

# The Bihar Electricity Duty Rules, 1949

BIHAR

India

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### Rule THE-BIHAR-ELECTRICITY-DUTY-RULES-1949 of 1949

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The Bihar Electricity Duty Rules, 1949Published vide Notification No. 2240-F.I., dated the 10th February, 1949Notification No. 2240-F.I., dated the 10th February, 1949. - In exercise of the powers conferred by sub-section (2) of Section 10 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar, is pleased to make the following Rules, the same having been previously published as required by subsection (1) of the said Section, namely :-

## Chapter I

### Short Title, Definitions

#### 1. Short title.

- These Rules may be called the Bihar Electricity Duty Rules, 1949.

#### 2. Definitions.

- In these Rules, unless, there is anything repugnant in the subject or context-(a)"The Act" means the Bihar Electricity Duty Act, 1948;(b)"assessee" means a licensee or any other person who is liable to pay duty under the Act;(c)"circle" means a unit of Commercial Taxes administration created under the relevant provisions of Sales Tax Law of the State of Bihar for the time being in force."(cc) "Sub-circle" means a unit of Commercial Administration created under the relevant provisions of the Sales Tax Law of the State of Bihar for the time being in force."(d)"Form" means a Form appended to these Rules;(e)"Government Treasury" means in relation to an assessee; the Treasury or Sub-treasury specified in the certificate of registration granted to him under Rule 4;(f)"Inspecting officer" means the Commissioner of Commercial Taxes, the Additional Commissioner of Commercial Taxes, the senior Joint Commissioner of Commercial Taxes, the Joint Commissioner of Commercial of Taxes, the Deputy Commissioner of Commercial Taxes, the Additional Deputy Commissioner of Commercial Taxes, the Appellate Assistant Commissioner of Commercial Taxes,

the Additional appellate, Assistant Commissioner of Commercial Taxes, Assistant Commissioner of Commercial Taxes, Additional Assistant Commissioner of Commercial Taxes, the Superintendent of Commercial Taxes, the Additional Superintendent of Commercial Taxes, the Assistant Superintendent of Commercial Taxes or the Additional Assistant Superintendent of Commercial Taxes (hereinafter referred to as the Commissioner, the Additional Commissioner, the Deputy Commissioner, the Additional Deputy Commissioner, the Joint Commissioner, the Appellate Assistant Commissioner, the Additional Appellate Assistant Commissioner, the Assistant Commissioner, Additional Assistant Commissioner, the Superintendent the Additional Superintendent, the Assistant Superintendent and the Additional Assistant Superintendent respectively or any other officer appointed by the State Government to discharge the functions of an Inspecting Officer or prescribed authority under all or any of the provisions of the Act, or these Rules;(g)"Section" means a Section of the Act;(h)[ "Superintendent" includes Additional Superintendent.] [Substituted by Notification No. MS/12/66-12961 F.T. dated 15.11.1966.]

## **Chapter II**

### **Registration**

#### **3. [ Application for registration. [Substituted by Bihar Notification No. S.O. 261, dated 7.11.2017 (w.e.f. 10.2.1949).]**

(1)An application for registration shall be electronically filed at the official website of the commercial taxes department by every assessee in Form I, within a month of his incurring liability to pay duty under this Act, or within a month of the date of the publication of this rules in the official Gazette or of the date of engagement in the business of generating or supply energy or the date of generating or consuming energy by such assessee, whichever is later.(2)The application shall be signed by the assessee, or by an authorised agent on his behalf and shall after being verified in the manner indicated therein be submitted along with the documents specified in the said Form at the official website of the commercial taxes department.]

#### **4. [ Grant of certificate of registration. [Substituted by Notification No. MS/12/66-12961 F.T. dated 15.11.1966 and came into force from 1.4.1965.]**

- [(1) When the appropriate authority after making such enquiry as he considers necessary, is satisfied that the applicant has given all the required information and that the application, is in order, he shall, register the applicant and grant him a certificate of registration in Form II which shall be made available to be applicant on the official website of the commercial taxes department.](2)If upon information which has come into his possession the appropriate authority referred to in sub-rule (2) of Rule 3, is satisfied that an assessee has been liable to pay duty under the Act, but has nevertheless wilfully failed to apply for registration, he shall, after giving him a reasonable opportunity of being heard, register him and grant him a certificate of registration.]

## **5. [ Amendment and cancellation of registration. [Substituted by Notification No. MS/12/66-12961 F.T. dated 15.11.1966 and came into force from 1.4.1965.]**

(1) If any assessee-(a) discontinues to generate or distribute energy; or (b) install a new plant or makes any extension of the existing plant which is likely to result in the increased production of energy; or (c) sells or otherwise disposes of his business or any part of his business or effects any other change in the ownership, name or style of business; he; or if he is dead, his legal representative, shall within a period of one month of such discontinuance, installation, extension, sale or change, submit a report to that effect to the appropriate authority referred in sub-rule (2) of Rule 3. (2) (i) When the appropriate authority referred to in sub-rule (2) of Rule 3, receives an application under sub-rule (1) for the amendment of the certificate of registration, he shall after making such enquiry as he thinks fit, amend the certificate. (ii) When the appropriate authority referred to in sub-rule (2) of Rule 3, receives an application for the cancellation of a certificate of registration, or is otherwise satisfied that the registration certificate of an assessee should be cancelled, he shall after making such enquiry as he thinks fit and, on payment by the assessee of the duty, due from him, by order, cancel the certificate with effect from the date specified in the order.]

## **Chapter III**

### **Payment of Duty and Submission of Return**

## **6. [ Payment of Duty. [Substituted by S.O. 71 dated 5.9.2007.]**

- Every assessee shall pay the full amount of the duty due from him within one calendar month of the month to which the duty relates.]

## **7. Method of payment.**

(1) Every assessee shall pay the full amount of duty due from him into the Government Treasury. No payment of any duty shall be accepted at the office. (2) [ The challan for payment of duty shall be in Form IV and it shall be in five copies. The portion of the challan marked "Original" shall be sent by the Treasury Officer to the officer Incharge of the Circle, the portion marked 'Duplicate' shall be retained by the Treasury Officer and the portion marked 'Triplicate and Quadruplicate' shall be returned to the payer after being duly receipted and the copy marked "for the circle" shall be forwarded by the bank to the Circle Incharge. The payer shall annex the portion marked 'Quadruplicate' with the return as required to be furnished by him under the Act.] [Substituted by S.O. 71 dated 5.9.2007.] (3) [ Notwithstanding anything contained in the Rules a registered assessee shall make payment of any duty or interest or penalty under the Act into any branch of the State Bank of India or any other Nationalized Bank or any other authorized Bank in electronic manner through the official website of the Commercial Taxes Department.] [Added by Bihar Notification No. S.O. 261, dated 7.11.2017 (w.e.f. 10.2.1949).]

## **8. Submission of challans with returns.**

- Every assessee shall, while submitting the return in Form III as required by Rule 9, attach to it the quadruplicate copy of the challan, referred to in Rule 7.

## **9. [ Submission of Returns. [Substituted by Notification No. 1285 F.T. dated 4.2.1967.]**

- Every assessee shall submit to the appropriate inspecting authority of the Circle or sub-Circle as the case may be, a return in Form III, within two calendar months from the expiry of the month to which the return relates. The return shall be verified in the manner indicated therein and shall be signed by the assessee or by his authorised agent. When an assessee holds more than one licence, separate returns shall be submitted in respect of each licence.]

## **9A. Submission of return by an assessee having more places of business than one.**

- [(1) Notwithstanding anything contained in Rule 9, where an assessee holds more than one licence or is registered in more than one circle, the Commissioner may, by order in writing, direct that such assessee shall, instead of submitting separate returns in Form III in respect of each such circle, submit the same to such inspecting officer as may be specified in the order and may, likewise, vary modify, or annul such order.] [Substituted by Notification No. 1285 F.T. dated 4.2.1967.](2)The assessee in respect of whom, an order has been passed under sub-rule (1), shall be deemed to be an assessee of the circle in which he has been permitted to submit returns for the purposes of the Act, or these Rules.

## **10. Rebate.**

- An assessee who submits proper return and deposits the amount of duty payable according to such return in the prescribed manner and within the prescribed time limit shall be allowed a rebate at the rate of one per centum on the amount of duty payable and the assessee may while making the payment deduct the amount of rebate admissible under this Rule from the amount of duty payable by him.

## **11. [ Manner of adjustment of duty and reduction of liability. [Substituted by S.O. 71 dated 5.9.2007.]**

(1)in a series of sales of electrical energy the amount that qualifies for adjustments at each subsequent stage of sale shall be the amount arrived at after applying the following formula:-
$$A = DP \times (PU - EU - LT) + PU$$
Where, A = The amount of adjustment available to the subsequent seller of electrical energy in respect of sale of such electrical energy as has been purchased by him after payment of duty thereon; DP = The amount of duty paid by the subsequent seller to the preceding seller on purchase of electrical energy from the preceding seller; PU = The total number of units of

electrical energy purchased by the subsequent seller from the preceding seller after payment of duty thereon; EU = The total number of units of such electrical energy sold by the subsequent seller that fulfill the following conditions;-(a)the sale is exempt under sub-section (2) of Section 3, and(b)the said exempt sale is effected from such electrical energy as has been purchased by the subsequent seller after payment of duty thereon; and LT = The total number of units of electrical energy lost in transmission to the subsequent seller: Provided that in case the adjustment, computed as aforesaid, exceeds the duty payable by the subsequent seller, no duty shall be payable by the subsequent seller and such excess shall not be carried forward for adjustment against the duty payable by the said subsequent seller in respect of any subsequent month. (2)(a) Every subsequent seller shall provide to the preceding seller a certificate in the following form:- Counterfoil/Original/Duplicate Name and Style of the subsequent seller: Complete Address of the subsequent seller: Registration Number of the subsequent seller: Period (month and year): Certificate Certified that I/We have sold..... (specify number) units of energy which is exempt under sub-section (2) of Section 3 of the Bihar Electricity Duty Act, 1948, out of the total units of electrical energy purchased from you during..... (specify month and year). The details of such sale are as under-

Sale to    Number of units sold

Total

Place : Signature

Date : Designation

Officer seal

(b) The certificate referred to in clause (a) shall be signed by the person competent to sign the return required, by the Act, to be furnished by the subsequent seller and shall be provided separately in respect of every month. (c) The said certificate in respect of any month shall be in triplicate and shall be provided to the preceding seller before the expiry of the fifteenth day of the month following the month to which it relates. The copy marked "Counterfoil" shall be retained by the subsequent seller issuing the certificate and the copies marked "Original" and "Duplicate" shall be made over to the preceding seller who shall annex the copy marked "Duplicate" and shall enclose the copy marked "original", with his return for the subsequent month. (3) The reduction in liability under the proviso to sub-section (2) of Section 4A shall be the amount arrived at after applying the following formula:-  $R = E + S \times D$  Where, R = The reduction in liability under the proviso to sub-section (2) of Section 4A available to the preceding seller; E = The total number of units of such electrical energy sold by the subsequent seller that fulfill the following conditions:-(a)the sale is exempt under sub-section (2) of Section 3 and in support of which the certificate required under sub-rule (2) is enclosed with the return, and(b)the said exempt sale is effected from such electrical energy as has been purchased by the subsequent seller after payment of duty thereon; S = The total number of units of electrical energy sold to the subsequent seller during the previous month; and D = The amount of duty on sale of electrical energy by the preceding seller to the subsequent seller during the previous months.]

## **11A. [ Prescribed authority under Section 5-A. [Substituted by Notification No. M.S.-12/66-12961 F.T. dated 15.11.66.]**

- Assistant Commissioner or Superintendent or Assistant Superintendent, shall be, the prescribed authority for the purpose of sub-section (1) of Section 5-A.]

