

<sup>3</sup>[THE SCHEDULE  
[See Section 3]

Serial No.	Premises	Rate of duty
1	2	3
1.	For agricultural, irrigation and industrial purposes save in respect of its premises.	2 paise per unit of energy
2.	For domestic purposes in all premises not falling under serial no. 1.	8 paise per unit of energy
3.	For mining purposes in all premises where total load does not exceed 100 BHP.	8 paise per unit of energy
4.	For commercial purposes in all premises not falling under serial no. 1, 2 and 3.	12 paise per unit of energy
5.	For mining purposes in all premises where total load exceed 100 BHP.	15 paise per unit of energy

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1. Subs. by para 4 (1) of the A.L.O. for “Provincial”.

2. Subs. by S. 11 of the Bihar Finance Act, 1953 (Bihar Act 9 of 1953), for the original cl. (a).

3. Subs by Act 15 of 1993 dated 22.08.93

6. In premises where supply of electricity 10 percent of the energy is unmetered by Bihar Electricity Board. Charges.

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The rates mentioned in this Schedule may be refixed by the State Government by an order published in the official gazette with the previous consent of the President of India.”

The 21<sup>st</sup> October, 2002

**S.O. 137, dated the 21<sup>st</sup> October, 2002**-In exercise of the powers conferred by sub-section (1) of Section 3 of the Bihar Electricity Duty Act 1948 (Bihar Act 36, 1948) the Governor of Bihar is pleased to specify, in column 3 of the Schedule annexed hereto, the rate at which duty shall be levied on consumption or sale of electrical energy mentioned in column 2 of the Schedule.

**Schedule**

<b>Serial No.</b>	<b>Description of electrical energy consumed or sold</b>	<b>Rate of Duty</b>
<b>1</b>	<b>2</b>	<b>3</b>
<b>1.</b>	Electrical energy consumed or sold for purpose of irrigation	4 paise per unit
<b>2.</b>	Electrical energy consumed or sold for purpose of irrigation	6 percentum of the value of energy

2. This notification shall come into force with effect from the date of its publication.

**THE SCHEDULE**  
(See Section 3.)  
**Rate of Duty.**

- A.** For a mine or an Industrial undertaking save in respect of its premises used for residential or office purpose Such rate or rates not exceeding 2 naye pasie per unit of Energy as may, from time, be fixed by the State Government with the previous consent of the President, by order in his behalf.
- B.** For other purposes-
- (1) In all premises not falling under article Such rate not exceeding 7 naye pasie per unit of energy as may, from time to time, be fixed by the State Government with the previous consent of the President, by order in this behalf.
- (2) In all premises where the supply of energy is unmetered, for- Such rate per mensem as may, from time to time, be fixed by the State Government with the previous consent of the President, by order in this behalf, not exceeding-

<b>Serial No.</b>	<b>Premises</b>	<b>Rate of duty</b>
<b>1</b>	<b>2</b>	<b>3</b>
		Naye Paise
	Every lamp of less than 30 watts.	32
	Every lamp of 30 watts or more but less than 40 watts	47
	Every lamp of 40 watts or more but less than 60 watts.	63
	Every lamp of 60 watts or more but not exceeding 100 watts.	91
	Every additional 15 watts or fraction thereof in excess of 100 watts in any lamp	16

**Explanation-**For the purposes of this Schedule-

- (i) The expression “industrial, and undertaking” means all buildings or premises where or within the precincts of which any manufacturing process as defined in clause (k) of section 2 of the Factories Act, 1948 (63 of 1948) is carried on;
- (ii) The expression “Lamp” includes any other contrivance by which energy, is consumed.

2. IN respect of all premises where the supply of energy by a licensee is unmetered for-
- Such rate not exceeding annas for mensem as may, from the time to time, be fixed by the [State] Government by notification in this behalf.
- Every lamp of less than 30 watts.  
 Every lamp of 30 watts or more but less than 40.  
 Every lamp of 40 watts or more but less than 60.  
 Every lamp of 60 watts or more but not exceeding 100, and  
 For every additional 15 watts or fraction thereof in excess of 100 in any lamp

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**Explanation.**-For the purpose of the rates of duty, the word “lamp” Includes any other contrivance by which energy is consumed. This explanation was added and deemed always to have been added to this “First schedule” by Section 8 of the Bihar Finance Act. 1955 (Bihar Act IV of 1955) which came into force from 1<sup>st</sup> April 1955.

The second schedule to the parent Act was repealed by Section 4 of the Bihar Electricity Duty (Amendment) Act, 1963 (Bihar Act XX of 1963) which came into force from the 1<sup>st</sup> January, 1964. This second Schedule read as follows :-

**THE SECOND SCHEDULE**

(See the proviso to Section 3.)

Exemptions.

- (1) A mine, save in respect of premises used for residential or office purposes.

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1. Subs. by para 4(1) of A.L.O. for “Provincial”.

(2) an Industrial undertaking, save in respect of premises used for residential or office purposes.

**Explanation.-** For the purposes of examination in clause(2), “Industrial undertaking” means all buildings or premises wherein or within the precincts of which any manufacturing process as defined in clause (g) of section 2 of the Factories Act, 1934 (XXV of 1934)” is carried on.

### **Comments and Case-law**

[Cinema premises where the generation has been installed would be an ‘industrial undertaking’ within the meaning of item 1 of the Schedule and rate of duty livable on the electricity consumed from generator would be 2 paise per unit. *Ray Talkies VS. The State of Bihar, 1997 (1)PLJR843*]

## **THE BIHAR ELECTRICITY DUTY (AMENDMENT ACT, 1988**

(Bihar Act 7, 1988)

An Act to Amend the Bihar Electricity Duty Act, 1948

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

**1. Short title and commencement.** – This Act may be called the Bihar Electricity duty (Amendment) Act, 1988.

(2) It shall come into force at once.

**2. & 3.** Incorporated in the Act.

**4. Repeal and saving** – (1) The Bihar Electricity Duty (Amendment) Ordinance, 1987, (Bihar Ordinance no.29, 1987)is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken in exercise of the powers under the said Ordinance shall be deemed to have been done or taken in exercise of the powers conferred by or under this act as if this Act were in force on the date on which such thing or action was done or taken.

## **<sup>2</sup>[THE BIHAR ELECTRICITY DUTY (AMENDMENT) ACT, 2002**

**(Bihar Act 2, 2003)**

An Act to amend the Bihar Electricity Duty Act, 1948.

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

### **1. Short title, extent and commencement :-**

- (1) This Act may be called the Bihar Electricity Duty (Amendment) Act, 2002.
- (2) It shall extend to the whole of the State of Bihar.
- (3) It shall come into force with effect from 18.10.2002.

### **2. Amendment of Sub-Section (1) of Section 3 of Bihar Act 36 of 1948 –**

The following shall be substituted in place of Sub-Section (I) of Section 3 of the Bihar Electricity Duty Act, 1948 :

“(1) subject to the provisions of sub-section (2), there shall be levied and paid to the State Government, either on the units or on the Value of energy consumed or sold, excluding losses of energy in transmission and transformation, a duty at the rate or rates to be specified by the State Government in a notification .

Provided that, the State Government may, by notification, specify different rates of duty in respect of different categories of consumption or sale of energy.

Provided further that the rate of duty shall not exceed twenty paise per unit in case the duty is levied on the basis of units consumed or sold and ten percentum of the value of the energy consumed or sold in case the duty is levied on the basis of the value of energy.

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1. Published in Bihar Gazette (Ex. Ord.) dated. 19.2.88.

2. Published in Bihar Gazette (Ext. ord.) dated 21.2.2003

**3. Repeal of Section 3A and Schedule of Bihar Electricity Duty Act,1948(Bihar Act 36 of 1948).** – Section 3A and Schedule of Bihar Electricity Duty Act, 1948 (Bihar Act 36 of 1948) is hereby repealed.

**4. Repeal and savings.** – (1) The Bihar duty (Amendment) Ordinance, 2002 (Bihar Ordinance No. - 4, 2002) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken in exercises of any power conferred by or under the said Ordinance shall be deemed to

haven been done or taken in exercise of the powers conferred by or under this. Act as it this Act were in force on the day on which such thing was done or action taken.

### **THE BIHAR ELECTRICITY DUTY RULES, 1949**

**Notification No. 2240-F.I., dated the 10<sup>th</sup> February, 1949** – In exercise of the powers conferred by sub-section (2) of section 10 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar, is pleased to make the following rules, the same having been previously published as required by sub-section (1) of the said section, namely :-

#### **CHAPTER I.**

#### **SHORT TITLES DEFINITIONS**

**1. Short title** – These rules may be called the Bihar Electricity Duty Rules, 1949.

**2. Definitions.** – In these rules, unless, there is anything repugnant in the subject or context –

- (a) “The Act” means the Bihar Electricity Duty Act, 1948;
- (b) “assesses” means a licensee or any other person who is liable to pay duty under the Act;
- (c) “Circle means a unit of Commercial Taxes administration created under the relevant provisions of Sales Tax Law of the State of Bihar for the time being in force.

“(cc) ‘Sub-circle’ means a unit of Commercial Administration created under the relevant provisions of the Sales Tax Law of the State of Bihar for the time being in force.”

- (d) “Form” means a Form appended to these rules;
- (e) “Government Treasury” means in relation to an assesses; the Treasury or Sub-treasury specified in the certificate of registration granted to him under rule 4;
- (f) ‘Inspecting officer’ means the Commissioner of Commercial Taxes, the Additional Commissioner of Commercial Taxes, the senior Joint Commissioner of Commercial Taxes, the Joint Commissioner of Commercial of Taxes, the Deputy Commissioner of Commercial taxes, the Additional Deputy Commissioner of commercial Taxes,

the appellate Assistant Commissioner of Commercial Taxes, the Additional Appellate Assistant Commissioner of Commercial Taxes, Additional Assistant Commissioner of Commercial Taxes, Commercial Taxes Officers (hereinafter referred to as the Commissioner, the Additional Commissioner, the Deputy Commissioner, the Additional Deputy Commissioner, the Joint Commissioner, the appellate Assistant Commissioner, the Additional appellate assistant Commissioner, the Assistant Commissioner, Additional Assistant Commissioner, Commercial Taxes Officers respectively or any other officer appointed by the State Government to discharge the functions of an Inspecting officer or prescribed authority under all or any of the provisions of the Act, or these rules;

(g) 'Section' means section of the Act;

## **CHAPTER II.**

### **REGISTRATION**

**3. Application for registration.-** (1) An application for registration shall be made by every assesses in Form 1, <sup>2</sup>[within a month of ..... his incurring liability to pay duty under this Act, or]; within a month of the date of the publication of this rules in the official Gazette or of the date of engagement in the business of generating or supply energy or the date of generating or consuming energy by such assesses, whichever is later.

<sup>3</sup>[(2) The application shall be signed by the assesses, or by an authorized agent on this behalf and shall after being verified in the manner indicated there in be submitted before the Commercial Taxes Officers-Incharge of the sub-circle, if the place of business of the assesses is situated within the local limits of a sub-circle, and to the Assistant Commissioner, or of the circle in other cases.

<sup>3</sup>**[4. Grant of certificate of registration .-** (1) When the appropriate authority referred to in sub-rule (2) of rule 3, after making such enquiry as the considers necessary, is satisfied that the applicant has given all the required information and that the application, is in order, he shall, register the applicant and grant him a certificate of registration in Form II.

(2) If upon information which has come into his possession the appropriate authority referred to in sub-rule(2) of rule 3, is satisfied that an assesses has been liable to pay duty under the Act, but has nevertheless willfully failed to apply for

registration, he shall, after giving him a reasonable opportunity of being heard, register him and grant him a certificate of registration.

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1. Subs. by Notification No. MS/12/66-12961 F.I. dated 15.11.1966
2. Ins. By Notification No. E.D. -20/63 – 1190 F.T. dated 25.1.1964
3. Subs. by Notification No. MS/12/66-12961 F.I. dated 15.11.1966 and came into force from 1.4.1965.

<sup>1</sup>[5. **Amendment and cancellation of registration.** –(1) If any assesses –

- (a) discontinues to generate or distribute energy; or
- (b) installs a new plant or makes any extension of the existing plant which is likely to result in the increased production of energy; or
- (c) sells or otherwise disposes of his business or any part of his business or effects any other change in the ownership, name or style of business; he; or if he is dead, his legal representative, shall within a period of one month of such discontinuance, installation, extension, sale or change, submit a report to that effect to the appropriate authority referred in sub-rule (2) of rule 3.

(2 ) (i) When the appropriate authority referred to in sub-rule (2) of rule 3, receives an application under sub-rule(1) for the amendment of the certificate of registration, he shall after making such enquiry as he thinks fit, amend the certificate.

(ii) When the appropriate authority referred to in sub-rule (2) of rule 3, receives an application for the cancellation of a certificate of registration, or is otherwise satisfied that the registration certificate of an assesses should be cancelled, he shall after making such enquiry as he thinks fit and, on payment by the assesses of duty, due from him, by order, cancel the certificate with effect from the date specified in the order.



### CHAPTER III

#### PAYMENT OF DUTY AND SUBMISSION OF RETURN

<sup>2</sup>[6. **Payment of duty:**– Every assesses shall pay the full amount of duty due from him under section 4 within one calendar month of the month to which the duty relates. (Subs. by S.O. 71 dated 05.09.2007)

**7. Method of payment.**-(1) Every assesses shall pay the full amount of duty due from him into the Government Treasury. NO payment of any duty shall be accepted at the office.

“(2) The challan for payment of duty shall be in Form IV and it shall be in five copies. The portion of the challan marked ‘Original’ shall be sent by the Treasury Officer to the officer Incharge of the Circle, the portion marked ‘Duplicate’ shall be retained by the Treasury officer and the portion marked ‘Triplicate and Quadruplicate’ shall be returned to the payer after being duly receipted and the copy marked ”for the circle” shall be forwarded by the bank to the Circle Inchareg. The payer shall annex the portion marked ‘Quadruplicate’ with the return as required to be furnished by him under the Act.” (Subs. by S.O.71 dated 05.09.2007)

**8 Submission of chalans with returns.** – Every assesses shall, while submitting the return in form III as required by rule 9, attach to it the quadruplicate copy of the challan, referred to in rule 7.

<sup>2</sup>[9 **Submission of Returns** – Every assesses shall submit to the appropriate inspecting authority of the Circle or sub-circle as the case may be, a return in form III, within two calendar months from the expiry of the month to which the return relates. The return shall be verified in the manner indicated there in and shall be signed by the assesses or by his authorized agent. When an assesses holds more than one license, separate returns shall be submitted in respect of each license.

1. Subs by Notification No. MS//12/66-12661 F.T. dated 15.11.1966 and came into force from 1.4.1965.

2. Subs. By Notification No. ED-1285 F.T. dated 4.2.1967.

**9A. Submission of return by an assesses having more places of business than one.** – [(1) Notwithstanding anything contained in rule 9, where an assesses holds more than one license or is registered in more than one circle, the Commissioner may,

by order in writing, direct that such assesses shall, instead of submitting separate returns in Form III in respect of each such circle, submit the same to such inspecting officer as may be specified in the order and may, likewise, vary modify, or annul such order.”

(2) The assesses in respect of whom an order has been passed under sub-rule (I), shall be deemed to be an assesses of the circle in which he has been permitted to submit returns for the purposes of the Act, or these rules.

**10. Rebate.-** An assesses who submits proper return and deposits the amount of duty payable according to such return in the prescribed manner and within the prescribed time limit shall be allowed a rebate at the rate of one percentum on the amount of duty payable and the assesses may while making the payment deduct the amount of rebate admissible under this rule from the amount of duty payable by him.

**“11. Point at which duty is payable in a series of transfers. -** Manner of adjustment of duty and reduction of liability-(1) In a series of sales of electrical energy the amount that qualifies for adjustments at each subsequent stage of sale shall be the amount arrived at after applying the following formula:-

$$A = D_P \times (P_U - E_U - L_T) \div P_U$$

Where,

A = The amount of adjustment available to the subsequent seller of electrical energy in respect of sale of such electrical energy as has been purchased by him after payment of duty thereon;

D<sub>P</sub>= The amount of duty paid by the subsequent seller to the preceding seller on purchase of electrical energy from the preceding seller;

P<sub>U</sub>= The total number of units of electrical energy purchased by the subsequent seller from the preceding seller after payment of duty thereon;

E<sub>U</sub>= The total number of units of such electrical energy sold by the subsequent seller that fulfill the following conditions;-

- (a) the sale is exempt under sub-section (2) of section 3, and
  - (b) the said exempt sale is effected from such electrical energy as has been purchased by the subsequent seller after payment of duty thereon;
- and

$L_T$ = The total number of units of electrical energy lost in transmission to the subsequent seller:

Provided that in case the adjustment, computed as aforesaid, exceeds the duty payable by the subsequent seller, no duty shall be payable by the subsequent seller and such excess shall not be carried forward for adjustment against the duty payable by the said subsequent seller shall provide to the preceding seller a certificate in the following form :-

(2) (a) Every subsequent seller shall provide to the preceding seller a certificate in the following form :-

**Counterfoil/Original/Duplicate**

Name and Style of the subsequent  
Seller :  
Complete Address of the subsequent  
Seller :  
Period (month and year)”

**Certificate**

Certified that I/We have sold.....(specify number) units of energy which is exempt under sub-section (2) of section 3 of the Bihar Electricity Duty Act, 1948 out of the total units of electrical energy purchased from you during.....(specify month and year). The details of such sale are as under :-

Sale to	Number of units sold
<b>Total</b>	

Place :  
Signature

Designation  
office seal

Dated :

(b) The certificate referred to in clause (a) shall be signed by the person competent to sign the return required, by the Act, to be furnished by the subsequent seller and shall be provided separately in respect of every month.

(c) The said certificate in respect of any month shall be in triplicate and shall be provided to the preceding seller before the expiry of the fifteenth day of the month following the month to which it relates. The copy marked “Counterfoil” shall be retained by the subsequent seller issuing the certificated and the copies marked “Original” and “Duplicate” shall be made over to the preceding seller who shall annex

the copy marked “Duplicate” and shall enclose the copy marked “Original” with his return for the subsequent month.

(3) The reduction in liability under the proviso the sub-section (2) of section 4A shall be the amount arrived at after applying the following formula :-

$$R = E \div S \times D$$

Where,

R= The reduction in liability under the proviso the sub-section (2) of section 4A available to the preceding seller:

E= The total number of units of such electrical energy sold by the subsequent seller that fulfill the following conditions :-

(a) the sale is exempt under sub-section (2) of section 3 and in support of which the certificate required under sub-rule (2) is enclosed with the return, and

(b) the said exempt sale is effected from such electrical energy as has been purchased by the subsequent seller after payment of duty thereon;

S=The total number of units of electrical energy sold to the subsequent seller during the previous month; and

D=The amount of duty on sale of electrical energy by the preceding seller to the subsequent seller during the previous month.” (Subs. by S.O. 71 dated 05.09.2007)

<sup>2</sup>[11A. Prescribed authority under section 5-A. Deputy commissioner or Assistant Commissioner or the Commercial Taxes Officers, shall be, the prescribed authority for the purpose of sub-section (1) of Section 5-A.]

## CHAPTER IV

### POWERS AND DUTIES OF INSPECTING OFFICERS.

**12. Assessment.** –(1) If the Assistant Commissioner, or superintendent, or the Assistant Superintendent is satisfied without requiring the presence of the assesses or production by him of any evidence that the return furnished in respect of any period is correct and complete, he shall assess the amount of duty due from the assesses on the basis of such return.

(2) If the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer, is not satisfied without requiring the presence of the assesses or production of evidence that the return furnished in respect of any period is correct and

complete, he shall serve a notice in form V on such assesses requiring him on a date and at a place to be specified therein, either to attend in person or to produce or cause to be produce there any evidence on which the assesses may rely in support of such a return.

(3) On the date specified in the notice or as soon afterwards as may be the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer, after hearing Such evidence as the assesses may produce and such other evidence as the Assistant Commissioner, or Superintendent, or the Assistant Superintendent may require on specified point, shall assess the amount of duty due from the assesses.

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1. Subs. by Notification No. 1285 F.T. dated 4.2.1967
  2. Subs. by Notification No. M.S – 12/66-12961 F.T. dated 15.11.66

(4) If the assesses fails to make a return or having made the return fails to comply with all the terms of the notice issued under sub-rule (2 ), or to produce any evidence required under sub-rule(3), the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer, shall, after giving the assesses a reasonable opportunity of being heard, assess to the best of his judgment, the amount of duty, if any, due from the assesses.

<sup>1</sup>[13. **Notice of demand.** - If any sum is payable by an assesses under the provisions of the Act, the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer, shall serve a notice in Form VI and shall also fix a date on which the assesses shall produce a copy of the challan in proof of any payment made by him of such sum.

<sup>2</sup>[14. **Appeal, revision and review.** –(1) An appeal against an order of assessment, with or without penalty shall lie to the Joint Commissioner or the Deputy Commissioner specially authorized in this behalf.

(2) An application for the revision of an appellate order passed by the Joint Commissioner or Deputy Commissioner specially authorized in this behalf shall life to the tribunal.

(4) The application for the revision of any order passed under the Act or these rules, other than an order of assessment with or without penalty or an order passed under sub-rules (1) or (2) of this rule shall be presented –

(a) to the Joint Commissioner, if the order sought to be revised is one passed by the Deputy Commissioner.

(b) to the Commissioner, if the order sought to be revised is one passed by the Joint Commissioner, if the order sought to be revised is one passed by the Joint Commissioner.

(c) to the Tribunal, if the order sought to be revised is one passed by the Commissioner.

<sup>2</sup>[4A. Any appeal or proceeding relating thereto, or any revision pending Appellate Assistant Commissioner or any revision against appellate order or any other order passed by the appellate Assistant Commissioner pending before the Deputy Commissioner under this Act or Rules, on the date of commencement of this sub-rule shall not after the commencement of this sub-rule, be continued and disposed of by the said authorities and they shall be deemed to have been transferred to the Deputy Commissioner or Joint Commissioner, as the case may be, and shall be initiated and disposed of, or continued or disposed of by the said authorities as provided in this rule.

<sup>3</sup>[5) The Commissioner may, of his own motion, revise any order passed by any authority subordinate to him.

<sup>2</sup>[5A) An appellate or revisional authority may, on application, stay recovery of any amount payable under the Act, in respect of which an appeal or revision has been entertained by the said authority after obtaining, if necessary a report from the Additional Superintendent or Assistant Superintendent incharge of the sub-circle, if the dues relate to a sub-circle and from the Assistant commissioner or superintendent of the Circle in other cases

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1. Subs. by Notification No. 12/66-12961 F.T. dated 15.11.66
  2. Subs. by S.O. 388 dated 23.3.1978.
  3. Subs. by S.O. 330 dated 18.04.1970.

Provided that such an application shall not be entertained unless it is filed before the expiry of three months from the date the appeal or revision is filed.

(6) An appeal or application shall not be entertained unless it is filed the dated communication of the order which is appealed against or sought to be revised; but the authority to whom the appeal or application in revision lies may admit it after the expiration of the said period, if the said authority is satisfied that the appellant or applicant had sufficient cause for not presenting the appeal or application within the said period.

For sub-rule (6-A) of Rule 14, the following sub-rule shall be substituted, namely :-

- (i) Any appeal or proceeding relating thereto filed and pending before the Deputy Commissioner since before the coming into force of these rules will be deemed to have been filed and/or. transferred to the Joint Commissioner or before the Deputy Commissioner specially authorised in this behalf to hear and dispose of the same, and any appeal relating to a period prior to the coming into force of these rules shall after the enforcement of these rules be filed before the Joint Commissioner or Deputy Commissioner specially authorized in this behalf.
- (ii) Any revision against an appellate order filed and pending before the Joint Commissioner or a revision against any other order filed and pending before the Deputy Commissioner since before the enforcement of these rules shall be deemed to have been filed and/or transferred respectively to the Tribunal and Joint Commissioner and any revision relating to a period prior to enforcement, of these rules against an appellate order, or against any other order passed by an authority not above the rank of Deputy Commissioner shall, after the enforcement of these rules, be respectively filed before the Tribunal and the Joint Commissioner.

(7) A memorandum of appeal and application for revision shall be in writing and shall specify the name and address of the person filling the appeal or application for revision, the registration number, the date of the order appealed against or the date of the appellate order, as the case may be the name and designation of the officer who

passed the order and shall contain a clear statement of the facts and nature of the relief prayed for and shall be verified and signed by the person filling the appeal or application or by his authorized agent. Every such memorandum of appeal and application for revision is sought, as the case may be, and shall be –

- (a) Presented to ;the appellate or provisional authority, as the case may be, by the person filling the appeal, or application or by his authorized agent; or
- (b) sent by registered post to the appellate or revisional authority, as the case may be.
- (8) The following fees shall be payable on appeals and applications for revision namely –
  - (i) Upon a memorandum of appeal against an order of assessment of duty or imposition of penalty or both passed under the Act or these rules or an application for revision of an appellate order.

Five percentum of the amount in dispute subject to a minimum of rupee one and a maximum or rupees fifty.

- (ii) Upon an application for revision of any other order – Rupees three.

Provided that no fees shall be payable in respect of any appeal or application filed by or on behalf of the State Government.

<sup>1</sup>[8A) For sub-rule (S-A) of Rule 14, the following rule shall be substituted namely-  
 "(S-A) An appellate or revisional authority may, on application stay recovery of any amount payable under the Act in respect of which an appeal or revision has been entertained by the said authority after obtaining, if necessary, a report from the Deputy Commissioner or Assistant Commissioner in-charge of the Circle or the Commercial Taxes Officer in-charge of the Sub-Circle to which the dues relate."

- (9) Where an authority reviews under sub-section (4) of section 9A, an order passed by it under the Act, or these rules, it shall record its reasons in writing for doing so.



1. Ins. By S.O. 831 dated 30.10.1968.
2. See now new head of account.

(10) Save with the previous sanction of the Commissioner recorded, in writing an order, other than order passed by the Commissioner, shall not be reviewed more than twelve months after the date of the passing of the order which is sought to be reviewed.

(11) No authority below the rank of Commissioner, shall review an order which has been passed by its predecessors in office, except with the previous sanction of Commissioner.

<sup>1</sup>[14A. **Grant of copy of orders passed by an Inspecting officer :- (1)** A searching fee of twentyfive paise in adhesive court fees stamps shall be levied in all cases, provided that no searching fee shall be charged when papers, of which copies are required, have not been deposited in the Record Room of the Inspecting officer.

(2) On receipt of the application the assesses shall be informed of the amount of court fee stamps required, under the provisions of sub rule (8), for the supply of the copy. On payment of the requisite amount of court fee stamps by the assesses, a certified copy of the order shall be prepared and granted to him.

(3) The following fees shall be payable for the grant of copies, namely : -

	Rs.
(1) Application for certified copy (Ordinary)	1.50
(2) Application for certified copy (Urgent)	4.00
(3) Copying fee for every 150 words or less (Ordinary)	0.59
(4) Copying fee for every 150 words or less (Urgent)	1.00
(5) Authentication fee (Ordinary )	1.50
(6) Authentication fee (Ordinary )	
(7) Application for certified copy by registered post.	[10.00

(Thought Treasury Challan

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1. Subs. by S.O. 1202 dated 08.10.1975  
 2. See now new postal charges for registered cost.

	Rs.
(8) On memo, appeal against or assessment or penalty of an application for revision of an appellate order.	15/2 percent of the amounting dispute subject to a minimum of Rs. 5.00 and maximum of Rs. 100 (In Treasury Challan).
(9) Application for revision of any other order.	5.00
(10) Application for registration	2.00
(11) Application for registration of registration certificate.	2.00
(12) Application for extension of time in a proceeding.	2.00
(13) Application for extension of time for payment of tax assessed or a penalty imposed.	200.00
(14) Miscellaneous application for relief.	2.00

<sup>1</sup>[**15. Refund.** –(1) If the authority referred to in sub-rule (2) is satisfied upon a claim, made in this behalf by any assessee, that the duty or penalty or both paid by him or on his behalf was one with which he should have not been properly charged or which is in excess of the amount payable by him, he shall allow a refund of the amount improperly charged or paid in excess, to such assessee, or in case of death of such assessee, to his legal representative;

Provided that no claim for the refund of any duty or penalty or both shall be entertained unless it is made within six months of the date of the passing of the order or assessment or within three months of the date of final order passed in appeal or revision whichever is later

(2) The following authority shall allow the refund –

(a) The Commercial Taxes Officer-in-charge of the sub-Circle, in the amount to be refunded does not exceed Rs 2,500.00

(b) The Deputy Commissioner or Assistant Commissioner of the Circle, if the amount to be refunded exceeds Rs 2,500.00 but does not exceeds Rs 5000.00 and

(c) The Joint Commissioner of the Division, if the amount to be refunded exceeds Rs 5000.00.

**15A. Refund payment order.-** When an order of refund has been passed, the appropriate authority referred to in sub-rule (2) of rule 15, shall issue a refund payment order in form VIII and forward it to the assesses for encashment at the Government Treasury. An advice of the refund payment order shall also be forwarded simultaneously to the Treasury Officer concerned.

- 
1. Rule 15 & 15A subs. by Notification No. Ms-12/66 – 12961 F.T. dated 15.11.1966 and (w.e.f. 1.4.1965)
  2. Omitted by S.O. 388 dated 23.3.1978

**16. Power to enter premises and seize papers.** – An Inspecting officer may, for carrying out the purpose of the Act, or these rules, within the local limits of his Jurisdiction –

- (a) enter any premises which is used for generating or distributing energy or which contains any meter or other mechanical apparatus or any written record, register and accounts relating to the generation, distribution, sale or consumption of energy and it shall be the duty of the person in charge of such premises to give the Inspecting Officer facilities in discharging his function;
- (b) call for from require any assesses to produce or causes to be produced before him any accounts or documents relevant to the generation, distribution, sale or consumption of energy;
- (c) seized accounts, registers or documents of the assesses, if there is good reason to believe that any assesses is attempting to evade the payment of any duty payable by him under the Act;

Provided that whenever any accounts, registers or documents are seized, a receipt, shall be granted to the assesses for the same and the seized paper shall be

retained only for so long as may be necessary for examination thereof, or for purposes of any prosecution.

(d) issue from time to time instructions to assesses for the proper maintenance of registers and books of accounts showing generation, distribution, sale or consumption of energy;

And it shall be the duty of the assesses to carry out all such instructions.

<sup>1</sup>[16A. **Composition of offences under section 8-A.-(1)** The Commissioner shall be the prescribed authority for the purposes of section 8-A

(2) Where the Commissioner accepts under section 8-A a sum from any licensee or other person by way of composition of any offence, he shall issue an order in Form VII, directing the licensee or other person; as the case may be, to deposit in the Government Treasury the amount of composition money within the period mentioned in the order. A copy of the order may be sent simultaneously to the Deputy Commissioner or Assistant Commissioner of the circle, or the Commercial Taxes Officer-in-charge of the sub-Circle, as the case may be and the Treasury Officer for information.

(3) Their Commissioner shall fix a date on which the licensee or other person shall produce before the Deputy Commissioner or Assistant Commissioner of the circle, or the Commercial Taxes Officer-in-charge of the sub-Circle, as the case may be, a receipted challan in proof of payment

## **CHAPTER V.**

### **MISCELLANEOUS.**

**17. Reading of meters.** – A licensee shall in respect of energy liable to duty under the Act, cause the meter of every consumer to be read as far as possible on the same date in each month and maintain a record of the units of energy consumed in the month. The period between two such consecutive readings shall be reckoned as one month for the purpose of calculation of duty and submission of returns under rule 9.

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1. Ins. By Notification no. 5317-F.T., dated the 14<sup>th</sup> April, 1951 (w.e.f. 1.4.1951)

2. Subs. by S.O. 388 dated 23.3.1978

**18. Adjustment.** – In calculating the duty payable by a consumer the licensee shall make the same allowances for incorrect meters, incorrect readings and leakages as those made in respect of his own charges.

**19. Provision of meters.** - Every assesses shall install and maintain separate, suitable and correct meters or sub-meters to register the quantities of energy generated, distributed, sold or consumed by him and shall likewise, cause meters to be installed and maintained in the premises of consumers for the correct registration of the quantities of energy consumed by such consumers:

Provided that where there is a combined meter for registering the quantities of energy, part of which is dutiable at any rate or at different rates and part is exempt, the assesses shall cause separate meters to be installed for registering the quantities of the different types of consumption separately:

"Provided further that if the assesses satisfies the officer-incharge of the Circle or the Sub-Circle, as the case may be, that the installation and maintenance of such separate meters or sub- meters involve cost disproportionate to the amount of the duty leviable from him and furnishes to the said authority such data as are in its opinion be necessary for the assessment of the said duty, it may assess the duty payable and exempt such assesses from the requirements of this rule.

An assesses exempted under this proviso shall communicate to the said authority within one month any change in the data or data on the basis of which the duty payable by him was assessed.

<sup>2</sup>[**19A. Affixation of sale.** - An Inspecting Officer or any other person deputed by him for the purpose may affix one more seal or seals to any meter or sub-meter installed for the purposes or rule 19, by any person, other than a licensee, who generates energy for this own use or for the use of his employees.

**20. Books of accounts.** – (1) Every assesse shall maintain a record showing, amongst others, the following particulars, namely :-

- (a) Units of energy generated during the month;
- (b) Units of energy distributed during the month;

- (c) Units of energy consumed in premises used for residential or office purpose of an undertaking exempted from duty;
- (d) Units of energy supplied in metered premises; and
- (e) units of energy supplied in unmetered premises.

(2) A licensee shall maintain or cause to be maintained records showing the following particulars, namely :-

- (a) the name and full address of the person to whom energy is supplied;
- (b) the units of energy supplied to each consumer having metered premises;
- (c) the number of bulbs with wattage used by each consumer in unmetered premises;
- (d) a clear account of energy consumed separately by each undertaking exempted from payment of duty; and
- (e) the amount of duty realized from consumers.

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1. Subs by Notification No. 23/66-1285 F.T. dated 4.2.1967.

2. Ins. by Notification No. 12819-F.T. dated 10.11.1959.

**21. Notices.** – (1) Notices under the Act, or the rules, may be served by any of the following methods, namely :-

- (i) by delivery or tender of a copy of the notice to the addressee, or his agent or other person duly authorized to receive notice on his behalf;
- (ii) by post;

Provided that if upon an attempt having been made to serve any such notice by any of the above mentioned methods, the Inspecting Officer is satisfied that the addressee is keeping out of the way for the purpose of avoiding service or that, for any other reason, the notice cannot be served by any of the above mentioned method, the said officer shall order the service of the notice by affixing a copy thereof, on some conspicuous part of any place or residence or office last notified by the addressee such service shall be as effectual as if it had been made on the addressee personally.

(2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to his agent or other person on his behalf, he shall require the signature of the person to whom the copy is so delivered or tendered to, an acknowledgment of service endorsed on the original notice. When the notice is served by affixing a copy thereof, in accordance with the proviso to sub-rule(1) the serving officer shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any by whom the addressee's office or residence or the building in which his office or plant is or was located were identified and in whose presence the copy was affixed. The serving officer shall also require the signature or thumb impression of the person identifying the addressee's office or residence or building to his report.

(3) When service is made by post, the service shall be deemed to be effected by properly addressing, prepaying and posting by registered post, the notice and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.

(4) The authority at whose instance the notice was issued shall if he is satisfied from the report of the serving officer or the postal acknowledgment or by taking such evidence as he deems proper that the notice has been served in accordance with this rule record an order to that effect. If he is not satisfied that the notice has been properly served, he may, after recording an order to that effect, direct the issue of a fresh notice.

## CHAPTER VI.

### Penal Provisions

**22. Punishment.**- Any person contravening any provision of these rules, shall be, punishable with fine which may extend to one thousand rupees.

### FORM I

#### APPLICATION FOR REGISTRATION.

(See Rule 3)

To,

THE SUPERINTENDENT OF COMMERCIAL TAXES

.....CIRCLE

I.....Son of.....on behalf of the assesses, whose particulars are detailed below, hereby apply for registration under rule 3 of the Bihar Electricity Duty Rules, 1949-

1. Name of the assesses:
2. Status (Whether individual, a Hindu undivided family firm, limited company, association of persons etc.)
3. Name and designation of the person in charge of management.
4. Nature of business (state whether generation, distribution, consumption or combination of any of these)
5. Location of generation plant
6. Location of distributing plant
7. Address of office or any other place where notices and communications should be ordinarily dispatched-
  - (a) Mohall/Road
  - (b) Village/town
  - (c) Post Office
  - (d) Revenue Thana
  - (e) Sub-division
8. Boundary of the area of supply
9. State if the energy is supplied to consumers in metered or unmetered premises or both.
10. Complete list of other places of generation and/or distribution for which the assesses holds separate license and for which separate application has been/will be made.
11. Total units generated during the previous year.
12. Books of accounts ordinarily maintained.
13. Particulars of persons having interest in the business in case of an assesses other than a company registered under the Indian Companies Act, 1913 (VII of 1913).



<b>Serial No.</b>	<b>Name and parentage;</b>	<b>Designation.</b>	<b>Permanent address.</b>	<b>Nature and extent of interest.</b>
1	2	3	4	5

14. I declare that the above statements are true and complete to the best of my knowledge and belief.

Dated the 19.

Signature.....

Designation.....

### **ACKNOWLEDGEMENT**

Received an application in Form I from.....for registration under Bihar Electricity Duty Rules, 1949.

Receiving Officer.

### **FORM II**

### **CERTIFICATE OF REGISTRATION**

(See Rule 4)

Regn. No.....Circle.....

This is to certify that the assesses, whose particulars are detailed below, has been registered under rule 4 of the Bihar, Electricity Duty Rules, 1949, on the.....of.....

He is liable to pay duty for distribution and/or consumption of energy from.....

1. Name of the assesses-
2. Name of the person in charge of management
3. Nature of business-
4. Location of generation/distributing plant.
5. Name of the Treasury where the duty is to be deposited

Date

Designation of the authority.

**“FORM III****Return of duty payable under the Bihar Electricity Duty Act, 1948**

(See Rule 9)

Registration No.....

Name and address of the assesses.....

Status.....

Location of office/place of business for which this return is filed.....

Period for which return is filed.....

	Particulars	Units	Value
	(a) (i) Units generated (ii) Units purchased in bulk		
	Total		
	(b) Units lost in transmission and transformation		
2	Balance units available for consumption or for sale		
3	Units on which reduction is allowable under rule 11 (3) to the first seller		
4	Units of energy on which duty is not leviable under section 3(2) of the Act (furnish, as signed annexure to this return, details of energy sold/consumed in respect of each of the clauses (a) to (f) of section 3 (2) of the Act)		
5	Units sold or consumed on which duty is payable:		
	(a) Duty at the rate of 6% of the value of units consumed or sold		
	(b) Duty at the rate of 2 paise per unit of energy		
	(c) Total Duty		
6	Less adjustment allowable under rule 11 (1)		
7	Less rebate at the rate of 1% under sub-section (5) of section 4		
8	Balance payable		
9	Amount paid.		
	(a) Draft No. and date/cheque No. and date/Cash		
	(b) Challan No. & Date		

I declare that the above statements/particulars are true and complete to the best of my knowledge and belief.

Date

Signature

Status”

---

**ACKNOWLEDGEMENT**

Received a return of Form III from.....for the period  
.....with/without chalan.

Receiving Officer,

Statement showing the consumption of energy in unmetered  
premises and duty payable thereon.

(Item 11 above.)

Wattage of lamps	Total No. of lamps used.	Deduction, if any, under section 3.	Net No. lamps chargeable to duty.	Rate of duty	Gross amount of duty.
1	2	3	4	5	6
Less than 30 weatts					
30-40					
40-60					
60-100					
100-115					
115-130					
130-145					
145-160					
160-175					
175-190					
Total....					

Rate at 1 per cent of the gross amount of duty.....

Net amount of duty payable.....

Signature.  
Designation.

**FORM IV**  
**CHALAN (P)**  
 (See Rule 7)

Serial no.....of collection register.....Sadar Treasury no.....for  
 the month of.....

Original (to be returned by the Treasury Officer to the Superintendent of  
 Commercial Taxes).

Duplicate (to be retained in the Treasury).

Triplicate (to be returned to the assesses for his own use).

Quadruplicate (to be returned to the assesses for being forwarded to the  
 Inspecting Officer).

1[XIII- Other Taxes and Duties-B-Receipts from Electricity Duties-Duty under  
 the Bihar Electricity Duty Act, 1948.

Challan of duty paid to Treasury/Sub-Treasury for the period

Branch of <sup>2</sup>[Imperial Bank of India,

.....

By whom tendered.	Name of the assesses and Aegn. No.	Payment on account of	Amount
			Rs. P.
		Total.....	

Rupees.....Paise.....(in words)

Signature of depositor

For use in the Treasury.

1. Received payment of  
 Rs.....Paise.....  
 .....(Rupees.....paise.....only).

2. Date of entry.

Treasury Officer.  
 Agent or Manger.

Treasurer.

Accountant.

**FORM V.**

## Notice of Hearing

(See Rule 12)

To

.....

Regn. No.....

Mahalla/Road.....

Village/Town.....

Revenue Thana .....

Thana No.....

Subdivision

- (a) Whereas I am not satisfied without requiring your presence or production of evidence that return (s) furnished by you for the period mentioned below is/are correct and complete I hereby require you to attend in person to produce or cause to be produced evidence on which you may rely in support of such return (s) at the following place and time according to the provisions of rule 12(2) of the Bihar Electricity Duty Rules, 1949.
- (b) Whereas you have not furnished returns for the period mentioned below you are hereby given an opportunity of being heard at the following place and time according to the provisions of rule 12(4) of the Bihar Electricity Duty Rules, 1949.
- (c) Whereas on information which has come to my possession I am satisfied that you are liable to pay duty but have nevertheless willfully failed to apply for registration, you are hereby given an opportunity of being heard at the following, you are hereby given an opportunity of being heard at the following place and time according to the provision of rule 5(2) of the Bihar Electricity Duty Rules, 1949.

Period under reference.....

Authority before whom to appear.....

Place of hearing.....

Date.....

Time.....

1. Books of Accounts maintained under section 5 of the Bihar Electricity Duty Act, 1948.

2. All other relevant documents and papers relating to and in support of the return required to be verified.

3. (Here enter any other paper and document required to be produced.

(Seal)

Signature.....

Date

Designation.....

### FORM VI.

#### Notice of Hearing

(See Rule 12)

Office.....

Date .....

To

.....  
 Regn. No.....  
 Mahalla/Road.....  
 Village/Town.....  
 Revenue Thana .....  
 Subdivision.....

Assessment proceeding  
filed  
appeal  
petition of revision

Please take notice that Whereas your petition or revision by you for the period specified hereunder has been duly disposed of, you are hereby directed to deposit the following amount in the Government Treasury.

Assessment proceeding  
filed  
appeal  
petition of revision

1. Date of disposal of
2. Period under reference
3. Amount of demand Less amount paid---Rs. P.  
 Net demand/excess  
 (in words)
4. Last date of payment-The.....day of .....19

N.B.-On default after the due date the amount will be recovered as arrears of land revenue.

Signature

Date.....

Designation

<sup>1</sup>[ **FORM VIII.**

**ORDER DIRECTING AN ASSESSES TO PAY COMPOSITION**

**MONEY UNDER SECTION 8-A.**

(See Rule 16-A)

To,

.....

Whereas in accordance with the provision of section 8-A of the Bihar Electricity Duty Act, 1948; your application for compounding of the offence committed under clause.....of section 8 of the said Act has been accepted by me, you are hereby directed to deposit Rs.....(in words), the amount of composition money, in the Government Treasury at.....produce receipted chalan in proof of payment before the Superintendent of Commercial Taxes..... Circle.....by .....(date) and report compliance to the undersigned.

(Seal)

Place.....

Date.....

Commissioner of Commercial Taxes,  
Bihar

<sup>2</sup>[**FORM VIII**

**REFUND PAYMENT ORDER**

(See Rule 15A)

Book No..... Serial No..... Circle..... 3[XIII-Other Taxes and Duties-B-Receipts from Electricity Duties-Duty under the Bihar Electricity Duty Act, 1948-Refunds.	Book No.....Voucher No. Serial No. of..... Circle 1[XIII- Other Taxes and Duties-B-Receipts from Electricity Duties-Duty under the Bihar Electricity Duty Act, 1948-Refunds.	Book No..... Serial No..... List of payment for..... 3[XIII- Other Taxes and Duties-B-Receipts from Electricity Duties-Duty under the Bihar Electricity Duty Act, 1948-Refunds.
Counterfoil order for the refund of Electricity Duty.	Order for the refund of Electricity Duty (Payable at the Government Treasury within one month of the date if issue).	Order for the refund of Electricity Duty (Advice to Treasury Officer-Not to be cashed.) To,

	To, The Treasury Officer .....	The Treasury Officer .....
1. Refund payable to assessee.....	1. Certified with reference to the assessment record of.....for the period.....that a refund of Rs.....is due to.....of.....	1. . Certified with reference to the assessment record of.....for the period.....that a refund of Rs.....is due to.....of.....
2. Style of business.....	2. Certified that the amount of Electricity Duty concerning which his refund is allowed has been duly credited to the Government	2. Certified that the amount of Electricity Duty concerning which his refund is allowed has been duly credited to the Government
3. Registration of business.....	3. Certified that no refund order regarding the sum now in question has previously been granted and that this order of refund has been entered in the original file of assessment under my signature.	3. Certified that no refund order regarding the sum now in question has previously been granted and that this order of refund has been entered in the original file of assessment under my signature.
4. Assessment record No.....	4. Please pay to.....the sum of Rs.....(Rupees.....)	4. Please pay to.....the sum of Rs.....(Rupees.....)
5. Date of order directing the refund-		
6. Amount of refund- ..... .....		
7. Number and date of challan by which credited.....signature and designation of officer issuing the order, Treasury Voucher No.....		
Date of encashment in the Govt. Treasury.....	Signature.....	Signature.....
	Designation..... Encashment in the Treasury..... Date..... Place..... Pay Rupees..... only. Treasury Officer, Received payment,	Designation.....



	Claimant's signature.	
Memo No.....	Date..... Memo No.....	Memo No.
Date..... Forwarded to the Treasury Officer Assesses,	Date issue..... Forwarded to the (Assesses) for encashment.	Date of issue..... Forwarded to the Treasury Officer..... for information.
Designation of the Authority	Designation of the Authority	Designation of the Authority

**S.O. 1314, dated 10<sup>th</sup> September, 1982**-In exercise of the powers conferred by Section 10 of the Bihar Electricity Duty, Act, 1948, (Bihar Act 36 of 1948), the Governor of Bihar purposes to make the following amendments in the Bihar Electricity Duty Rules, 1949 the draft of which is hereby published as required by sub-section (1) of the said section for information of the persons likely to be affected hereby and notice is hereby given that the said draft will be taken up for consideration on or after the 25<sup>th</sup> September, 1982.

2. Any objection or suggestion which may be received before the date specified above will be considered by the State Government.

### AMENDMENTS

In the said rules-

(1) In clause (f) of Rule 2

- (i) For the words "the Superintendent of Commercial Taxes, the Additional Superintendent of Commercial Taxes, the. Assistant Superintendent of Commercial Taxes or the Additional Assistant Superintendent of Commercial Taxes", the words "Commercial Taxes Officer" shall be substituted.
- (ii) For the words "The Superintendent, the Additional Superintendent, the Assistant Superintendent and the Additional Assistant Superintendent", the words "Commercial Taxes Officer" shall be substituted.

(2) Clause (h) of Rule 2 shall be omitted.

(3) In sub-rule (2) of Rule 3-

For the words "The Additional Superintendent or the Assistant Superintendent in-charge of the sub-circle" the words "Commercial Taxes Officer-Incharge of the sub-circle" shall be substituted and the word "Superintendent" appearing in the sixth line shall be omitted.

(4) In Rule 11-A-

For the words "Assistant Commissioner or Superintendent or Assistant Superintendent" the words "Deputy" Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.

(5) In sub-rule (1) of Rule 12

For the words "Assistant Commissioner or Superintendent or the Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted,

(6) In sub-rule (2) of Rule 12

For the words "Assistant Commissioner or Superintendent or Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted..

(7) In sub-rule (3) of Rule 12

For the words "Assistant Commissioner or Superintendent or the Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.

(8) In sub-rule (4) of Rule 12

For the words "Assistant Commissioner or Superintendent or the Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.

(9) In Rule 13-.

For the words "Assistant Commissioner or Superintendent or Assistant Superintendent" the words "Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer" shall be substituted.

(10) In sub-rule (1) of Rule 14

For the words "shall lie to the Deputy Commissioner" the words "shall lie to the Joint Commissioner or the Deputy Commissioner specially authorized in this behalf" shall be substituted.

(11) For sub-rule (2) of Rule 14 the following sub-rule shall be substituted, namely :-

"An application for revision of an appellate order passed by the Joint Commissioner or Deputy Commissioner specially authorised in this behalf shall lie to the tribunal."

(12) Sub-rule (3) of Rule 14 shall be omitted.

(13) Clause (a) of sub-rule (4) of Rule 14 shall be omitted.

(14) Clauses (b), (c) and (d) of sub-rule (4) of Rule 14 shall be respectively renumbered as clauses (a), (b) and (c).

(15) For sub-rule (6-A) of Rule 14, the following sub-rule shall be substituted, namely

:-

- (i) Any appeal or proceeding relating thereto filed and pending before the Deputy Commissioner since before the coming into force of these rules will be deemed to have been filed and/or. transferred to the Joint Commissioner or before the Deputy Commissioner specially authorised in this behalf to hear and dispose of the same, and any appeal relating to a period prior to the coming into force of these rules shall after the enforcement of these rules be filed before the Joint Commissioner or Deputy Commissioner specially authorised in this behalf.
- (ii) Any revision against an appellate order filed and pending before the Joint Commissioner or a revision against any other order filed and pending before the Deputy Commissioner since before the enforcement of these rules shall be deemed to have been filed and/or transferred respectively to the Tribunal and Joint Commissioner and any revision relating to a period prior to enforcement, of these rules against an appellate order, or against any other order passed by an authority not above the rank of Deputy Commissioner shall, after the enforcement of these rules, be respectively filed before the Tribunal and the Joint Commissioner.

(16) For sub-rule (S-A) of Rule 14, the following rule shall be substituted namely-

"(S-A) An appellate or revisional authority may, on application stay recovery of any amount payable under the Act in respect of which an appeal or revision has been entertained by the said authority after obtaining, if necessary, a report from the Deputy Commissioner or Assistant Commissioner in-charge of the Circle or the Commercial Taxes Officer in-charge of the Sub-Circle to which the dues relate."

(17) The explanation to Rule 14 shall be omitted.

(18) For clause (a) of sub-rule (2) of Rule 15, the following clause shall be substituted, namely:-

"(a) The Commercial Taxes Officer-in-charge of the Sub-Circle, if the amount to be refunded does not exceed Rs. 2,500.

(19) In clause (b) of sub-rule (2) of Rule 15. the words "The Deputy Commissioner" shall be inserted in the first line after the first words "The Assistant Commissioner".

(20) In clause (c) of sub-rule (2) of Rule 15 the words "or Deputy Commissioner" shall be omitted.

(21) In sub-rule (2) of Rule 16-A for the words "Assistant Commissioner or Superintendent of the Circle or the Additional Superintendent or Assistant Superintendent of the Sub-Circle", the words "Deputy Commissioner or Assistant Commissioner of the Circle or the Commercial Taxes Officer-in-charge of the Sub-Circle" shall be substituted.

(22) In sub-rule (3) of Rule 16-A, for the words "Assistant Commissioner or

Superintendent of the Circle or the Additional Superintendent or Assistant Superintendent of the Sub-Circle", the words 'Deputy Commissioner or Assistant Commissioner of the Circle or the Commercial Taxes Officer-in-charge of the Sub-Circle' shall be substituted.

(23) In the second proviso to Rule 19, the following provisib shall be substituted, namely:-

"Provided further that if the assesses satisfies the officer-incharge of the Circle or the Sub-Circle, as the case may be, that the installation and maintenance of such separate meters or sub- meters involve cost disproportionate to the amount of the duty leviable from him and furnishes to the said authority such data as are in its opinion be necessary for the assessment of the said duty, it may assess the duty payable and exempt such assesses from the requirements of this rule.

An assesses exempted under this proviso shall communicate to the said authority within one month any change in the data or datas on the basis of which the duty payable by him was assessed.

(24) This notification shall be deemed to have come into force with effect from the 1 st April, 1981.

### **FORM I**

Application For Registration  
(See Rule 3)

To

### **THE DEPUTY COMMISSIONER/ASSISTANT COMMISSIONER OF THE CIRCLE/COMMERCIAL TAXES OFFICER-IN- CHARGE OF THE SUB-CIRCLE**

I,.....son of.....on behalf of the assesses whose particulars are detailed below, hereby apply for registration under Rule 3 of the Bihar Electricity Duty Rules, 1949 :-

- (1) Name of the assesses
- (2) Status (whether individual, Hindu undivided family, firm, limited company, association of persons, etc.).
- (3) Name and designation of the person in charge of management.
- (4) Nature of business (state whether generation, distribution, consumption or combination of any of these).
- (5) Location of generating plant.
- (6) Location of distributing plant
- (7) Address of. Office or any other place where notices and communication should be ordinarily dispatched.
  - (a) MahallalAoad
  - (b) VillagefTown
  - (c) Post Office

- (d) Revenue Thana  
(e) Sub-division
- (8) Boundary of the area of supply
- (9) State if the energy is supplied to consumers in metered or unmetered premises or both.
- (10) Complete list of other places of generation and/or distribution for which the assesses holds separate licence and for which separate application has been/will be made.
- (11) Total units generated during the previous year.
- (12) Books of accounts ordinarily maintained.
- (13) Particulars of persons having interest in the business in case of an assesses other than a company registered under the Indian Companies Act, 1913 (VII of 1913).

Sl. No.	Name and parentage	Designation	Permanent address	Nature and extent of interest
1	2	3	4	5

- (14) I declare that the above statements are true and complete to the best of my knowledge and belief.

Dated the .....

Signature Designation

### ACKNOWLEDGEMENT

Received an application in Form I from.....for registration under Bihar Electricity Duty Rules, 1949.

### NOTIFICATIONS ISSUED UNDER THE BIHAR ELECTRICITY DUTY ACT, 1948 AND THE. RULES FRAMED THEREUNDER

**Notification No. 2588-F.R. dated the 1st October, 1948.**-In exercise of the powers conferred by sub-section (3) of section 1 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948) the Governor of Bihar is pleased to appoint the 1 st October, 1948, as the date on which the said Act shall come into force.

**Notification No. 2589-F.R. dated the 1st October, 1948.**-In exercise of the powers conferred by sub-section (1) of section 92 of the (3overnment of India Act, 1935, as adapted by the India (Provisional Constitution) Order, 1947, the Governor of Bihar is pleased to direct that the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), shall apply to the Chhota

Nagpur Division and to the Santal Parganas District.

**.Notification No. 2591-F.R., dated the 1st October, 1948.**-In exercise of powers conferred by clause (vi) of the proviso to sub-section (1)- of section 3 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to declare that the units of energy consumed for the purposes specified in column 2 of the Schedule hereto annexed shall be deemed to be consumed for public purposes within the meaning of the said clause and that the units of energy consumed for such purposes shall be exempt from the payment of duty under the said Act to the extent and subject to the conditions and exceptions specified in the corresponding entry in column 3 of the said Schedule.

**SCHEDULE**

<b>Serial No.</b>	<b>Consumption of units of energy by specified authorities for the . purposes</b>	<b>Extent, conditions and exceptions.</b>
1	2	3
	By any local authority for the purpose of lighting any public streets.	To the extent pf units of energy consumed by means of lamps within the meaning of clause (k) of section 2 of the Indian Electricity Act, 1910 (IX of 1910.) .
2.	By the Public Works Department for the purpose of the lift irrigation.	To the extent of units of energy consumed for lift irrigation,

**Notification No., 11394-F.R., dated the 23rd August, 1949.**-In exercise of the powers conferred by clause (vi) of the proviso to sub-section (1) of section 3 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to declare that the unit of energy consumed for the purpose specified in column 2 of the Schedule hereto annexed shall be deemed to be consumed for public purposes within the meaning of the said clause and that the units of energy consumed for such purposes shall be exempt from the payment of duty under the said Act to the extent and subject to the conditions and exceptions specified in the corresponding entry in column 2 of the said Schedule.

**SCHEDULE**

<b>Serial No.</b>	<b>Purpose for which consumed</b>	<b>Conditions and exceptions</b>
1	2	3
1.	Lighting of public streets in the Bettiah Estate.	To the extent of units of energy consumed by means of public lamps within the meaning of clause (k) of section 2 of the Indian Electricity Act, 1910 (IX of 1910).

**Notification No. 3374-F.T., dated the 17th March, 1950.**-In exercise of the powers conferred by clause (vi) of the proviso to sub-section (1) of section 3 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to declare that the energy consumed for the purposes specified in column 2 of the Schedule hereto annexed shall be deemed to be the energy consumed for a public, purpose within the meaning of the said clause and that no duty shall be levied on the units of energy consumed for such purposes subject to the conditions and exceptions specified in the corresponding entry in column 3 of the said Schedule.

#### SCHEDULE

Serial No.	Purpose for which consumed	Conditions and exceptions
1	2	3
1.	Lighting of public streets in the Bettiah Estate.	To the extent of units of energy consumed by means of public lamps within the meaning of clause (k) of section 2 of the Indian Electricity Act, 1910 (IX of 1910).

**Notification No. E.D.,-23/50- 7327-F.T., dated the 4th July, 1952.**-In exercise of the powers conferred by section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt the person specified in the second column of the Schedule hereto annexed from the payment of duty under the said Act on the sale of energy for the periods specified in the third column of the said Schedule subject to the conditions and executions set out in the corresponding entry in the fourth column.

#### THE SCHEDULE

Serial No.	Name of the person	Period	Conditions and exceptions subject to which exemption has been allowed.
1	2	3	4
1	The Indian School of Mines and Applied Geology, Dhanbad.	From the 1st October, 1948 to the 31 December 1951 (both days inclusive).	Provided that no. duty has been recovered from the members of the staff and the students of the school in respect of the energy consumed by them.

**S.O. 126, dated 6th February, 1980.**-In exercise at the powers conferred by clause (a) of Section 2 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to confer the powers and duties of Commissioner mentioned in Column 2 of

the Table appended hereto upon the . authorities mentioned in Column 3 of the Table subject to the conditions and restrictions set out in Column 4 thereof :

TABLE

Serial No.	Section and sub-section of the Act under which the powers of Commissioner being conferred	Authority upon whom conferred	Condition and restrictions, if any
1	2	3	4
1	Sub-section (3) of Section 9-A read sub-rule (5) of rule 14 ( Power to revise orders on his own motion or on application)	Joint Commissioner of Commercial Taxes (Administration) of the Division.	The power shall be exercised in respect of orders passed by the officers below the rank of Joint Commissioner within the territorial jurisdiction.

2. This notification shall come into force with effect from the date of issue.

**No. FD-3/64-12540-F.T. dated the 20th November, 1964**-In exercise of the powers conferred by section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt the units of electrical energy consumed by the Burmese Buddhist Temple, Kund Road, Rajgir, from payment of duty under section 3 of the said Act, for the period from the 24th December, 1952 to April, 1955.

**No.ED.6/1965-9826-F.T. dated the 23rd August, 1965**-In exercise of the powers conferred by section 9 of the Bihar Electricity Duty Act. 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt the units of electrical energy consumed by the D.V.C. in the construction and maintenance of its electrical undertakings from payment of duty under clause (d) of sub-section (2) of section 3 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1 st January, 1964.

**S.O. 345 dated the 25th March, 1983**.-In exercise of the powers conferred under section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act No. 36, 1948), the Governor of Bihar is pleased to exempt from payment of Electricity Duty on electrical energy generated by diesel generation set installed for personal use.

2. This notification shall come into force with effect from 1 st April, 1983.

**S.O. 785 dated 10th September, 1987**.-In exercise of the powers conferred under Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act No. 36, 1948) and in supersession of notification No. S.O. 345, dated the 25th March, 1983 the Governor of Bihar is pleased to exempt from payment of Electricity Duty the electrical energy generated by



Disel/Petrol/Kerosene generating set of up to 5 K.V.A. capacity which is used for domestic purpose of personal use in a shop. 2. This notification shall come into force from the date of its issue.

**S.O. 1152, dated the 9th December, 1969.**-In exercise of the powers conferred by section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt the class of persons specified in the second column of the Schedule hereto annexed from the payment of duty payable under the said Act for the period specified in the third column of the said Schedule, subject to the conditions and exceptions set out in the corresponding entries in the fourth column thereof.

SI. No.	Class of persons	Period	Conditions and exceptions subject to which exemption has been allowed.
1	2	3	4
1.	New Small-Scale Industries set up in the private sector and registered with the Department of Industries, Government of Bihar in terms of Government Resolution No. 10969, dated the 19th June, 1969 of the Department of Industries and Technical Education (industries including such units which have already been set up in the private sector within a period of five years from the date of issue of this notification as also their expansion or diversification programme, if any or licensee or any other person who sells energy to such industry.	For period of five years from the date on which the new industry referred to in column 2 starts its production. In respect of industry which has already been set up before the date of issue of this notification but has not yet completed a period of five years from the date it was set up, the exemption shall be allowed for the remaining period of five years.	The exemption shall be allowed only to the extent of the duty payable on the energy consumed in the production of goods for the recording of which there shall be a separate meter. Further the exemption shall be also subject to production of a certificate from the Director of Industries, Government of Bihar in the proforma annexed.

**Explanation.**-For instance, while a new industry being set up will get the exemption for five years from the date of start of production, existing industry which has gone into production two years ago from the date of issue of this notification will get exemption for the remaining three years only.

**S.O. 1799 dated 30th November, 1981.**-In exercise of the powers conferred by section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt from 'payment of electricity duty the electrical energy generated by the generating sets, set up by the Small and Tiny Industrial Units for industrial production subject to the following terms and conditions:-

- (1) The generating sets should be set up the Small and Tiny Industrial Units duly permitted by the B.S.E. Board under the provisions of the Electricity (Supply) Act, 1948;
- (2) The energy generated by the generating sets would be utilized only for Industrial production.
- (3) This exemption would be available only for the period from 20<sup>th</sup> August, 1980 to 31<sup>st</sup> March, 1984.

2. To get the benefit of the above mentioned facilities the Small and Tiny Industrial Units are required to submit their application from the prescribed authority under the Act; with the following papers and documents :

- (a) an attested copy 'of the registration certificate of Small and Tiny Industries granted by the Industries Department, Bihar;
- (b) An attested copy of the order for setting up of a captive generating sets under the Bihar Electricity (Supply) Act, 1948, duly granted by the Bihar State Electricity Board;
- (c) An attested copy of the certificate granted by the competent authority of the Bihar State Electricity Board, regarding the capacity of the set actually required for the purpose;
- (d) Details regarding purchase of the generating sets actually set up for the purpose, with proof thereof;
- (e) A declaration stating that the electrical energy so generated will be used only for the Industrial production and will not be used for any other purpose.
- (f) In case of non-compliance of any of the above noted terms and conditions the exemption will be withdrawn and assessment will be made under the general provisions of the Bihar Electricity Duty Act, 1948.

**S.O. 820 the 29th August, 1985.**-In exercise of the powers conferred by section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt from payment of electricity duty the electrical energy generated by the generating sets, set up by the Small and Tiny Industrial Units for industrial production subject to the following terms and conditions:-

- (1) The generating sets should be set up the Small and Tiny Industrial Units duly permitted by the B:S.E. Board under the provisions of the Electricity (Supply) Act, 1948;
- (2) The energy generated by the generating sets would be utilized only for industrial production;
- (3) This exemption would be available only for the period from 1 st April, 1984 to 31st March, 1985.

2. To get the benefit of the above mentioned facilities the Small and Tiny Industrial Units are required to submit their application from the prescribed authority under the Act, with the following papers and documents:-

- (a) An attested copy of the registration certificate of Small and Tiny Industries granted by the Industries Department, Bihar.
- (b) An attested copy of the order for setting up of captive generating sets under the Bihar Electricity (Supply) Act, 1948 duly granted by the Bihar State Electricity Board,
- (c) An attested copy of the certificate granted by the competent authority of the Bihar State Electricity Board, regarding the capacity of the set actually required for the purpose,
- (d) Details regarding purchase of the generating sets actually set up for the purpose with proof thereof,
- (e) A declaration stating that the electrical energy so generated will be used only for the industrial production and will not be used for any other purpose.
- (f) In case of non-compliance of any of the above noted terms and conditions the exemption will be withdrawn and assessment be made under the general provisions of the Bihar Electricity Duty Act, 1948.

**S.O. 645, dated 15th May, 1986.**-In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is kpleased to exempt from payment of Electricity Duty on the electrical energy generated by the generating sets, set up by the Small and Tiny Industrial Units for industrial production subject to the following terms and conditions:-

- (1) The generating sets should be set up by the Small and Tiny Industrial Units duly permitted by the Bihar State Electricity Board under the provisions of the Electricity (Supply) Act, 1948;
- (2) The energy generated by the generating sets would be utilised only for industrial production;
- (3) To get the benefit of the above mentioned facilities, the Small and Tiny Industrial Units are required to submit their application to the prescribed authority under the Act with the following papers and documents :-
  - (a) An arrested copy of the registration certificate of Small and Tiny Industries granted by the Industries Department, Bihar,
  - (b) An attested copy of the order for getting up of a captive generating sets under the Bihar Electricity (Supply) Act, 1948 duly granted by the Bihar State Electricity Board,
  - (c) An attested copy of the certificate granted by the competent authority or the Bihar State Electricity Board regarding the capacity of the set actually required.
  - (d) Details regarding purchase of the generating set actually set up with proof thereof,
  - (e) A declaration stating that the Electrical energy so generated by the generating set will be used only for the Industrial production and will not be used for any other purpose.
  - (f) In case of non-compliance of any of the above noted terms and conditions the exemption will be withdrawn and assessment will be made under the general provisions of the Bihar Electricity Duty Act, 1948.

2. This notification shall be deemed to have come into force with effect from the 1st April, 1985 and shall remain valid till the date of issue of the new industrial incentive scheme.

