

Bihar Finance Act, 2013

3 of 2013

CONTENTS

PART 1 :- Amendment in the Bihar Value Added Tax Act, 2005 (Act 27 of 2005)

1. Short title, extent and commencement

PART 2 :- Amendment in the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011

2. Insertion of a new section 15B in the Bihar Value Added Tax Act, 2005 (Act 27 of 2005) herein after referred to as Act 27, 2005

PART 3 :- Amendment in Bihar Motor Vehicles Taxation Act, 1994

3. Amendment of Section 7 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 (Bihar Act 10 of 2011)

4. Amendment of section-5 of Bihar Motor Vehicle Taxation Act, 1994

5. Amendment in section-7 of the Bihar Motor Vehicles Taxation Act, 1994

6. Amendment of section 7 of Bihar Motor Vehicle Taxation Act, 1994 (Bihar Act 8 of 1994)-sub section (8) of section 7 of the Bihar Motor Vehicle Taxation Act 1994 shall be substituted by the following, namely

7. Amendment of section-11 of Bihar Motor Vehicle taxation Act, 1994

8. Amendment of section-28 of the Bihar Motor Vehicles Taxation Act, 1994

9. Substitution of the Part A of the Schedule-I of the Bihar Motor Vehicles Taxation Act, 1994 (As amended, 2012)

10. Amendment of the serial no.-3a(ii) of part-c of the schedule-1 of the Bihar Motor Vehicle Taxation Act, 1994

11. Amendment of the part-C of schedule-1 serial no. 3(C) of the Bihar Motor Vehicle Taxation Act, 1994

12. Amendment of serial no. 4 of the schedule-1 part-C of the Bihar Motor Vehicle Taxation Act, 1994

13. Amendment of schedule-1 of Bihar Motor Vehicle Taxation Act, 1994

14. Amendment of schedule-II of Bihar Motor Vehicle Taxation Act, 1994

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AN ACT To Amend The Bihar Value Added Tax Act, 2005, The Bihar Tax on

Professions, Trades, Callings and Employments Act, 2011, and Bihar Motor Vehicle Taxation Act, 1994

Be it enacted by the Legislature of the State of Bihar in the Sixty fourth year of the Republic of India as follows:-

PART 1 Amendment in the Bihar Value Added Tax Act, 2005 (Act 27 of 2005)

1. Short title, extent and commencement :-

(1) This Act may be called the Bihar Finance Act, 2013.

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

(3) It shall come into force at once.

PART 2 Amendment in the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011

2. Insertion of a new section 15B in the Bihar Value Added Tax Act, 2005 (Act 27 of 2005) herein after referred to as Act 27, 2005 :-

After section 15A of the Bihar Value Added Tax Act, 2005 (Act 27 of 2005), the following new section 15B shall be inserted, namely--
"15B. Payment of a fixed amount or payment at a fixed rate in lieu of the tax payable under the Act-

(1) Notwithstanding anything to the contrary contained in the Act but subject to such Rules as may be made in this behalf, the State Government may, in respect of such goods or class or description of goods and subject to such conditions and restrictions as may be specified in a notification issued in this behalf, permit any class or description of dealers to pay, in lieu of the tax payable by him in respect of any transaction, either a fixed amount, not exceeding fifty thousand rupees, or an amount calculated at such rate, not

exceeding five percent of the value of the transaction, as may be specified in the notification:

Provided that the State Government may specify different amounts in respect of different ranges of values of the transaction.

(2) It shall be lawful for the State Government to specify, in the notification, the time at which and the manner in which the amount payable under sub-section (1) shall be paid.

(3) Every dealer to whom the provisions of sub-section (1) apply shall--

(a) not charge any tax in excess of the amount specified in the notification issued under sub-section (1); and

(b) not be entitled to issue any tax invoice in respect of any sale made by him."

