

THE BIHAR FINANCE ACT, 2018

BIHAR

India

THE BIHAR FINANCE ACT, 2018

Act 11 of 2018

- Published in Bihar Gazette on 3 August 2018
- Commenced on 3 August 2018
- [This is the version of this document from 3 August 2018.]

AN ACTPREAMBLE: TO AMEND 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 16 OF 1993), THE BIHAR ENTERTAINMENT TAX ACT, 1948 (BIHAR ACT 35 OF 1948), THE BIHAR TAXATION ON LUXURIES IN HOTELS ATC, 1988 (BIHAR ACT 5 OF 1988), THE BIHAR ELECTRICITY DUTY ACT, 2018 (BIHAR ACT 4 OF 2018), THE BIHAR TAX ON ADVERTISEMENTS ACT, 2007. (BIHAR ACT 8 OF 2007) AND THE BIHAR TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMETNS ACT, 2011 (BIHAR ACT 10 OF 2011)BE it enacted by the Legislature of the state of Bihar in the sixty ninth year of the Republic of Indian as follows:-

1. Short title, extent and commencement.—

(1)This Act may be called the Bihar Finance Act, 2018.(2)It shall extend to the whole of the State of Bihar.(3)It shall come into force on such date as the Commissioner Commercial Taxes, Commercial Taxes Department, may, by notification in the Official Gazette, appoint.

2. Amendment in the Bihar Value Added Tax Act, 2005 (Act 27 of 2005).—

(i)Wherever the group of words “Commercial Taxes officer” exists under the Bihar Value Added Tax Act, 2005 shall be substituted by the group of words “Assistant Commissioner State Tax”.(ii)Wherever the group of words “Assistant Commissioner of Commercial Taxes” exists under the Bihar Value Added Tax Act, 2005 shall be substituted by the group of words “Deputy Commissioner State Tax”.(iii)Wherever the group of words “Deputy Commissioner of Commercial Taxes” exists under the Bihar Value Added Tax Act, 2005 shall be substituted by the group of words “Joint Commissioner State Tax”.(iv)Wherever the group of words “Joint Commissioner of Commercial Taxes” exists under the Bihar Value Added Tax Act, 2005 shall be substituted by the group of words “Additional Commissioner State Tax”.(v)Wherever the group of words “Senior Joint Commissioner of Commercial Taxes” or “Additional Commissioner of Commercial Taxes” exists under the Bihar Value Added Tax Act, 2005 shall be substituted by the group of words “Special Commissioner State Tax”.(vi)Wherever the group of words “Commissioner of Commercial Taxes”

exists under the Bihar Value Added Tax Act, 2005 shall be substituted by the group of words “Commissioner State Tax”.

3. Amendment in the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 (Bihar Act 16 of 1993).—

(i) Wherever the group of words “Commercial Taxes officer” exists under the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act 1993, shall be substituted by the group of words “Assistant Commissioner State Tax”. (ii) Wherever the group of words “Assistant Commissioner of Commercial Taxes” exists under the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 shall be substituted by the group of words “Deputy Commissioner State Tax”. (iii) Wherever the group of words “Deputy Commissioner of Commercial Taxes” exists under the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 shall be substituted by the group of words “Joint Commissioner State Tax”. (iv) Wherever the group of words “Joint Commissioner of Commercial Taxes” exists under the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 shall be substituted by the group of words “Additional Commissioner State Tax”. (v) Wherever the group of words “Senior Joint Commissioner of Commercial Taxes” or “Additional Commissioner of Commercial Taxes” exists under the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 shall be substituted by the group of words “Special Commissioner State Tax”. (vi) Wherever the group of words “Commissioner of Commercial Taxes” exists under the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 shall be substituted by the group of words “Commissioner State Tax”.

