

17. वापसी समायोजन आदेश की राशि
18. शेष अतिरिक्त मांग की राशि [14- (15+16+17)]
19. आवेदन के साथ जमा की गई राशि (पंक्ति क्र 18 के अनुपालन में चालान नम्बर एवं दिनांक)

में.....प्रोपरायटर/भागीदार/डायरेक्टर/कर्ता (एचयूएफ)
..... एतद्वारा सत्यापित करता हूँ कि ऊपर दिए गए तथ्य मेरे ज्ञान और विश्वास से सत्य
हैं।

स्थान
दिनांक

हस्ताक्षर :

फर्म का नाम :

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,
अरुण कुमार सिंह, उपसचिव.

भोपाल, दिनांक 3 जून 2025

क्र. CT-4-2-0001-2024-1-Sec-पांच (CT).-भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, इस आशय की अधिसूचना क्रमांक CT-4-2-0001-2024-1-पांच (CT) (21), दिनांक 3 जून 2025 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,
अरुण कुमार सिंह, उपसचिव.

Bhopal, dated 3rd June 2025

CT/4/2/0001/2024-Sec-1-05(CT)(21): In exercise of the powers conferred by Sub-Section (1-B) of Section 20-A of the Madhya Pradesh VAT Act, 2002 (No.20 of 2002), the State Government, hereby, notifies that the assessments of the registered dealers for the cases of year 2023-24, pending under the Madhya Pradesh VAT Act, 2002, (No. 20 of 2002), Central Sales Tax Act, 1956 (Act No 74 of 1956), Madhya Pradesh Motor Spirit Upkar Adhinyam, 2018 (No. 11 of 2018) and Madhya Pradesh High Speed Diesel Upkar Adhinyam, 2018 (No. 12 of 2018), shall be deemed to have been made for the purpose of sub-section (1) of section 20 of the Madhya Pradesh VAT Act 2002, Section 9 of the Central Sales Tax Act 1956, Section 13 of the Madhya Pradesh Motor Spirit Upkar Adhinyam 2018 and Section 13 of the Madhya Pradesh High Speed Diesel Upkar Adhinyam, 2018, subject to following requirements, restrictions and conditions, namely:-

1. The registered dealers shall be the retail outlets (commonly known as Petrol pumps) of only such Petrol, Diesel and Compressed Natural Gas, which are purchased after payment of tax/cess under the Madhya Pradesh VAT Act, The Madhya Pradesh Motor Spirit Upkar Adhinyam and the Madhya Pradesh High Speed Diesel Upkar Adhinyam from any of the oil companies notified under sub section (2) of Section 9 of the Madhya Pradesh VAT Act or from any other registered dealer in the State of Madhya Pradesh.

2. Following registered dealers shall not be eligible under this notification –
 - (a) The dealers in whose cases tax evasion has been detected for the year 2023-2024.
 - (b) The dealers in whose cases notice has been issued for additional amount of tax under clause (b) of sub-section (5) of section 18 of the VAT Act for the year 2023-2024 and compliance has not been done before submission of application.
 - (c) The dealers in whose cases notice has been issued under sub-section (6) of section 19 of the VAT Act for the year 2023-2024, after Tax Audit and compliance has not been done before submission of application.
 - (d) In case any kind of refund under the Acts, is claimed in the appended form, for the relevant year.
3. **Submission of Application:-** An application shall be submitted separately in Form-A, B, C or D appended to this notification under the Madhya Pradesh VAT Act, 2002, (No. 20 of 2002), Central Sales Tax Act, 1956 (Act No 74 of 1956), Madhya Pradesh Motor Spirit Upkar Adhiniyam, 2018 (No. 11 of 2018) and Madhya Pradesh High Speed Diesel Upkar Adhiniyam, 2018 (No. 12 of 2018).
4. **Time limit for submission of the application:** An application in the appended forms shall be submitted by the eligible dealer within 90 days from the publication of this notification.
5. **Assessing officer:** Application shall be submitted to the appropriate Assessing Officer before whom the assessment case for the year 2023-24 is pending.
6. **Documents to be enclosed with the application:-**
 - (a) A copy of challan in proof of payment of amount of tax and interest if any, paid for relevant year.
 - (b) Every dealer whose turnover during the year 2023-2024 exceeds Rs.2 crore shall submit an audit report, if not submitted already, prepared by the Chartered Accountant for Income Tax purpose.
 - (c) The declaration prescribed for exemption of tax and concessional rate of tax under the Central Sales Tax Act (Form-C/F/E-1/E-2/H/I) shall be enclosed along with the list.
7. **Procedure to be followed under which assessment shall be deemed to have been made:-**
 - (a) If the assessing officer, before whom an application is submitted, finds it incomplete or any error in respect of calculation is detected, he shall provide one opportunity of hearing to the applicant.
 - (b) If any error as aforesaid is found, a show cause notice shall be issued after recording the reasons thereof and the date of hearing shall be fixed and communicated to the applicant.
 - (c) The applicant shall rectify the error, if any, and file the documents. After the removal of error the competent officer shall accept the application and thereupon assessment shall be deemed to have been made.
 - (d) If the dealer remains absent on the date fixed for hearing or the error is not removed, the application shall be rejected and intimation thereof shall be sent to the dealer.
 - (e) The intimation for acceptance of the application shall be sent within 30 days from the date of application. In case communication within above mentioned period is not given to the dealer, it shall be presumed that his application has been accepted.
 - (f) With the appended application form, copy of the Challan as proof of payment of the additional demand shall be attached mandatorily.
 - (g) Appropriate instructions for the implementation of the notification may be issued by the Commissioner, Commercial Tax.

