

# VAT on basis of Volume/Measurement

As per notification no. 35 dated 27.10.2010 VAT on Sand, Gitti, Flooring stone (finished and unfinished), amount of tax has been prescribed u/s 9-A of the MP VAT Act. A copy of the said notification as updated from time to time (last updation w.e.f. 01.04.2015) is given below for reference of our clients and colleagues.

Please note,

1. Though entry for the notified products is given in Schedule II, but the rates prescribed in the given notification shall supersede the entry given in VAT schedule.
2. For purpose of sec. 5(2), the turnover shall be deemed to be amount equal to 20 times the amount of tax calculated on the basis of volume/measurement.

TABLE		
Class of goods (1)	Amount of tax (2)	Terms and conditions (3)
1. Sand	<sup>5</sup> [Rupees 35/- per Cubic Metre]	1. The tax as specified in column (2) shall be payable on the sale or purchase of the goods inside the State of Madhya Pradesh. 2. The return in Form 10 as prescribed under the Madhya Pradesh VAT Rules, 2006 shall <i>mutatis</i> apply to the registered dealer selling the goods specified in column (1). 3. For the purpose of sub-section (2) of Section 5 of the Act, the turnover shall be equal to twenty times the amount of tax calculated on the basis of volume or measurement as specified in column (2).
2. Gitti	<sup>5</sup> [Rupees 35/- per Cubic Metre]	
3. * [Flooring stone, other than Neemuch stone] (finished)	<sup>5</sup> [Rupees 2/- and paise 50 per square feet]	
4. * [Flooring stone, other than Neemuch stone] (unfinished)	<sup>5</sup> [Rupees 1/- and paise 50 per square feet]	
5. * [Flooring stone, other than Neemuch stone] (finished) which is manufactured from such unfinished flooring stone/ Neemuch stone which has been subjected to tax under this notification	<sup>5</sup> [Rupees 1/- and paise 50 per square feet]	
<sup>22</sup> 6. Neemuch stone (finished)	<sup>5</sup> [Rupees 1/- and paise 50 per square feet]	
7. Neemuch stone (unfinished)	<sup>5</sup> [Paise 75 per square feet]	
8. Neemuch stone (finished) which is manufactured from such unfinished Neemuch stone, which has been subjected to tax under this notification.	<sup>5</sup> [Paise 75 per square feet]	

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**Notification No. A-3-41-2009-1-V(35), dt. 27.1.10**

Goods liable to tax u/s 9-A on the basis of volume or measurement

In exercise of the powers conferred by Section 9-A of the Madhya Pradesh VAT Act, 2002 (No. 20 of 2002) (hereinafter referred to as the Act), the State Government, hereby, fix in respect of the class of goods specified in column (1) of the table below, the amount of tax payable on the sale or purchase on the basis of volume or measurement as specified in column (2), subject to the terms and conditions specified in column (3) of the said table :

<sup>5</sup> Subs. by Noti. No. 20, dt. 1.4.15, w.e.f. 1.4.15 for the following :

In Sr. No. 1 & 2 for "Rupees 20/- per Cubic Metre"

In Sr. No. 3 for "Rupees 1/- per square feet"

In Sr. No. 4, 5 & 6 for "Paise 50 per square feet"

In Sr. No. 7 & 8 for "25 paise per square feet"

\* Subs. for "Flooring stone/ Neemuch stone" by Noti. No. 27, dt. 23.7.12, w.e.f. 1.4.12.

<sup>22</sup> Sr. No. 6 to 8 inserted by Noti. No. 27, dt. 23.7.12, w.e.f. 1.4.12.

Noti. 35 dt. 27/01/10 VAT on basis of volume/ measurement u/s 9-A of the MP VAT Act