No. F A 3-35/2017/1/V (18) In exercise of the powers conferred by sub-section (3) of section 11 of the Madhya Pradesh Goods and Services Tax Act, 2017 (19 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary to do so for the purpose of clarifying the scope and applicability of this department notification No. F A3-32-2017-1-V(41) dated 29 June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

"Explaination 2.-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing Explanation in the above items shall be renumbered as Explanation 1.

3. This notification shall Deemed to have come into force w.e.f. 1st January, 2019.

By order and in the name of Governor of Madhya Pradesh,
ARUN PARMAR, Dy. Secy.
No. F A-3-74-2017-1-V(19)

In exercise of the powers conferred by section 147 of the Madhya Pradesh Goods and Services Tax Act, 2017 (19 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendment in this department notification No. F A-3-74-2017-1-V (137) dated the 18th October, 2017, namely:

In the said notification,

(i) In the Table, the column number (2) against S. No.1, after the entry, the following proviso shall be inserted, namely: -

"Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the commissioner of State tax or any other officer authorised by him within 6 months of such supply;"

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.

(ii) In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.

2. This notification shall deemed to have come into effect from 15th January, 2019.

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