

मध्यप्रदेश शासन  
वाणिज्यिक कर विभाग  
मंत्रालय,  
वल्लभ भवन, भोपाल- 462 004

// आदेश //

भोपाल दिनांक 13/03/2022

क्रमांक 47/366/2022/1/पांच : मध्यप्रदेश शासन, एतद्द्वारा, श्री विवेक रंजन अग्निहोत्री द्वारा निर्देशित हिन्दी फीचर फिल्म "द कश्मीर फाइल्स" के कथानक एवं अन्य विशेष समाज उपयोगी गुणों को दृष्टिगत रखते हुए फीचर फिल्म के मध्यप्रदेश में प्रदर्शन की अवधि दिनांक 14.03.2022 से 13.09.2022 तक के लिए इस सेवा प्रदाय पर, मध्यप्रदेश माल और सेवा कर अधिनियम, 2017 (क्रमांक 19 सन् 2017) के अधीन देय राज्य माल और सेवा कर (एसजीएसटी) के समतुल्य राशि की प्रतिपूर्ति करते हुए सिने-दर्शकों को उक्त राशि की छूट प्रदान करने का आदेश देता है।

2/ इस प्रतिपूर्ति का लाभ लेने के लिए संबंधित सिनेमाघरों/मल्टीप्लेक्स द्वारा राज्य माल और सेवा कर (एसजीएसटी) की राशि को घटाकर दर्शकों को इस फिल्म के टिकट का विक्रय किया जायेगा। इस फिल्म के प्रदर्शन के लिए संबंधित सिनेमाघरों/मल्टीप्लेक्स के प्रचलित सामान्य प्रवेश शुल्क में वृद्धि नहीं की जा सकेगी।

3/ इस सेवा के प्रदाता मल्टीप्लेक्स/सिनेमाघर द्वारा इस सेवा पर देय राज्य माल एवं सेवा कर की राशि का स्वयं वहन किया जायेगा।

4/ इस सेवा प्रदाय पर देय एवं भुगतान किए गए राज्य माल और सेवा कर (एसजीएसटी) के अंश के बराबर की राशि राज्य शासन द्वारा प्रतिपूर्ति की जाएगी। प्रतिपूर्ति की राशि मुख्य लेखा शीर्ष 2040 के विकलनीय होगी।

इस आदेश के क्रियान्वयन से संबंधित विस्तृत निर्देश पृथक से आयुक्त, वाणिज्यिक कर, मध्यप्रदेश, द्वारा जारी किए जाएंगे।

मध्यप्रदेश के राज्यपाल के नाम से  
तथा आदेशानुसार,

(आर.पी.श्रीवास्तव)

उप सचिव

मध्यप्रदेश शासन

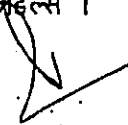
वाणिज्यिक कर विभाग

भोपाल, दिनांक 13/03/2022

क्रमांक 47/366/2022/1/पांच  
प्रतिलिपि :-

1. प्रमुख सचिव, माननीय मुख्यमंत्री, मध्यप्रदेश शासन।
2. प्रमुख सचिव, मध्यप्रदेश शासन, वित्त विभाग।

3. प्रमुख सचिव, मध्यप्रदेश शासन, जनसम्पर्क विभाग।
4. स्टॉफ ऑफिसर, मुख्य सचिव, मध्यप्रदेश शासन।
5. विशेष सहायक, माननीय मंत्री, वाणिज्यिक कर।
6. आयुक्त, वाणिज्यिक कर, मुख्यालय, इंदौर।
7. समस्त सभागायुक्त, मध्यप्रदेश।
8. समस्त कलेक्टर, मध्यप्रदेश।
9. श्री विवेक रंजन अग्निहोत्री, निर्देशक हिन्दी फीचर फिल्म "द कश्मीर फादर्स"।
10. आर्डर फोल्डर।

  
उप सचिव  
मध्यप्रदेश शासन  
वाणिज्यिक कर विभाग



**Office of Commissioner Commercial Tax, Government of Madhya Pradesh  
Moti Bungalow Compound, M.G. Road, Indore - 452007**

**CIRCULAR**

No. /GST/2022/Exemption /The Kashmir Files /24-B/1/ 46

Indore, Dated 13 Mar, 2022

To,

The Special Commissioner of State Tax (All)  
The Joint Commissioner of State Tax (All)  
The Deputy Commissioner of State Tax (All)  
The Assistant Commissioner of State Tax (All) / State Tax Officer (All)  
The Registered Persons/ Theatre owners in MP

**Subject:** Reimbursement of an amount equal to the amount of SGST paid on the supply of services by way of admission to the exhibition of **The Kashmir Files** Hindi feature film

**Ref. MP Government order No : 471/366/2022/1/पांचा/ Bhopal, Dated 13-03-2022**

**Hindi feature film The Kashmir Files** directed by Sh. Vivek Agnihotri has been released on 11.03.2022. Government of Madhya Pradesh by order No : 471/366/2022/1/पांचा/ Bhopal, Dated 13-03-2022 has decided to reimburse to the registered person/theatre, the component of State Goods and Services Tax (SGST) which is prominently indicated and paid with the return under SGST Act, 2017, on the admission ticket issued for the supply of services by way of admission to the exhibition of Hindi feature film **The Kashmir Files** during the period 14-03-2022 to 13-09-2022. As per order of Madhya Pradesh Government the procedure for reimbursement is explained herein following paragraphs.