## **Chapter IV**

## **Powers and Duties of Inspecting Officers**

### **12. Assessment.**

(1) If the Assistant Commissioner, or Superintendent, or the Assistant Superintendent is satisfied without requiring the presence of the assessee or production by him of any evidence that the return furnished in respect of any period is correct and complete, he shall assess the amount of duty due from the assessee on the basis of such a return. (2) If the Assistant Commissioner, or Superintendent, or Assistant Superintendent, is not satisfied without requiring the presence of the assessee or production of evidence that the return furnished in respect of any period is correct and complete, he shall serve a notice in form V on such assessee requiring him on a date and at a place to be specified therein, either to attend in person or to produce or cause to be produced there any evidence on which the assessee may rely in support of such a return. (3) On the date specified in the notice or as soon afterwards as may be, the Assistant Commissioner, or Superintendent, or the Assistant Superintendent after hearing such evidence as the assessee may produce and such other evidence as the Assistant Commissioner, or superintendent, or the Assistant Superintendent may require on specified point, shall assess the amount of duty due from the assessee. (4) If the assessee fails to make a return or having made the returns fails to comply with all the terms of the notice issued under sub-rule (2), or to produce any evidence required under sub-rule (3), the Assistant Commissioner, or Superintendent or the Assistant Superintendent, shall, after giving the assessee a reasonable opportunity of being heard, assess to the best of his judgement, the amount of duty, if any, due from the assessee.

### **13. [ Notice of demand. [ Substituted by Notification No. M.S.-12/66-12961 F.T. dated 15.11.66.]**

- If any sum is payable by an assessee under the provisions of the Act, the Assistant Commissioner, or Superintendent, or Assistant Superintendent, shall serve a notice in Form VI and shall also fix a date on which the assessee shall produce a copy of the challan in proof of any payment made by him of such sum.]

### **14. [ Appeal, Revision and Review.] [Substituted by S.O. 388 dated 23.3.1978.]**

(1) An appeal against an order of assessment, with or without penalty shall lie to the Deputy Commissioner. (2) An application for the Revision of an appellate order passed by the Deputy

Commissioner, in sub-rule (1), shall lie to the Joint Commissioner.(3)An application for Revision of an order passed by the Joint Commissioner under sub-rule (2), shall be presented to the Tribunal.(4)The application for the Revision of any order passed under the Act or these rules, other than an order of assessment with or without penalty or an order passed under sub-rules (1) or (2) of this Rule shall be presented-(a)to the Deputy Commissioner, if the order sought to be revised is one, passed by any authority not above the rank of Assistant Commissioner.(b)to the Joint Commissioner, if the order sought to be revised is one passed by the Deputy Commissioner.(c)to the Commissioner, if the order sought to be revised is one passed by the Joint Commissioner.(d)to the Tribunal, if the order sought to be revised is one passed by the Commissioner.(4A)[ Any appeal or proceeding relating thereto, or any Revision pending Appellate Assistant Commissioner or any Revision against appellate order or any other order passed by the Appellate Assistant Commissioner pending before the Deputy Commissioner under this Act or Rules, on the date of commencement of this sub-rule shall not after the commencement of this sub-rule, be continued and disposed of by the said authorities and they shall be deemed to have been transferred to the Deputy Commissioner or joint Commissioner, as the case may be, and shall be initiated and disposed of, or continued or disposed of by the said authorities as provided in this Rule.] [Substituted by S.O. 388 dated 23.3.1978.](5)[ The Commissioner may, of his own motion, revise any order passed by any authority subordinate to him.] [Substituted by S.O. 330 dated 18.4.1970.](5A)[ An appellate or revisional authority may, on application, stay recovery of any amount payable under the Act, in respect of which an appeal or revision has been entertained by the said authority after obtaining, if necessary, a report from the Additional Superintendent or Assistant Superintendent Incharge of the sub-circle, if the dues relate to a sub-circle and from the Assistant Commissioner or Superintendent of the Circle in other cases:Provided that such an application shall not be entertained unless it is filed before the expiry of three months from the date the appeal or revision is filed.] [Substituted by S.O. 388 dated 23.3.1978.](6)An appeal or application for revision shall be filed within thirty days of the date of communication of the order which is appealed against or sought to be revised; but the authority to whom the appeal or application in revision lies may admit it after the expiration of the said period, if the said authority is satisfied that the appellant or applicant had sufficient cause for not presenting the appeal or application within the said period.(7)A memorandum of appeal and application for revision shall be in writing and shall specify the name and address of the person filing the appeal or application for revision, the registration number, the date of the order appealed against or the date of the appellate order, as the case may be, the name and designation of the officer who passed the order and shall contain a clear statement of the facts and nature of the relief prayed for and shall be verified and signed by the person filing the appeal or application or by his authorised agent. Every such memorandum of appeal and application for revision shall be presented in triplicate, shall be accompanied by a certified copy of the order appealed against or the appellate order of which Revision is sought, as the case may be, and shall be-(a)presented to the appellate or revisional authority, as the case may be, by the person filing the appeal, or application or by his authorised agent; or(b)sent by registered post to the appellate or revisional authority, as the case may be.(8)The following fees shall be payable on appeals and applications for revision, namely:-

- |  |  |
|--|--|
| (i) Upon a memorandum of appeal against an order of assessment of duty or imposition of penalty or both passed under the Act or these Rules or an application for revision | Five percentum of the amount in dispute subject to a minimum of rupee one and a maximum of |
|--|--|

of an appellate order.

rupees fifty.

(ii) Upon an application for revision of any other order.

Rupees three.

Provided that no fees shall be payable in respect of any appeal or application filed by or on behalf of the State Government.(8A)[ The fees payable under sub-rule (8), shall be deposited into the Government Treasury under head. [XIII-Other Taxes and Duties- B-Receipts from Electricity Duties-Duty under the Bihar Electricity Duty Act.] [Inserted by S.O. 831 dated 30.10.1968.]](9)Where an authority reviews under sub-section (4) of Section 9A, an order passed by it under the Act, or these Rules, it shall record its reasons in writing for doing so.(10)Save with the previous sanction of the Commissioner recorded, in writing an order, other than order passed by the Commissioner, shall not be reviewed more than twelve months after the date of the passing of the order which is sought to be reviewed.(11)No authority below the rank of Commissioner, shall Review an order which has been passed by its predecessors in office, except with the previous sanction of the Commissioner.Explanation. - For the purpose of this rule, the expression 'Deputy Commissioner' shall include 'Additional Deputy Commissioner'.

#### **14A. [ Grant of copy of orders passed by an Inspecting Officer.] [Substituted by S.O. 1202 dated 8.10.1975.]**

(1)A searching fee of twenty five paise in adhesive court fees stamps shall be levied in all cases, provided that no searching fee shall be charged when papers, of which copies are required, have not been deposited in the Record Room of the Inspecting Officer.(2)On receipt of the application the assessee shall be informed of the amount of court fees stamps required, under the provisions of sub rule (8), for the supply of the copy. On payment of the requisite amount of court fee stamps by the assessee, a certified copy of the order shall be prepared and granted to him.(3)The following fees shall be payable for the grant of copies, namely:-

		Rs.
1.	Application for certified copy (Ordinary)	1.50
2.	Application for certified copy (Urgent)	4.00
3.	Copying fee for every 150 words or less (Ordinary).	0.59
4.	Copying fee for every 150 words (Urgent)	1.00
5.	Authentication fee (Ordinary)	1.50
6.	Authentication fee (Urgent)	1.50
7. [ [See now new postal charges for registered post.]	Application for certified copy by registered post.	10.00]
		(through Treasury challan)
8.	On memo, appeal against or assessment or penalty of an application	7 ½ per cent of the amount in disputes subject to a minimum of Rs.



	for Revision of an appellate order.	5.00 and maximum of Rs. 100 (In Treasury challan).
9.	Application for Revision of any other orders.	5.00
10.	Application for registration	2.00
11.	Application for registration of registration certificate.	2.00
12.	Application for extension of time in a proceeding.	2.00
13.	Application for extension of time for payment of tax assessed or a penalty imposed.	2.00
14.	Miscellaneous application for relief.	2.00

**15. [ Refund. [Rules 15 & 15A Substituted by Notification No. Ms-12/6&-12961 F.T. dated 15.11.1966 and (w.e.f. 1.4.1965).]**

(1)[Subject to the proviso to sub-rule(1) of rule 11, if] the authority referred to in sub-rule (2) is satisfied upon a claim, made in this behalf by any assessee, that the duty or penalty or both paid by him or on his behalf was one with which he should have not been properly charged or which is in excess of the amount payable by him, he shall allow a refund of the amount improperly charged or paid in excess, to such assessee, or in case in death of such assessee, to his legal representative: Provided that no claim for the refund of any duty or penalty or both shall be entertained unless it is made within six months of the date of the passing of the order or assessment or within three months of the date of final order passed in appeal or revision whichever is later.(2)The following authority shall allow the refund-(a)The Superintendent of the Circle or the Additional Superintendent or Assistant Superintendent incharge of the sub-circle, if the amount to be refunded does not exceed Rs. 2,500.(b)The Assistant Commissioner of the Circle, [x x x x x] [Omitted by S.O. 388 dated 23.3.1978.] if the amount to be refunded exceeds Rs. 2,500 but does not exceed Rs. 5,000; and(c)The Joint Commissioner or Deputy Commissioner of the Division, if the amount to be refunded exceed Rs. 5,000.

**15A. Refund payment order.**

- When an order of refund has been passed, the appropriate authority referred to in sub-rule (2) of Rule 15, shall issue a refund payment order in form VIII and forward it to the assessee for encashment at the Government Treasury. An advice of the refund payment order shall also be forwarded simultaneously to the Treasury Officer concerned.]

**16. Power to enter premises and seize papers.**

- An Inspecting officer may, for carrying out the purpose of the Act, or these Rules, within the local limits of his Jurisdiction-(a)enter any premises which is used for generating or distributing energy

or which contains any meter or other mechanical apparatus or any written record, register and accounts relating to the generation, distribution, sale or consumption of energy and it shall be the duty of the person in charge of such premises to give the Inspecting Officer facilities in discharging his functions;(b)call for from require any assessee to produce or cause to be produced before him any accounts or documents relevant to the generation, distribution, sale or consumption of energy;(c)seize accounts, registers or documents of the assessee, if there is good reason to believe that any assessee is attempting to evade the payment of any duty payable by him under the Act;Provided that whenever any accounts, registers or documents are seized, a receipt, shall be granted to the assessee for the same and the seized paper shall be retained only for so long as may be necessary for examination thereof, or for purposes of any prosecution.(d)issue from time to time instructions to assesseees for the proper maintenance of registers and books of accounts showing generation, distribution, sale or consumption of energy;and it shall be the duty of the assessee to carry out all such instructions.

### **16A. [ Composition of offences under Section 8-A. [Inserted by Notification no. 5317-F.T. dated the 14th April, 1951 (w.e.f. 1.4.1951).]**

(1)The Commissioner shall be the prescribed authority for the purposes of Section 8-A.(2)Where the Commissioner accepts under Section 8-A a sum from any Licensee or other person by way of composition of any offence, he shall issue an order in Form VII, directing the licensee or other person; as the case may be, to deposit in the Government Treasury the amount of composition money within the period mentioned in the order. A copy of the order may be sent simultaneously to the [Assistant Commissioner or Superintendent of the circle, or the Additional Superintendent or Assistant Superintendent of the sub-circle, as the case may be] and the Treasury Officer for information.(3)The Commissioner shall fix a date on which the Licensee or other person shall produce before the [Assistant Commissioner or Superintendent of the circle or the Additional Superintendent or Assistant Superintendent of the sub-circle, as the case may be] [Substituted by S.O. 388 dated 23.3.1978.], a receipted challan in proof of payment.]

## **Chapter V**

### **Miscellaneous**

#### **17. Reading of meters.**

- A Licensee shall in respect of energy liable to duty under the Act, cause the meter of every consumer to be read as far as possible on the same date in each month and maintain a record of the units of energy consumed in the month. The period between two such consecutive readings shall be reckoned as one month for the purpose of calculation of duty and submission of returns under Rule 9.

## **18. Adjustment.**

- In calculating the duty payable by a consumer the Licensee shall make the same allowances for incorrect meters, incorrect readings and leakages as those made in respect of his own charges.