4. Amendment in the Bihar Entertainment Tax Act, 1948 (Bihar Act 35 of 1948).—

(i) Wherever the group of words “Commercial Taxes officer” exists under the Bihar Entertainment Tax Act, 1948 shall be substituted by the group of words “Assistant Commissioner State Tax”. (ii) Wherever the group of words “Assistant Commissioner of Commercial Taxes” exists under the Bihar Entertainment Tax Act, 1948 shall be substituted by the group of words “Deputy Commissioner State Tax”. (iii) Wherever the group of words “Deputy Commissioner of Commercial Taxes” exists under the Bihar Entertainment Tax Act, 1948 shall be substituted by the group of words “Joint Commissioner State Tax”. (iv) Wherever the group of words “Joint Commissioner of Commercial Taxes” exists under the Bihar Entertainment Tax Act, 1948 shall be substituted by the group of words “Additional Commissioner State Tax”. (v) Wherever the group of words “Senior Joint Commissioner of Commercial Taxes” or “Additional Commissioner of Commercial Taxes” exists under the Bihar Entertainment Tax Act, 1948 shall be substituted by the group of words “Special Commissioner State Tax”. (vi) Wherever the group of words “Commissioner of Commercial Taxes” exists under the Bihar Entertainment Tax Act, 1948 shall be substituted by the group of words “Commissioner State Tax”.

5. Amendment in the Bihar Taxation on Luxuries in Hotels Act, 1988 (Bihar Act 5 of 1988).—

(i)Wherever the group of words “Commercial Taxes officer” exists under the Bihar Taxation on Luxuries in Hotels Act, 1988 shall be substituted by the group of words “Assistant Commissioner State Tax”.(ii)Wherever the group of words “Assistant Commissioner of Commercial Taxes” exists under the Bihar Taxation on Luxuries in Hotels Act, 1988 shall be substituted by the group of words “Deputy Commissioner State Tax”.(iii)Wherever the group of words “Deputy Commissioner of Commercial Taxes” exists under the Bihar Taxation on Luxuries in Hotels Act, 1988 shall be substituted by the group of words “Joint Commissioner State Tax”.(iv)Wherever the group of words “Joint Commissioner of Commercial Taxes” exists under the Bihar Taxation on Luxuries in Hotels Act, 1988 shall be substituted by the group of words “Additional Commissioner State Tax”.(v)Wherever the group of words “Senior Joint Commissioner of Commercial Taxes” or “Additional Commissioner of Commercial Taxes” exists under the Bihar Taxation on Luxuries in Hotels Act, 1988 shall be substituted by the group of words “Special Commissioner State Tax”.(vi)Wherever the group of words “Commissioner of Commercial Taxes” exists under the Bihar Taxation on Luxuries in Hotels Act, 1988 shall be substituted by the group of words “Commissioner State Tax”.

6. Amendment in the Bihar Electricity Duty Act, 2018 (Bihar Act 4 of 2018).—

(i)Wherever the group of words “Commercial Taxes officer” exists under the Bihar Electricity Duty Act, 2018 shall be substituted by the group of words “Assistant Commissioner State Tax”.(ii)Wherever the group of words “Assistant Commissioner of Commercial Taxes” exists under the Bihar Electricity Duty Act, 2018 shall be substituted by the group of words “Deputy Commissioner State Tax”.(iii)Wherever the group of words “Deputy Commissioner of Commercial Taxes” exists under the Bihar Electricity Duty Act, 2018 shall be substituted by the group of words “Joint Commissioner State Tax”.(iv)Wherever the group of words “Joint Commissioner of Commercial Taxes” exists under the Bihar Electricity Duty Act, 2018 shall be substituted by the group of words “Additional Commissioner State Tax”.(v)Wherever the group of words “Senior Joint Commissioner of Commercial Taxes” or “Additional Commissioner of Commercial Taxes” exists under the Bihar Electricity Duty Act, 2018 shall be substituted by the group of words “Special Commissioner State Tax”.(vi)Wherever the group of words “Commissioner of Commercial Taxes” exists under the Bihar Electricity Duty Act, 2018 shall be substituted by the group of words “Commissioner State Tax”.

