

**GUIDEBOOK ON APPLICATION & INSPECTION/ENQUIRY PROCEDURE FOR
VARIOUS BUSINESS RELATED SERVICES**



PUBLISHED BY: COMMERCIAL TAXES DEPARTMENT, GOVT. OF BIHAR

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Disclaimer: Information/material/checklist contained in this document is of general purpose only and is not intended to provide comprehensive advice and analysis in relation to the subject matter. This is subject to changes if there are any changes in the existing legislative framework. We do not assume responsibility or liability for any loss or damage which may result from inaccuracy or omission of such information in this document or from its use and make no warranties, express or implied, in relation to such matters.

PRE-ESTABLISHMENT STAGE: SETTING UP OF A BUSINESS

A. REGISTRATION FOR BIHAR VALUE ADDED TAX (VAT)**I. INTRODUCTION**

Name of Service	Registration for Bihar Value Added Tax																	
Authority/Department	Commercial Taxes Department, Govt. of Bihar																	
Regulatory Framework	<p>a. Bihar Value Added Tax Act, 2005 &</p> <p>b. Bihar Value Added Tax Rules, 2005</p>																	
Service Condition (i.e. who requires this service?)	<p>a. Compulsory Registration: VAT registration is compulsory for all kinds of dealers in case their turnover is more than the threshold amount indicated in the following table:</p> <table><tr><th>Sr. #</th><th>Class of Dealer</th><th>Threshold Amount in INR</th></tr><tr><td>1.</td><td>Works Contractor</td><td>Nil</td></tr><tr><td>2.</td><td>Dealers engaged in right to use</td><td>Nil</td></tr><tr><td>3.</td><td>Dealers importing goods from outside the state for sale in the state</td><td>Nil</td></tr><tr><td>4.</td><td>All dealers other than mentioned above</td><td>10 Lakh</td></tr></table> <p>b. Voluntary Registration:All dealershaving their turnover less than the threshold limit may also take the voluntary registration under VAT Act Subject to security deposit of Rs.10000/-.</p>			Sr. #	Class of Dealer	Threshold Amount in INR	1.	Works Contractor	Nil	2.	Dealers engaged in right to use	Nil	3.	Dealers importing goods from outside the state for sale in the state	Nil	4.	All dealers other than mentioned above	10 Lakh
Sr. #	Class of Dealer	Threshold Amount in INR																
1.	Works Contractor	Nil																
2.	Dealers engaged in right to use	Nil																
3.	Dealers importing goods from outside the state for sale in the state	Nil																
4.	All dealers other than mentioned above	10 Lakh																
Application Method	Application for VAT registration is to be filed online.																	
List of prescribed documents to be submitted/ uploaded	<p><u>Please refer to the “Application & Approval Procedure” explained below.</u></p> <p>1. Signed copy of properly filled prescribed Application Form-A-I/A-IA</p> <p>2. Two Passport size Photographs</p> <p>3. Bank Account Details through which transactions are carried out (copy of Passbook /statement of Bank Account showing Bank Name & Bank Account Numbers and otherdetails)</p> <p>4. Copy of PAN CARD of Business / Firm / Proprietor/ Partners/ Karta of HUF</p> <p>5. Address Proof of Principal Place of business – Copy of rent receipt/ lease agreementdeed /Municipal Corporation receipt/ Malguzari receipt</p> <p>6. Address Proof of additional place of business, if any – Copy of rent receipt/leaseagreement deed / Municipal Corporation receipt/ Malguzari receipt</p> <p>7. List of Godowns along with address detail, if any- Copy of rent receipt/ leaseagreement deed /Municipal Corporation receipt/ Malguzari receipt</p> <p>8. Identity proof of proprietor/partners – Like copy of Voter Identity Card/ AadharCard/ Driving License/ Passport.</p> <p>9. Permanent address proof of applicant</p> <p>10. List of Commodity dealt in,</p> <p>11. Proof of date of liability, if any,</p> <p>12. Proof of immovable property, if any,</p> <p>13. Proof of related license, if any,</p> <p>14. Security as per order of the circle-in-charge.</p>																	

