

Compliance Report on Business Reform Action Plan 2016: Bihar

Recommendation No.-233-Define clear timelines mandated through legislation for approval of complete application- Registration for Entertainment 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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template while filing e-return from download section of the website :: Important message regarding time limit for OUT to OUT transporters-SUVIDHA DVII. :: New VAT

Notifications

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S.No.	Tax Type	Category	Subject	Number	Date
1			Notification regarding Resuspension of Smt. Afshan Azim.CTO	NO-52/C	26/02/2016
2	Entertainment Tax	Exemption	Exemption of Entertainment Tax on Hindi Film AIRLIFT	SO-35 & 36	18/02/2016
3	Value Added Tax	Miscellaneous	Notification regarding functional of Amendments made by SI No-7 of Departmental Notification No-189 Dated 03 August 2015	SO-32	18/02/2016
4	Value Added Tax	Miscellaneous	Composition Scheme of Brick Kiln	SO-37 & 38	18/02/2016
5	Value Added Tax	Miscellaneous	Notification regarding Change in rate of Surcharge	SO-22 & 23	03/02/2016
6	Entertainment Tax	Miscellaneous	Notification regarding Amendment in Rule 5 of the Bihar Entertainment Tax Rules, 1984	SO-24 & 25	03/02/2016
7	Luxury Tax	Miscellaneous	Amendment in Rule 3 of the Bihar Taxation on Luxuries in Hotels	SO-26 & 27	02/02/2016
8			Schedule of rates under The Bihar Tax on Professions, Trades, Callings and Employments	SO-28 & 29	02/02/2016
9			Form PT-IX of the said rules	SO-30 & 31	02/02/2016
10	Value Added Tax	Miscellaneous	Notification regarding VAT Ordinance 2016	LG-01-01/2016/ 03 & 04	29/01/2016
11			Transfer & Posting Dated 27th January 2016	NO-352 & 353	28/01/2016
12	Entry Tax	Miscellaneous	Notification regarding Amendment in Entry Tax Rule 3(1)	SO-20 & 21	21/01/2016
			Notification regarding Amendments		

The Bihar Entertainments Tax Rules, 1984.]¹

S. O. 480 the 12th April 1984.—In exercise of the powers conferred under sub-sections (1) and (2) of Section 21 of the Bihar Entertainments Tax Act, 1948 (Bihar Act 35 of 1948) and in supersession of the Bihar Entertainments Tax Rules, 1949 as amended from time to time the Governor of Bihar is pleased to make the following rules which has previously been published as required by sub-section (3) of the said section:—

PART I

CHAPTER I

Short title and definitions

1. Short title—These rules may be called the Bihar Entertainments Tax Rules, 1984.

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

- (a) "The Act" means the Bihar Entertainments Tax Act, 1948;
- (b) "Circle" means, in relation to a proprietor, a unit or commercial Taxes Administration created under the relevant provisions of law relating to tax on sale and purchase of goods in the State of Bihar for the time being in force, within the local limits of which, the place of an entertainment of the proprietor is situated;
- (c) "Form" means a form appended to these rules;
- (d) "Fortnight" means a fortnight ending on the 15th day or on the last day of a month according to the Gregorian Calendar;
- (e) "Government Treasury" means, in relation to a proprietor, the Treasury or Sub-Treasury, as the case may be, of the district or sub-division, where his place of entertainment is situated or the Treasury or Sub-Treasury specified in the certificate of registration granted to him under rule 5;
- (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 Taxes, the Deputy Commissioner of Commercial Taxes, the Assistant Commissioner of Commercial Taxes, the Commercial Taxes Officer (hereinafter referred to as the Commissioner, the Additional Commissioner, the Senior Joint Commissioner, the Joint Commissioner, the Deputy Commissioner, the Assistant Commissioner, the Commercial Taxes Officer, respectively) or any other officer appointed by the State Government to discharge the function of any Inspecting Officer or prescribed authority under all or