**S.O. 783 dated 10th September, 1977**-In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act 36 of 1948) the Governor of Bihar is pleased to exempt the electrical energy consumed by large, medium, small and tiny industrial units from the payment of electricity duty subject to following terms and conditions :-

1. This exemption shall be available to unit going into production on or after 1st September, 1986, for a period of five years from the date on which the unit starts its production.
2. The exemption will be admissible only on electrical energy used for production purposes.

3. This exemption shall be limited to the extent of 25 percent of electricity duty payable of Rs. one lakh, whichever is less in year.

4. This exemption shall not be admissible to Atta Chakkies, Hullars, Cold Storage, Cinema and Hostels.

5. The Notification No. S.O. 645, dated 15th May, 1986, is hereby superseded, but units which have gone into production before 1 st September, 1986 and have not availed of the facilities of exemption as provided in resolution No. 1153, dated the 30th January, 1981 of the Department of Industries for the full period of five years of their eligibility, shall be entitled to avail of the exemption for the remaining period of admissibility.

6. This exemption shall be admissible only, to such unit which is registered as large, medium, small or tiny Industrial unit by Industries Department, or a competent authority of Government of India.

7. If the concerned unit itself generates electrical energy and/or registered as assesses under the Bihar Electricity Duty Act, 1948, it shall keep separate accounts of total energy generated, energy used for production purposes and energy used for other than production purposes and shall produce the same for verification of the claim for exemption.

8. If the concerned unit purchases electrical energy either from Bihar State Electricity Board or any other licensee it will furnish to the seller a certificate of declaration (in the form appended herewith) which shall be filed by the seller before the assessing authority as an evidence for exemption from duty under this notification.

#### **DECLARATION CERTIFICATE**

This Declaration Form shall be given to the supplier of energy by the large, medium, small and tiny industrial units.

- (1) Name and address of the owner of the Industries.
- (2) Name of style of business and full address.
- (3) Registration No. given by Industries Department or Competent Authority of Government of India.
- (4) Category of Industries (As large, medium, small and tiny)
- (5) Date of start of production by Industries.
- (6) Name and full address of supplier of energy for the purposes of production.
- (7) (a) Total quantity of energy supplied by the supplier of energy and the amount of electricity duty payable on that,
- (b) Total quantity of energy consumed for the purpose of production and the electricity duty payable on that,
- (c) Total quantity of energy consumed for other than production and electricity duty payable on that.

It is hereby certified that the above particulars are correct and complete,  
Place.....

Signature of the owner of industries/  
Partner/Authorised person,

9. If a small Industrial unit is converted into a medium Industrial unit, the said facility of exemption from the electricity duty to a small Industrial unit, shall be admissible for the remaining period of eligibility or for a period of two years, whichever is earlier from the date of registration of that unit as medium Industrial unit.

10. In case of violation of any of the aforesaid condition or conditions or issuing a wrong certificate or furnishing wrong figures in respect of energy consumed for production purpose, this facility of exemption from electricity duty shall be treated as cancelled from the beginning and the owner of the Industries shall be liable for the payment of entire amount of duty.

11. This notification shall be deemed to have come into force from the 1st September, 1986 and shall remain valid up to 31st August, 1991.

**S.O. 838, dated 22nd September, 1987.**-In exercise of the powers conferred by Section 9 of the Bihar Electricity Duty, Act, 1948 (Bihar Act 36 of 1948) the Governor of the Bihar is pleased to exempt the owner of large, medium, small and tiny industrial units which have been approved and registered to undertake expansion and/or diversification programme under Para 15 of the Resolution No. 13730, dated 1st September, 1986 of the Department of Industries, Government of Bihar, from payment of electricity duty on the electrical energy consumed by them, subject to the following conditions :-

- (a) The benefit of exemption shall only be admissible for such additional energy required directly for production purpose as a result of such expansion and/or diversification programme.
- (b) The exemption shall be admissible for a period of five years from the date, the unit starts its production as a result of expansion and/or diversification.

2. This notification shall be deemed to have come into force from 1st, September, 1986 and shall remain valid upto 31st August, 1981.

**S.O. 1799 the 30th November 1988**-In exercise of the powers conferred by section 9 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948), the Governor of Bihar is pleased to exempt from payment of electrical energy generated by the generating sets, set up by the Small and Tiny Industrial Units for Industrial production subject to the following terms and

conditions:-

- (1) The generating set should be set up by the Small and Tiny Industrial Unit duly permitted by the B.S.E. Board under the provisions of the Electricity (Supply) Act, 1948;
- (2) The energy generated by the generating sets would be utilized only for industrial production.
- (4) This exemption would be available only for the period from 20<sup>th</sup> August, 1980 to 31st March, 1984.

2. To get the benefit of the above mentioned facilities the Small and Tiny Industrial Units are required to submit their application form to the prescribed authority under the Act, with the following papers and document :-

- (a) An attested copy of the registration certificate of Small and Tiny Industries granted by the Industries Department, Bihar;
- (b) Attested copy of the order for setting up a captive generating sets under the Bihar Electricity (Supply) Act, 1948, duly granted by the Bihar State Electricity Board;
- (c) An attested copy of the certificate granted by the competent authority of the Bihar State Electricity Board, regarding the capacity of the set actually required for the purpose;
- (d) Details regarding purchase of the generating sets actually set up for the purpose, with proof thereof;
- (e) A declaration stating that the electrical energy so generate will be used only for the Industrial production and will not be used for any other purpose.
- (f) In case of non-compliance of any of the above noted terms and conditions the exemption will be withdrawn and assessment will be made under the general provisions of the Bihar Electricity Duty Act, 1948.

**S.O. 904 the 31<sup>st</sup> May, 1977**-In exercise of the powers conferred under sub-section (1) of section 6 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948) and in supersession of the Government notification no. S.O. 1180, dated the 30<sup>th</sup> September 1975, the Governor of Bihar is pleased to appoint the officers specified in column 2 of the Table hereto annexed as Inspecting Officers to exercise and perform the prescribed powers and duties respectively conferred and imposed upon such authorities by or under the Act within the local limits of the area mentioned in the corresponding entry in the third column of the said Table:

TABLE

Serial No.	Designation of the Officers.	Limits of area :
1	2	3
1.	(a) Commissioner of Commercial Taxes, Bihar (b) Joint Commissioner of Commercial Taxes, Bihar. (c) Joint Commissioner of Commercial Taxes, Intelligence Branch, Bihar. (d) Deputy Commissioner of Commercial Taxes, Bihar. (e) Assistant Commissioner of Commercial Taxes, Bihar. (f) Assistant Commissioner of Commercial Taxes, Intelligence Branch, Bihar. (g) Superintendent of Commercial Taxes, Intelligence Branch, Bihar. (h) Additional Superintendent of Commercial Taxes, Intelligence Branch Bihar. (i) Assistant Superintendent of Commercial Taxes, Intelligence Branch, Bihar. (j) Superintendent of Commercial Taxes, Bihar. (k) Assistant Superintendent of Commercial Taxes, Bihar.	The whole of the State of Bihar.  Ditto.  Ditto.  The whole of the State of Bihar.  Ditto. Ditto.  Ditto. Ditto.
2.	(a) Assistant Commissioner of Commercial Taxes, Sepcial Circle, Patna (b) Superintendent of Commercial Taxes, Special Circel, Patna. (c) Additional Superintendent of Commercial Taxes, Special Circle, Patna. (d) Assistant Superintendent of Commercial Taxes, Special Circle, Patna.	Ditto. Ditto. Ditto. Ditto.
3.	(a) Joint Commissioner of Commercial Taxes (Appeals), Bihar, Ranchi  (b) Joint Commissioner of Commercial Taxes (Appeals), Bihar, Ranchi	The Division of Patna, Tirhut, Darbhanga and Koshi.  The whole of Chotangagpur Divisions, North and South and Bhagalpur Division.



PATNA DIVISION		
4.	(a) Joint Commissioner of Commercial Taxes, Patna Division.	The Districts of Patna and Bhojpur.
	(b) Deputy Commissioner of commercial Taxes (Administration), Patna Division.	Ditto.
5.	(a) Deputy Commissioner of Commercial Taxes (Appeals), Patna Division.	Ditto.
	(b) Additional Deputy Commissioner of Commercial Taxes (Appeals), Patna Division.	Ditto.
6.	(a) Appellate Assistant commissioner of Commercial taxes, Patna Division.	Ditto.
	(b) Additional Appellate Assistant Comm- issioner, Commercial Taxes, Patna Division.	Ditto.
7.	(a) Assistant Commiswsioner of Commer- cial Taxes, Intelligence Branch, Patna Division.	Ditto.
	(b) Superintendent of Commercial Taxes, Intelligenece Branch, Patna Division.	Ditto.
	(c) Additional Superintendent of Comm- ercial Taxes, Intelligence Branch, Patna Division.	Ditto.
	(d) Assistant Superintendent of Commercial Taxes, Intelligence Branch, Patna Division.	Ditto.
8.	(a) Assistant Commissioner of Commer- cial Taxes, Patna East Circle.	The area lying within the jurisdiction of the Patna Municipal Corporation of the Sradar Subdivision of the district of Patna which lies to the east of the line drawn from the office of the District Magistrate, Patna along the road to the Gandhi Maidan thereafter skirting it by its eastern and southern end up to the junction of Exhibition Road and thereafter following the Exhibition Road crossing Chiraiyatand over bridge and on the railway level crossing of Patna-Gaya line and thereafter Panta- Gaya Railway line.
	(b) Superintendent of Commercial Taxes, Patna East Circle.	Ditto.
	(C) Additional Superintendent of Comm- ercial Taxes, Patna East Circle.	Ditto.
	(d) Assistant Superintendent of Comm- ercial Taxes, Patna East Circle.	Ditto.

<b>9.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Patna West Circle.</p> <p>(b) Superintendent of Commercial Taxes, Patna West Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Patna West Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Patna West Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Dinapur Sub-Circle.</p> <p>(f) Assistant Superintendent of Commercial Taxes, Dinapur Sub-Circle.</p>	<p>The Dinapur Subdivision of Patna District and the whole of the Sadar Subdivision of Patna District excluding the area allotted to the Patna East Circle.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>The whole of the Dinapur Subdivision of Patna District.</p> <p>Ditto.</p>
<b>10.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Patna City (East) Circle.</p> <p>(b) Superintendent of Commercial Taxes, Patna City (East) Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Patna City (East) Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, , Patna City (East) Circle.</p>	<p>Malsalarmi and Fatuha Police Station of Patna City Subdivision of the district of Patna.</p> <p>Ditto.</p> <p>Ditto</p> <p>Ditto..</p>
<b>11.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Patna City (West) Circle.</p> <p>(b) Superintendent of Commercial Taxes, Patna City (West) Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Patna City West Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Patna City West Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Barh Sub-Circle.</p> <p>(f) Assistant Superintendent of Commercial Taxes, Barh Sub-Circle.</p>	<p>The whole of the Barh Subdivision and the Patna City Subdivision excluding the area allotted to Patna City East Circle of the district of Patna.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Barh Subdivision of the district of Patna.</p> <p>Ditto.</p>
<b>12.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Shahabad Circle.</p> <p>(b) Superintendent of Commercial Taxes, Sahabad Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Shahabad Circle.</p>	<p>The district of Bhojpur.</p> <p>Ditto.</p> <p>Ditto.</p>

	(d) Assistant Superintendent of Commercial Taxes, Shahabad Circle. (e) Additional Superintendent of Commercial Taxes, Buxar Sub-Circle. (f) Assistant Superintendent of Commercial Taxes, Buxar Sub-Circle.	Ditto.  Buxar Subdivision of Bhojpur District. Ditto.
<b>GAYA DIVISION.</b>		
<b>13.</b>	(a) Joint Commissioner of Commercial Taxes, Gaya Division.  (b) Deputy Commissioner of Commercial Taxes (Administration), Gaya Division.	The whole of the district of Gaya, Aurangabad, Nawadah, Nalanda and Rohtas.  Ditto.
<b>14.</b>	(a) Deputy Commissioner of Commercial Taxes (Appeals), Gaya Division.  (b) Additional Deputy Commissioner of Commercial Taxes (Appeals), Gaya Division.	Ditto.  Ditto.
<b>15.</b>	(a) Appellate Assistant Commissioner of Commercial Taxes, Gaya Division.  (b) Additional Appellate Assistant Commissioner of Commercial Taxes, Gaya Division.	The whole of the district of Gaya, Aurangabad, Nawadah, Nalanda and Rohtas.  Ditto.
<b>16.</b>	(a) Assistant Commissioner of Commercial Taxes, Intelligence Branch, Gaya Division.  (b) Superintendent of Commercial Taxes, Intelligence Branch, Gaya Division.  (c) Additional Superintendent of Commercial Taxes, Intelligence Branch, Gaya Division.  (d) Assistant Superintendent of Commercial Taxes, Intelligence Branch, Gaya Division.	Ditto.  Ditto.  Ditto.  Ditto.
<b>17.</b>	(a) Assistant Commissioner of Commercial Taxes, Gaya Circle  (b) Superintendent of Commercial Taxes, Gaya Circle.	The whole of the district of Gaya, Nawadah and Aurangabad.  Ditto.