	Additional documents required in case of company i. Resolution of the company passed by Board of Directors ii. List of Directors iii. PAN card of Directors along with address proof and identity proof – like Voter IdentityCard/ Aadhar Card/ Driving License/ Passport. iv. Copy of PAN card of the company. v. Memorandum of Association vi. Article of Association. vii. Power of Attorney issued in favour of applicant. viii. List of VAT/CST Registration in other States and union Territories
Application Processing Fee (if any) and Mode of Payment	None
Security Deposit if any and Mode of Payment	If reasonable grounds exist to believe that it is necessary in the interest of revenue so to do, the Circle-in-charge may, for reasons to be recorded in writing, require a dealer to furnish security which shall ordinarily be equivalent to the amount of the tax estimated as being payable by the dealer for a period not exceeding one quarter of any year and for this purpose the Circle-in-charge may also consider the requirement of statutory declarations under these rules by the dealer.
Application (i.e. hard copy of the prescribed application along with the documents) isto be submitted at:	The office of the concerned commercial tax circle
Key Approving Authority	Circle-in-charge of concerned commercial tax circle.
Whether inspection/enquiry visit of business premises is required prior to this registration:	Generally no enquiry is being conducted before grant of registration certificate under VAT Act.
Timeline mandated for approval of complete application(from date of application)	Maximum 15 Days (Notified under RTPS Act,2011) <i>As per departmental directive Letter No. 3860 date 20.07.2015, VAT Registration would be preferably granted within one (1) day to the applications completed in all respect</i>

:- IMPORTANT NOTE:-

- An application for registration shall be made within 7 days from the date on which the dealer becomes liable to pay tax under the VAT Act.

II. APPLICATION & APPROVAL PROCEDURE

1. Please keep the scanned copy ready of all the necessary documents.

2a. Please visit the website/ portal: <https://biharcommercialtax.gov.in>.

2b. Once the page is open, click on “**e-registration**” for online registration.

3. Once the page is open, click on “**VAT Registration**”.

4a. Once the page is open, fill in the prescribed application form/ upload the filled template and submit it.

4b. After successful submission, take the print out of “**Acknowledgement receipt**”.

5. Then upload the requisite documents on the portal.

6a. The filed application then will be scrutinized by the Circle In-charge.

6b. In case there is no query, the registration is granted within the prescribed timeline.

6c. In case there is any query the same would be communicated to the applicant by e-mail. Once the query is resolved, the registration would be granted.

7a. Once the registration is granted, the certificate of registration would be issued in **Form C-I** as prescribed under “**Bihar Value Added Tax Rules, 2005**” and the same would be communicated to the applicant by e-mail.

7b. Then the applicant can download the certificate of registration from the portal.

7c. After the registration is granted, if the circle in-charge thinks it necessary, s/he may conduct/instruct the competent person to conduct an enquiry for the verification of the information furnished by the applicant dealer. Such enquiry is conducted as per the prescribed process and within prescribed timeline. *(Explained in the subsequent section of this guidebook)*

Note: For a complete guidance on filing the online application, please refer to “**VATMIS User Manual for VAT e-registration**” placed in “**Help e-registration**” under **General Information Section** on the website.

B. REGISTRATION FOR CENTRAL SALES TAX (CST)

I. INTRODUCTION

Name of Service	Registration for Central Sales Tax
Authority/Department	Commercial Taxes Department, Govt. of Bihar
Regulatory Framework	a. Central Sales Tax Act, 1956 & b. The Central Sales Tax (Regulation & Turnover) Rules, 1957
Service Condition (i.e. Who requires this service?)	a. All dealers who are liable to pay tax under CST Act. b. A dealer liable to pay tax under VAT Act may also apply for voluntary registration under CST Act.
Application Method	a. Application for CST registration is to be filed online. b. A signed hard copy of application in the prescribed format is also required to be submitted with other requisite documents. <u>Please refer to the “Application & Approval Procedure” explained below.</u>
List of prescribed documents to be submitted/ uploaded	1. Signed copy of properly filled prescribed Application Form-A 2. Two Passport size Photographs 3. Security like Bank Guarantee or Surety Bond given by registered dealer as per order of the circle in charge. 4. Proof of liability if any. <i>Note: Documents submitted for VAT registration would be considered for CST registration also.</i>
Application Processing Fee (if any) and Mode of Payment	INR 25/-(in the form of Court Fee)
Security Deposit if any and Mode of Payment	In order to ensure proper payment of tax the circle-in-charge of the circle before granting the certificate of registration may require a dealer to furnish such security and in such manner as s/he may consider desirable.
Application (i.e. hard copy of the prescribed application along with the documents) is to be submitted at:	The office of the concerned commercial tax circle
Key Approving Authority	Circle-in-charge of concerned commercial tax circle.
Whether enquiry visit of business premises is required prior to this registration:	An enquiry visit of the business premises has to be conducted prior to the grant of central sales tax registration.
Timeline mandated for approval of complete application (from date of application)	15 Days, <i>(Notified under Bihar Single Window Clearance Act, 2006 vide Notification No 1405, dated 04.09.2014).</i>