FORM-A

**Application under the Notification no.----- dated-----
for the assessment case of year 2023-24 under Madhya Pradesh VAT Act, 2002**

To,

The Assessing Officer,

1	Name and address of Dealer	
2	(TIN) Taxpayers Identification No	
3	Whether a notice under sub-section(5) of section 18 or sub-section (6) of section 19 was issued for any period in relation to the relevant year. If "Yes" then attach copy of notice.	Yes/No
4	Description and date of compliance of such notice	
5	Gross turnover	
6	Deductions:-	
	(a) Cost of freight or delivery or installation separately charged.	
	(b) Amount of cash discount	
	(c) Amount of sales return within six months.	
	(d) Amount of sale of goods declared tax free.	
	(e) Sales outside the State/amount of branch transfer.(Attach F form along with list)	
	(f) Amount of InterState sales	
	(g) Sales in the course of export out of the territory of India.	
	(h) Sales to SEZ unit inside the State (with evidence)	
	(i) Other deductions (give particulars and evidence)	
	Total deductions (a to i)	
7	Taxable Turnover (5-6)	
8.	Rate wise classification of taxable turnover	
	Rate of tax	Taxable Sales
	33 percent	
	29 percent	
	23 percent	
	19 percent	
	14 percent	
	Total	
		Tax payable

9.	Reversal of Input tax rebate (including evaporation and self used)		
	Rate	Purchase amount for Reversal	ITR for which reversal done.
	33 percent		
	29 percent		
	23 percent		
	19 percent		
	14 percent		
	Total		

10.	Additional tax under Section 9-AA		
	Additional tax per liter	Total Sales (in liter)	Payable Additional tax
	Rs. 4.50		
	Rs. 2.50		
	Rs. 3.00		
	Rs. 1.50		
	Total		

11.	Reversal of Input tax rebate of Additional tax under Section 9-AA (including evaporation and self used)		
	Rate	Purchase for Reversal (in liter)	ITR for which reversal done.
	Rs. 4.50		
	Rs. 2.50		
	Rs. 3.00		
	Rs. 1.50		
	Total		

12.	Total Tax Liabilities	
	Total (8+9+10+11)	

13.	Calculation of input tax rebate		
	Rate/ Additional tax per liter	Purchase amount for input tax rebate / purchase in liter	Input tax rebate
	33 percent		
	29 percent		
	23 percent		
	19 percent		
	14 percent		
	Rs. 4.50		
	Rs. 2.50		
	Rs. 3.00		
	Rs. 1.50		
	Total		

14.	Carry forwarded Input tax rebate for year 2023-2024 in assessment order/ Appeal order/ Court order for year 2022-2023	(attach copy of the order)
15.	Total (13+14)	
16.	Amount of Input tax rebate adjusted against Central Sales Tax	
17.	Amount of Input tax rebate carried over for the year 2024-2025	
18.	Amount of Input tax rebate adjusted again VAT (15) - (16+17)	
19.	Remaining amount payable (12 - 18)	
20.	Amount of interest (if payable) according to section 18(4)(a)	
21.	Amount of penalty (if payable) according to section 18(4)(b)	
22.	Total amount of tax, interest and penalty payable (19+20+21)	
23.	Amount deposited by challan (if deposited previously)	
24.	Amount of TDS Certificates (Attach original copies of TDS Certificates, if not submitted earlier.)	
25.	Amount of refund adjustment order (RAO No.)	
26.	Total amount deposited (23+24+25)	
27.	Remaining additional demand (22-26)	
28.	Amount deposited at the time of application (Challan number and date in compliance of row no. 27)	

I,-----

Proprietor/Partner/Director/ Karta (HUF) of -----

hereby verify that the above facts are true to the best of my knowledge and belief.

Place:

Signature -----

Date:

Name of Firm -----

FORM-B

Application under the Notification no. ----- dated -----
for the assessment case of year 2023-24 under Central Sales Tax Act.

