

## **Bihar Value Added Tax (Amendment) Act, 2006**

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## **Bihar Value Added Tax (Amendment) Act, 2006**

Be it enacted by the legislature of the State of Bihar in the fifty seventh year of Republic of India as follows:-

### **1. Short Title, Extent And Commencement :-**

(1) This Act may be called the Bihar Value Added Tax (Amendment) Act, 2006. (2) It shall extend to the whole of the State of Bihar. (3) It shall come into force at once.

### **2. Amendment Of Section 2 :-**

(1) Clause (2) of sub-section (zd) of section - 2 of the Act shall be substituted in the following manner, namely:- "(2) Notwithstanding any thing contained in clause (1), in case of sales of goods, specified in a notification issued by the State Government in this behalf, to a person other than a dealer who is registered under section 19, the sale price shall be deemed to be (a) the retail sale price, in a case where such price is required to be declared on the package thereof under the provisions of the Standard Weights and Measurement Act, 1976 (Act 60 of 1976) or the rules made thereunder or under any other law for the time being in force, or (b) in any other case, the price on which the goods would have been sold in the normal course of business to a consumer at the retail level: Provided that the word "person" in this clause shall not include the State Government or the Central Government or a department of the State Government or the Central Government or a Company, Corporation, Board, Authority or Undertaking owned, controlled or financed, whether partly or wholly, by the State Government or the Central Government. Explanation - 1 For the purpose of this clause, the retail sale price means the maximum sale price at which the goods may be sold to the ultimate consumer

and includes all taxes (excluding tax payable under the Act), freight, transport charges, commission payable and all charges towards advertisement, delivery, packing forwarding, and the like. Explanation - 2 Where different retail sale prices are applicable for sale in different areas, each such retail sale price shall be the retail sale price for the purpose of valuation of goods intended to be sold in the area to which the retail sale price relates."

### **3. Amendment Of Section 17 :-**

Sub-section (2) of Section 17 of the Act shall be substituted in the following way, namely:- "(2) Notwithstanding anything to the contrary contained in the Act, sale of goods to the organizations specified in Schedule V to this Act shall be exempt from tax: Provided that no such sale shall be exempt from tax unless the person making the purchase on behalf of the organization specified in Schedule V affixes his signature with his full name, designation along with the name of the organization and date of purchase on the invoice issued in respect of the said sale."

### **4. Amendment Of Section 24 :-**

(1) In clause (b) of sub-section (1) of section 24 of the Act, the words "sub-section (1) and sub-section (4) of" shall be inserted before the words "Section 15". (2) In clause (b) of sub-section (2) of section 24 of the Act, the words "sub-section (1) and subsection (4) of" shall be inserted before the words "Section 15". (3) In sub-section (4) of section 24 of the Act, the words "sub-section (1) and sub-section (4) of" shall be inserted before the words "Section 15". (4) In sub-section (5) of section 24 of the Act, the word "monthly" shall be deleted. (5) In clause (a) of sub-section (9) of section 24 of the Act, the words "sub-section (1) and subsection (4) of" shall be inserted before the words "Section 15". (6) In clause (b) of sub-section (9) of section 24 of the Act, the words "sub-section (1) and (4) of" shall be inserted after the words "Every dealer permitted to pay tax under".

### **5. Amendment Of Section 52 :-**

(1) In sub-section (1) of section 52 of the Act, the words "sub-section (1) sub-section (4) of" shall be inserted before the words "Section 15". (2) In sub-section (4) of section 52 of the Act, the words "sub-section (1) and sub-section (4) of" shall be inserted before the words "Section 15".