-: IMPORTANT NOTE:-

- An application for registration shall be made not later than 30 days from the date on which the dealer becomes liable to pay tax under the CST Act.
- If a dealer has more than one place of business within the state, s/he shall make a single application in respect of all such places, name one of such places as the principal place of business and submit the application to the concerned commercial tax circle of the principal place of business.

II. APPLICATION & APPROVAL PROCEDURE

1. Please keep the scanned copy ready of all the necessary documents.

2a. Please visit the website/ portal: <https://biharcommercialtax.gov.in>.

2b. Once the page is open, click on “e-registration” for online registration.

3. Once the page is open, click on “CST Registration”.

4a. Once the page is open, fill in the prescribed application form/ upload the filled template and submit it.

4b. After successful submission, take the print out of “Acknowledgement receipt”.

5. Then upload the requisite documents on the portal.

6a. The filed application then will be scrutinized by the Circle In-charge. A competent authority would inspect the business premises.

6b. In case there is no query, the registration is granted within the prescribed timeline.

6c. In case there is any query the same would be communicated to the applicant by e-mail. Once the query is resolved, the registration would be granted.

7a. Once the registration is granted, the certificate of registration would be issued in **Form B** as prescribed under “**The Central Sales Tax (Regulation & Turnover) Rules, 1957**” and the same would be communicated to the applicant by e-mail.

7b. Then the applicant can download the certificate of registration from the portal.

Note: For a complete guidance on filing the online application, please refer to “VATMIS User Manual for CST e-registration” placed in “Help e-registration” under General Information Section on the website.

REGISTRATION FOR BIHAR ENTRY TAX**I. INTRODUCTION**

Name of Service	Registration for Entry Tax
Authority/Department	Commercial Taxes Department, Govt. of Bihar
Regulatory Framework	a. Bihar Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 & b. The Bihar Tax on Entry of Goods into Local Area Rules, 1993
Service Condition (i.e. Who requires this service?)	Entry tax registration is required to be taken by all kinds of dealers involved in import of scheduled goods into a local area for consumption, use or sale therein.
Application Method	Application for entry tax registration is to be filed online. <u>Please refer to the “Application & Approval Procedure” explained below.</u>
List of prescribed documents to be submitted/ uploaded	1. Signed copy of properly filled prescribed Application Form-ET-I / ET-IA 2. Two Passport size photographs 3. Security like Bank Guarantee or Surety Bond given by registered dealer as per order of the circle in charge, 4. Proof of date of liability, if any, <i>Note: Documents submitted for VAT registration would be considered for ET registration also.</i>
Application Processing Fee (if any) and Mode of Payment	-
Security Deposit if any and Mode of Payment	Where the circle-in-charge of the concerned commercial tax circle requires any dealer to deposit a security, it shall be deposited in a manner as instructed by the officer-in-charge
Application (i.e. hard copy of the prescribed application along with the documents) is to be submitted at:	The office of the concerned commercial tax circle
Key Approving Authority	Circle-in-charge of concerned commercial tax circle.
Whether enquiry visit of business premises is required prior to this registration:	An enquiry visit of the business premises may be conducted prior to the grant of entry tax registration if the Circle In-charge of the concerned commercial tax circle thinks it necessary in a given case.
Timeline mandated for approval of complete application (from date of application)	30 days <i>(Notified under Bihar Single Window Clearance Act, 2006 vide Notification No 1405, dated 04.09.2014).</i>

:- IMPORTANT NOTE:-

- Prior registration under VAT is mandatory, for getting registered under Entry Tax Act.
- Every dealer who is liable to pay tax under the entry tax shall make an application for registration separately in respect of every place of business.