1. Published in Bihar Gazette (ex-ord) dated 12.4.1984.

- any of the provisions of the Act or these rules;
- (g) "Prescribed Authority" unless specified otherwise, means the Deputy Commissioner, the Assistant Commissioner or the Commercial Taxes Officer of the Circle or sub-circle;
- (h) "Quarter" means a quarter ending on the 31st March, 30th June, 30th September, or 31st December of a year;
- (i) "Section" means a section of the Act;
- (j) "Stamp" means a stamp (not previously used) referred to in clause (c) of sub-section (1) of section 5;
- (k) "Sub-circle" means, in relation to a proprietor, a unit of Commercial Taxes administration created under the relevant provisions of law relating to tax on sale and purchase of goods in the State of Bihar, for the time being in force, within the local limits of which, the place of entertainment of the proprietor is situated ;
- (l) "Tax" means tax levied under the Act;
- (m) "Treasury Officer" means in relation to a proprietor, a Treasury Officer or an Assistant Treasury Officer or Sub-Treasury Officer of the Treasury or Sub-Treasury specified in the certificate of registration granted under rule 5;
- (n) "The Tribunal" means the tribunal constituted under the relevant provisions of the law relating to tax on sale and purchase of goods in the State of Bihar, for the time being in force;
- ²[(o) "week" means the period beginning from Friday and ending with the following Thursday.

2. The words "at least fifteen days before" used in sub rule (2) of rule 6 of the Bihar Entertainment Tax Rules, 1984, shall be substituted by the words "at least three working days before"]

CHAPTER II

Registration

3. Application for registration.—An application for registration under section 6 shall be—

(i) made to the Deputy Commissioner, the Assistant Commissioner or the Commercial Taxes, officer incharge of the Circle or Sub-circle, as the case may be, in Form 'I' ¹[for in case of Cable Television Operator and Cable Television Network, in Form 'IA'];]

(ii) signed by the proprietor, of the entertainment, or in the case of a firm, by one of its partners, or in the case of a Hindu Undivided family, by the manager or *karta* of the family, or in the case of a company incorporated under the Indian Companies Act, 1956, by a director or principal officer thereof, or in case of other institution, by the principal officer or manager thereof;

1. Ins. by S.O. No. 206 dated 17.12.1998

2. Subs. by S.O. 95 dated 3.10.07.

(iii) verified in the manner prescribed in the said Form, and

(iv) accompanied by the fee prescribed by rule 40:

Provided that a proprietor having more than one place of entertainment shall make separate application in respect of every such place of entertainment.

4. Deposit of security by proprietor.—Where the authority prescribed in rule 3, by order, requires any proprietor to deposit a security under section 7, it shall be deposited within a week of the date on which such order is served upon the proprietor.

5. Grant of certificate of registration.—(1) When the authority prescribed in rule 3, after making such inquiry, as he thinks necessary, is satisfied that the applicant has correctly given all the required information, that the application is otherwise in order and that the applicant has deposited the amount of security, if any, required to be deposited under rule 4, he shall register the proprietor and grant him a certificate of registration in Form II ¹[or in case of Cable Television Operator and Cable Television Network in Form II A]

(2) (a) If a certificate of registration granted under sub-rule (1) is lost, destroyed, defaced or has become illegible, the proprietor shall immediately report the fact to the authority specified in sub-rule (1), and the said authority shall, on application made by such proprietor and on payment of the fee prescribed in rule 40, grant him a duplicate certificate of registration.

(b) If the original certificate of registration is reported to have been defaced or have become illegible, the defaced or illegible certificate shall be returned with the application for the issue of the duplicate certificate.

(c) A duplicate certificate granted under this sub-rule shall be clearly marked "Duplicate".

6. Amendment of registration.—(1) If a proprietor of any entertainment sells or otherwise disposes of his business in respect of such entertainment or any part of such business or effects or comes to know of any other change in the ownership, name or style or nature or extent of such business, he or, if he is dead, his legal representative shall, within seven days of such sale, disposal, or change, submit a report to that effect, along with the certificate of registration granted under rule 5, to the authority prescribed in rule 3, for amendment in the certificate of registration.

²{(2) A proprietor intending to make any change or modification in the number of seats or in the number of shows or in the rate of admission fee, he shall submit a report to that effect, along with the certificate of registration granted under rule 5 of the authority prescribed in sub-rule (1), ³[at least three working days before] the date of such proposed change or modification and "such change or modification shall take effect after fifteen days from the date of receipt of the such report by the owner in Finance (Commercial Taxes) Department."

(3) On receipt of such information along with certificate of registration and on payment of fees prescribed by rule 40, the authority prescribed in sub-rule (1) shall, after making such enquiry, if any as he thinks fit, make necessary amendments in the certificate of registration and such amendment shall operate

1. Ins. by S.O. No. 206 dated 17.12.1998.

2. Sub-rule (2) of Rule 6 subs. by S.O. 113 & 11.9.2006 (w.e.f. 2.10.2006)

3. Subs. by S.O. 95 dated 3.10.2007.



बिहार गजट

असाधारण अंक

बिहार सरकार द्वारा प्रकाशित

13 माघ 1937 (श10)
(सं0 पटना 103) पटना, मंगलवार, 2 फरवरी 2016

वाणिज्य-कर विभाग

अधिसूचनाएं
2 फरवरी 2016

एस०ओ० 24 दिनांक 2 फरवरी 2016—बिहार मनोरंजन कर अधिनियम, 1948 (1948 का बिहार अधिनियम XXXV) की धारा-21 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए बिहार के राज्यपाल बिहार मनोरंजन कर नियमावली, 1984 में निम्नलिखित संशोधन प्रस्तावित करते हैं जिसका प्रारूप उक्त धारा की उप-धारा (3) द्वारा यथापेक्षित सूचनार्थ एतद् द्वारा प्रकाशित किया जाता है।

2. दिनांक 25 फरवरी 2016 या इसके पूर्व प्राप्त किसी आपत्ति तथा सुझाव पर राज्य सरकार द्वारा विचार किया जायेगा।

संशोधन

बिहार मनोरंजन कर नियमावली, 1984 के नियम 5 में संशोधन :- बिहार मनोरंजन कर नियमावली, 1984 के नियम 5 का उपनियम (1) निम्नलिखित द्वारा प्रतिस्थापित किया जायेगा, यथा :-

“(1) जब नियम 3 में विनिर्दिष्ट प्राधिकारी ऐसी जाँच करने के बाद, जो वह आवश्यक समझे, समाधान हो जाए कि आवेदक ने सभी अपेक्षित सूचनाएं सही-सही दी हैं, आवेदन अन्यथा नियमानुकूल है और आवेदक ने नियम 4 के अधीन जमा की जाने वाली अपेक्षित प्रतिभूति की रकम, यदि कोई हो, जमा कर दी है, तो वह, स्वत्वधारी को पंजीकृत कर के, प्रपत्र-II अथवा केबुल प्रचारक एवं केबुल दूरदर्शन प्रसार हेतु प्रपत्र-II में निबंधन प्रमाण-पत्र आवेदन प्राप्ति की तिथि से 30 दिनों के भीतर उसे दे देगा।”

[(सं०सं०.बिक्री-कर/संशोधन-01/2016-442)]

बिहार-राज्यपाल के आदेश से,
सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

2 फरवरी 2016

एस०ओ० 25 एस०ओ० 24 दिनांक 2 फरवरी 2016 का अंग्रेजी में निम्नलिखित अनुवाद बिहार-राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है जो भारतीय संविधान के अनुच्छेद 348 के खंड (3) के अधीन अंग्रेजी भाषा में उसका प्राधिकृत पाठ समझा जायेगा।

[(सं०सं०.बिक्री-कर/संशोधन-01/2016-443)]

बिहार-राज्यपाल के आदेश से,

सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

The 2nd February 2016

S.O. 24 dated the 2nd February 2016—In exercise of the powers conferred by Section 21 of the Bihar Entertainment Tax Act, 1948 (Bihar Act XXXV of 1948), the Governor of Bihar proposes to make the following amendments in the Bihar Entertainment Tax Rules, 1984 the draft of which is hereby published as required by sub-section (3) of the said section for information.

2. Any objection or suggestion received on or before 25 February 2016 will be considered by the State Government.

Amendments

1. Amendment in Rule 5 of the Bihar Entertainment Tax Rules, 1984- Sub-Rule (1) of Rule 5 of the Bihar Entertainment Tax Rules, 1984 shall be substituted by the following, namely-

"(1) When the authority prescribed in rule 3, after making such inquiry, as he thinks necessary, is satisfied that the applicant has correctly given all the required information, that the application is otherwise in order and that the applicant has deposited the amount of security, if any, required to be deposited under rule 4, he, after registering the proprietor, shall grant him a certificate of registration in form II or in case of Cable Television Operator and Cable Television Network in Form IIA within thirty days from the date of receipt of the application."

[(File No. Bikrikar /Sansodhan-01/2016 -442)]

By the order of Governor of Bihar,

SUJATA CHATURVEDI,

Commissioner-cum-Principal Secretary.

अधीक्षक, सचिवालय मुद्रणालय,

बिहार, पटना द्वारा प्रकाशित एवं मुद्रित।

बिहार गजट (असाधारण) 103-571+10-डी0टी0पी0।

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