

Compliance Report on Business Reform Action Plan 2016: Bihar

**Recommendation No.-238-Define clear timelines mandated through legislation for approval of complete application- Registration for Luxury Tax**

(Ref: [www.biharcommercialtax.gov.in](http://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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### Notifications

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S.No.	Tax Type	Category	Subject	Number	Date
1			<a href="#">Notification regarding Resuspension of Smt. Afshan Azim.CTO</a>	NO-52/C	26/02/2016
2	Entertainment Tax	Exemption	<a href="#">Exemption of Entertainment Tax on Hindi Film AIRLIFT</a>	SO-35 & 36	18/02/2016
3	Value Added Tax	Miscellaneous	<a href="#">Notification regarding functional of Amendments made by SI No-7 of Departmental Notification No-189 Dated 03 August 2015</a>	SO-32	18/02/2016
4	Value Added Tax	Miscellaneous	<a href="#">Composition Scheme of Brick Kiln</a>	SO-37 & 38	18/02/2016
5	Value Added Tax	Miscellaneous	<a href="#">Notification regarding Change in rate of Surcharge</a>	SO-22 & 23	03/02/2016
6	Entertainment Tax	Miscellaneous	<a href="#">Notification regarding Amendment in Rule 5 of the Bihar Entertainment Tax Rules,1994</a>	SO-24 & 25	03/02/2016
7	Luxury Tax	Miscellaneous	<a href="#">Amendment in Rule 3 of the Bihar Taxation on Luxuries in Hotels</a>	SO-26 & 27	02/02/2016
8			<a href="#">Schedule of rates under The Bihar Tax on Professions, Trades, Callings and Employments</a>	SO-28 & 29	02/02/2016
9			<a href="#">Form PT-IX of the said rules</a>	SO-30 & 31	02/02/2016
10	Value Added Tax	Miscellaneous	<a href="#">Notification regarding VAT Ordinance2016</a>	LG-01-01/2016/ 03 & 04	29/01/2016
11			<a href="#">Transfer &amp; Posting Dated 27th January 2016</a>	NO-352 & 353	28/01/2016
12	Entry Tax	Miscellaneous	<a href="#">Notification regarding Amendment in Entry Tax Rule 3(1)</a>	SO-20 & 21	21/01/2016
			<a href="#">Notification regarding Amendments</a>		



# The Bihar Taxation on Luxuries in Hotel Rules, 1988]<sup>1</sup>

**S. 0. 593, the 22nd June, 1988.**— In exercise of the powers conferred by section 20 of the Bihar Taxation on Luxuries in Hotels Act, 1988 (Bihar Act No. 5, 1988) the Governor of Bihar makes the following Rules.

**1. Short title and commencement.**—(1) This Rule may be called the Bihar Taxation on Luxuries in Hotel Rules, 1988.

(2) It shall come into force at once.

**2. Definitions.**—In this rule, unless there is something repugnant to the subject or context—

- (1) 'Act' means the Bihar Taxation on Luxuries in Hotels Act, 1988.
- (2) 'Circle' means a unit of Commercial Taxes administration specified in the Government notification issued in this behalf from time to time, under the sales tax law of the State within the local limits of which a 'Hotel' is situated or under rule 3 is registered.
- (3) 'Form' means a form prescribed under this rule.
- (4) 'Government Treasury' means in relation to a proprietor the Treasury or Sub-treasury, as the case may be, of the district or Sub-division in which his Hotel is situated.
- (5) 'Section' means section of the Act.
- (6) Words and expressions used but not defined in these rules shall have the meanings assigned to them in the Act.

**3. Registration of a proprietor.**—(1) An application for registration under Section 5 shall be made in Form LT-I, separately in respect of every hotel, by the proprietor to the Deputy Commissioner/Assistant Commissioner/ Commercial Taxes Officer in-charge of a Circle and shall be signed in case of an individual by the person having sole proprietary rights on the hotel or in the case of a Hindu Undivided Family by the Karta of the Hindu Undivided family or in case of a Company incorporated constituted under any law or in case of a Society, Club or Association of persons or a Department of Government or Local Authority, by the Principal Executive Officer thereof.

(2) (a) On receipt of an application for registration the Officer-in-charge of the circle after verifying or causing to be verified the particulars furnished by the applicant grant him a registration certificate in Form LT-II within a period ordinarily not exceeding thirty days from the date of receipt of the said application :

Provided that in order to ensure proper payment of tax the Officer-in-charge of the Circle before granting the certificate of registration may require a proprietor to furnish such security and in such manner as he may consider desirable. But such security shall not be more than the amount of tax which may be payable for a year.

(b) The security required to be furnished may be in either of the following forms :—

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1. Published in the Bihar Gazette (Ext.Ord.) dated 22.6.1988.



# बिहार गजट

## असाधारण अंक

### बिहार सरकार द्वारा प्रकाशित

13 माघ 1937 (श0)  
(सं0 पटना 104) पटना, मंगलवार, 2 फरवरी 2016

वाणिज्य-कर विभाग

अधिसूचनाएं

2 फरवरी 2016

एस०ओ० 26 दिनांक 2 फरवरी 2016—बिहार होटल विलास वस्तु कर अधिनियम, 1988 (बिहार अधिनियम 5, 1988) की धारा-20 की उप-धारा (1) के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए बिहार के राज्यपाल बिहार होटल विलास वस्तु कराधान नियमावली, 1988 में निम्नलिखित संशोधन करते हैं -

संशोधन

1. बिहार होटल विलास वस्तु कराधान नियमावली, 1988 के नियम 3 में संशोधन—बिहार होटल विलास वस्तु कराधान नियमावली के नियम 3 के उप-नियम (2) के खंड-(ख) में प्रयुक्त शब्द "सामान्यतः" को विलोपित किया जायेगा।
2. यह अधिसूचना इसके निर्गमन की तिथि के प्रभाव से प्रवृत्त होगी।

[(सं०सं०.बिक्री-कर/संशोधन-01/2016-444)]

बिहार-राज्यपाल के आदेश से,

सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

2 फरवरी 2016

एस०ओ० 27 एस०ओ० 26 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-01/2016-445)]

बिहार-राज्यपाल के आदेश से,

सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

*The 2<sup>nd</sup> February 2016*

S.O. 26 dated the 2<sup>nd</sup> February 2016—In exercise of the powers conferred by sub-section (1) of Section 20 of the Bihar Taxation on Luxuries Act, 1988 (Bihat Act 5 of 1988), the Governor of Bihar is pleased to make the following amendments to the Bihar Taxation on Luxuries in Hotels Rules, 1988-

**Amendments**

**1. Amendment in Rule 3 of the Bihar Taxation on Luxuries in Hotels Rules, 1988.— (1)**  
The word “ordinarily” used in clause (b) of sub-rule (2) of Rule 3 of the Bihar Taxation on Luxuries in Hotels Rules, 1988 shall be deleted.

2. This notification shall come into force with effect from the date of its issuance

[(File No. Bikrikar /Sansodhan-01/2016-444)]

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) 104-571+10-डी0टी0पी0।

Website: <http://egazette.bih.nic.in>