## **19. Provision of meters.**

- Every assessee shall install and maintain separate, suitable and correct meters or sub-meters to register the quantities of energy generated, distributed, sold or consumed by him and shall likewise, cause meters to be installed and maintained in the premises of consumers for the correct registration of the quantities of energy consumed by such consumers:[Provided that where there is a combined meter for registering the quantities of energy, part of which is dutiable at any rate or at different rates and part is exempt, the assessee shall cause separate meters to be installed for registering the quantities of the different types of consumption separately:] [Substituted by Notification No. 23/66-1285 F.T. dated 4.2.1967.] Provided further that if any assessee satisfies the Assistant Commissioner or Superintendent of the circle, or the Additional Superintendent or Assistant Superintendent of sub-circle, as the case may be, that the installation and maintenance of such separate meters or sub-meters involve costs disproportionate to the amount of the duty leviable from him and furnishes to the Assistant Commissioner or Superintendent of the circle or the Additional Superintendent or Assistant Superintendent of sub-circle as the case may be, such data as, are in the opinion of the Assistant Commissioner or Superintendent, of circle, or the Additional Superintendent or Assistant Superintendent of the sub-circle, as the case may be, necessary for the assessment of the said duty he may assess the duty payable and exempt such assessee from the requirement of this rule. An assessee exempted under this proviso shall communicate to the Assistant Commissioner or Superintendent of circle, as the case may be, within one month any change in the data on the basis of which the duty payable by him was assessed

## **19A. [ Affixation of sale. [Inserted by Notification No. 12819-F.T. dated 10.11.1959.]**

- An Inspecting Officer, or any other person deputed by him for the purpose may affix one more seal or seals to any meter or sub-meter installed for the purposes of Rule 19 by any person, other than a Licensee, who generates energy for his own use or for the use of his employees.]

## **20. Books of accounts.**

(1) Every assessee shall maintain a record showing, amongst others, the following particulars, namely:-(a) Units of energy generated during the months; (b) Units of energy distributed during the months; (c) Units of energy consumed in premises used for residential or office purpose of an undertaking exempted from duty; (d) Units of energy supplied in metered premises; and (e) Units of energy supplied in unmetered premises. (2) A Licensee shall maintain or cause to be maintained records showing the following particulars, namely:-(a) the name and full address of the person to whom energy is supplied; (b) the units of energy supplied to each consumer having metered

premises;(c)the number of bulbs with wattage used by each consumer in unmetered premises;(d)a clear account of energy consumed separately by each undertaking exempted from payment of duty; and(e)the amount of duty realised from consumers.

## 21. Notices.

(1)Notices under the Act, or the Rules, may be served by any of the following methods, namely:-(i)by delivery or tender of a copy of the notice to the addressee, or his agent or other person duly authorised to receive notice on his behalf;(ii)by post:Provided that if upon an attempt having been made to serve any such notice by any of the above mentioned methods, the Inspecting Officer is satisfied that the addressee is keeping out of the way for the purpose of avoiding service or that, for any other reason, the notice cannot be served by any of the above mentioned methods, the said officer shall order the service of the notice by affixing a copy thereof, on some conspicuous part of the addressee's office or of the building in which his office or plant is located or where he habitually resides or upon some conspicuous part any place or residence or office last notified by the addressee such service shall be as effectual as if it had been made on the addressee personally.(2)When the serving officer delivers or tenders a copy of the notice to the addressee personally or to his agent or other person on his behalf, he shall require the signature of the person to whom the copy is so delivered or tendered to, an acknowledgement of service endorsed on the original notice. When the notice is served by affixing a copy thereof, in accordance with the proviso to sub-rule (1) the serving officer shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any by whom the addressee's office or residence or the building in which his office or plant is or was located were identified and in whose presence the copy was affixed. The serving officer, shall also require the signature or thumb impression of the person identifying the addressee's office or residence or building to his report.(3)When service is made by post, the service shall be deemed to be effected by properly addressing, prepaying and posting by registered post, the notice and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.(4)The authority at whose instance the notice was issued shall if he is satisfied from the report of the serving officer or the postal acknowledgement or by taking such evidence as he deems proper that the notice has been served in accordance with this Rule record an order to that effect. If he is not satisfied that the notice has been properly served he may, after recording an order to that effect, direct the issue of a fresh notice.

## Chapter VI

### Penal Provisions

## 22. Punishment.

- Any person contravening any provision of these Rules, shall be, punishable with fine which may extend to one thousand rupees.  
Form IApplication for Registration.(See Rule 3)To,The  
Superintendent of Commercial Taxes.....CircleI..... son of..... on behalf of the

assessee, whose particulars are detailed below, hereby apply for registration under rule 3 of the Bihar Electricity Duty Rules, 1949-

- 1. Name of the assessee:**
- 2. Status (Whether individual, a Hindu undivided family firm, limited company, association of persons etc.)**
- 3. Name and designation of the person in charge of management.**
- 4. Nature of business (state whether generation, distribution, consumption or combination of any of these)**
- 5. Location of generating plant.**
- 6. Location of distributing plant.**
- 7. Address of office or any other place where notices and communications should be ordinarily despatched-**  
  
(a) Mohalla/Road (b) Village/town (c) Post Office (d) Revenue Thana (e) Sub-division
- 8. Boundary of the area of supply**
- 9. State if the energy is supplied to consumers in metered or unmetered premises or both.**
- 10. Complete list of other places of generation and/or distribution for which the assessee holds separate licence and for which separate application has been/will be made.**
- 11. Total units generated during the previous year.**
- 12. Books of accounts ordinarily maintained.**
- 13. Particulars of persons having interest in the business in case of an assessee other than a company registered under the Indian Companies Act, 1913 (VII of 1913).**

Serial No. Name and parentage Designation Permanent address Nature and extent of interest

1 2 3 4 5

**14. I declare that the above statements are true and complete to the best of my knowledge and belief.**

Dated the.....19. Signature..... Designation..... Acknowledgement Received an application in Form I from..... for registration under Bihar Electricity Duty Rules, 1949. Receiving Officer. Form II Certificate of Registration. (See Rule 4) Regn. No. .... Circle..... This is to certify that the assessee, whose particulars are detailed below, has been registered under Rule 4 of the Bihar Electricity Duty Rules, 1949, on the..... of..... He is liable to pay duty for distribution and/or consumption of energy from.....

**1. Name of the assessee-**

**2. Name of the person incharge of management**

**3. Nature of business-**

**4. Location of generating/distributing plant.**

**5. Name of the Treasury where the duty is to be deposited-**

Date Designation of the authority. [Form III] [Substituted by S.O. 71 dated 5.9.2007.] Return of duty payable under the Bihar Electricity Duty Act, 1948 (See Rule 9) Registration No. .... Name and address of the assessee..... Status..... Location of office/place of business for which this return is filed..... Period for which return is filed.....

Particulars	Units Value
(a) (i) Units generated (ii) Units purchased in bulk	
(b) Units lost in transmission and transformation	
2. Balance units available for consumption or for sale.	
3. Units on which reduction is allowable under rule 11(3) to the first seller.	
Units of energy on which duty is not leviable under section 3(2) of the Act (furnish, as signed annexure to this return, details of energy sold/ consumed in respect of each of the clauses (a) to (f) of Section 3 (2) of the Act)	
4. signed annexure to this return, details of energy sold/ consumed in respect of each of the clauses (a) to (f) of Section 3 (2) of the Act)	
5. Units sold or consumed on which duty is payable:	
(a) Duty at the rate of 6% of the value of units consumed or sold	
(b) Duty at the rate of 2 paise per unit of energy	
(c) Total Duty	

6. Less adjustment allowable under rule 11(1)
7. Less rebate at the rate of 1% under sub-section (5) of Section 4
8. Balance payable
9. Amount paid:

(a) Draft No. and date/cheque No. and date/Cash

(b) Challan No. & Date

I declare that the above statements/particulars are true and complete to the best of my knowledge and belief. Date \_\_\_\_\_ Signature \_\_\_\_\_ Status \_\_\_\_\_ Form IV Challan (P) (See Rule 7)\* Serial no. .... of collection register..... Sadar Treasury no. .... for the month of.....† Original (to be returned by the Treasury Officer to the Superintendent of Commercial Taxes). Duplicate (to be retained in the Treasury). Triplicate (to be returned to the assessee for his own use). Quadruplicate (to be returned to the assessee for being forwarded to the Inspecting Officer). [XIII-Other Taxes and Duties-B-Receipts from Electricity Duties-Duty under the Bihar Electricity Duty Act, 1948.] [See now new head of account.]

Challan of duty paid to | Treasury/Sub-Treasury Branch of [Imperial Bank of India] [Now State Bank.], | for the period.....

By whom tendered.	Name of the assessee and Regn. No.	Payment		
		on account	Amount	
		of		
			Rs.	P.
		Total....		

Rupees..... Paise..... (in words) Signature of depositor\* To be printed in the original copy only and will be filed in the Commercial Tax Office.† Original, duplicate, etc., will be printed in the respective copy of the form. Form V Notice of Hearing (See Rule 12) To

.... ....

Regn. No. ....

Mohalla/Road ....

Village/Town ....

Revenue Thana .... Thana No. ....

Subdivision

(a) Whereas, I am not satisfied without requiring your presence or production of evidence that return (s) furnished by you for the period mentioned below is/are correct and complete. I hereby require you to attend in person to produce or cause to be produced evidence on which you may rely in support of such return (s) at the following place and time according to the provisions of Rule 12(2) of the Bihar Electricity Duty Rules, 1949. (b) Whereas, you have not furnished returns for the period mentioned below you are hereby given an opportunity of being heard at the following place and time according to the provisions of rule 12(4) of the Bihar Electricity Duty Rules, 1949. (c) Whereas, on information which has come to my possession I am satisfied that you are liable to pay duty but have nevertheless wilfully failed to apply for registration, you are hereby given an opportunity of being heard at the following place and time according to the provision of Rule 5(2) of the Bihar Electricity Duty Rules, 1949. Period under reference ..... Authority before

whom to appear.....Place of

hearing.....Date.....Time.....

required to be produced.-

**1. Books of Accounts maintained under Section 5 of the Bihar Electricity Duty Act, 1948.**

**2. All other relevant documents and papers relating to and in support of the return required to be verified.**

**3. (Here enter any other paper and document required to be produced.**

(Seal) Signature.....

Date Designation.....

Form VINotice of Demand(See Rule 14)Office.....Date.....To

.... ..

Regn. No. ....

Mohalla/Road ....

Village/Town ....

Revenue Thana ....

Thana No. ....

Subdivision ....

Please take notice that whereas your| assessment proceeding filedappealpetition of revision| by you for the period specified hereunder has been duly disposed of, you are hereby directed to deposit the following amount in the Government Treasury.

1. Date of disposal of {|

assessment proceedingappealpetition of revision

|-| 2.| Period under reference| 3.| Amount of demand Less amount paid-| Rs.| P.|-|| Nett.

demand/excess(in words)| 4.| Last date of payment-| The..... day of..... 19|}N.B.-On default after the due date the amount will be recovered as arrears f land

revenue.SignatureDate.....Designation[Form VII] [Inserted by Notification No. 5317-F.T. dated the 14th April 1951 (w.e.f. 1.4.1951).]Order directing an assessee to pay composition money under Section 8-A(See Rule 16-A)To,.....Whereas, in accordance with the provision of Section 8-A of the Bihar Electricity Duty Act, 1948; your application for compounding of the offence committed under clause..... of Section 8 of the said Act has been accepted by me, you are hereby directed to deposit Rs. .... (in words), the amount of composition money, in the Government Treasury at produce receipted challan in proof of payment before the Superintendent of Commercial Taxes..... Circle..... by..... (date) and report compliance to the undersigned.(Seal)Place.....Date .....Commissioner of Commercial Taxes, Bihar[Form VIII] [Inserted by Notification No. 9360-F.T. dated the 21st August, 1952.]Refund Payment Order(See Rule 15A)



Book No.....	Book No.....Voucher No. ....	Book No.....
Serial No.....	Serial No. of.....	Serial No.....
Circle.....	Circle.....	List of payment for.....
[XIII-Other Taxes and Duties-B-Receipts fromElectricity Duties-Duty under the Bihar Electricity Duty Act,1948-Refunds. Counterfoil order for the refund of ElectricityDuty.] [See now new head of account.]	[XIII-Other Taxes and Duties-B-Receipts fromElectricity Duties-Duty under the Bihar Electricity Duty Act,1948-Refunds. Order for the refund of Electricity Duty (Payableat the Government Treasury within one month of the date ofissue).] [See now new head of account.]	[XIII-Other Taxes and Duties-B-Receipts fromElectricity Duties-Duty under the Bihar Electricity Duty Act,1948-Refunds. Order for the refund of Electricity Duty (Advice toTreasury Officer-Not to be cashed).] [See now new head of account.]
	To, The Treasury Officer.....	To, The Treasury Officer.....
1. Refund payable to assesee.....	1. Certified with reference to the assessmentrecord of..... for the period..... that a refund ofRs..... is due to..... of.....	1. Certified with reference to the assessmentrecord of..... for the period..... that a refund of Rs.....is due to..... of.....
2. Style of business.....	2. Certified that the amount of Electricity Dutyconcerning which this refund is allowed has been duly credited tothe Government Treasury.	2. Certified that the amount of Electricity Dutyconcerning which this refund is allowed has been duly credited tothe Government Treasury.
3. Registration of business.....	3. Certified that no refund order regarding the sumnow in question has previously been granted and that this orderof refund has been entered in the original file of assessmentunder my signature.	3. Certified that no refund order regarding the sumnow in question has previously been granted and that this orderof refund has been entered in the original file of assessmentunder my signature.
4. Assessment record No.....	4. Please pay to..... the sum of Rs..... (Rupees.....)	4. A refund payment order for Rs..... has been issuedto..... on the date of issue mentioned below.
5.		

Date of order directing the refund-.....		
6.	Amount of refund-.....	
	Number and date of challan by which the amount was credited.....	
7.	Signature and designation of officer issuing the order, Treasury	
	Voucher No.....	
	Date of encashment in the Government Treasury.....	Signature.....
	Designation.....	Designation.....
	Encashment in the Treasury.....	
	Date.....	
	Place.....	
	Pay Rupees..... only.	
	Treasury Officer, Received payment, Claimant's signature	
	Date.....	
	Memo No.....	Memo No.....
	Date.....	Date of issue.....
	Forwarded to the Treasury Officer/Assessee, Designation of the Authority,	Forwarded to the (Assessee) for encashment.
	Designation of the Authority,	Forwarded to the Treasury Officer..... for information.
	Designation of the Authority,	Designation of the Authority

Notifications S.O. 1314, dated 10th September, 1982. - In exercise of the powers conferred by Section 10 of the Bihar Electricity Duty Act, 1948 (Bihar Act 36 of 1948), the Governor of Bihar, is pleased to make the following amendments in the Bihar Electricity Duty Rules, 1949 the draft of which is hereby published as required by sub-section (1) of the said Section for information of the persons likely to be affected thereby and notice is hereby given that the said draft will be taken up for consideration on or after the 25th September, 1982.

## **2. Any objection or suggestion which may be received before the date specified above will be considered by the State Government.**

Amendments In the said Rules-

- (1) In clause (f) of Rule 2-(i) For the words "the Superintendent of Commercial Taxes, the Additional Superintendent of Commercial Taxes, the Assistant Superintendent of Commercial Taxes or the Additional Assistant Superintendent of Commercial Taxes", the words "Commercial Taxes Officer" shall be substituted.
- (ii) For the words "The Superintendent, the Additional Superintendent, the Assistant Superintendent and the Additional Assistant Superintendent", the words "Commercial Taxes Officer" shall be substituted.
- (2) Clause (h) of Rule 2 shall be omitted.
- (3) In sub-rule (2) of Rule 3-For the words "The Additional Superintendent or the Assistant Superintendent in-charge of the sub-circle" the words "Commercial Taxes Officer-in-charge of the sub-circle" shall be substituted and the word "Superintendent" appearing in the sixth line shall be omitted.
- (4) In Rule 11-A-For the words "Assistant Commissioner or Superintendent or Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.
- (5) In sub-rule (1) of Rule 12-For the words "Assistant Commissioner or Superintendent or the Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.
- (6) In sub-rule (2) of Rule 12-For the words "Assistant Commissioner or Superintendent or Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.
- (7) In sub-rule (3) of Rule 12-For the words "Assistant Commissioner or Superintendent or the Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.
- (8) In sub-rule (4) of Rule 12-For the words "Assistant Commissioner or Superintendent or the Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.
- (9) In Rule 13-For the words "Assistant Commissioner or Superintendent or Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.
- (10) In sub-rule (1) of Rule 14-For the words "shall lie to the Deputy Commissioner" the words "shall lie to the Joint Commissioner or the Deputy Commissioner specially authorised in this behalf" shall be substituted.
- (11) For sub-rule (2) of Rule 14 the following sub-rule shall be substituted, namely:-"An application for revision of an appellate order passed by the Joint Commissioner or Deputy Commissioner specially authorised in this behalf shall lie to the tribunal."
- (12) Sub-rule (3) of Rule 14 shall be omitted.
- (13) Clause (a) of sub-rule (4) of Rule 14 shall be omitted.
- (14) Clauses (b), (c) and (d) of sub-rule (4) of Rule 14 shall be respectively renumbered as clauses (a), (b) and (c).
- (15) For sub-rule (6-A) of Rule 14, the following sub-rule shall be substituted, namely:-
  - (i) Any appeal or proceeding relating thereto filed and pending before the Deputy Commissioner since before the coming into force of these Rules will be deemed to have been filed and/or transferred to the Joint Commissioner or before the Deputy Commissioner specially authorised in this behalf to hear and dispose of the same, and any appeal relating to a period prior to the coming into force of these Rules shall after the enforcement of these Rules be filed before the Joint Commissioner or Deputy Commissioner specially authorised in this behalf.
  - (ii) Any Revision against an appellate order filed and pending before the Joint Commissioner or a Revision against any other order filed and pending before the Deputy Commissioner since before the enforcement of these Rules shall be deemed to have been filed and/or transferred respectively to the Tribunal and Joint Commissioner and any Revision relating to a period prior to

enforcement of these Rules against an appellate order, or against any other order passed by an authority not above the rank of Deputy Commissioner shall, after the enforcement of these Rules, be respectively filed before the Tribunal and the Joint Commissioner.(16)For sub-rule (5-A) of Rule 14, the following rule shall be substituted namely-"(5-A) An appellate or revisional authority may, on application stay recovery of any amount payable under the Act in respect of which an appeal or revision has been entertained by the said authority after obtaining, if necessary, a report from the Deputy Commissioner or Assistant Commissioner in-charge of the Circle or the Commercial Taxes Officer in-charge of the Sub-Circle to which the dues relate."(17)The explanation to Rule 14 shall be omitted.(18)For clause (a) of sub-rule (2) of Rule 15, the following clause shall be substituted, namely:-"(a) The Commercial Taxes Officer-in-charge of the Sub-Circle, if the amount to be refunded does not exceed Rs. 2,500.(19)In clause (b) of sub-rule (2) of Rule 15. the words "The Deputy Commissioner" shall be inserted in the first line after the first words "The Assistant Commissioner".(20)In clause (c) of sub-rule (2) of Rule 15 the words "or Deputy Commissioner" shall be omitted.(21)In sub-rule (2) of Rule 16-A for the words "Assistant Commissioner or Superintendent of the Circle or the Additional Superintendent or Assistant Superintendent of the Sub-Circle", the words "Deputy Commissioner or Assistant Commissioner of the Circle or the Commercial Taxes Officer-in-charge of the Sub-Circle" shall be substituted.(22)In sub-rule (3) of Rule 16-A, for the words "Assistant Commissioner or Superintendent of the Circle or the Additional Superintendent or Assistant Superintendent of the Sub-Circle", the words 'Deputy Commissioner or Assistant Commissioner of the Circle or the Commercial Taxes Officer-in-charge of the Sub-Circle' shall be substituted.(23)In the second proviso to Rule 19, the following proviso shall be substituted, namely :-"Provided further that if the assessee satisfies the officer-in- charge of the Circle or the Sub-Circle, as the case may be, that the installation and maintenance of such separate meters or sub- meters involve cost disproportionate to the amount of the duty leviable from him and furnishes to the said authority such data as are in its opinion be necessary for the assessment of the said duty, it may assess the duty payable and exempt such assessee from the requirements of this Rule.An assessee exempted under this proviso shall communicate to the said authority within one month any change in the data or datas on the basis of which the duty payable by him was assessed.(24)This notification shall be deemed to have come into force with effect from the 1st April, 1981.

**Form I**Application for Registration(See Rule 3)To,The Deputy Commissioner/Assistant Commissioner of the Circle/Commercial Taxes Officer-in-charge of the sub-CircleI,..... son of..... on behalf of the assessee whose particulars are detailed below, hereby apply for registration under Rule 3 of the Bihar Electricity Duty Rules, 1949 :-

- (1)Name of the assessee
- (2)Status (whether individual, Hindu undivided family, firm, limited company,, association of persons, etc.).
- (3)Name and designation of the person in charge of management.
- (4)Nature of business (state whether generation, distribution, consumption or combination of any of these).
- (5)Location of generating plant.
- (6)Location of distributing plant
- (7)Address of office or any other place where notices and communication should be ordinarily despatched.
- (a)Mohalla/Road
- (b)Village/Town
- (c)Post Office
- (d)Revenue Thana
- (e)Sub-division
- (8)Boundary of the area of supply
- (9)State if the energy is supplied to consumers in metered or unmetered premises or both.
- (10)Complete list of other places of generation and/or distribution for which the assessee holds separate licence and for which separate application has been/ will be made.
- (11)Total units generated during the previous year.
- (12)Books of accounts ordinarily maintained.
- (13)Particulars of persons having interest in the business in case of an assessee other than a company registered under the Indian Companies Act, 1913 (VII of 1913).

Serial No.	Name and parentage	Designation	Permanent address	Nature and extent of interest
1	2	3	4	5

(14) I declare that the above statements are true and complete to the best of my knowledge and belief., Dated the.....Signature Designation Acknowledgement Received an application in Form I from..... for registration under Bihar Electricity Duty Rules, 1949. Notification No. 2588.-F.R. dated the 1st October, 1948. - In exercise of the powers conferred by sub-section (3) of Section 1 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948) the Governor of Bihar is pleased to appoint the 1st October, 1948, as the date on which the said Act shall come into force. Notification No. 2589-F.R. dated the 1st October, 1948. - In exercise of the powers conferred by sub-section (1) of Section 92 of the Government of India Act, 1935, as adopted by the India (Provisional Constitution) Order, 1947, the Governor of Bihar is pleased to direct that the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), shall apply to the Chhota Nagpur Division and to the Santhal Parganas District. Notification No. 2591-F.R., dated the 1st October, 1948. - In exercise of powers conferred by clause (vi) of the proviso to sub-section (1) of Section 3 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to declare that the units of energy consumed for the purposes specified in column 2 of the Schedule hereto annexed shall be deemed to be consumed for public purposes within the meaning of the said clause and that the units of energy consumed for such purposes shall be exempt from the payment of duty under the said Act, to the extent and subject to the conditions and exceptions specified in the corresponding entry in column 3 of the said Schedule.

## Schedule

Serial No.	Consumption of units of energy by specified authorities for the purposes.	Extent, conditions and exceptions.
1	2	3
1.	By any local authority for the purpose of lighting any public streets.	To the extent of units of energy consumed by means of lamps within the meaning of clause (k) of Section 2 of the Indian Electricity Act, 1910 (IX of 1910.)
2.	By the Public Works Department for the purpose of the lift irrigation.	To the extent of units of energy consumed for lift irrigation.

Notification No. 11394-F.R., dated the 23rd August, 1949. - In exercise of the powers conferred by clause (vi) of the proviso to sub-section (1) of Section 3 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to declare that the unit of energy consumed for the purposes specified in column 2 of the Schedule hereto annexed shall be deemed to be consumed for public purposes within the meaning of the said clause and that the units of energy consumed for such purposes shall be exempt from the payment of duty under the said Act to the extent and subject to the conditions and exceptions specified in the corresponding entry in column 2 of the said Schedule.

## Schedule 2

Serial No.	Purpose for which consumed	Conditions and exceptions
1	2	3
1.	Lighting of public streets in the Bettiah Estate.	To the extent of units of energy consumed by means of publicclamps within the meaning of clause (k) of Section 2 of the IndianElectricity Act, 1910 (IX of 1910).

Notification No. 3374-F.T., dated the 17th March, 1950. - In exercise of the powers conferred by clause (vi) of the proviso to sub-section (1) of Section 3 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to declare that the energy consumed for the purposes specified in column 2 of the Schedule hereto annexed shall be deemed to be the energy consumed for a public purpose within the meaning of the said clause and that no duty shall be levied on the units of energy consumed for such purposes subject to the conditions and exceptions specified in the corresponding entry in column 3 of the said Schedule.