II. APPLICATION & APPROVAL PROCEDURE

1. Please keep the scanned copy ready of all the necessary documents.

2a. Please visit the website/ portal: **<https://biharcommercialtax.gov.in>**.

2b. Once the page is open, click on “**e-registration**” for online registration.

3. Once the page is open, click on “**Entry Tax Registration**”.

4a. Once the page is open, fill in the prescribed application form/ upload the filled template and submit it.

4b. After successful submission, take the print out of “**Acknowledgement receipt**”.

5. Then upload the requisite documents on the portal.

6a. The filed application then will be scrutinized by the Circle In-charge. If the Circle In-charge thinks it necessary, s/he may conduct/instruct the competent person to conduct an enquiry.

6b. In case there is no query, the registration is granted within the prescribed timeline.

6c. In case there is any query the same would be communicated to the applicant by e-mail. Once the query is resolved, the registration would be granted.

7a. Once the registration is granted, the certificate of registration would be issued in **Form ET-II/II-A** as prescribed under “**The Bihar Tax on Entry of Goods into Local Area Rules, 1993**” and the same would be communicated to the applicant by e-mail.

7b. Then the applicant can download the certificate of registration from the portal.

Note: For a complete guidance on filing the online application, please refer to “VATMIS User Manual for ET e-registration” placed in “Help e-registration” under General Information Section on the website.

C. REGISTRATION FOR PROFESSIONAL TAX

I. INTRODUCTION

Name of Service	Registration for Professional Tax
Authority/Department	Commercial Taxes Department, Govt. of Bihar
Regulatory Framework	a. Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 & b. Bihar Professional Tax Rules 2011
Service Condition (i.e. Who requires this service?)	Professional tax registration is required to be taken by every employer in the State of Bihar and enrolment is required by every person other than a person earning salary or wages in respect of whom the tax is payable by her/his employer in the state of Bihar.
Application Method	Application for professional tax registration is to be filed online. <u><i>Please refer to the “Application & Approval Procedure” explained below.</i></u>
List of prescribed documents to be submitted/ uploaded	<ol style="list-style-type: none"> 1. Signed copy of properly filled prescribed application Form-PT-I / PT-I A 2. Two Passport size Photographs 3. Bank Account Details through which transactions are carried out (copy of Passbook / statement of Bank Account showing Bank Name & Bank Account Numbers and other details) 4. Copy of PAN CARD / TAN CARD of Proprietor/ Partners/ Karta of HUF / employer 5. Identity proof of Applicant - like copy of Voter Identity Card/Aadhar Card/Driving License/ Passport 6. Address proof of Applicant - like copy of electricity bill / telephone bill driving license / passport
Application Processing Fee (if any) and Mode of payment	None
Security Deposit if any and Mode of Payment	None
Application (i.e. hard copy of the prescribed application along with the documents) is to be submitted at:	The office of the concerned commercial tax circle within whose jurisdiction the office of the employer is situated.
Key Approving Authority	Circle-in-charge of concerned commercial tax circle.
Whether enquiry visit of business premises is required prior to this registration:	An enquiry visit of the business premises may be conducted prior to the grant of professional tax registration if the Circle In-charge of the concerned commercial tax circle thinks it necessary in a given case.
Timeline mandated for approval of complete application (from date of application)	15 days <i>(As prescribed in Bihar Professional Tax Rules 2011)</i>

:- IMPORTANT NOTE:-

- An employer is meant by a person including a Hindu undivided family, firm, company, corporation or other corporate body, any society, club, or association who is responsible for disbursement of salary or wages among its employees. Application for registration shall be submitted within 7 days of the employer being required to be registered.

II. APPLICATION & APPROVAL PROCEDURE

1. Please keep the scanned copy ready of all the necessary documents.

2a. Please visit the website/ portal: **<https://biharcommercialtax.gov.in>**.

2b. Once the page is open, click on “**e-registration**” for online registration.

3. Once the page is open, click on “**Professional Tax Registration**”.

4a. Once the page is open, fill in the prescribed application form/ upload the filled template and submit it.

4b. After successful submission, take the print out of “**Acknowledgement receipt**”.

