

Government of Madhya Pradesh
Commercial Taxes Department
Mantralaya, Vallabh Bhawan, Bhopal

No. FA 347/2017/1/V [60] Notification

Bhopal, dated 27 July, 2018

In exercise of the powers conferred by sub-section (3) of section 9 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 further amendments in this department's notification No. FA-3-47/2017/1/V(59) dated 30th June, 2017, namely:-

In the said notification, -

(i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

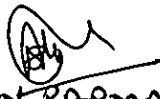
(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory.";

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -

'(g) "renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.'

2. This notification shall come into force on the 27th of July, 2018.

By order and in the name of Governor of Madhya Pradesh


(ARUN PARMAR)
Deputy Secretary
Govt. of Madhya Pradesh
Commercial Tax Department