## Schedule 3

Serial No.	Purpose for which consumed	Conditions and exceptions
1	2	3
1.	Lighting of public streets in the Bettiah Estate.	To the extent of units of energy consumed by means of publicclamps within the meaning of clause (k) of Section 2 of the IndianElectricity Act, 1910 (IX of 1910).

Notification No. E.D.-23/50- 7327-F.T., dated the 4th July, 1952. - In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt the person specified in the second column of the Schedule hereto annexed from the payment of duty under the said Act on the sale of energy for the periods specified in the third column of the said Schedule subject to the conditions and exceptions set out in the corresponding entry in the fourth column. The Schedule

Serial No.	Name of the person	Period	Conditions and exceptions subject to which exemption has been allowed.
1	2	3	4
1.	The Indian School of Mines and Applied Geology, Dhanbad.	From the 1st October, 1948 to the 31 December, 1951 (both days inclusive).	Provided that no duty has been recovered from the members of the staff and the students of the school in respect of the energy consumed by them.

S.O. 126, dated 6th February, 1980. - In exercise of the powers conferred by clause (a) of Section 2 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to confer the powers and duties of Commissioner mentioned in Column 2 of the Table appended hereto upon the authorities mentioned in Column 3 of the Table subject to the conditions and restrictions set out in Column 4 thereof:-Table

Serial No.	Section and sub-section of the Act under which the powers of Commissioner being conferred	Authority upon whom conferred	Condition and restrictions, if any
1	2	3	4
1.	Sub-section (3) of Section 9-A read without sub-rule (5) of rule 14 (Power to revise orders on his own motion or on application)	Joint Commissioner of Commercial Taxes (Administration) of the Division.	The power shall be exercised in respect of orders passed by the officers below the rank of Joint Commissioner within the territorial jurisdiction.

**2. This notification shall come into force with effect from the date of issue.**

No. FD-3/64-12540-F.T. dated the 20th November, 1964. - In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt the units of electrical energy consumed by the Burmese Buddhist Temple, Kund Road, Rajgir, from payment of duty under Section 3 of the said Act, for the period from the 24th December, 1952 to April, 1955. No. ED.6/1965-9826-F.T. dated the 23rd August, 1965. - In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt the units of electrical energy consumed by the D.V.C. in the construction and maintenance of its electrical undertakings from payment of duty under clause (d) of sub-section (2) of Section 3 of the said Act.

**2. This notification shall be deemed to have come into force with effect from the 1st January, 1964.**

S.O. 345 dated the 25th March, 1983. - In exercise of the powers conferred under Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act No. 36, 1948), the Governor of Bihar is pleased to exempt from payment of Electricity Duty on electrical energy generated by diesel generation set installed for personal use.

**2. This notification shall come into force with effect from 1st April, 1983.**

S.O. 785 dated 10th September, 1987. - In exercise of the powers conferred under Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act No. 36, 1948) and in supersession of Notification No. S.O. 345, dated the 25th March, 1983 the Governor of Bihar is pleased to exempt from payment of Electricity Duty the electrical energy generated by Diesel/Petrol/Kerosene generating set of up to 5 K.V.A. capacity which is used for domestic purpose or personal use in a shop.

**2. This notification shall come into force from the date of its issue.**

S.O. 1152, dated the 9th December, 1969. - In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt the class of persons specified in the second column of the Schedule hereto annexed from the payment of duty payable under the said Act for the period specified in the third column of the said

Schedule, subject to the conditions and exceptions set out in the corresponding entries in the fourth column thereof.

Sl. No.	Class of persons	Period	Conditions and exceptions subject to which exemption has been allowed.
1	2	3	4
1.	New Small-Scale Industries set up in the private sector and registered with the Department of Industries, Government of Bihar in terms of Government Resolution No. 10969, dated the 19th June, 1969 of the Department of Industries and Technical Education (industries including such units which have already been set up in the private sector within a period of five years from the date of issue of this notification as also their expansion or diversification programme,, if any or licensee or any other person who sells energy to such industry.	For a period of five years from the date on which the new industry referred to in column 2 starts its production. In respect of industry which has already been set up before the date of issue of this notification but has not yet completed a period of five years from the date it was set up, the exemption shall be allowed for the remaining period of five years.	The exemption shall be allowed only to the extent of the duty payable on the energy consumed in the production of goods for the recording of which there shall be a separate meter. Further the exemption shall be also subject to production of a certificate from the Director of Industries, Government of Bihar in the proforma annexed.

Explanation. - For instance, while a new industry being set up will get the exemption for five years from the date of start of production, existing industry which has gone into production two years ago from the date of issue of this notification will get exemption for the remaining three years only. S.O. 1799 dated 30th November, 1981. - In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt from payment of electricity duty the electrical energy generated by the generating sets, set up by the Small and Tiny Industrial Units for industrial production subject to the following terms and conditions:-(1) The generating sets should be set up by the Small and Tiny Industrial Units duly permitted by the B.S.E. Board under the provisions of the Electricity (Supply) Act, 1948; (2) The energy generated by the generating sets would be utilised only for Industrial production. (3) This exemption would be available only for the period from 20th August, 1980 to 31st March, 1984.

**2. To get the benefit of the above mentioned facilities the Small and Tiny Industrial Units are required to submit their application form to the prescribed authority under the Act; with the following papers and documents :-**



(a)an attested copy of the registration certificate of Small and Tiny Industries granted by the Industries Department, Bihar;(b)An attested copy of the order for setting up of a captive generating sets under the Bihar Electricity (Supply) Act, 1948, duly granted by the Bihar State Electricity Board;(c)An attested copy of the certificate granted by the competent authority of the Bihar State Electricity Board, regarding the capacity of the set actually required for the purpose;(d)Details regarding purchase of the generating sets actually set up for the purpose, with proof thereof;(e)A declaration stating that the electrical energy so generated will be used only for the Industrial production and will not be used for any other purpose.(f)In case of non-compliance of any of the above noted terms and conditions the exemption will be withdrawn and assessment will be made under the general provisions of the Bihar Electricity Duty Act, 1948.S.O. 820 the 29th August, 1985. - In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt from payment of electricity duty the electrical energy generated by the generating sets, set up by the Small and Tiny Industrial Units for industrial production subject to the following terms and conditions :(1)The generating sets should be set up by the Small and Tiny Industrial Units duly permitted by the B.S.E. Board under the provisions of the Electricity (Supply) Act, 1948;(2)The energy generated by the generating sets would be utilised only for industrial production;(3)This exemption would be available only for the period from 1st April, 1984 to 31st March, 1985.

**2. To get the benefit of the above mentioned facilities the Small and Tiny Industrial Units are required to submit their application form to the prescribed authority under the Act, with the following papers and documents :-**

(a)An attested copy of the registration certificate of Small and Tiny Industries granted by the Industries Department, Bihar.(b)An attested copy of the order for setting up of captive generating sets under the Bihar Electricity (Supply) Act, 1948 duly granted by the Bihar State Electricity Board,(c)An attested copy of the certificate granted by the competent authority of the Bihar State Electricity Board, regarding the capacity of the set actually required for the purpose,(d)Details regarding purchase of the generating sets actually set up for the purpose with proof thereof,(e)A declaration stating that the electrical energy so generated will be used only for the industrial production and will not be used for any other purpose.(f)In case of non-compliance of any of the above noted terms and conditions the exemption will be withdrawn and assessment be made under the general provisions of the Bihar Electricity Duty Act, 1948.S.O. 645, dated 15th May, 1986. - In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt from payment of Electricity Duty on the electrical energy generated by the generating sets, set up by the Small and Tiny Industrial Units for industrial production subject to the following terms and conditions:-(1)The generating sets should be set up by the Small and Tiny Industrial Units duly permitted by the Bihar State Electricity Board under the provisions of the Electricity (Supply) Act, 1948;(2)The energy generated by the generating sets would be utilised only for industrial production;(3)To get the benefit of the above mentioned facilities, the Small and Tiny Industrial Units are required to submit their application to the prescribed authority under the Act with the following papers and documents :-(a)An arrested copy

of the registration certificate of Small and Tiny Industries granted by the Industries Department, Bihar,(b)An attested copy of the order for getting up of a captive generating sets under the Bihar Electricity (Supply) Act, 1948 duly granted by the Bihar State Electricity Board,(c)An attested copy of the certificate granted by the competent authority of the Bihar State Electricity Board regarding the capacity of the set actually required.(d)Details regarding purchase of the generating set actually set up with proof thereof,(e)A declaration stating that the Electrical energy so generated by the generating set will be used only for the Industrial production and will not be used for any other purpose.(f)In case of non-compliance of any of the above noted terms and conditions the exemption will be withdrawn and assessment will be made under the general provisions of the Bihar Electricity Duty Act, 1948.

**2. This notification shall be deemed to have come into force with effect from the 1st April, 1985 and shall remain valid till the date of issue of the new industrial incentive scheme.**

S.O. 783 dated 10th September, 1987. - In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act 36 of 1948) the Governor of Bihar is pleased to exempt the electrical energy consumed by large, medium, small and tiny industrial units from the payment of electricity duty subject to following terms and conditions:-

**1. This exemption shall be available to unit going into production on or after 1st September, 1986, for a period of five years from the date on which the unit starts its production.**

**2. The exemption will be admissible only on electrical energy used for production purposes.**

**3. This exemption shall be limited to the extent of 25 percent of electricity duty payable or Rs. one lakh, whichever is less in year.**

**4. This exemption shall not be admissible to Atta Chakkies, Hullars, Cold Storage, Cinema and Hotels.**

**5. The Notification No. S.O. 645, dated 15th May, 1986, is hereby superseded, but units which have gone into production before 1st September, 1986 and have not availed of the facilities of exemption as provided in resolution No. 1153, dated the 30th January, 1981 of the Department of Industries for the full period of five years of their eligibility, shall be entitled to avail of the exemption for the remaining period of admissibility.**

**6. This exemption shall be admissible only, to such unit which is registered as large, medium, small or tiny Industrial unit by Industries Department, or a competent authority of Government of India.**

**7. If the concerned unit itself generates electrical energy and/or registered as assessee under the Bihar Electricity Duty Act, 1948, it shall keep separate accounts of total energy generated, energy used for production purposes and energy used for other than production purposes and shall produce the same for verification of the claim for exemption.**

**8. If the concerned unit purchases electrical energy either from Bihar State Electricity Board or any other Licencee it will furnish to the seller a certificate of declaration (in the form appended herewith) which shall be filed by the seller before the assessing authority as an evidence for exemption from duty under this notification.**

Declaration Certificate This Declaration Form shall be given to the supplier of energy by the large, medium, small and tiny industrial units. (1) Name and address of the owner of the Industries. (2) Name of style of business and full address. (3) Registration No. given by Industries Department or Competent Authority of Government of India. (4) Category of Industries (As large, medium, small and tiny) (5) Date of start of production by Industries. (6) Name and full address of supplier of energy for the purposes of production. (7) (a) Total quantity of energy supplied by the supplier of energy and the amount of electricity duty payable on that, (b) Total quantity of energy consumed for the purpose of production and the electricity duty payable on that, (c) Total quantity of energy consumed for other than production and electricity duty payable on that. It is hereby certified that the above particulars are correct and complete. Place..... Signature of the owner of Industries/Partner/Authorised person.

**9. If a small Industrial unit is converted into a medium Industrial unit, the said facility of exemption from the electricity duty to a small Industrial unit, shall be admissible for the remaining period of eligibility or for a period of two years, whichever is earlier from the date of registration of that unit as medium Industrial unit.**

**10. In case of violation of any of the aforesaid condition or conditions or issuing a wrong certificate or furnishing wrong figures in respect of energy consumed for production purpose, this facility of exemption from electricity duty shall be treated as cancelled from the beginning and the owner of the Industries shall be liable for the payment of entire amount of duty.**

**11. This notification shall be deemed to have come into force from the 1st September, 1986 and shall remain valid up to 31st August, 1991.**

S.O.838, dated 22nd September, 1987. - In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty, Act, 1948 (Bihar Act 36 of 1948) the Governor of the Bihar is pleased to exempt the owner of large, medium, small and tiny industrial units which have been approved and registered to undertake expansion and/or diversification programme under Para 15 of the Resolution No. 13730, dated 1st September, 1986 of the Department of Industries, Government of Bihar, from payment of electricity duty on the electrical energy consumed by them, subject to the following conditions:-(a)The benefit of exemption shall only be admissible for such additional energy required directly for production purpose as a result of such expansion and/or diversification programme.(b)The exemption shall be admissible for a period of five years from the date, the unit starts its production as a result of expansion and/or diversification.

