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मध्यप्रदेश राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 512] भोपाल, सोमवार, दिनांक 19 सितम्बर 2022—भाद्र 28, शक 1944

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 19 सितम्बर 2022

क्र. 14101-205-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश माल और सेवा कर (संशोधन) विधेयक, 2022 (क्रमांक 19 सन् 2022) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,
राजेश यादव, अतिरिक्त सचिव.

MADHYA PRADESH BILL
NO. OF 2022

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MADHYA PRADESH BILL
No. of 2022

THE MAHDYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) BILL, 2022

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-third 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, 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.

Amendment of Section 16.

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),—

(i) after clause (b), the following clause shall be inserted, namely:—

"(ba) the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;";

(ii) in clause (c), the words, figure and letter "or section 43A" shall be omitted;

(b) in sub-section (4), for the words and figure "due date of furnishing of he return under section 39 for the month of September", the words "thirtieth day of November" shall be substituted.

Amendment of Section 29.

3. In Section 29 of the principal Act, in sub-section (2), —

(a) 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;

(b) in clause (c), for the words "a continuous period of six months", the words "such continuous tax period as may be prescribed" shall be substituted.

Amendment of Section 34.

4. In Section 34 of the principal Act, in-section (2), for the word "September", the words "the thirtieth day of November" shall be substituted.

Amendment of Section 37.

5. In Section 37 of the principal Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of Section 10 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:

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) sub-section (2) shall be deleted;

(c) in sub-section (3),—

(i) the words and figures "and which have remained unmatched under Section 42 or Section 43" shall be omitted;

(ii) in the first proviso, for the words and figures "furnishing of the return under Section 39 for the month of September", the words "the thirtieth day of 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.".

Substitution of Section 38. Communication of details of inward supplies and input tax credit.

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) details of inward supplies in respect of which credit of input tax may be available to the recipient; and

(b) 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,—

(i) by any registered person within such period of taking registration as may be prescribed; or

(ii) 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

(iii) 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

(iv) 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

(v) 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

(vi) by such other class of persons as may be prescribed.".

Amendment of Section 39.

7. In Section 39 of the principal Act,—

(a) in sub-section (5), for the word "twenty", the word "thirteen" shall be substituted;

(b) 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 (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,—

(a) 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

(b) 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.";

(c) 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 September or second quarter", the words "the thirtieth day of November" shall be substituted;

(d) for sub-section (10), the following sub-section shall be substituted, namely:—

"(10) 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: