

Compliance Report on Business Reform Action Plan 2016: Bihar

**Recommendation No.-8-Mandate that the final professional tax registration certification (where applicable) will be issued within at most one (1) working day from the date of submission of application form**

(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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d jhanjharpur circle to the new circle Extension of Date for Filing 4th Quarterly Return,2015-16 :: Corrigendum in relation to RFP of CCTV :: Clar

Circulars Notifications

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S.No.	Tax Type	Category	Subject	Number	Date
1			<a href="#">Relaxation in Period for Promotion from DCCT to JCCT</a>	NO-1899	18/05/2016
2	Central Sales Tax	Miscellaneous	<a href="#">C Form Cancellation and Invalid Declaration of the mentioned Registered Dealer</a>	SO-99 & 100	06/05/2016
3			<a href="#">Punishment communicated to Shri Ram Pravesh Sahni,CTO</a>	NO-123/C	26/04/2016
4	Entertainment Tax	Miscellaneous	<a href="#">Amendment in Rule 5 of the Bihar Entertainment Tax Rules, 1984</a>	NO-63 & 64	18/04/2016
5			<a href="#">Posting of Shri Upendra Prasad as ACCT, Incharge, Bhagalpur Circle</a>	NO-1469	18/04/2016
6	Professional Tax	Miscellaneous	<a href="#">Amendment in Rule 3 &amp; 4 of the Bihar Professional Tax Rules,2011</a>	SO- 84 & 85	18/04/2016
7			<a href="#">The Bihar Settlement of Taxation Disputes Act,2016</a>	NO- LG-01-03/2016/67-LEG	13/04/2016
8			<a href="#">Notification regarding Punishment Communicated to Shri Bairanji Prasad</a>	NO-106/C	07/04/2016
9			<a href="#">Notification regarding Punishment Communicated to Shri Virendra Kumar</a>	NO-105/C	07/04/2016
10	Value Added Tax	Assessment / Audit	<a href="#">VAT Audit 2014-15(Saran Division)</a>		06/04/2016
	Value Added Tax	Assessment / Audit	<a href="#">VAT Audit 2014-15(Patna West Division)</a>		06/04/2016

[tax.gov.in/bweb/circular.do?strType=NOCC&strActionType=LIST](http://tax.gov.in/bweb/circular.do?strType=NOCC&strActionType=LIST)



# Commercial Taxes Department

## GOVERNMENT OF BIHAR



Shri Bijendra Prasad  
Yadav  
Hon'ble Minister



Shri Nitish Kumar  
Hon'ble Chief Minister

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**Amendment in Rule 3 & 4 of the Bihar Professional Tax Rules, 2011**

Amendment in Rule 3 and 4 of the Bihar Professional Tax Rules, 2011

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- Concept Note on GST **NEW**
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Last Updated: 21/05/2016

### General Information

- Help e-Registration **NEW**
- CTD Check Posts
- CTD Phone Nos.
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# बिहार गजट

## असाधारण अंक

### बिहार सरकार द्वारा प्रकाशित

11 चैत्र 1938 (श0)  
(सं0 पटना 257) पटना, वृहस्पतिवार, 31 मार्च 2016

वाणिज्य-कर विभाग

अधिसूचनाएं  
31 मार्च 2016

एस०ओ० 84, दिनांक 31 मार्च 2016—बिहार पेशा, व्यापार, आजीविका एवं कार्य नियोजन कर अधिनियम, 2011 (बिहार अधिनियम 10, 2011) की धारा-18 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए बिहार के राज्यपाल बिहार पेशा कर नियमावली, 2011 में तुरत के प्रभाव से निम्नलिखित संशोधन करते हैं :-

संशोधन

1. बिहार पेशा कर नियमावली, 2011 के नियम 3 में संशोधन। - (1) बिहार पेशा कर नियमावली, 2011 के नियम 3 के उप-नियम (1) में प्रयुक्त शब्द "या तो अंचल के काउंटर पर अथवा" को विलोपित किया जायेगा।

(2) बिहार पेशा कर नियमावली, 2011 के नियम 3 के उप-नियम (2) के खण्ड (क) में प्रयुक्त शब्द "पन्द्रह दिनों के भीतर" को शब्द "एक दिन के भीतर" द्वारा प्रतिस्थापित किया जायेगा।

(3) बिहार पेशा कर नियमावली, 2011 के नियम 3 के उप-नियम (3) को विलोपित किया जायेगा।

2. बिहार पेशा कर नियमावली, 2011 के नियम 4 में संशोधन। - (1) बिहार पेशा कर नियमावली, 2011 के नियम 4 के उप-नियम (1) में प्रयुक्त शब्द "या तो अंचल के काउंटर पर अथवा" को विलोपित किया जायेगा।

(2) बिहार पेशा कर नियमावली, 2011 के नियम 4 के उप-नियम (3) में प्रयुक्त शब्द एवं अंक "एवं उप-नियम (3)" को विलोपित किया जायेगा।

[(सं०स० बिक्री-कर/संशोधन-10/2015-1254)]

बिहार-राज्यपाल के आदेश से,

सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

**31 मार्च 2016**

एस०ओ० 85, एस०ओ० 84, दिनांक 31 मार्च 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।

[(सं०स० बिक्री-कर/संशोधन-10/2015-1255)]

बिहार-राज्यपाल के आदेश से,

सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

*The 31<sup>st</sup> March 2016*

S.O. 84, dated the 31<sup>st</sup> March 2016—In exercise of the powers conferred by sub-section (1) of 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 amendments in the Bihar Professional Tax Rules, 2011 with immediate effect :-

**Amendments**

1. **Amendment in Rule 3 of the Bihar Professional Tax Rules, 2011** - (1) The words "shall be submitted at the counter of the circle or" used in sub-rule (1) of Rule 3 of the Bihar Professional Tax Rules, 2011 shall be deleted.

(2) The words "within fifteen days" used in clause (a) of sub-rule (2) of Rule 3 of the Bihar Professional Tax Rules, 2011 shall be substituted by the words "within one day"

(3) Sub-rule (3) of Rule 3 of the Bihar Professional Tax Rules, 2011 shall be deleted.

2. **Amendment in Rule 4 of the Bihar Professional Tax Rules, 2011** - (1) The words "shall be submitted at the counter of the circle or" used in sub-rule (1) of Rule 4 of the Bihar Professional Tax Rules, 2011 shall be deleted.

(2) The words and figure "and sub-rule (3)" used in sub-rule (3) of Rule 4 of the Bihar Professional Tax Rules, 2011 shall be deleted.

[(F. No. Bikri-kar/Sansodhan-10/2015-1254)]

By order of the Governor of Bihar,

SUJATA CHATURVEDI,

Commissioner-cum-principal Secretary,

Commercial Taxes Department.

अधीक्षक, सचिवालय मुद्रणालय,

बिहार, पटना द्वारा प्रकाशित एवं मुद्रित।

बिहार गजट (असाधारण) 257-571+10-डी0टी0पी0।

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



## CIRCULAR / NOTIFICATIONS

The 2<sup>nd</sup>. September 2011

S.O. 245, dated 6<sup>th</sup>. 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".

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