**2. This notification shall be deemed to have come into force from 1st, September, 1986 and shall remain valid upto 31st August, 1987.**

S.O.1799 the 30th November 1988. - In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt from payment of electrical energy generated by the generating sets, set up by the Small and Tiny Industrial Units for Industrial production subject to the following terms and conditions :-(1)The generating set should be set up by the Small and Tiny Industrial Units duly permitted by the B.S.E. Board under the provisions of the Electricity (Supply) Act, 1948;(2)The energy generated by the generating sets would be utilised only for industrial production.(3)This exemption would be available only for the period from 20th August, 1980 to 31st March, 1984.

**2. To get the benefit of the above mentioned facilities the Small and Tiny Industrial Units are required to submit their application form to the prescribed authority under the Act, with the following papers and document;-**

(a)An attested copy of the registration certificate of Small and Tiny Industries granted by the Industries Department, Bihar;(b)Attested copy of the order for setting up a captive generating sets under the Bihar Electricity (Supply) Act, 1948, duly granted by the Bihar State Electricity Board;(c)An attested copy of the certificate granted by the competent authority of the Bihar State Electricity Board, regarding the capacity of the set actually required for the purpose;(d)Details regarding purchase of the generating sets actually set up for the purpose, with proof thereof;(e)A declaration stating that the electrical energy so generated will be used only for the Industrial production and will not be used for any other purpose.(f)In case of non-compliance of any of the above noted terms and conditions the exemption will be withdrawn and assessment will be made under the general provisions of the Bihar Electricity Duty Act, 1948.S.O. 904 the 31st May, 1977. - In exercise of the powers conferred under sub-section (1) of Section 6 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948) and in supersession of the Government notification no. S.O. 1180, dated the 30th September, 1975, the Governor of Bihar is pleased to appoint the officers specified in

column 2 of the Table hereto annexed as Inspecting Officers to exercise and perform the prescribed powers and duties respectively conferred and imposed upon such authorities by or under the Act within the local limits of the area mentioned in the corresponding entry in the third column of the said Table :Table

Serial No.	Designation of the Officers.	Limits of area.	
1	2	3	
1	(a)	Commissioner of Commercial Taxes, Bihar.	The whole of the State of Bihar.
	(b)	Joint Commissioner of Commercial Taxes, Bihar.	Ditto.
	(c)	Joint Commissioner of Commercial Taxes, Intelligence Branch,Bihar.	Ditto.
	(d)	Deputy Commissioner of Commercial Taxes, Bihar.	Ditto.
	(e)	Assistant Commissioner of Commercial Taxes, Bihar.	Ditto.
	(f)	Assistant Commissioner of Commercial Taxes, IntelligenceBranch, Bihar.	Ditto
	(g)	Superintendent of Commercial Taxes, Intelligence Branch,Bihar.	Ditto
	(h)	Additional Superintendent of Commercial Taxes, IntelligenceBranch Bihar.	The whole of the State of Bihar.
	(i)	Assistant Superintendent of Commercial Taxes, IntelligenceBranch, Bihar.	Ditto.
	(j)	Superintendent of Commercial Taxes, Bihar.	Ditto.
	(k)	Assistant Superintendent of Commercial Taxes, Bihar.	Ditto.
2	(a)	Assistant Commissioner of Commercial Taxes, Special Circle,Patna.	Ditto.
	(b)	Superintendent of Commercial Taxes, Special	Ditto

		Circle, Patna.	
	(c)	Additional Superintendent of Commercial Taxes, Special Circle, Patna.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Special Circle, Patna.	Ditto.
3	(a)	Joint Commissioner of Commercial Taxes (Appeals), Bihar, Patna.	The Division of Patna, Tirhut, Darbhanga and Koshi.
	(b)	Joint Commissioner of Commercial Taxes (Appeals), Bihar, Ranchi.	The whole of Chotanagpur Divisions, North and South and Bhagalpur Division.
PATNA DIVISION			
4	(a)	Joint Commissioner of Commercial Taxes, Patna Division.	The Districts of Patna and Bhojpur.
	(b)	Deputy Commissioner of Commercial Taxes (Administration), Patna Division.	Ditto.
5	(a)	Deputy Commissioner of Commercial Taxes (Appeals), Patna Division.	Ditto.
	(b)	Additional Deputy Commissioner of Commercial Taxes (Appeals), Patna Division.	Ditto.
6	(a)	Appellate Assistant Commissioner of Commercial Taxes, Patna Division.	Ditto.
	(b)	Additional Appellate Assistant Commissioner, Commercial Taxes, Patna Division.	Ditto.
7	(a)	Assistant Commissioner of Commercial Taxes, Intelligence Branch, Patna Division.	Ditto.
	(b)		Ditto

		Superintendent of Commercial Taxes, Intelligence Branch, Patna Division.	
	(c)	Additional Superintendent of Commercial Taxes, Intelligence Branch, Patna Division.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Intelligence Branch, Patna Division.	Ditto.
8	(a)	Assistant Commissioner of Commercial Taxes, Patna East Circle.	The area lying within the jurisdiction of the Patna Municipal Corporation of the Sadar Sub-Division of the district of Patna which lies to the east of the line drawn from the office of the District Magistrate, Patna along the road to the Gandhi Maidan thereafter skirting it by its eastern and southern end up to the junction of Exhibition Road and thereafter following the Exhibition Road crossing Chiraiyat and over bridge and on the railway level crossing of Patna-Gaya line and thereafter Patna-Gaya Railway line.
	(b)	Superintendent of Commercial Taxes, Patna East Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Patna East Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Patna East Circle.	Ditto.
9	(a)	Assistant Commissioner of Commercial Taxes, Patna West Circle.	The Dinapuar Sub-Division of Patna District and the whole of the Sadar Sub-Division of Patna District excluding the area allotted to the Patna East Circle.
	(b)	Superintendent of Commercial Taxes, Patna West Circle.	Ditto.

		Additional Superintendent of Commercial Taxes, Patna WestCircle.	Ditto.
	(c)	Assistant Superintendent of Commercial Taxes, Patna WestCircle.	Ditto.
	(d)	Additional Superintendent of Commercial Taxes, DinapurSub-Circle.	The whole of the Dinapur Sub-Division of PatnaDistrict.
	(e)	Assistant Superintendent of Commercial Taxes, DinapurSub-Circle.	Ditto.
10	(a)	Assistant Commissioner of Commercial Taxes, Patna City (East)Circle.	Malsalami and Fatuha Police Station of Patna CitySub-Division of the district of Patna.
	(b)	Superintendent of Commercial Taxes, Patna City (East) Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Patna City(East) Circle.	Ditto.
	(d)	Assistnat Superintendent of Commercial Taxes, Patna City(East) Circle.	Ditto.
11	(a)	Assistant Commissioner of Commercial Taxes, Patna City (West)Circle.	The whole of the Barh Sub-Division and the PatnaCity Sub-Division excluding the area allotted to Patna City EastCircle of the district of Patna.
	(b)	Superintendent of Commercial Taxes, Patna City (West) Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Patna CityWest Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Patna City WestCircle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, BarhSub-Circle.	Barh Sub-Division of the district of Patna.
	(f)	Assistant Superintendent of Commercial Taxes,	Ditto.



BarhSub-Circle.		
12	(a)	Assistant Commissioner of Commercial Taxes, The district of Bhojpur. Shahabad Circle.
	(b)	Superintendent of Commercial Taxes, Sahabad Circle. Ditto.
	(c)	Additional Superintendent of Commercial Taxes, ShahabadCircle. Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, ShahabadCircle. Ditto.
	(e)	Additional Superintendent of Commercial Taxes, BuxarSub-Circle. Buxar Sub-Division of Bhojpur District.
	(f)	Assistant Superintendent of Commercial Taxes, BuxarSub-Circle. Ditto.
GAYA DIVISION.		
13	(a)	Joint Commissioner of Commercial Taxes, Gaya Division. The whole of the district of Gaya, Aurangabad, Nawadah, Nalanda and Rohtas.
	(b)	Deputy Commissioner of Commercial Taxes (Administration), Gaya Division. Ditto.
14	(a)	Deputy Commissioner of Commercial Taxes (Appeals), GayaDivision. Ditto.
	(b)	Additional Deputy Commissioner of Commercial Taxes(Appeals), Gaya Division. Ditto.
15	(a)	Appellate Assistant Commissioner of Commercial Taxes, GayaDivision. The whole of the district of Gaya, Aurangabad, Nawadah, Nalanda and Rohtas.
	(b)	Additional Appellate Assistant Commissioner of CommercialTaxes, Gaya. Ditto.

		Division.	
16	(a)	Assistant Commissioner of Commercial Taxes, Intelligence Branch, Gaya Division.	Ditto.
	(b)	Superintendent of Commercial Taxes, Intelligence Branch,,Gaya Division.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Intelligence Branch, Gaya Division.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Intelligence Branch, Gaya Division.	Ditto.
17	(a)	Assistant Commissioner of Commercial Taxes, Gaya Circle.	The whole of the district of Gaya, Nawadah and Aurangabad.
	(b)	Superintendent of Commercial Taxes, Gaya Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Gaya Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Gaya Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, Nawadah Sub-Circle.	The whole of the district of Nawadah.
	(f)	Assistant Superintendent of Commercial Taxes, Nawadah Sub-Circle.	Ditto.
	(g)	Additional Superintendent of Commercial Taxes, Aurangabad Sub-Circle.	The whole of the district of Aurangabad.
	(h)	Assistant Superintendent of Commercial Taxes, Aurangabad Sub-circle.	Ditto.
	(i)		

		Additional Superintendent of Commercial Taxes,, Jahanabad SubCircle.	The Sub-Division of Jahanabad of the district ofGaya.
	(f)	Assistant Superintendent of Commercial Taxes, JahanabadSub-Circle.	Ditto.
18	(a)	Assistant Commissioner of Commercial Taxes, BiharsharifCircle.	The district of Nalanda.
	(b)	Superintendent of Commercial Taxes, Biharsharif Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, BiharsharifCircle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, BiharsharifCircle.	Ditto.
19	(a)	Assistant Commissioner of Commercial Taxes, Sasaram Circle.	The whole of the district of Rohtas.
	(b)	Superintendent of Commercial Taxes, Sasaram Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, SasaramCircle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Sasaram Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, BhabhuaSub-Circle.	The Sub-Division of Bhabhua of Rohtas District.
	(f)	Assistant Superintendent of Commercial Taxes, BhabhuaSub-Circle.	Ditto.
TIRHUT DIVISION			
20	(a)	Joint Commissioner of Commercial Taxes, Tirhut Division.	The whole of the Tirhut Division, Darbhanga, Madhubani and Samastipur Districts of Darbhanga Division and thePolice Station of Nirmali (excluding

			Halka Nos. 5, 6, 7 and 8)in the Supaul Sub-Division of the district of Saharsa in KoshiDivision.
	(b)	Deputy Commissioner of Commercial Taxes (Administration),Tirhut Division.	Ditto.
21	(a)	Deputy Commissioner of Commercial Taxes (Appeals), TirhutDivision.	Ditto.
	(b)	Additional Deputy Commissioner of Commercial Taxes (Appeals),Tirhut Division.	Ditto.
22	(a)	Appellate Assistant Commissioner of Commercial Taxes, TirhutDivision.	Ditto.
	(b)	Additional Appellate Assistant Commissioner of CommercialTaxes, Tirhut Division.	Ditto.
23	(a)	Assistant Commissioner of Commercial Taxes, IntelligenceBranch, Tirhut Division.	Ditto.
	(b)	Superintendent of Commercial Taxes, Intelligence Branch,Tirhut Division.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, IntelligenceBranch, Tirhut Division.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, IntelligenceBranch, Tirhut Division.	Ditto.
24	(a)	Assistant Commissioner of Commercial Taxes, MuzaffarpurCircle.	The district of Muzaffarpur.
	(b)		Ditto.