PART 3 Amendment in Bihar Motor Vehicles Taxation Act, 1994

3. Amendment of Section 7 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 (Bihar Act 10 of 2011) :-

The proviso to sub-Section (1) of Section 7 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 (Bihar Act 10 of 2011), shall be substituted by the following, namely--

"Provided that every person, other than an employer, liable to tax under this Act, who has remitted the tax from him due under the Act, along with the interest, if any, payable under sub-Section (3) of Section 8 of the Act shall not be required to furnish the return specified in this Section."

4. Amendment of section-5 of Bihar Motor Vehicle Taxation Act, 1994 :-

In the said Act a new sub section-(7) shall be inserted after sub section (6) of section-5 namely-

"(7) if a new vehicle three wheeler/taxis/motor cab/maxi cab is

being registered in the name of a female as commercial vehicle and she possessed a valid transport driving license with a purpose to operate/ply either herself or by any other female driver having valid transport driving license exclusively, then the said vehicle will be given 100% exemption in road tax.

In case of violation of above provision, the said vehicle will be charged admissible one time tax for such vehicle and penalty of equivalent amount.

5. Amendment in section-7 of the Bihar Motor Vehicles Taxation Act, 1994 :-

Proviso of sub section (5) of section 7 of the Bihar Motor Vehicles Act, 1994 shall be deleted.

6. Amendment of section 7 of Bihar Motor Vehicle Taxation Act, 1994 (Bihar Act 8 of 1994)-sub section (8) of section 7 of the Bihar Motor Vehicle Taxation Act 1994 shall be substituted by the following, namely :-

"(8) (a) One time tax for the life time of the vehicle shall be levied on tractor used or kept for use for other than agricultural purpose at the rate of two percent of the cost of the vehicle excluding Value Added Tax.

(b) One time tax for the life time at the rate of Rs. 10,000 shall be levied on the registration of trailers of all laden capacity.

7. Amendment of section-11 of Bihar Motor Vehicle taxation Act, 1994 :-

In the said Act the following proviso shall be inserted in sub-section (1) of section-11, namely-

"Provided that the computerized token issued under E-payment scheme launched by the State Government for the payment of road tax through banks as a result payment of tax by the vehicle owner through Debit card/Credit card/internet banking etc. shall be treated as a valid Tax Token under the Act. Signature of the Taxing Officer shall not required on such token. Similarly, the tax token issued through VAHAN software shall not require signature of taxing officer."

8. Amendment of section-28 of the Bihar Motor Vehicles Taxation Act, 1994 :-

In the said Act Sub-section-(7) of section-28 shall be substituted by the following, namely-

"(7) Vehicles registered in other States, if found plying in the State of Bihar without payment of prescribed taxes or without a valid permit, shall be liable to pay taxes prescribed for 30 days period for vehicles plying under temporary permit and in addition to this, a penalty equal to two times of tax amount. Amount of penalty shall not be less than Rs. 5000."

9. Substitution of the Part A of the Schedule-I of the Bihar Motor Vehicles Taxation Act, 1994 (As amended, 2012) :-

In the said Act Part A of Schedule-I shall be substituted by the following:

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Clause	Sl. No.	Stages of Registration	Class of Motor Vehicles	
			Motor Cycle	Motorcars, Jeep and Omnibuses up to seating capacity of 12 used for personal use
1	2	3	4	5
A		Up to one year of age at the time of registration or first registration	One time tax at the rate of 7% cost of vehicles excluding VAT	One time tax at the rate of 7% cost of vehicles excluding VAT
B		If the Motor vehicle is already registered and its age from the first registration is	Percentage of one time tax levied under Clause-A Column(4)	Percentage of one time tax levied under Clause-A Column(5)
	1	More than one year but not more than two years	95%	95%
	2	More than two years but not more than three years	90%	90%
	3	More than three years	85%	85%

	3	More than three years but not more than four years	85%	85%
	4	More than four years but not more than five years	80%	80%
	5	More than five years but not more than six years	75%	75%
	6	More than six years but not more than seven years	70%	70%
	7	More than seven years but not more than eight years	65%	65%
	8	More than eight years but not more than nine years	60%	60%
	9	More than nine years but not more than ten years	55%	55%
	10	More than ten years but not more than eleven years	50%	50%
	11	More than eleven years but not more than twelve years	45%	45%
	12	More than twelve years but not more than thirteen years	40%	40%
	13	More than thirteen years but not more than fourteen years	35%	35%
	14	More than fourteen years but not more than fifteen years	30%	30%
	15	More than fifteen years	25%	25%