7. Amendment in the Bihar Tax on Advertisements Act, 2007 (Bihar Act 8 of 2007).—

(i)Wherever the group of words “Commercial Taxes officer” exists under the Bihar Tax on Advertisements Act, 2007 shall be substituted by the group of words “Assistant Commissioner State Tax”.(ii)Wherever the group of words “Assistant Commissioner of Commercial Taxes” exists under the Bihar Tax on Advertisements Act, 2007 shall be substituted by the group of words “Deputy

Commissioner State Tax”.(iii)Wherever the group of words “Deputy Commissioner of Commercial Taxes” exists under the Bihar Tax on Advertisements Act, 2007 shall be substituted by the group of words “Joint Commissioner State Tax”.(iv)Wherever the group of words “Joint Commissioner of Commercial Taxes” exists under the Bihar Tax on Advertisements Act, 2007 shall be substituted by the group of words “Additional Commissioner State Tax”.(v)Wherever the group of words “Senior Joint Commissioner of Commercial Taxes” or “Additional Commissioner of Commercial Taxes” exists under the Bihar Tax on Advertisements Act, 2007 shall be substituted by the group of words “Special Commissioner State Tax”.(vi)Wherever the group of words “Commissioner of Commercial Taxes” exists under the Bihar Tax on Advertisements Act, 2007 shall be substituted by the group of words “Commissioner State Tax”.

8. Amendment in the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011. (Bihar Act 10 of 2011).—

(i)Wherever the group of words “Commercial Taxes officer” exists under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 shall be substituted by the group of words “Assistant Commissioner State Tax”.(ii)Wherever the group of words “Assistant Commissioner of Commercial Taxes” exists under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011. shall be substituted by the group of words “Deputy Commissioner State Tax”.(iii)Wherever the group of words “Deputy Commissioner of Commercial Taxes” exists under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 shall be substituted by the group of words “Joint Commissioner State Tax”.(iv)Wherever the group of words “Joint Commissioner of Commercial Taxes” exists under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 shall be substituted by the group of words “Additional Commissioner State Tax”.(v)Wherever the group of words “Senior Joint Commissioner of Commercial Taxes” or “Additional Commissioner of Commercial Taxes” exists under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 shall be substituted by the group of words “Special Commissioner State Tax”.(vi)Wherever the group of words “Commissioner of Commercial Taxes” exists under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 shall be substituted by the group of words “Commissioner State Tax”.

9. Validation.— Notwithstanding anything contained in, 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 16 of 1993), the Bihar Entertainment Tax Act, 1948 (Bihar Act 35. of 1948), the Bihar Taxation on Luxuries in Hotels Act, 1988 (Bihar Act 5 of 1988), Bihar Electricity Duty Act, 2018 (Bihar Act 4 of 2018), Bihar Tax on Advertisements Act, 2007 (Bihar Act 8 of 2007) and the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 (Bihar Act 10 of 2011).—

(a)any reference to a Commercial Taxes Officer in any proceeding, whether initiated before the coming into force of these amendments, shall, on or after the appointed date, be construed as a

reference to an Assistant Commissioner State Tax;(b)any reference to an Assistant Commissioner of Commercial Taxes in any proceeding, whether initiated before the coming into force of these amendments, shall, on or after the appointed date, be construed as a reference to a Deputy Commissioner of State Tax;(c)any reference to a Deputy Commissioner of Commercial Taxes in any proceeding, whether initiated before the coming into force of these amendments, shall, on or after the appointed date be construed as a reference to a Joint Commissioner of State Tax;(d)any reference to a Joint Commissioner of Commercial Taxes in any proceeding, whether initiated before the coming into force of these amendments, shall, on or after the appointed date, be construed as a reference to an Additional Commissioner of State Tax;(e)any reference to an Additional Commissioner of Commercial Taxes in any proceeding, whether initiated before the coming into force of these amendments, shall, on or after the appointed date, be construed as a reference to a Special Commissioner of State Tax;(f)any reference to Commissioner of Commercial Taxes in any proceeding, whether initiated before the coming into force of these amendments, shall, on or after the appointed date, be construed as a reference to a Commissioner of State Tax.By order of the Governor of Bihar, AKHILESH KUMAR JAIN, Secretary to the Government.