

Bihar State Registered Dealers Accidental Death Grants Scheme, 2014

BIHAR

India

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Rule

BIHAR-STATE-REGISTERED-DEALERS-ACCIDENTAL-DEATH-GRANT of 2014

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Bihar State Registered Dealers Accidental Death Grants Scheme, 2014Published vide Notification No. fcdzh&dj@fofo/k&94@2006&3624 (vuqo), dated 11.08.2014Last Updated 13th February, 2020No. fcdzh&dj@fofo/k&94@2006&3624(vuqo). - Whereas the state government is satisfied that dealers are playing a significant role in the economic development of the state by collecting taxes on the behalf of the state and that it is necessary to provide grant to the legal dependents of the registered dealers of the state in the event of their accidental death and to achieve the said object;

1. Short title, extent & commencement.

(1)These Schemes may be called the Bihar State Registered Dealers Accidental Death Grants Scheme, 2014.(2)It will extend to the whole of the state of Bihar.(3)It will come into force from the date of issuance of notification.

2. Definitions.

- In these Schemes, unless otherwise requires in the context-(a)"Accident" means death due to accident caused by external violence which is apparent in nature and shall include:-Train or road accident, electric shock, snake-bite, drowning, fire, falling from tree or building, attack by wild animals, terrorist or criminal attack or death caused by atomic radiation and war etc. However, this list is illustrative and not exhaustive:Provided that, it shall not include death caused by self inflicted injury or suicide or accident caused under inebriated condition or death caused while committing criminal offences or natural death or death caused by disease:Provided further that, the

Commissioner of Commercial Taxes may accept any death as an accidental death which is not covered under para 2(a) of the scheme.(b)"Business Enterprise" means a business under legal status of Individual or Hindu Undivided Family (HUF) or Partnership firm.(c)"Circle-in charge" means the Deputy Commissioner of Commercial Taxes or the Assistant Commissioner of Commercial taxes or the Commercial Taxes Officer, in charge of the circle or the officer specially empowered by the Commissioner in this behalf;(d)"Joint Commissioner of Commercial Taxes" means an officer appointed under sub-section (1) of section-10 of the Bihar Value Added Tax Act, 2005.(e)"Commissioner" means Commissioner of Commercial Taxes appointed under sub-section (1) of section-10 of the Bihar Value Added Tax Act, 2005 or Commissioner as defined in clause (H) of section-2 of the said Act.(f)"Dependent" means widow/widower of registered dealer dependent son, unmarried daughter and parents; in case of deceased unmarried registered dealer, father and mother jointly.(g)"Registered Dealer" means a person whose Business enterprise is registered under the following Act/Acts administered by the Commercial Taxes Department:-(i)Bihar Value Added Tax Act, 2005(ii)Central Sales Tax Act, 1956(iii)Bihar Entertainment Tax Act, 1948(iv)Bihar Electricity Duty Act, 1948(v)Bihar Advertisement Tax Act, 1981(vi)Bihar Hotel Luxury Taxation Act, 1988(vii)Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale therein Act, 1993(h)"Scheme" means Bihar State Registered Dealers Accidental Death Grants Scheme, 2014.

3.

Words and expressions used herein but not defined in the scheme shall have the same meaning as are assigned them in the Bihar Value Added Tax Act/Rules, 2005

4.

This scheme shall be applicable to those registered dealers who have paid admitted tax for his business enterprise:Provided that the 'admitted tax' referred hereinabove shall mean to include tax admitted in the Returns filed and the word 'Paid' shall mean to include the amount of tax deducted at source, entry tax and input tax eligible to be set off against the output tax payable and balance, if any, remaining payable has been paid vide challan:Provided further that, a registered dealer against whom undisputed tax/interest/penalty amount which includes dues of admitted tax and dues of tax decided in Courts, is due or has been convicted of an offence under sub-section (1) or sub-section (2) or subsection (3) of section 81 of The Bihar Value Added Tax Act, 2005 shall not be eligible for this scheme.

5.

In case of accidental death of a registered dealer, a grant of Rs. 2 (two) lakh by way of crossed cheque/demand draft shall be paid to the legal dependents.

6.

This expenditure shall be made from the Budget provision of every financial year and shall be

debatable to "Expenditure Head-non plan-Major Head-2040-tax on sale trade etc-Minor Head-001-Nideshan and Prasashan Sub-Head-0001-Nideshan-3102 Ex-Gratia Grant. A Budget provision shall be made in the budget of every financial year in this behalf.

7.

The amount of grant shall be drawn by the D.D.O (Drawing Disbursing Officer), Commercial Taxes Department, Bihar, Patna under Bill Code N 2040001010001 and shall be paid to the nominated dependent or legal dependent of the deceased.

8.

Amount of the grant shall be paid firstly to the dependent nominated in this regard by the dealer and in the absence of nomination to the legal dependent in the order of the dependents specified in sub Para (f) of Para 2 on the basis of family certificate/succession certificate issued by the competent authority.

9.

Claim for grant and procedure of payment under this scheme will as follows,:-(a)Firstly the information of accidental death will be given to the concerned circle-in-charge by the nominated dependent or legal dependent of the deceased in the prescribed Form-I.(b)Thereafter the nominated dependent or legal dependent of the deceased shall apply his claim in Form-II to the circle-in-charge.(c)After examining the claim the circle-in-charge shall confirm it and forward the matter in Form-III to the concerned Joint Commissioner of Commercial Taxes (Administration) for counter signature.(d)The Joint Commissioner of Commercial Taxes (Administration) with his recommendation shall forward the claim to the Commissioner, Commercial Taxes Department for payment.(e)On being satisfied the Commissioner of Commercial Taxes, by an office order, shall pay the amount of claim from the budget provisions of its head to the nominated dependent or legal dependent of the deceased through the circle-in-charge.