10. Amendment of the serial no.-3a(ii) of part-c of the schedule-1 of the Bihar Motor Vehicle Taxation Act, 1994 :-

Serial no.-3a(ii) of part-c of the schedule-1 of the Bihar Motor Vehicle Taxation Act 1994 shall be substituted by the following, namely" (ii) (a) One time tax @ 5% of the vehicle cost excluding VAT shall be levied at the time of registration for a period of 15 years for taxi/maxi cab/motor cab.

(b) Taxi seating capacity upto 4, (excluding driver) registered previously shall have to pay Rs. 3200/- per annum.

(c) Taxi/Motor cab/Maxi cab having seating capacity more than 4

(excluding driver) shall have to pay Rs. 3200/- per annum and in addition thereof Rs. 500/- per seat per annum for more than 4 seats.

"Provided that one time tax as applicable for maxi/motor cabs/ maxi cabs shall be levied on the basis of age from the vehicles already registered for more than one year as per schedule-1 part-A of Bihar Motor vehicle Taxation Act, 1994 (as Amended)."

11. Amendment of the part-C of schedule-1 serial no. 3(C) of the Bihar Motor Vehicle Taxation Act, 1994 :-

In the said Act Part-C of schedule-1 serial no.-3(C) shall be substituted by the following, namely.--

"3(C): Three Wheeler -

(a) Three Wheeler with seating capacity not more than 4 persons (excluding the driver).

A one time tax of Rs. 9000/- shall be levied for 15 Years for new registered vehicle.

or

Three wheelers -

(i) A one-time tax of Rs. 6,000/- on all three wheelers up to one year of age at the time of registration for a period of ten years from the date of first registration in the State:

(ii) A one time tax of Rs. 6,000/- for a period of five years on three wheelers which are more than ten years old.

(b) Three wheelers with seating capacity up to 7 persons (excluding the driver) -

A one time tax of Rs. 13500/- shall be levied for 15 Years from new registered vehicles. or

(i) A one-time tax of Rs. 9,000/- on all three wheelers up to one year of age at the time of registration for a period of ten years from the date of first registration in the State.

(ii) A one time tax of Rs. 9,000/- for a period of five years on three wheelers which are more than ten years old.

12. Amendment of serial no. 4 of the schedule-1 part-C of the Bihar Motor Vehicle Taxation Act, 1994 :-

Serial no. 4 of schedule-1 part-C of the Bihar Motor Vehicle Act 1994 shall be substituted by the following; namely--

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4.	Transport vehicles other than goods carriages, motor cabs and maxi cabs excluding of the driver and conductor.	Annual Rate of Tax
(a)	Seating capacity not less than 13 persons and not more than 26 persons.	Rs. 500/- per seat, per annum.
(b)	Seating capacity not less than 27 persons and not more than 32 persons.	Rs. 550/- per seat, per annum.
(c)	Seating capacity 33 persons or more.	Rs. 650/- per seat, per annum.
(d)	Volvo, Mercedes and equivalent bus.	Rs. 1000/- per seat, per annum

Provided that the tax calculation for all passenger vehicles shall be done according to the minimum seating capacity prescribed for the general buses on the basis of their wheel base."

13. Amendment of schedule-1 of Bihar Motor Vehicle Taxation Act, 1994 :-

The following parts of serial no. 1 part-C of schedule-1 of the Bihar Motor Vehicle Taxation Act 1994 shall be deleted.

(1) Serial no. 1 Deleted

14. Amendment of schedule-II of Bihar Motor Vehicle Taxation Act, 1994 :-

In the said Act the following parts of the schedule-II shall be deleted.

i. Serial no. 2 (b) Deleted.

ii. Serial no. 3 Deleted.