		Superintendent of Commercial Taxes, Muzaffarpur Circle.	
	(c)	Assistant Superintendent of Commercial Taxes, Muzaffarpur Circle.	Ditto.
25	(a)	Assistant Commissioner of Commercial Taxes, Sitamarhi Circle.	The whole of the district of Sitamarhi.
	(b)	Superintendent of Commercial Taxes, Sitamarhi Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Sitamarhi Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Sitamarhi Circle.	Ditto.
26	(a)	Assistant Commissioner of Commercial Taxes, Hajipur Circle.	The district of Vaishali.
	(b)	Superintendent of Commercial Taxes, Hajipur Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Hajipur Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Hajipur Circle.	Ditto.
27	(a)	Assistant Commissioner of Commercial Taxes, Darbhanga Circle.	The district of Darbhanga.
	(b)	Superintendent of Commercial Taxes, Darbhanga Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Darbhanga Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Darbhanga Circle.	Ditto.

28	(a)	Assistant Commissioner of Commercial Taxes, Madhubani Circle.	The whole of the district of Madhubani and the Police Station of Nirmali (excluding Halka Nos. 5, 6, 7 and 8) in Supaul Sub-division of the district of Saharsa.
	(b)	Superintendent of Commercial Taxes, Madhubani Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Madhubani Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Madhubani Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, Jhanjharpur Sub-Circle.	The whole of the Sub-Division of Jhanjharpur of Madhubani District and the Police Station of Nirmali (excluding Halka Nos. 5, 6, 7 and 8) in Supaul Sub-Division of the district of Saharsa.
	(f)	Assistant Superintendent of Commercial Taxes, Jhanjharpur Sub-Circle.	Ditto.
29	(a)	Assistant Commissioner of Commercial Taxes, Samastipur Circle.	The whole of the district of Samastipur.
	(b)	Superintendent of Commercial Taxes, Samastipur Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Samastipur Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Samastipur Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, Dalsinghsarai Sub-Circle.	Police-Stations of Dalsinghsarai, Ujiarpur, Mohiuddinagar and Sahpur Patori of the Sadar Sub-Divisions and Bibhutipur P.S. of Rosera Sub-Divisions in the district of Samastipur.
	(f)		Ditto.

		Assistant Superintendent of Commercial Taxes, DalsinghsaraiSub-Circle.	
30	(a)	Assistant Commissioner of Commercial Taxes, Bettiah Circle.	The district of West Champaran.
	(b)	Superintendent of Commercial Taxes, Bettiah Circle., Ditto.	
	(c)	Additional Superintendent of Commercial Taxes, BettiahCircle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Bettiah Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, BagahaSub-Circle.	Bagha Sub-Division of the district of WestChamparan.
	(f)	Assistant Superintendent of Commercial Taxes, BaghaSub-Circle.	Ditto.
31	(a)	Assistant Commissioner of Commercial Taxes, Champaran Circle.	The district of East Champaran.
	(b)	Superintendent of Commercial Taxes, Champaran Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, ChamparanCircle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, ChamparanCircle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, RaxaulSub-Circle.	Raxaul and Ramgarhwa Police-Stations of theSadar Subdivision and Adapur, Chauradano and Ghorasahan ofSikrahana Sub-Division of the district of East Champaran.
	(f)	Assistant Superintendent of Commercial Taxes, RaxaulSub-Circle.	Ditto.
32	(a)		The district of Siwan and Gopalganj.

		Assistant Commissioner of Commercial Taxes, Siwan Circle.	
	(b)	Superintendent of Commercial Taxes, Siwan Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Siwan Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, GopalganjSub-Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, GopalganjSub-Circle.	The whole of the district of Gopalganj.
	(f)	Assistant Superintendent of Commercial Taxes, GopalganjSub-Circle.	Ditto.
33	(a)	Assistant Commissioner of Commercial Taxes, Saran Circle.	The whole of the district of Saran.
	(b)	Superintendent of Commercial Taxes, Saran Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Saran Circle.	Ditto
	(d)	Assistant Superintendent of Commercial Taxes, Saran Circle.	Ditto.
PURNEA DIVISION			
34	(a)	Joint Commissioner of Commercial Taxes, Purnea Division.	The whole of the Kosi Division excluding thePolice Station of Nirmali (excluding Halka nos. 5, 6, 7 and 8)in Supaul Sub-Division of the district of Saharsa and Begusaraidistrict of Darbhanga Division and the area comprising ofNaugachia.ThanaBihpurand Gopalpur Police Stations of district ofBhagalpur and Khagaria Sub-Division



			of the district of Monghyrof Bhagalpur Division.
	(b)	Deputy Commissioner of Commercial Taxes (Administration),Purnea Division.	Ditto.
35	(a)	Deputy Commissioner of Commercial Taxes (Appeals), PurneaDivision.	The whole of the Kosi Division excluding thePolice Station of Nirmali (excluding Halka nos. 5, 6, 7 and 8)in Supaul Sub-Division of the district of Saharsa and Begusaraidistrict of Darbhanga Division and the area comprising ofNaugachia.Thana Bihpurand Gopalpur Police Stations of districtof Bhagalpur and Khagaria Subdivision of the district of Monghyrof Bhagalpur Division.
	(b)	Additional Deputy Commissioner, Commercial Taxes (Appeals),Purnea Division.	Ditto.
36	(a)	Appellate Assistant Commissioner of Commercial Taxes, PurneaDivision.	The whole of the Kosi Division excluding thePolice Station of Nirmali (excluding Halka nos. 5, 6, 7 and 8 )in Supaul sub-Division of the district of Saharsa and Begusaraidistrict of Darbhanga Division and the area comprising ofNaugachia.Thana Bihpur and Gopalpur Police Stations of districtof Bhagalpur and Khagaria Sub-Division of the district ofMonghyr of Bhagalpur Division.
	(b)	Additional Appellate Assistant Commissioner of CommercialTaxes, Purnea Division.	Ditto.
37	(a)	Assistant Commissioner of Commercial Taxes, IntelligenceBranch, Purnea Division.	Ditto.
	(b)	Superintendent of Commercial Taxes, intelligence Branch,Purnea	Ditto.

		Division.	
	(c)	Additional Superintendent of Commercial Taxes, Intelligence Branch, Purnea Division.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Intelligence Branch, Purnea Division.	Ditto.
38	(a)	Assistant Commissioner of Commercial Taxes, Purnea Circle.	The district of Purnea excluding Kishanganj Subdivision.
	(b)	Superintendent of Commercial Taxes, Purnea Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Purnea Circle.	The district of Purnea excluding Kishanganj Sub-Division.
	(d)	Assistant Superintendent of Commercial Taxes, Purnea Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, Forbesganj Sub-Circle.	The Araria Sub-Division of the district of Purnea.
	(f)	Assistant Superintendent of Commercial Taxes, Forbesganj Sub-Circle.	Ditto.
39	(a)	Assistant Commissioner of Commercial Taxes, Katihar Circle.	The district of Katihar.
	(c)	Additional Superintendent of Commercial Taxes, Katihar Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Katihar Circle.	Ditto.
40	(a)	Assistant Commissioner of Commercial Taxes, Kishanganj Circle.	The whole of the Sub-Division of Kishanganj of Purnea District.
	(b)	Superintendent of Commercial Taxes, Kishanganj Circle.	Ditto.

		Additional Superintendent of Commercial Taxes, Kishanganj Circle.	Ditto.
	(c)		
		Assistant Superintendent of Commercial Taxes, Kishanganj Circle.	Ditto.
	(d)		
41	(a)	Assistant Commissioner of Commercial Taxes, Saharsa Circle.	The whole of the district of Saharsa excluding Nirmali Police Station in the Supaul Sub-Division (excepting Halka nos. 5, 6, 7 and 8).
	(b)	Superintendent of Commercial Taxes, Saharsa Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Saharsa Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Saharsa Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, Madhepura Sub-Circle.	The Madhepura Sub-Division of the district of Saharsa.
	(f)	Assistant Superintendent of Commercial Taxes, Madhepura Sub-Circle.	Ditto.
42	(a)	Assistant Commissioner of Commercial Taxes, Khagaria Circle.	The whole of the Khagaria Sub-Division in the district of Monghyr including the area comprised in Naugachia, Thana Bihpur and Gopalpur Police Stations of the district of Bhagalpur.
	(b)	Superintendent of Commercial Taxes, Khagaria Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Khagaria Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Khagaria Circle.	Ditto.
43	(a)	Assistant Commissioner of Commercial Taxes, Begusarai Circle.	The whole of the district of Begusarai.

	(b)	Superintendent of Commercial Taxes, Begusarai Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Begusarai Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Begusarai Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, Teghra Sub-Circle.	Bachwara and Bhagwanpur Police Stations of the district of Begusarai including the area of Barauni Police-Station lying west of National Highway 31, and South of National Highway 33 of the district of Begusarai.
	(f)	Assistant Superintendent of Commercial Taxes, Teghra Sub-Circle.	Ditto.
<b>BHAGALPUR DIVISION</b>			
44	(a)	Joint Commissioner of Commercial Taxes, Bhagalpur Division.	The whole of the Bhagalpur Division excluding the Khagaria Subdivision of the district of Monghyr and also Naugachia, Thana Bihpur and Gopalpur Police Stations of the district of Bhagalpur.
	(b)	Deputy Commissioner of Commercial Taxes (Administration), Bhagalpur Division.	Ditto.
45	(a)	Deputy Commissioner of Commercial Taxes (Appeals), Bhagalpur Division.	Ditto.
	(b)	Additional Deputy Commissioner, Commercial Taxes (Appeals) Bhagalpur Division.	The whole of the Bhagalpur Division excluding the Khagaria Sub-Division of the district of Monghyr and also Naugachia. Thana Bihpur and Gopalpur Police Stations of the district of Bhagalpur.
46	(a)		Ditto.

		Appellate Assistant Commissioner of Commercial Taxes, Bhagalpur Division.	
	(b)	Additional Appellate Assistant Commissioner of Commercial Taxes, Bhagalpur Division.	Ditto.
47	(a)	Assistant Commissioner of Commercial Taxes, Intelligence Branch, Bhagalpur Division.	Ditto.
	(b)	Superintendent of Commercial Taxes, Intelligence Branch, Bhagalpur Division.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Intelligence Branch, Bhagalpur Division.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Intelligence Branch, Bhagalpur Division.	Ditto.
48	(a)	Assistant Commissioner of Commercial Taxes, Bhagalpur Circle.	The whole of the district of Bhagalpur excluding Naugachia, Thana Bihpur and Gopalpur Police Stations of the district.
	(b)	Superintendent of Commercial Taxes, Bhagalpur Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Bhagalpur Circle.	The whole of the district of Bhagalpur excluding Naugachia, Thana Bihpur and Gopalpur Police Stations of the district.
	(d)	Assistant Superintendent of Commercial Taxes, Bhagalpur Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, Colgong Sub-Circle.	Colgong Sinhaula and Pirpainti Police Station of the Sadar Sub-Division of Bhagalpur District.
	(f)	Assistant Superintendent of Commercial Taxes, Colgong Sub-Circle.	Ditto.

49	(a)	Assistant Commissioner of Commercial Taxes, Monghyr Circle.	The district of Monghyr excluding Khagaria Sub-Division.
	(b)	Superintendent of Commercial Taxes, Monghyr Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Monghyr Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Monghyr Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, Jamui Sub-Circle.	The Jamui Sub-Division of Monghyr District.
	(f)	Assistant Superintendent of Commercial Taxes, Jamui Sub-Circle.	Ditto.
50	(a)	Assistant Commissioner of Commercial Taxes, Santhal Parganas Circle.	The whole of the district of Santhal Parganas excluding Rajmahal and Pakur Sub-Division.
	(b)	Superintendent of Commercial Taxes, Santhal Parganas Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Santhal Parganas Circle.	The whole of the district of Santhal Parganas excluding Rajmahal and Pakur Sub-Division.
	(d)	Assistant Superintendent of Commercial Taxes, Santhal Parganas Circle.	Ditto,
	(e)	Additional Superintendent of Commercial Taxes, Intelligence Branch, Patna Division.	Sadar and Godda Sub-Divisions of the district of Santhal Parganas.
	(f)	Assistant Superintendent of Commercial Taxes, Dumka Sub-Circle.	Ditto.
51	(a)	Assistant Commissioner of Commercial Taxes, Sahibganj Circle.	The Rajmahal and Pakur Sub-Divisions of the district of Santhal Parganas
	(b)	Superintendent of Commercial Taxes,	Ditto.