	<p>(c) Additional Superintendent of Commercial Taxes, Gaya Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Gaya Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Nawadah Sub-Circle</p> <p>(f) Additional Superintendent of Commercial Taxes, Nawadah Sub-Circle</p> <p>(g) Additional Superintendent of Commercial Taxes, Aurangabad Sub-Circle.</p> <p>(h) Assistant Superintendent of Commercial Taxes, Aurangabad Sub-circle</p> <p>(i) Additional Superintendent of Commercial Taxes, Jahanabad Sub-Circle.</p> <p>(f) Assistant Superintendent of Commercial Taxes, Jahanabad Sub-circle.</p>	<p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>The Whole of the district of Aurangabad.</p> <p>Ditto</p> <p>The Subdivision of Jahanabad of the district of Gaya.</p> <p>Ditto.</p>
<b>18.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Bihar Sharif Circle</p> <p>(b) Superintendent of Commercial Taxes, Bihar Sharif Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Bihar Sharif Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Bihar Sharif Circle.</p>	<p>The district of Nalanda.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>
<b>19.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Sasaram Circle.</p> <p>(b) Superintendent of Commercial Taxes, Sasaram Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Sasaram Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Sasaram Circle.</p> <p>(e) Additional Superintendent of</p>	<p>The whole of the district of Rohtas.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>The Subdivision of Bhabhua</p>

	Commercial Taxes, Bhabhua Sub-Circle.  (f) Assistant Superintendent of Commercial Taxes, Bhabhua Sub-Circle.	of Rohtas District.  Ditto.
<b>TIRHUT DIVISION</b>		
<b>20.</b>	(a) Joint Commissioner of Commercial Taxes, Tirhut Division.          (b) Deputy Commissioner of Commercial Taxes (Administration), Tirhut Division.	The whole of the Tirhut Division, Darbhanaga, Madhubani and Samastipur Districts of Darbhanga Division and the Police Station of Nirmali (excluding Halka nos. 5,6,7 and 8) in the Supaul Sub-division of the district of Saharsa in Koshi Division.          Ditto.
<b>21.</b>	(a) Deputy Commissioner of Commercial Taxes (Appeals), Tirhut Division.  (b) Additional Deputy Commissioner of Commercial Taxes (Appeals), Tirhut Division.	Ditto.  Ditto.
<b>22.</b>	(a) Appellate Assistant Commissioner of Commercial Taxes, Tirhut Division.  (b) Additional Appellate Assistant Commissioner of Commercial Taxes, Tirhut Division.	Ditto.  Ditto.
<b>23.</b>	(a) Assistant Commissioner of Commercial Taxes, Intelligence Branch, Tirhut Division.  (b) Superintendent of Commercial Taxes, Intelligence Branch, Tirhut Division.  (c) Additional Superintendent of Commercial Taxes, Intelligence Branch, Tirhut Division.  (d) Additional Superintendent of Commercial Taxes, Intelligence Branch, Tirhut Division.	Ditto.  Ditto.  Ditto.  Ditto.

<b>24.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Muzaffarpur Circle.</p> <p>(b) Superintendent of Commercial Taxes, Muzaffarpur Circle.</p> <p>(c) Assistant Superintendent of Commissioner of Commercial Taxes, Muzaffarpur Circle.</p>	<p>The district of Muzaffarpur</p> <p>Ditto.</p> <p>Ditto.</p>
<b>25.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Sitamarhi Circle.</p> <p>(b) Superintendent of Commercial Taxes, Sitamarhi Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Hajipur Circle.</p> <p>(d) Assistant Superintendent of Commissioner of Commercial Taxes, Hajipur Circle.</p>	<p>The whole of the district of Sitamarhi.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>
<b>26.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Hajipur Circle.</p> <p>(b) Superintendent of Commercial Taxes, Hajipur Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Hajipur Circle.</p> <p>(d) Assistant Superintendent of Commissioner of Commercial Taxes, Hajipur Circle.</p>	<p>The district of Vaishali.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>
<b>27.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Darbhanga Circle.</p> <p>(b) Superintendent of Commercial Taxes, Darbhanga Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Darbhanga Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Darbhanga Circle.</p>	<p>The district of Darbhanga.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>

<p><b>28.</b></p>	<p>(a) Assistant Commissioner of Commercial Taxes, Madhubani Circle.</p> <p>(b) Superintendent of Commercial Taxes, Madhubani Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Madhubani Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Madhubani Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Jhanjharpur Sub-Circle.</p> <p>(f) Assistant Superintendent of Commercial Taxes, Jhanjharpur Sub-Circle.</p>	<p>The whole of the district of Madhubani and the Police Station of Nirmali (excluding Halka nos. 5,6,7 and 8) in Supaul Sub-division of the district of Saharsa.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>The whole of the Subdivision of Jhanjharpur of Madhubani District and the Police Statin of Nirmali (excluding Halka nos. 5,6,7 and 8) in Supaul Subdivision of the district of Saharsa.</p> <p>Ditto.</p>
<p><b>29.</b></p>	<p>(a) Assistant Commissioner of Commercial Taxes, Samastipur Circle.</p> <p>(b) Superintendent of Commercial Taxes, Samastipur Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Samastipur Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Samastipur Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Dalsinghsarai Sub-Circle.</p>	<p>The whole of the district of Samastipur.</p> <p>Dittio.</p> <p>Dittio.</p> <p>Dittio.</p> <p>Police-Stations of Dalsinghsarai, Ujaarpur, Mohiuddinagar and Sahpur Patori of the Sadar Subdivisions and Bibhutipur P.S. of Rosera Subdivisions in the district of Samastipur.</p>

	(f) Assistant Superintendent of Commercial Taxes, Dalsinghsarai Sub-Circle.	Ditto.
<b>30.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Bettiah Circle.</p> <p>(b) Superintendent of Commercial Taxes, Bettiah Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Bettiah Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Bettiah Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Bagaha Sub-Circle.</p> <p>(f) Assistant Superintendent of Commercial Taxes, Bagaha Sub-Circle.</p>	<p>The district of West Champaran.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Bagha Subdivision of the district of West Champaran.</p> <p>Ditto.</p>
<b>31.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Champaran Circle.</p> <p>(b) Superintendent of Commercial Taxes, Champaran Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Champaran Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Champaran Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Raxaul Sub-Circle.</p> <p>(f) Assistant Superintendent of Commercial Taxes, Raxaul Sub-Circle.</p>	<p>The district of East Champaran.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Raxaul and Ramgarhwa Police-Station of the Sadar Subdivision and Adapur, Chauradano and Ghorasahan of Sikrahana Subdivision of the district of East Champaran.</p> <p>Ditto.</p>
<b>32.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Siwan Circle.</p> <p>(b) Superintendent of Commercial Taxes,</p>	<p>The district of Siwan and Gopalganj.</p> <p>Ditto.</p>



	<p>Siwan Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Siwan Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Siwan Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Gopalganj Sub-Circle.</p> <p>(f) Assistant Superintendent of Commercial Taxes, Gopalganj Sub-Circle.</p>	<p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>
<b>33.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Saran Circle.</p> <p>(b) Superintendent of Commercial Taxes, Saran Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Saran Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Saran Circle.</p>	<p>The whole of the district of Saran.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>
<b>PURNEA DIVISION</b>		
<b>34.</b>	<p>(a) Joint Commissioner of Commercial Taxes, Purnea Division.</p> <p>(b) Deputy Commissioner of Commercial Taxes (Administration), Purnea Division.</p>	<p>The whole of the Kosi Division excluding the Police Station of Nirmali (excluding Halka nos 5,6,7 and 8) in Supaul Sub-division of the district of Saharsa and Begusarai district of Darbhanga Division and the area comprising of Naugachia, Thana Bihpur and Gopalpur Police Stations of district of Bhagalpur and Khagaria Subdivision of the district of Monghyr of Bhagalpur Division.</p> <p>Ditto.</p>
<b>35.</b>	<p>(a) Deputy Commissioner of Commercial Taxes (Appeals), Purnea Division.</p>	<p>The whole of the Kosi Division excluding the Police Station of Nirmali (excluding Halka nos 5,6,7</p>



<b>38.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Purnea Circle.</p> <p>(b) Superintendent of Commercial Taxes, Purnea Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Purnea Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Purnea Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Forbesganj Sub-Circle.</p> <p>(f) Assistant Superintendent of Commercial Taxes, Forbesganj Sub-Circle.</p>	<p>The district of Purnea excluding Kishanganj Sub-division.</p> <p>Ditto.</p> <p>The district of Purnea excluding Kishanganj Sub-division.</p> <p>Ditto.</p> <p>The Araria Subdivision of the district of Purnea.</p> <p>Ditto.</p>
<b>39.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Katihar Circle.</p> <p>(b) Superintendent of Commercial Taxes, Katihar Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Katihar Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Katihar Circle.</p>	<p>The district of Katihar.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>
<b>40.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Kishanganj Circle.</p> <p>(b) Superintendent of Commercial Taxes, Kishanganj Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Kishanganj Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Kishanganj Circle.</p>	<p>The whole of the Sub-division of Kishanganj of Purnea District.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>
<b>41.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Saharsa Circle.</p> <p>(b) Superintendent of Commercial Taxes, Saharsa Circle.</p> <p>(c) Additional Superintendent of</p>	<p>The whole of the district of Saharsa excluding Nirmali Police Station in the Supaul Subdivision (excepting Halka nos. 5, 6, 7 and 8).</p> <p>Ditto.</p> <p>Ditto.</p>

	<p>Commercial Taxes, Saharsa Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Saharsa Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Madhepura Sub-Circle.</p> <p>(f) Assistant Superintendent of Commercial Taxes, Madhepura Sub-Circle.</p>	<p>Ditto.</p> <p>The Madhepura Subdivision of the district of Saharsa.</p> <p>Ditto.</p>
<b>42.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Khagaria Circle.</p> <p>(b) Superintendent of Commercial Taxes, Khagaria Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Khagaria Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Khagaria Circle.</p>	<p>The whole of the Khagaria Subdivision in the district of Monghyr including the area comprised in Naugachia, Thana Bihpur and Gopalpur Police Stations of the district of Bhagalpur.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>
<b>43.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Begusarai Circle.</p> <p>(b) Superintendent of Commercial Taxes, Begusarai Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Begusarai Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Begusarai Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Teghra Sub-Circle.</p> <p>(f) Assistant Superintendent of Commercial</p>	<p>The whole of the district of Begusarai.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Bachwara and Bhagwanpur Police Stations of the district of Begusarai including the area of Barauni Police-Station lying west of National Highway 31, and south of National Highway 33 of the district of Begusarai.</p> <p>Ditto.</p>

	Taxes, Teghra Sub-Circle.	
<b>BHAGALPUR DIVISION</b>		
<b>44.</b>	(a) Joint Commissioner of Commercial Taxes, Bhagalpur Division.  (b) Deputy Commissioner of Commercial Taxes (Administration), Bhagalpur Division.	The whole of the Bhagalpur Division excluding the Khagaria Subdivision of the district of Manghyr and also Naugachia, Thana Bihpur and Gopalpur Police Station of the district of Bhagalpur.  Ditto.
<b>45.</b>	(a) Deputy Commissioner of Commercial Taxes (Appeals), Bhagalpur Division.  (b) Additional Deputy Commissioner, Commercial Taxes (Appeals), Bhagalpur Division.	Ditto.  The whole of the Bhagalpur Division excluding the Khagaria Subdivision of the district of Manghyr and also Naugachia, Thana Bihpur and Gopalpur Police Station of the district of Bhagalpur.
<b>46.</b>	(a) Appellate Assistant Commissioner of Commercial Taxes, Bhagalpur Division.  (b) Appellate Assistant Commissioner of Commercial Taxes, Bhagalpur Division.	Ditto.  Ditto.
<b>47.</b>	(a) Assistant Commissioner of Commercial Taxes, Intelligence Branch, Bhagalpur Circle.  (b) Superintendent of Commercial Taxes, Intelligence Branch, Bhagalpur Circle.  (c) Additional Superintendent of Commercial Taxes, Intelligence Branch, Bhagalpur Division.  (d) Assistant Superintendent of Commercial Taxes, Intelligence Branch, Bhagalpur Circle.	Ditto.  Ditto.  Ditto.  Ditto.
<b>48.</b>	(a) Assistant Commissioner of Commercial Taxes, Bhagalpur Circle.	The whole of the district of Bhagalpur excluding Naugachia, Thana Bihpur and Gopalpur Police Stations of the district.