2. Registered person/theatre after indicating CGST and SGST amount on the ticket shall reduce the ticket price by an amount equal to SGST. "Registered person/theatre" means person/theatre registered under the Madhya Pradesh Goods and Services Tax Act, 2017. Registered person/theatre shall prominently indicate the component of SGST and CGST and amount of discount on account of reimbursement to be claimed from Government of Madhya Pradesh on the ticket price of Hindi feature film **The Kashmir Files**.

*Example-*

Suppose principal ticket price is Rs 300/-. SGST applicable is Rs 27/- and CGST applicable is Rs 27/-. Total price comes to Rs 354/-. Here, Government is going to reimburse the amount equal to SGST payable which is at Rs 27/-. The Person/theatre shall reduce this amount of SGST which would be reimbursed by the State Government at Rs 27/- from Rs 354/- and collect balance amount of Rs 327/- from consumer. The Person/theatre shall prominently indicate this reimbursement amount of Rs 27/- which is equal to SGST in the ticket.

Basic ticket price	300
Add-CGST	27
Add-SGST	27
Total=	354
Less- Discount on account of reimbursement to be claimed from Govt. of Madhya Pradesh	27
Total price receivable from consumer	327

3. The registered person/theatre shall deposit the SGST and CGST tax, in the manner prescribed therein. Where the registered person/theatre has recovered full tax amount from consumer without reducing the amount equal to SGST, then no reimbursement will be granted. In order to claim reimbursement of SGST paid, the registered person/theatre is required to pass on the benefit of this scheme to the ultimate consumer (viewer).

4. Persons/theatres opting for the scheme shall prominently display through a board in their premises to the effect that Government of Madhya Pradesh is going to reimburse the component of SGST to the registered Person/theatre and value of ticket is reduced accordingly. Jurisdictional officer may visit the Person/theatre to verify whether Person/theatre is passing on this benefit to consumer or not.

5. Mechanism for reimbursement of SGST component paid by registered Persons/theatres-

5.1 After filing the return under section 39 of MPGST Act, 2017, person/theatre registered either with State or Central jurisdiction, shall make application in Annexure I to the jurisdictional Joint Commissioner, State Tax for reimbursement of SGST component which he has paid with return, within thirty days from the filing of return for the said period.

5.2 Registered Person/theatre shall produce the books of accounts for verification before jurisdictional Joint Commissioner for ascertaining reimbursement claim as and when required. Apart from verification of books of accounts, jurisdictional Joint Commissioner will also verify whether registered Person/theatre has fulfilled all the conditions prescribed in Scheme. The reimbursement shall be disbursed within 30 days of the application.

This Circular is clarificatory in nature. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Madhya Pradesh.



(LOKESH KUMAR JATAV)  
Commissioner of State Tax,  
Madhya Pradesh, Indore.

Endt. No. /GST/2022/Exemption / The Kashmir Files/248/1/46

<sup>13</sup>  
Dated ... Mar, 2022.

- (a) The Principal Secretary, Government of Madhya Pradesh, Dept. of Commercial Tax, Vallabh Bhavan, Mantralaya Bhopal.
- (b) The Principal Secretary, Government of Madhya Pradesh, Dept. of Finance, Vallabh Bhavan, Mantralaya Bhopal.
- (c) The Computer Section with a request to upload this Circular on the Departments Web-site.



(LOKESH KUMAR JATAV)  
Commissioner of State Tax,  
Madhya Pradesh, Indore.

### Annexure-I

Application for Reimbursement of an amount equal to SGST component by registered person/theatre in case of Hindi feature film **The Kashmir Files**

(See circular No. /GST/2022/Exemption /The Kashmir Files /24-B/1/ 46 Indore, Dated 13 Mar, 2022)

1.	GSTIN					
2.	Legal Name					
3.	Trade Name, if any					
4.	Address					
5.	Tax period					
		Rate of ticket	No. of tickets sold	Net Taxable Turnover	CGST	SGST
6.	Details of total Supplies effected under SAC 9996					
7.	Details in case of <b>The Kashmir Filestickets</b>					
8.	Out of column 7, details in case of <b>The Kashmir Filestickets</b> wherein benefit is passed on to consumer					
9.	Amount of Reimbursement claimed (Rs.)					
10.	Bank details	Bank Name- Branch- IFSC- Account Number-				

### DECLARATION

I hereby declare that-

(1) I hereby declare that the reimbursement has been claimed only for the invoices (tickets) pertaining to Hindi feature film **The Kashmir Files**.

(2) I have passed on equivalent benefit of the scheme to the consumers.

Signature

Name-  
Designation / Status