

## **Madhya Pradesh Commercial Tax Appellate Board**

Section 4 of the M.P. Commercial Tax Act, 1994 provides for the constitution of M.P. Commercial Tax Appellate Board. \*It says that:-

1. Subject to such Rules as may be made in this behalf, the State Government may by notification, with effect from a date specified therein, constitute Appellate Board\* to exercise the powers and perform the functions conferred on the Appellate Board by or under this Act.
2. Till the date specified in the notification the M.P. Board of Revenue shall act as Appellate Board\* for the purpose of this act and on the date specified in the notification all proceedings pending before the Board of Revenue. Madhya Pradesh acting as Appellate Board shall stand transferred to the Appellate Board constituted under this section.
3. Subject to the previous approval of the State Government, the Appellate Board may, from time to time, make regulations consistent with the provisions of the act regulating the procedure and disposal of its business.

Under the Rule making powers, conferred by M.P. Commercial tax Act, 1994 the State Government has framed the M.P. Commercial tax Rules, 1995.

Rule 4 states that:-

The Appellate Board\* shall consist of a Chairman and three members, appointed by the State Government who has vast experience of administration or taxation matters. The Headquarters of the Appellate Board shall be at Bhopal.

In exercise of the powers conferred by M.P. Commercial tax Act, 1994 and The M.P. Commercial tax Rules, 1995 as mentioned above, the State Government vide its orders dated 10th Jan, 2003 has constituted the M.P. Commercial Tax Appellate Board.\* Board has following persons as Chairman and members :-

<b>1</b>	<b>Hon'ble Dr. Rajan Katoch</b>	<b>Chairman</b>
<b>2</b>	<b>Hon'ble Shri K. S. Thakur</b>	<b>Judicial Member</b>
<b>3</b>	<b>Hon'ble Shri A. K. Mishra</b>	<b>Account Member</b>
<b>4</b>	<b>Hon'ble Shri Raghvendra Dubey</b>	<b>Account Member</b>
<b>5</b>	<b>Hon'ble Shri A. K. Pandey</b>	<b>Judicial Member</b>
<b>6</b>	<b>Hon'ble Shri M. L. Sancheti</b>	<b>Account Member</b>

**The Official Address of the Appellate Board is:-**

***M.P. Commercial Tax Appellate Board.***

***New N.V.D.A. Building,***

***Plot No. 59, Arera Hills,***

***Bhopal.(M.P.) PIN 462011***

**The main objective of the creation of the Appellate Board is the strong determination of the State Government to provide a separate agency for the speedy disposal of taxation litigation.**

**The Appellate Board performs its functions under the following Acts,:-**

- 1. Central Sales Tax Act, 1956**
- 2. M.P. General Sales Tax Act. 1958**
- 3. Entry Tax Act, 1976**
- 4. M.P Hotel Tatha vas grihon me vilas vastuon par kar adhinyam, 1988 (No. 13 of 1988)**
- 5. M.P. Commercial Tax Act. 1994**
- 6. M.P. Vat Act. 2002**
- 7. M.P. Luxury, Entertainment, Advertisement Tax Act, 2011**

**The tenure of the Chairman and members shall be five years or till attaining the age of 65 years whichever is earlier.**

**6. Before the constitution of the Appellate Board the M.P. Board of Revenue, Gwalior was functioning as the Appellate Board. After coming into existence of the Appellate Board 2533 cases of appeal, references etc. pending before the Board of Revenue, Madhya Pradesh have been transferred to the appellate Board.**

**Note : \* Appellate Board substituted in place of tribunal vide; MP government Commercial Tax Department Notification Dated 31<sup>st</sup> March 2006 Which is published in MP Gazette(Extra Ordinary)**