5. Then upload the requisite documents on the portal.

6a. The filed application then will be scrutinized by the Circle In-charge.

6b. In case there is no query, the registration is granted within the prescribed timeline.

6c. In case there is any query the same would be communicated to the applicant by e-mail. Once the query is resolved, the registration would be granted.

7a. Once the registration is granted, the certificate of registration would be issued in **Form PT-II/II-A** as prescribed under “**Bihar Professional Tax Rules 2011**” and the same would be communicated to the applicant by the e-mail.

7b. Then the applicant can download the certificate of registration from the portal.

Note: For a complete guidance on filing the online application, please refer to “VATMIS User Manual for PT e-registration” placed in “Help e-registration” under General Information Section on the website.

PRE-OPERATION STAGE: STARTING BUSINESS OPERATION

A. REGISTRATION FOR LUXURY TAX

I. INTRODUCTION

Name of Service	Registration for Luxury Tax
Authority/Department	Commercial Taxes Department, Govt. of Bihar
Regulatory Framework	a. The Bihar Taxation on Luxuries in Hotel Act, 1988 & b. The Bihar Taxation on Luxuries in Hotel Rules, 1988
Service Condition (i.e. Who requires this service?)	Luxury tax registration is required to be taken by all kinds of dealers involved in running hotels and/or commercial hall in State of Bihar.
Application Method	Application for luxury tax registration is to be filed online. <u><i>Please refer to the “Application & Approval Procedure” explained below.</i></u>
List of prescribed documents to be submitted/ uploaded	<ol style="list-style-type: none"> 1. Signed copy of properly filled prescribed Application Form-LT-I 2. Two passport size photographs 3. Bank Account Details through which transactions are carried out (copy of Passbook / statement of Bank Account showing Bank Name & Bank Account Numbers and other details) 4. Copy of PAN CARD of Hotel / Firm / Proprietor/ Partners / Karta of HUF 5. Address Proof of Principal Place of Hotel / Marriage Hall etc. – Copy of rent receipt/ lease agreement deed /Municipal Corporation receipt/ Malguzari receipt 6. Address proof of additional place of Hotel / Marriage Hall etc, if any – Copy of rent receipt / lease agreement deed / Municipal Corporation receipt/ Malguzari receipt, 7. Permanent address proof of Applicant. 8. Identity proof of proprietor/partners/ Karta of HUF – Like copy of Voter Identity Card/ Aadhar Card/ Driving License/ Passport. 9. Proof of date of liability <p>Additional documents required in case of company.</p> <ol style="list-style-type: none"> 10. Resolution of the company passed by Board of Directors 11. List of Directors 12. PAN card of Directors along with address proof and identity proof – like Voter Identity Card/ Aadhar Card/ Driving License/ Passport. 13. Copy of PAN card of the company. 14. Memorandum of Association 15. Article of Association. 16. Power of Attorney issued in favour of Applicant.
Application Processing Fee (if any) and Mode of Payment	INR 4/- (in form of Court Fee)
Security Deposit if any and Mode of Payment	In order to ensure proper payment of tax the circle-in-charge of the circle before granting the certificate of registration may require a dealer to furnish such security and in such manner as s/he may consider desirable.
Application (i.e. hard copy)	The office of the concerned commercial tax circle

of the prescribed application along with the documents) isto be submitted at:	
Key Approving Authority	Officer-in-charge of concerned commercial tax circle.
Whether enquiry visit of business premises is required prior to this registration:	An enquiry visit of the business premises may be conducted prior to the grant of luxury tax registration if the Circle In-charge of the concerned commercial tax circle thinks it necessary in a given case.
Timeline mandated for approval of complete application(from date of application)	30 days (As prescribed in The Bihar Taxation on Luxuries in Hotel Rules, 1988)

:- IMPORTANT NOTE:-

- Every dealer who is liable to pay tax under the luxury tax shall make an application for registration separately in respect of every place of business.

II. APPLICATION & APPROVAL PROCEDURE

1. Please keep the scanned copy ready of all the necessary documents.

2a. Please visit the website/ portal: **<https://biharcommercialtax.gov.in>**.

2b. Once the page is open, click on “**e-registration**” for online registration.

3. Once the page is open, click on “**Luxury Tax Registration**”.

4a. Once the page is open, fill in the prescribed application form/ upload the filled template and submit it.

