

THE BIHAR TAXATION LAWS (RELAXATION OF PERIOD OF LIMITATION PROVISIONS) ACT, 2020

BIHAR

India

THE BIHAR TAXATION LAWS (RELAXATION OF PERIOD OF LIMITATION PROVISIONS) ACT, 2020

Act 6 of 2020

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AN ACT to provide relaxation in the provisions relating to period of limitation in certain Acts. BE It enacted by the Legislature of the State of Bihar in the Seventy first year of the Republic of India as follows :-

1. Short title, extent and commencement.-(1) This Act may be called the Bihar Taxation Laws (Relaxation of period of limitation Provisions) Act, 2020.

(2) It shall extend to the whole of the State of Bihar. (3) It shall be deemed to have come into force on the 20th day of March, 2020.

2. Definition.-(1) In this Act, unless the context otherwise requires,-

(a) "specified Act" means- the Bihar Finance Act, 1981 (Bihar Act 5 of 1981) [as it stood before its repeal by section 94 of the Bihar Value Added Tax Act, 2005 (Act 27 of 2005)], the Bihar Value Added Tax Act, 2005 (Act 27 of 2005), the Bihar Tax on Entry of goods into Local Areas for Consumption, use or Sale Therein Act, 1993 (Bihar Act No.16 of 1993), the Bihar Taxation on Luxuries in Hotels Act, 1988 (Bihar Act 5 of 1988), the Bihar Entertainment Tax Act, 1948 (Bihar Act XXXV of 1948), the Bihar Tax on Advertisement Act, 2007, [as they stood before their repeal by section 173 of the Bihar Goods and Services Tax Act, 2017 (Bihar Act No. 12 of 2017)], the Bihar Electricity Duty Act, 1948 (Bihar Act 36 of 1948) [as it stood before its repeal by section 23 of the Bihar Electricity Duty Act, 2018 (Act 4 of 2018)] and the Bihar Electricity Duty Act, 2018 (Act 4 of 2018)] (2) The words and expressions used herein and not defined, but defined in the specified Act, shall have the meaning respectively assigned to them in that Act., 3. Relaxation of certain provisions of specified Act.- Where, any time limit has been specified in, or prescribed or notified under the specified Act which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020 for the completion or compliance of such action as-(a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such

other action, by whatever name called, by any authority or tribunal, by whatever name called, under the provisions of the specified Act; or(b)filing of any appeal, reply or application or furnishing of any report, document, statement or such other record, by whatever name called, under the provisions of the specified Act, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action shall, notwithstanding anything contained in the specified Act, stand extended to the 31st day of December, 2020, or such other date after the 31st day of December, 2020, but not later than the 31st day of December, 2021, as the State Government may, by notification, specify in this behalf: Provided that the State Government may specify different dates for completion or compliance of different actions: Provided further that such action shall not include :-(i)the filing and disposal of an application for registration or the filing and disposal of an application for amendment or cancellation of a certificate of registration, under the Bihar Value Added Tax Act, 2005 or the Bihar Electricity Duty Act, 2018; or(ii)the issuance of any tax invoice, invoice, retail invoice, bill, debit note, or credit note, by whatever name called, under the Bihar Value Added Tax Act, 2005 or the Bihar Electricity Duty Act, 2018; or(iii)the filing or furnishing of any return required to be filed or furnished under the Bihar Value Added Tax Act, 2005 or the Bihar Electricity Duty Act, 2018; or(iv)the payment of any tax, interest, penalty, fine or any other amount that is payable under the provision of the Bihar Value Added Tax Act, 2005 or the Bihar Electricity Duty Act, 2018.

4. Repeal and Savings- (i) Bihar Taxation Laws (Relaxation of period of limitation Provisions) Ordinance, 2020 (Bihar Ordinance No.-10, 2020) is hereby repealed.

(ii)Notwithstanding such repeal, anything done or any action taken in exercise of any power conferred by or under the said ordinance shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act as if this Act were in force on the day on which such thing was done or action taken. By order of the Governor of Bihar, P. C. CHOUDHARY, Secretary to Government