1. **Profession Tax:**

   **Tax Structure for Professional Tax**
THE MADHYA PRADESH VRTTI KAR (SANSHODHAN) ADHINITYAM, 2010.

[Received the assent of the Governor on the 29th March, 2010: assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 1st April, 2010.]

An Act further to amend the Madhya Pradesh Vritti Kar Adhiniyam, 1995.

Be it enacted by the Madhya Pradesh Legislature in the Sixty-first year of the Republic of India as follows:

Short Title and commencement.

1. (1) This Act may be called the Madhya Pradesh Vritti Kar (Sanshodhan) Adhiniyam, 2010.

(2) It shall come into force from 1st April, 2010.

Amendment of Section 2.

2. In Section 2 of the Madhya Pradesh Vritti Kar Adhiniyam, 1995 (No. 16 of 1995) (hereinafter referred to as the Principal Act), after clause (i), the following clause shall be inserted, namely:

"(ii) Service means service of any description which is made available to potential users for which valuable consideration is received or receivable."

Amendment of Schedule.

3. In Schedule of the Principal Act, after serial number 9 and entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely:

"9A. A person engaged in the supply of service whose annual gross receipts —

(a) does not exceed rupees 3,00,000

Nil

(b) exceeds rupees 3,00,000 but does not exceed rupees 5,00,000.

Rupees 1000

(c) exceeds rupees 5,00,000 but does not exceed rupees 8,00,000.

Rupees 2000

(d) exceeds rupees 8,00,000

Rupees 2500."

Government of Madhya Pradesh