in the Madhya Pradesh Gazette (Extraordinary) Serial No 47 dated the 23rd January, 2018, issued by the State Government, on the recommendations of the Council, under section 146 of the Madhya Pradesh Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively, as specified in column (2) of the table below, on and from the date specified in column (3) of 1072 (13) Amendment of Section 54 Retrospective amendment of notification issued Section 146 . that Table : Notification number and date (1) No. F. A-3-07-2018-1-V-(8), Dated 23rd January, 2018 Amendment (2) Date of effect of

Amendment (3) In the said notification, in paragraph 1, 22nd June, 2017 for the words "furnishing of returns and computation and settlement of integrated tax", the following shall be substituted, namely: "furnishing of returns and computation and settlement of integrated tax and save as otherwise provided in the notification No. F A-3-50-2019-I-V (07), Dated 14th February, 2020, all functions provided under The Madhya Pradesh Goods and Services Tax Rules, (2) For the purposes of sub-section (1), the State Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the State Government had the power to amend the said notification under section 146 of the Madhya Pradesh Goods and Services Tax Act, 2017 retrospectively, at all material times. 1072 (14) Retrospective amendment of notification issued under sub-sections section 50, sub- section (12) of section 54 and section 56. Retrospective exemption from, 17 TI•rqa, 30 2022 (1) (1) The notification No F. A-3-27/2017/1/FIVE-(54), published in the Madhya Pradesh Gazette (Extraordinary) Serial No 307 dated the 30th June, 2017, issued by the State Government on the recommendations of the Council, under sub- sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Madhya Pradesh Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively as specified in column (2) of the table below, on and from the date specified in column (3) of that table : Notification number and date (1) No F. A-3-27/2017/1/FIVE- (54), dated the 30th June, 2017, TABLE Amendment (2) In the said notification, in the Table, against serial number 2, in column (3), for the figures "24" the figures "18" shall be substituted. Date of effect of Amendment (3) 1st July, 2017 or or collection or, certain case. Retrospective effect to notification issued under sub-section (2) of Section 7. Retrospective exemption from, or collection of, State tax in certain cases. (2) For the purposes of sub-section (1), the State Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the State Government had the power to amend the said notification under sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Madhya Pradesh Goods and Services Tax Act, 2017, retrospectively, at all material times. 18. (1) Notwithstanding anything contained in the notification no. F-A3-33-2017-I-V(42), published in the Madhya Pradesh Gazette (Extraordinary) Serial No. 293 dated the 29th June, 2017, issued by the State Government on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the Madhya Pradesh Goods and Services Tax Act, 2017, no State tax shall be levied or collected in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive). (2) No refund shall be made of all such State tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times. Subject to the provisions of sub-section (2), the notification no F A-3-39/2017/ I/V(83), published in the Madhya Pradesh Gazette (Extraordinary) Serial No.464 dated the 22nd November, 2019, issued by the State Government, on the recommendations of the Council, in exercise of the powers under sub-section (2) of section 7 of the Madhya Pradesh Goods and Services Tax Act, 2017, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017 (2) No refund shall be made of all such State tax which has been collected, but which would not have been so collected, had the notification referred to in sub-section (1) been in force at all material times. 20. (1) Notwithstanding anything contained in the notification no. F. A-3-33-2017-I-V(42), published in the Madhya Pradesh Gazette (Extraordinary) at Serial No 293 dated the 29th June, 2017, issued by the State Government on the recommendations of the Council, in exercise of the 30 2022 powers under sub-section (1) of section 9 of the Madhya Pradesh Goods and Services Tax Act, 2017, (i) no State tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive); (ii) State tax. at the rate of six percent shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive). (2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times. fizi*5, glu 1072 (15)