To,
The Assessing Officer,

1	Dealer's name and address				
2	TIN (Taxpayers Identification No)				
3	Whether a notice under sub-section (5) of section 18 or sub-section (6) of section 19 was issued for any period in relation to the relevant year. If "Yes" then attach copy of notice.		Yes/No		
4	Description and date of compliance of such notice				
5	Gross InterState sales				
6	Deductions				
	a	Subsequent sales (attached Form C and E-1/E-2 along with list)			
	b	Other deductions (give details and evidence thereof)			
		Total deductions:			
7	Taxable sales (5-6)				
8	Rate wise classification of taxable sales				
	Description		Sales turnover		
	1	Sales against 'C' Form declarations (as per list)			
	2	Sales without 'C' Form declaration			
9	Total taxable turnover				
10	Payable tax on taxable turnover				
	Sr. No.	Description of Goods	Taxable Sales	Tax Rate	Tax Payable
11	Amount of interest (If payable) as per clause (a) of sub-section (4) of section 18 of VAT Act.				
12	Amount of penalty (If payable) as per clause (b) of sub-section (4) of section 18 of VAT Act.				
13	Total Tax payable, interest thereon and penalty, (10+11+12)				
14	Amount of Input tax rebate adjusted against the Central Sales Tax from VAT Act.				
15	Amount deposited by challan (if deposited previously)				
16	Amount of refund adjustment (RAO no.)				
17	Total (14+15+16)				
18	Remaining additional demand (13-17)				
19	Amount deposited at the time of application (specify challan: number and date)				

I,-----

Proprietor/Partner/Director/ Karta (HUF) of -----

hereby verify that the above facts are true to the best of my knowledge and belief.

Place:

Signature -----

Date:

Name of Firm -----

FORM-C

**Application under the Notification no. ----- dated -----
for the assessment case of year 2023-24 under Madhya Pradesh Motor Spirit
Upkar Adhiniyam, 2018.**

To,

The Assessing Officer,

1. Dealer's Name:

2. Address:

3. TIN:

4. Gross turnover of sales of Motor Spirit :

5. Turnover of Motor Spirit at the hands of the registered dealer from whom it has been purchased, subject to condition that the selling registered dealer has paid Cess on such sale price.

6. Turnover of Motor Spirit (If not included in Sr. No. 5.) :

(i) Outside the state of Madhya Pradesh

(ii) In the course of interstate trade

(iii) In the course of export of the motor spirit out of India

(iv) Made to unit located in a Special Economic Zone notified by the Government under the provisions of the Special Economic Zones Act, 2005 (Central Act No. 28 of 2005)

7. Any Other deduction

8. Taxable turnover of sales of Motor Spirit [(4)-(5+6+7)]

9. Rate at which cess payable.

10. Amount of Cess payable

11. Interest payable

12. Penalty payable

13. Any other Amount payable

14. Total Amount payable [10 + 11 + 12 + 13]

15. Amount paid by challan.

16. Description of challan

S. No.	Period	Challan Number	Challan Date	Amount
Total				

17. Amount of refund adjustment order

18. Amount of demand to be paid [14 - (15 + 16 + 17)]

19. Amount deposited at the time of application (Challan number and date in compliance of row no. 18)

I,-----

Proprietor/Partner/Director/ Karta (HUF) of -----

hereby verify that the above facts are true to the best of my knowledge and belief.

Place:

Signature -----

Date:

Name of Firm -----

FORM-D

**Application under the Notification no. ----- dated -----
for the assessment case of year 2023-24 under Madhya Pradesh High Speed Diesel
Upkar Adhiniyam, 2018.**

To,

The Assessing Officer,

1. Dealer's Name:

2. Address:

3. TIN:

4. Gross turnover of sales of High Speed Diesel

5. Turnover of High Speed Diesel at the hands of the registered dealer from whom it has been purchased, subject to condition that the selling registered dealer has paid cess of such sale price

6. Turnover of High Speed Diesel (If not included in Sr. No. 5.)

(i) Outside the state of Madhya Pradesh

(ii) In the course of interstate trade

(iii) In the course of export of the High Speed Diesel out of India

(iv) Made to unit located in a Special Economic Zone notified by the Government under the provisions of the Special Economic Zones Act, 2005 (Central Act No. 28 of 2005)

7. Any Other deduction
8. Taxable turnover of sales of High Speed Diesel [(4)-(5+6+7)]
9. Rate at which Cess payable.
10. Amount of Cess payable
11. Interest payable
12. Penalty payable
13. Any other Amount payable
14. Total Amount payable [10 + 11 + 12 + 13]
15. Amount paid by challan.
16. Description of challan

S. No.	Period	Challan Number	Challan Date	Amount
Total				

17. Amount of refund adjustment order
18. Amount of demand to be paid {14 - (15 + 16 + 17)}
19. Amount deposited at the time of application (Challan number and date in compliance of row no. 18)

I,-----

Proprietor/Partner/Director/ Karta (HUF) of -----

hereby verify that the above facts are true to the best of my knowledge and belief.

Place:

Signature -----

Date:

Name of Firm -----

By order and in the name of the Governor of Madhya Pradesh,
ARUN KUMAR SINGH, Dy. Secy.