

Compliance Report on Business Reform Action Plan 2016: Bihar

Recommendation No.-223-Define clear timelines mandated through legislation for approval of complete application- Registration for Professional Tax

(Ref: www.biharcommercialtax.gov.in)



Commercial Taxes Department

GOVERNMENT OF BIHAR



Shri Bijendra Prasad
Yadav
Hon'ble Minister



Shri Nitish Kumar
Hon'ble Chief Minister

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Login ID:

Password:

986249

Please enter the text shown in above image

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CIRCULAR / NOTIFICATIONS

The 2nd. September 2011

S.O. 245, dated 6th. September, 2011—In exercise of the powers conferred by Section 18 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 (Bihar Act, 10,2011) the Governor of Bihar is pleased to make the following Rules.

1. Short title, extent and commencement. — (1) These Rules may be called the Bihar Professional Tax Rules, 2011.

(2) It shall extend to the whole state of Bihar.

(3) These rules will come into force at once.

2. Definitions. — (1) In these rules, unless anything is repugnant in the subject or context—

(a) “Act” means the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011; (Bihar Act 10, 2011)

(b) “Central Government” means a Ministry or department of the Central Government;

(c) “Circle” means a unit of Commercial Taxes administration as specified in the Government notification issued in this behalf from time to time, within the local limits of which an assessee or an employer is situated;

(d) “Circle Incharge” means the Deputy Commissioner of Commercial Taxes or the Assistant Commissioner of the Commercial Taxes or the Commercial Taxes Officer, Incharge of the Circle or the officer specially empowered by the Commissioner in this behalf;

(e) “Commissioner” means the Commissioner of Commercial Taxes appointed under Section 10 of the Bihar Value Added Tax Act, 2005 and includes an Additional Commissioner of Commercial Taxes appointed under Section 10 of the Bihar Value Added Tax Act, 2005;

(f) “Deputy Commissioner, Commercial Taxes” means a Deputy Commissioner of Commercial Taxes appointed under section 10 of the Bihar Value Added Tax Act, 2005;

(g) “Joint Commissioner, Commercial Taxes” means a Joint Commissioner of Commercial Taxes appointed under section 10 of the Bihar Value Added Tax Act, 2005;

(h) “Ward” means an administrative unit as specified in the order issued by the Commissioner in this behalf from time to time within the area of a circle;

(i) “Form” means a Form prescribed under these rules;

(j) “Government Treasury” means, in relation to an assessee or an employer, the treasury or sub-treasury, as the case may be, of the district or subdivision in which such assessee or employer resides;

(k) “Section” means a section of the Act;

(l) “State Government” means the Government of Bihar;

(m) “Sub-section” means any sub-section of a section of the Act;

(n) “Tax” means the tax payable under the Act.

(2) All other words, terms or expressions not defined herein shall have the same meaning as is assigned to them in the Act.

3. Registration. — (1) Every employer required to be registered by section 5 shall apply, in Form PT-I, for registration under the Act to the Incharge of the Circle within whose jurisdiction the

office of the employer is situated. Such application shall be submitted within seven days of the employer being required to be registered and shall be submitted at the counter of the circle or shall be filed in electronic manner on the official Web-site of the Commercial Taxes Department and the said application shall be processed in the manner hereinafter specified:

Provided that such an application for registration by an employer who has employed persons before the coming into force of these Rules shall be made within a period of thirty days of the coming into force of these Rules.

(2)(a) In case where an application under Sub-rule (1) has been filed in electronic manner, the Incharge of the concerned Circle, after verifying that all the columns of the application have been properly filled in, shall, within fifteen days of the filing of the application, grant a Certificate of Registration in form PT-II.

(b) The certificate specified in clause (a) shall bear the registration number allotted to the employer by the authority specified in Sub-rule (1) and the said registration number shall be the "Tax Deduction and Collection Account Number," allotted to the employer under the Income Tax Act, 1961, prefixed by the digits "10":

Provided that in case an employer has not been allotted a Tax Deduction and Collection Account Number under the Income Tax Act, 1961, the registration number shall be the Permanent Account Number, allotted to such employer under the Income Tax Act, 1961, prefixed by the digits "10".

(c) The Certificate of Registration shall be sent to the applicant—

- (i) on his e-mail account, if he has furnished such e-mail identity; or
- (ii) By registered post, on the address furnished by him in his application.

Explanation. — For the purposes of this sub-rule, the expression "employer" shall mean the Company, firm, society, association of persons, undivided hindu family, body corporate, Board, Authority, Undertaking or Corporation, as the case may be, which has employed persons liable to pay tax under the Act.

(3)(a) In case where an application under Sub-rule (1) has not been filed in electronic manner, such application shall be submitted at the counter of the concerned circle. The Incharge of the counter, after ascertaining that all the columns of the application have been properly filled in and signed, shall—

- (i) grant the person a receipt in lieu thereof, and
- (ii) enter the same in register PT-III maintained in the computer.

(b) Thereupon the Incharge of the concerned Circle shall, within fifteen days of the filing of the application, grant a Certificate of Registration in form PT-II.

(c) The certificate referred to in clause (a) shall bear the registration number allotted to the employer by the authority specified in Sub-rule (1) and the said registration number shall be the Tax Deduction and Collection Account Number, allotted to the employer under the Income Tax Act, 1961, prefixed by the digits "10":

Provided that in case an employer has not been allotted a Tax Deduction and Collection Account Number under the Income Tax Act, 1961, the registration number shall be the Permanent Account Number, allotted to such employer under the Income Tax Act, 1961, prefixed by the digits "10".

(d) The Certificate of Registration shall be sent to the applicant—

- (i) on his e-mail account, if he has furnished such e-mail identity; or