
Bihar Value Added Tax (Amendment) Act, 2008**28 of 2008****CONTENTS**

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Bihar Value Added Tax (Amendment) Act, 2008**28 of 2008**

An Act Preamble:- To amend the Bihar Value Added Tax Act, 2005 (Act 27 of 2005) and to make provision for exemption from levy of additional tax and to extend the date of filing return and payment of tax in extra ordinary situation such as natural disaster etc. Be it enacted by the Legislature of the State of Bihar in the fifty-ninth year of the Republic of India as follows:-

1. Short Title, Extent And Commencement :-

(1) This Act may be called the Bihar Value Added Tax (Amendment) Act 2008. (2) It shall extend to the whole of the State of Bihar. (3) It shall come into force at once.

2. Amendment Of Section-3Aa Of Bihar Value Added Tax Act 2005 (Act No. 27/2005) :-

After Sub-Section (3) of Section-3AA of the BiharValue Added Tax Act 2005 (Act 27/2005) a new sub-section (4) shall be inserted in following way:- (4) Notwithstanding anything contained in this section, the State Govt. may, by notification and subject to such conditions and restrictions as may be specified therein exempt from the levy of Additional Tax in the public interest.

3. Amendment Of Section-24 Of The Bihar Value Added Tax Act, 2005 (Act 27 Of 2005) :-

(1) A Proviso to sub-section (6) of section-24 of the Bihar Value Added Tax Act, 2005 (Act No. 27/2005) shall be inserted in the

following way:- "Provided that the Commissioner may, by a general or specific order in extraordinary situation such as disaster, for specific reasons to be recorded in writing, extend the date of filing return/quarterly statement of dealers in general or for a specific area for any period beyond stipulated date in sub-section (6) provided that such extension shall not exceed three months. Provided also that the State Government may extend the due date of filing return/quarterly statement beyond stipulated date for a period of six months but not more than three months at a time."

(2) After clause (c) of sub-section (9) of section-24 of the Bihar Value Added Tax Act 2005, a new clause (d) shall be inserted in the following way: "(d) Notwithstanding anything contained in para (a) and (b) of this sub-section the Commissioner may, by a general or specific order in extra ordinary situation such as disaster, for specific reasons to be recorded in writing, extend the date of payment of tax for dealers in general or for a specific area for a period beyond stipulated date in subsection (a) provided that such extension shall not exceed three months. Provided that the State Government may extend the due date of payment of tax as prescribed in clause (a) and (b) of this sub-section upto a period of six months but not more than three months at a time."

4. Repeal And Savings :-

(1) The Bihar Value Added Tax (Amendment) Ordinance, 2008, (Bihar Ordinance no. 3, 2008) is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken in the exercise of any powers conferred by or under the said Ordinance shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act as if this Act was in force on the day on which such thing or action was done or taken.