10.

In the matter of owner of more than one registered Business Enterprises the amount of grant shall be paid to one Business Enterprise only.

11.

In the matter of a partnership firm the amount of grant shall be paid to the nominated dependent or legal dependent of deceased partner only.

12.

In the matter of an individual business enterprise the amount of grant shall be paid to the nominated dependent or legal dependent. If the deceased dealer has more than one legal wife then the amount of grant will be paid to them as per law of succession.

13.

Amount of grant shall be paid within three months from the date of submission of claim.

14.

A register shall be maintained in prescribed Form-IV by all circles of Commercial Taxes wherein year wise information regarding accidents and decisions regarding claim shall be duly recorded and preserved.

15.

The administrative control of the scheme shall vest with the commissioner at state level, the Joint Commissioner of Commercial Taxes (administration) at division level and the circle-in-charge at circle level.

16.

If a registered dealer has an insurance policy his dependent shall not be denied benefit under this scheme.

17.

All such officers shall be liable for disciplinary action if they willfully fail to discharge their duties prescribed under this scheme.

18.

Department of Commercial Taxes shall have the powers to amend these Schemes and issue instructions from time to time for implementation of the scheme. Form - I Relating to information of accidental death for the Claim of grant" under Bihar State Registered Dealers Accidental Death Grant Scheme, 2014 (Triplicate*) To, The Circle-in-Charge Name of Circle-Subject: Information of accidental death of registered dealer. Sir, It is informed that the following registered dealer has died in accident, details thereof are as follow:-

1. Name of the deceased registered dealer.....

2. Date of accident and brief details thereof:-.....

.....

3. Date of Death.....

4. Name of Business enterprise with address: -.....

5. Registration No. (TIN).....

6. Name of circle: -.....Name of division:-.....

7. Name of claimant/dependent for grant and his relation with the deceased:-

.....

Name and address of the informant of death:-Telephone No./Mobile

No./E-mail:-.....All required documents in respect of accident and claim of grant will be submitted later on:-Date:-Signature:-Receipt under Bihar State Registered Dealers Accidental Death Grant Scheme, 2014Received the information in Form-I about the accidental death of Registered Dealer

Late.....Srimati/Shri.....Signature.....Name.....

Duplicate and Triplicate copy to be submitted to Circle-in-Charge/Joint Commissioner

(Adm.)/Commissioner of Commercial Taxes respectively.Form - II Relating to "claim of grant" under Bihar State Registered Dealers Accidental Death Grant Scheme, 2014(In Triplicate*)To,The Circle-in-ChargeName of Circle-

1. Name of the deceased registered dealer

.....

2. Name of Father/Husband:-

.....

3. Date of Birth of the deceased dealer :-

.....

4. Name of Business Enterprise :-

.....

5. Address of Business Enterprise :-

.....

6. Taxpayer Identification No. (TIN) of the dealer

:.....

7. Name of circle :-

.....

8. Date of accident

:.....

9. Complete details of place of accident

:.....

10. Cause of accident (with brief details) :-

.....

11. Brief details of treatment after accident

:.....

12. Date of death

:.....

13. Cause of death (Enclose certificate of the hospital)

:.....

14. Name of dependent

:.....

15. Address of dependent

:.....

16. Relation of dependent with the deceased

:.....

17. Telephone/Mobile

No./E-mail:.....

Enclosures :-

1. Attested copy of the death certificate

2. Attested copy of the post mortem report

3. Attested copy of the F.I.R.

4. Attested copy of the registration certificate of Commercial Taxes Circle :-

5. Evidence of tax payment during the year of claim.

Place :-Date :-Signature of dependent:Address:Receipt under Bihar State Registered Dealers Accidental Death Grant Scheme, 2014Received grant claim Form-II regarding the claim of accidental death of registered dealer Late

.....Smt./Shri.....onSignature.....

Duplicate and Triplicate copy to be submitted to Circle-in-Charge/Joint Commissioner (Adm.)/Commissioner of Commercial Taxes respectively.Form - III Relating to registration, return and payment of tax under Bihar State Registered Dealers Accidental Death Grant Scheme, 2014(Triplicate*)**

1. It is certified that Late

.....
was a registered dealer of Commercial Taxes Circle
..... whose Name of Business Enterprise
was and Taxpayer Identification No. (TIN) was
..... and on the date of accident his registration was valid
and admitted tax of Rs. has been paid by him during
financial year

2. Status of the deceased registered dealer in the Business Enterprise:

(i)Proprietor(ii)Partner(iii)HUF (Karta)(Strike out which is not applicable)Signature & Seal of Deputy/Assistant Commissioner/ Commercial Taxes officerCounter SignedJoint Commissioner of Commercial Taxes

(Adm.)Division.....(Signature and Seal)* Original, Duplicate and Triplicate copy to be submitted to Circle-in-Charge/Joint

Commissioner (Adm.)/Commissioner of Commercial Taxes respectively.** A copy of be send to legal

Name & Address of Nominated dependent/ Legal dependent	Relation of Nominated dependent/Legal dependent with the deceased	Form-III Date of Issue	Office order Number & date of Sanction order of Commissioner Commercial taxes	Office order date of Receipt	Bill No. & Date	Date of Payment	Remarks
10	11	12	13	14	15	16	17