	<p>(b) Superintendent of Commercial Taxes, Bhagalpur Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Bhagalpur Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Bhagalpur Circle.</p>	<p>Ditto.</p> <p>The whole of the district of Bhagalpur excluding Naugachia, Thana Bihpur and Gopalpur Police Stations of the district.</p> <p>Ditto.</p>
<b>49.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Monghyr Circle.</p> <p>(b) Superintendent of Commercial Taxes, Monghyr Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Monghyr Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Monghyr Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Jamui Sub-Circle.</p> <p>(f) Assistant Superintendent of Commercial Taxes, Jamui Sub-Circle.</p>	<p>The district of Monghyr excluding Khagaria Sub-division.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>The Jamui-Sub-division of Monghyr District.</p> <p>Ditto.</p>
<b>50.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Santhal Parganas Circle.</p> <p>(b) Superintendent of Commercial Taxes, Santhal Parganas Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Santhal Parganas Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Santhal Parganas Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Intelligence Branch, Patna Division.</p> <p>(f) Assistant Superintendent of Commercial Taxes, Dumka Sub-Circle.</p>	<p>The whole of the district of Santhal Parganas exluding Rajmahal and Pakur Subdivision.</p> <p>Ditto.</p> <p>The whole of the district of Santhal Parganas exluding Rajmahal and Pakur Subdivision.</p> <p>Ditto.</p> <p>Sadar and Godda Sub-divisions of the district of Santhal Parganas.</p> <p>Ditto.</p>
<b>51.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Sahibganj Circle.</p>	<p>The Rajmahal and Pakur Subdivision of the district of</p>

	<p>(b) Superintendent of Commercial Taxes, Sahibganj Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Sahibganj Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Sahibganj Circle.</p>	<p>Santhal Parganas.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>
<b>RANCHI DIVISION</b>		
<b>52.</b>	<p>(a) Joint Commissioner of Commercial Taxes, Ranchi Division.</p> <p>(b) Deputy Commissioner of Commercial Taxes (Administration), Bhagalpur Division.</p>	<p>The districts of Ranchi and Palamau of Chotanagpur (South) Division and Hazaribagh district of North Chotanagpur Division.</p> <p>Ditto.</p>
<b>53.</b>	<p>(a) Deputy Commissioner of Commercial Taxes (Appeals), Ranchi Division.</p> <p>(b) Additional Deputy Commissioner, Commercial Taxes (Appeals), Ranchi Division.</p>	<p>Ditto.</p> <p>The district of Ranchi and Palamu of Chotanagpur (South) Division and Hazaribagh district of North Chotanagpur Division.</p>
<b>54.</b>	<p>(a) Appellate Assistant Commissioner of Commercial Taxes, Ranchi Division.</p> <p>(b) Appellate Assistant Commissioner of Commercial Taxes, Ranchi Division.</p>	<p>Ditto.</p> <p>Ditto.</p>
<b>55.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Intelligence Branch, Ranchi Division.</p> <p>(b) Superintendent of Commercial Taxes, Intelligence Branch, Ranchi Division.</p> <p>(c) Additional Superintendent of Commercial Taxes, Intelligence Branch, Ranchi Division.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Intelligence Branch, Ranchi Division.</p>	<p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>
<b>56.</b>	(a) Assistant Commissioner of Commercial	The municipal area of

	<p>Taxes, Ranchi Special Circle.</p> <p>(b) Superintendent of Commercial Taxes, Ranchi Special Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Ranchi Special Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Ranchi Special Circle.</p>	<p>Ranchi lying within the line drawn from Shaheed Chowk along Court Road to Divisional Commissioner's office and then skirting the Collectorate and running west up to junction to Ratu Road and Harmu Road. Then along Harmu Road, Nagarmal Modi Sewasadan Road, Lake Road jain Mandir Road and J.J. Road meeting at Shaheed Chowk.</p> <p>The municipal area of Ranchi lying within the line drawn from Shaheed Chowk along Court Road to Divisional Commissioner's office and then skirting the Collectorate and running west up to junction to Ratu Road and Harmu Road. Then along Harmu Road, Nagarmal Modi Sewasadan Road, Lake Road jain Mandir Road and J.J. Road meeting at Shaheed Chowk.</p> <p>Ditto.</p> <p>Ditto.</p>
<b>57.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Ranchi North Circle.</p> <p>(b) Superintendent of Commercial Taxes, Ranchi North Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Ranchi North Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Ranchi North Circle.</p>	<p>The Loharua Subdivision and the Ranch Sadar Subdivision which falls under the jurisdiction of the Ranchi Special and Ranchi South Circles of the district of Ranchi.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>



<b>58.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Ranchi South Circle.</p> <p>(b) Superintendent of Commercial Taxes, Ranchi South Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Ranchi South Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Ranchi South Circle.</p> <p>(e) Additional Superintendent of Commercial Taxes, Gumla Sub-Circle.</p> <p>(f) Assistant Superintendent of Commercial Taxes, Gumla Sub-Circle.</p>	<p>The Khunti, Gumla and Simdega Subdivision and Doranada, Silli, Hatia, Namkum, Angara and Jagannathpur Police Stations of the Sadar Sub-division of Ranchi District.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p> <p>The Subdivision of Gumla and Simdega of the district of Ranchi.</p> <p>Ditto.</p>
<b>59.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Palamau Circle.</p> <p>(b) Superintendent of Commercial Taxes, Palamau Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Palamau Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Palamau Circle.</p>	<p>The district of Palamau.</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>
<b>60.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Hazaribagh Circle.</p> <p>(b) Superintendent of Commercial Taxes, Hazaribagh Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Hazaribagh Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Hazaribagh Circle.</p>	<p>The district of Hazaribagh.</p> <p>Ditto.</p> <p>The district of Hazaribagh.</p> <p>Ditto.</p>
<b>61.</b>	<p>(a) Joint Commissioner of Commercial Taxes. Dhanabad Division</p>	<p>The district of Giridih and</p>

	(b) Deputy Commissioner of Commercial Taxes(Administration), Dhanabad Division.	Ditto
<b>62.</b>	(a) Deputy Commissioner of Commercial Taxes (Appeals), Dhanabad Division  (b) Additional Deputy Commissioner of Commercial Taxes (Appeals), Dhanabad Division.	Ditto  Ditto
<b>63.</b>	(a) Appellate Assistant Commissioner of Commercial Taxes Dhanabad Division  (b) Additional Assistant Commissioner of Commercial Taxes,Dhanabad Division	Ditto  Ditto
<b>64.</b>	(a) Assistant Commissioner of Comercial Taxes, Intellegence Branch, Dhanabad Division  b) Superintendent of Commercial Taxes, Intelligence Branch,Dhanabad Division.  (c) Additional Superintendent of Commercial Taxes, Intelligence Branch, Dhanabad Division. Taxes, Intelligence Branch, Dhanabad  (d) Assistant Superintendent of Commercial Taxes, Intelligence Branch, Dhanabad Division.	Ditto  Ditto  The district of Giridih and Dhanabad of Chotanagpur North Division.  Ditto
<b>65.</b>	(a) Assistant Commissioner of Commercial Taxes, Dhanbad urban Circle  (b) Superintendent of Commercial Taxes, Dhanbad Urban Circle  (c)Additional Superintendent of Commercial Taxes Dhanbad Urban Circle.  (d) Assistant Superintendent of Commercial Taxes	The Pollice Station of Dhanbad District.  Ditto  Ditto  Ditto.
<b>66.</b>	(a) Assistant Commissioner of Commercial Taxes, Dhanbad Circle.  (b) Superintendant of Commercial Taxes, Dhanbad Circle.  (c)Additional Superintendent of	Govindpur, Ballapur, TundiKenduadih and Putki Police Station of the district of Dhanbad.  Ditto.

	Commercial Taxes, Dhanbad Circle.  (d) Assistant Superintendent of Commercial Taxes, Dhanbad Circle.	Ditto.  Ditto.
<b>67.</b>	(a) Assistant Commissioner of Commercial Taxes, Jharia Circle  (b) Superintendent of Commercial Taxes, Jharia Circle.  (c) Additional Superintendent of Commercial Taxes, Jharia Circle.  (d) Assistant Superintendent of Commercial Taxes, Jharia Circle	The Police Station of Jharia, Sindri and Jorapokhar of the Sadar Subdivision of the district of Dhanbad.  The Police Station of Jharia, Sindri and Jorapokhar of the Sadar Subdivision of the district of Dhanbad.  Ditto.  Ditto.
<b>68.</b>	(a) Assistant Commissioner of Commercial Taxes, Katras Circle  (b) Superintendent of Commercial Taxes Katras Circle  (c) Additional Superintendent of Commercial Taxes, Katras Circle  (d) Assistant Superintendent of Commercial Taxes, Katras Circle	Katras, Tochanchi, Jogta and Baghmara Police Stations of the district of Dhanbad.  Ditto.  Ditto.  Ditto.
<b>69.</b>	(a) Assistant Commissioner of Commercial Taxes, Chirkunda Circle  (b) Superintendent of Commercial Taxes, Chirkunda Circle  (c) Additional Superintendent of Commercial Taxes, Chirkunda Circle  (d) Assistant Superintendent of Commercial Taxes, Chirkunda Circle	The Police Station of Nirsa and Chirkunda of the district of Dhanbad.  Ditto.  Ditto.  Ditto.
<b>70.</b>	(a) Assistant Commissioner of Commercial Taxes, Bokaro Circle  (b) Superintendent of Commercial	The Police Station of Bokaro, Char, Chandankiyari and Harla of the District of Dhanbad.  The Police Station of

	Taxes, Bokaro Circle.	Bokaro, Char, Chandankiyari and Harla of the District of Dhanbad.
	(c) Additional Superintendent of Commercial Taxes, Bokaro Circle.	Ditto.
	(d) Assistant Superintendent of Commercial Taxes, Bokaro Circle.	Ditto.
<b>71.</b>	(a) Assistant Commissioner of Commercial Taxes, Giridih Circle	The whole of the district of Giridih.
	(b) Superintendent of Commercial Taxes, Giridih Circle.	Ditto.
	(c) Additional Superintendent of Commercial Taxes, Giridih Circle	Ditto.
	(d) Assistant Superintendent of Commercial Taxes, Giridih Circle	Ditto.
	(e) Additional Superintendent of Commercial Taxes, Tenugihar Sub- Circle	Tenugihar Subdivision of the district of Giridih.
	(f) Assistant Superintendent of Commercial Taxes, Tenugihar Sub- Circle	Ditto.
<b>JAMSHEDPUR DIVISION</b>		
<b>72.</b>	(a) Joint Commissioner of Commercial Taxes, Jamshedpur Division.	The whole of the Jamshedpur Division.
	(b) Deputy Commissioner of Commercial Taxes, (Administration), Jamshedpur Division.	Ditto.
<b>73.</b>	(a) Deputy Commissioner of Commercial Taxes, (Appeals), Jamshedpur Division.	Ditto.
	(b) Additional Deputy Commissioner of Commercial Taxes, (Appeals), Jamshedpur Division.	The whole of the Jamshedpur Division.
<b>74.</b>	(a) Appellate Assistant Commissioner of Commercial Taxes, Jamshedpur Division.	The whole of the State of Bihar.
	(b) Additional Appellate Assistant Commissioner of Commercial Taxes, Jamshedpur Division.	Ditto.
<b>75.</b>	(a) Assistant Commercial of Commercial Taxes, Intelligence Branch, Jamshedpur Division	The district of Sighbhum of the Chotanagpur South Division.
	(b) Superintendent of Commercial Taxes,	Ditto.

	<p>Intelligence Branch, Jamshedpur Division</p> <p>(c) Additional Superintendent of Commercial Taxes, Intelligence Branch, Jamshedpur Division</p> <p>(d) Assistant Superintendent of Commercial Taxes, Intelligence Branch, Jamshedpur Division</p>	<p>Ditto.</p> <p>Ditto.</p>
<b>76.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Jamshedpur Circle.</p> <p>(b) Superintendent of Commercial Taxes, , Jamshedpur Circle</p> <p>(c) Additional Superintendent of Commercial Taxes, , Jamshedpur Circle</p> <p>(d) Assistant Superintendant of Commercial Taxes, , Jamshedpur Circle</p>	<p>The whole of the Dalbhum Subdivision of the district of Singhbhum including the Police Station of Adityapur, Chandil, Nimdih and Ichagr of the Saraikela Kharasawan Subdivision of the district of Singhbhum.</p> <p>Ditto.</p> <p>Ditto.</p> <p>The whole of the Dalbhum Subdivision of the district of Singhbhum including the Police Stations of Adityapur, Chandil, Nimdih and Ichagarh of the Saraikela-Kharasawan Sub-division of the district of Singhbhum.</p>
<b>77.</b>	<p>(a) Assistant Commissioner of Commercial Taxes, Singhbhum Circle</p> <p>(b) Superintendent of Commercial Taxes, Singhbhum Circle.</p> <p>(c) Additional Superintendent of Commercial Taxes, Singhbhum Circle.</p> <p>(d) Assistant Superintendent of Commercial Taxes, Singhbhum Circle.</p>	<p>The whole of the Dalbhum Subdivision of the district of Singhbhum and the Police Stations of adityapur, Chandil, Nimdih and Ichagarh of the Saraikela-Kharasawan Sub-division of the district of Singhbhum</p> <p>Ditto.</p> <p>Ditto.</p> <p>Ditto.</p>

<b>78.</b>	(a) Assistant Commissioner of commercial Taxes, Chaibasa Circle.	The whole of the Sadar Subdivision and Saraikela-Kharasawan Subdivision of the district of Singhbhum excluding the Police Station of the Adityapur, Nimdih, Chandil and Ichagarh of Saraikela-Kharasawan Subdivision.
	(b) Superintendent of Commercial Taxes, Chaibasa Circle.	The whole of the Sadar Subdivision and Saraikela-Kharasawan Subdivision of the district of Singhbhum excluding the Police Station of the Adityapur, Nimdih, Chandil and Ichagarh of Saraikela-Kharasawan Subdivision.
	(c) Additional Superintendent of Commercial Taxes, Chaibasa Circle.	Ditto.
	(d) Assistant Superintendent of Commercial Taxes, Chaibasa Circle.	Ditto.
	(e) Additional Superintendent of Commercial Taxes, Chakradharpur Circle.	Chakradharpur, Sanoharpur, Godhera, Bandgaon and Souna Police Stations of the Sadar Subdivision and Kharasawan and Kuchai Police Stations of the Saraikela - Kharasawan Subdivision.
	(f) Assistant Superintendent of Commercial Taxes, Chakradharpur Sub Circle.	Ditto.

This Notification supersedes Government of Bihar, Finance (Commercial Taxes) Department notification no. S.O. 1180; dated, dated the 30<sup>th</sup> September, 1975. This notification shall into force with effect from 16<sup>th</sup>