
Bihar Value Added Tax Amendment Rules, 2005**[05 June 2009]****CONTENTS**

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In exercise of the powers conferred by sub- section (1) of Section 93 of the Bihar Value Added Tax Act, 2005 (Act 27 of 2005), the Governor of Bihar is pleased to amend the Bihar Value Added Tax Rules, 2005 as noted below with immediate effect:-

1. Amendment In Rule 19 Of The Bihar Value Added Tax Rules, 2005 :-

(1) A new proviso shall be inserted after the second proviso of sub -- rule (8) of Rule 19 of the said Rules: Provided further that where the payment has been made electronically in the manner referred to in sub -- rule 8 of Rule 27, notwithstanding anything contained in this Rule, the Commissioner, Commercial Taxes, by notification provide that the return by such dealer shall be furnished along with the receipt obtained on payment of any tax, interest and penalty electronically through the concerned website".

2. Amendment In Rule 27 Of The Bihar Value Added Tax Rules, 2005 :-

(1) A new sub rule 8 shall be inserted after sub rule 7 of the said Rules: "(8) Notwithstanding anything contained in the provisions of sub -- rule (2) of Rule 27, a registered dealer may make payment of any tax or interest or penalty into Government Treasury or any branch of the State Bank of India or any other nationalized Bank or any other authorised Bank electronically in such manner to be specified in a notification to be issued by the Commissioner to the concerned website: "Provided that the Commissioner by notification may provide in this behalf that the dealer, who has paid tax in the

preceeding financial year or has already paid tax of a fixed amount or above as fixed by the Commissioner, Commercial Taxes in the current financial year, shall compulsorily deposit the tax liable to be paid by him electronically, through the concerned website". By order of the Governor of Bihar, Subhakirti Majumdar, Commissioner -- cum- Principal Secretary.