Sahibganj Circle.

(c) Additional Superintendent of Commercial Taxes, Sahibganj Circle. Ditto.

(d) Assistant Superintendent of Commercial Taxes, Sahibganj Circle. Ditto.

RANCHI DIVISION

52 (a) Joint Commissioner of Commercial Taxes, Ranchi Division. The districts of Ranchi and Palamau of Chotanagpur(South) Division and Hazaribagh district of North Chotanagpur Division.

(b) Deputy Commissioner of Commercial Taxes (Administration), Ranchi Division. Ditto.

53 (a) Deputy Commissioner of Commercial Taxes (Appeals), Ranchi Division. Ditto.

(b) Additional Deputy Commissioner of Commercial Taxes (Appeals), Ranchi Division. The district of Ranchi and Palamau of Chotanagpur(South) Division and Hazaribagh district of North Chotanagpur Division.

54 (a) Appellate Assistant Commissioner of Commercial Taxes, Ranchi Division. Ditto.

(b) Additional Appellate Assistant Commissioner of Commercial Taxes, Ranchi Division. Ditto.

55 (a) Assistant Commissioner of Commercial Taxes, Intelligence Branch, Ranchi Division. Ditto.

(b) Superintendent of Commercial Taxes, Intelligence Branch, Ranchi Division. Ditto.

(c) Additional Superintendent of Commercial Taxes, Intelligence Branch, Ranchi

		Division.	
	(d)	Assistant Superintendent of Commercial Taxes, Intelligence Branch, Ranchi Division.	Ditto.
56	(a)	Assistant Commissioner of Commercial Taxes, Ranchi Special Circle.	The municipal area of Ranchi lying within the line drawn from Shaheed Chowk along Court Road to Divisional Commissioner's office and then skirting the Collectorate and running west up to junction to Ratu Road and Harmu Road. Then along Harmu Road, Nagarmal Modi Sewa-Sadan Road, Lake Road Jain Mandir Road and J.J. Road meeting at Shaheed Chowk.
	(b)	Superintendent of Commercial Taxes, Ranchi Special Circle.	The municipal area of Ranchi lying within the line drawn from Shaheed Chowk along Court Road to Divisional Commissioner's office and then skirting the Collectorate and running west up to junction to Ratu Road and Harmu Road, then along Harmu Road, Nagarmal Modi Sewa-Sadan Road, Lake Road, Jain Mandir Road and J.J. Road meeting at Shaheed Chowk.
	(c)	Additional Superintendent of Commercial Taxes, Ranchi Special Circle	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Ranchi Special Circle.	Ditto.
57	(a)	Assistant Commissioner of Commercial Taxes, Ranchi North Circle.	The Loharua Sub-Division and the Ranchi Sadar Sub-Division which falls under the jurisdiction of the Ranchi Special and Ranchi South Circles of the district of Ranchi.
	(b)	Superintendent of Commercial Taxes, Ranchi North Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes,	Ditto.



		Ranchi North Circle.	
	(d)	Assistant Superintendent of Commercial Taxes, Ranchi North Circle.	Ditto.
58	(a)	Assistant Commissioner of Commercial Taxes, Ranchi South Circle.	The Khunti, Gumla and Simdega Sub-Divisions and Doranda, Silli, Hatia, Namkum, Angara and Jagannathpur Police Stations of the Sadar Sub-Division of Ranchi District.
	(b)	Superintendent of Commercial Taxes, Ranchi South Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Ranchi South Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Ranchi South Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, Gumla Sub-Circle.	The Sub-Division of Gumla and Simdega of the district of Ranchi.
	(f)	Assistant Superintendent of Commercial Taxes, Gumla Sub-Circle.	Ditto.
59	(a)	Assistant Commissioner of Commercial Taxes, Palamau Circle.	The district of Palamau.
	(b)	Superintendent of Commercial Taxes, Palamau Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Palamau Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Palamau Circle.	Ditto.
60	(a)	Assistant Commissioner of Commercial Taxes, Hazaribagh Circle.	The district of Hazaribagh.
	(b)	Superintendent of Commercial Taxes, Hazaribagh Circle.	Ditto.

	(c)	Additional Superintendent of Commercial Taxes, HazaribaghCircle.	The district of Hazaribagh.
	(d)	Assistant Superintendent of Commercial Taxes, HazaribaghCircle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, KodermaSub-Circle.	Koderma Sub-Division of the district ofHazaribagh.
	(f)	Assistant Superintendent of Commercial Taxes, KodermaSub-Circle.	Ditto.
DHANBAD DIVISION.			
61	(a)	Joint Commissioner of Commercial Taxes, Dhanbad Division.	The district of Giridih and Dhanbad ofChotanagpur North Division.
	(b)	Deputy Commissioner of Commercial Taxes (Administration),Dhanbad Division.	Ditto.
62	(a)	Deputy Commissioner of Commercial Taxes (Appeals), DhanbadDivision.	Ditto.
	(b)	Additional Deputy Commissioner of Commercial Taxes (Appeals),Dhanbad Division.	Ditto.
63	(a)	Appellate Assistant Commissioner of Commercial Taxes, DhanbadDivision.	Ditto.
	(b)	Additional Assistant Commissioner of Commercial Taxes,Dhanbad Division.	Ditto.
64	(a)	Assistant Commissioner of Commercial Taxes, IntelligenceBranch, Dhanbad Division.	Ditto.
	(b)	Superintendent of Commercial Taxes,	Ditto.

		Intelligence Branch, Dhanbad Division.	
		Additional Superintendent of Commercial Taxes, Intelligence Branch, Dhanbad Division.	The district of Giridih and Dhanbad of Chotanagpur North Division.
	(c)		
		Assistant Superintendent of Commercial Taxes, Intelligence Branch, Dhanbad Division.	Ditto.
	(d)		
65	(a)	Assistant Commissioner of Commercial Taxes, Dhanbad Urban Circle.	The Police Station of Dhanbad District.
	(b)	Superintendent of Commercial Taxes, Dhanbad Urban Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Dhanbad Urban Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Dhanbad Urban Circle.	Ditto.
66	(a)	Assistant Commissioner of Commercial Taxes, Dhanbad Circle.	Govindpur, Baliapur, Tundi Kenduadih and Putki Police Stations of the district of Dhanbad.
	(b)	Superintendent of Commercial Taxes, Dhanbad Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Dhanbad Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Dhanbad Circle.	Ditto.
67	(a)	Assistant Commissioner of Commercial Taxes, Jharia Circle.	The Police Station of Jharia, Sindri and Jora-pokhar of the Sadar Sub-Division of the district of Dhanbad.
	(b)	Superintendent of Commercial Taxes, Jharia Circle.	The Police-Station of Jharia, Sindri and Jorapokhar of the Sadar Sub-Division of the district of Dhanbad.
	(c)	Additional Superintendent of Commercial Taxes, Jharia	Ditto.

		Circle.	
	(d)	Assistant Superintendent of Commercial Taxes, Jharia Circle.	Ditto.
68	(a)	Assistant Commissioner of Commercial Taxes, Katras Circle.	Katras, Topchanchi, Jogta and Baghmara Police Stations of the district of Dhanbad.
	(b)	Superintendent of Commercial Taxes, Katras Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Katras Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Katras Circle.	Ditto.
69	(a)	Assistant Commissioner of Commercial Taxes, Chirkunda Circle.	The Police Stations of Nirsa and Chirkunda of the district of Dhanbad.
	(b)	Superintendent of Commercial Taxes, Chirkunda Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Chirkunda Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Chirkunda Circle.	Ditto.
70	(a)	Assistant Commissioner of Commercial Taxes, Bokaro Circle.	The Police-Stations of Bokaro, Chas, Chandan-Kiyari and Harla of the district of Dhanbad.
	(b)	Superintendent of Commercial Taxes, Bokaro Circle.	The Police Stations of Bokaro, Chas, Chandan Kiyari and Harla of the district of Dhanbad.
	(c)	Additional Superintendent of Commercial Taxes, Bokaro Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Bokaro Circle.	Ditto.
71	(a)	Assistant Commissioner of	The whole of the district of Giridih.

		Commercial Taxes, Giridih, Circle.	
	(b)	Superintendent of Commercial Taxes, Giridih Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, GiridihCircle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Giridih Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, TenughatSub-Circle.	Tenughat Sub-Division of the district ofGiridih.
	(f)	Assistant Superintendent of Commercial Taxes, TenughatSub-Circle.	Ditto.
JAMSHEDPUR DIVISION.			
72	(a)	Joint Commissioner of Commercial Taxes, Jamshedpur Division.	The whole of the Jamshedpur Division.
	(b)	Deputy Commissioner of Commercial Taxes (Administration),Jamshedpur Division.	Ditto.
73	(a)	Deputy Commissioner of Commercial Taxes (Appeals), JamshedpurDivision.	Ditto.
	(b)	Additional Deputy Commissioner of Commercial Taxes (Appeals),Jamshedpur Division.	The whole of the Jamshedpur Division.
74	(a)	Appellate Assistant Commissioner of Commercial Taxes,Jamshedpur Division.	The whole of the State of Bihar.
	(b)	Additional Appellate Assistant Commissioner of CommercialTaxes,	Ditto.

Jamshedpur Division.		
75	(a)	Assistant Commissioner of Commercial Taxes, Intelligence Branch, Jamshedpur Division. The district of Singhbhum of the Chotanagpur South Division.
	(b)	Superintendent of Commercial Taxes, Intelligence Branch, Jamshedpur Division. Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Intelligence Branch, Jamshedpur Division. Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Intelligence Branch, Jamshedpur Division. Ditto.
76	(a)	Assistant Commissioner of Commercial Taxes, Jamshedpur Circle. The whole of the Dalbhum Sub-Division of the district of Singhbhum including the Police Stations of Adityapur, Chandil, Nimdih and Ichagarh of the Saraikela-Kharasawan Sub-Division of the district of Singhbhum.
	(b)	Superintendent of Commercial Taxes, Jamshedpur Circle. Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Jamshedpur Circle. Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Jamshedpur Circle. The whole of the Dalbhum Sub-Division of the district of Singhbhum including the Police Stations of Adityapur, Chandil, Nimdih and Ichagarh of the Saraikela-Kharasawan Sub-Division of the district of Singhbhum.
77	(a)	Assistant Commissioner of Commercial Taxes, Singhbhum Circle. The whole of the Dalbhum Sub-Division of the district of Singhbhum and the Police Stations of Adityapur, Chandil, Nimdih and Ichagarh of Saraikela Kharasawan Sub-Division of the district of Singhbhum.

	(b)	Superintendent of Commercial Taxes, Singhbhum Circle.	Ditto.
	(c)	Additional Superintendent of Commercial Taxes, Singhbhum Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Singhbhum Circle.	Ditto.
78	(a)	Assistant Commissioner of Commercial Taxes, Chaibasa Circle.	The whole of the Sadar Sub-Division and Saraikela-Kharsawan Sub-Division of the district of Singhbhum excluding the Police Station of the Adityapur, Nimdih, Chandil and Ichagarh of Saraikela-Kharsawan Sub-Division.
	(b)	Superintendent of Commercial Taxes, Chaibasa Circle.	The whole of the Sadar Sub-Division and Saraikela-Kharsawan Sub-Division of the district of Singhbhum excluding the Police Stations of Adityapur Nimdih, Chandil and Ichagarh of Saraikela-Kharsawan Sub-Division.
	(c)	Additional Superintendent of Commercial Taxes, Chaibasa Circle.	Ditto.
	(d)	Assistant Superintendent of Commercial Taxes, Chaibasa Circle.	Ditto.
	(e)	Additional Superintendent of Commercial Taxes, Chakradharpur Sub-Circle.	Chakradharpur, Manohar-pur, Godhera, Bandgaon and Souna Police Stations of the Sadar Sub-Division and Kharsawan and Kuchai Police Stations of the Saraikela-Kharsawan Sub-Division of the district of Singhbhum.
	(f)	Assistant Superintendent of Commercial Taxes, Chakradharpur Sub-Circle.	Ditto.

This Notification supersedes Government of Bihar, Finance (Commercial Taxes) Department Notification No. S.O. 1180, dated the 30th September, 1975. This notification shall come into force with effect from 16th of May, 1977.