4b. After successful submission, take the print out of “**Acknowledgement receipt**”.

5. Then upload the requisite documents on the portal.

6a. The filed application then will be scrutinized by the Circle In-charge. If the Circle In-charge thinks it necessary, s/he may conduct/instruct the competent person to conduct an enquiry.

6b. In case there is no query, the registration is granted within the prescribed timeline.

6c. In case there is any query the same would be communicated to the applicant by e-mail. Once the query is resolved, the registration would be granted.

7a. Once the registration is granted/ rejected, the same would be communicated to the applicant. In case the registration is granted, the certificate of registration would be issued in **Form LT-II** as prescribed under “**The Bihar Taxation on Luxuries in Hotel Rules, 1988**”

7b. Then the applicant can download the certificate of registration from the portal.

Note: For a complete guidance on filing the online application, please refer to “**VATMIS User Manual for LT e-registration**” placed in “**Help e-registration**” under **General Information Section** on the website.

B. REGISTRATION FOR ENTERTAINMENT TAX

I. INTRODUCTION

Name of Service	Registration for Entertainment Tax
Authority/Department	Commercial Taxes Department, Govt. of Bihar
Regulatory Framework	a. The Bihar Entertainments Tax Act, 1948 & b. The Bihar Entertainments Tax Rules, 1984
Service Condition (i.e. Who requires this service?)	Entertainment tax registration is required to be taken by all kinds of dealers involved in running public entertainment activity in State of Bihar.
Application Method	Application for entertainment tax registration is to be filed online. <u>Please refer to the “Application & Approval Procedure” explained below.</u>
List of prescribed documents to be submitted/ uploaded	<ol style="list-style-type: none"> Signed copy of properly filled prescribed Application Form-I / I A Two Passport size Photographs Bank Account Details through which transactions are carried out (copy of Passbook /statement of Bank Account showing Bank Name & Bank Account Numbers and other details) Copy of PAN CARD of Firm / Proprietor/ Partners/ Karta of HUF Address Proof of Principal Place of Entertainment – Copy of rent receipt/ lease agreement deed /Municipal Corporation receipt/ Malguzari receipt Complete list of other places of Entertainments of the proprietor with address proof, if any Permanent address proof of Applicant. Identity proof of proprietor/partners/ Karta of HUF –Like copy of Voter Identity Card/ Aadhar Card/ Driving License/ Passport. Declaration of Complementary ticket Declaration of Seating Capacity and their ticket rates. <p>In case of cable operators following more details required</p> <ol style="list-style-type: none"> List of channels to be exhibited Proof of security money- copy of Challan, Rate of Cable Connection (Package) <p>Additional documents required in case of company.</p> <ol style="list-style-type: none"> Resolution of the company passed by Board of Directors List of Directors PAN card of Directors along with address proof and identity proof – like Voter Identity Card/ Aadhar Card/ Driving License/ Passport. Copy of PAN card of the company. Memorandum of Association Article of Association. Power of Attorney issued in favour of Applicant
Application Processing Fee (if any) and Mode of Payment	INR 5/- (in form of Court Fee)
Security Deposit if any and Mode of Payment	Where the officer-in-charge of the concerned commercial tax circle requires any dealer to deposit a security not exceeding Rs. five thousands under section 7 of the Bihar Entertainments Tax Act, 1948, it shall be

	deposited within a week of the date on which such order is served upon the dealer.
Application (i.e. hard copy of the prescribed application along with the documents) isto be submitted at:	The office of the concerned commercial tax circle
Key Approving Authority	Officer-in-charge of concerned commercial tax circle.
Whether enquiry visit of business premises is required prior to this registration:	An enquiry visit of the business premises may be conducted prior to the grant of entertainment tax registration if the Circle In-charge of the concerned commercial tax circle thinks it necessary in a given case.
Timeline mandated for approval of complete application(from date of application)	30 Days

-. IMPORTANT NOTE:-

- Entertainment includes any exhibition, performance, amusement, game, sport or case to which persons are admitted for payment and also includes programs relayed to a subscriber by a cable operator or by cable television network on payment or otherwise.
- A dealer having more than one place of entertainment shall make separate application in respect of every such place of entertainment.

II. APPLICATION & APPROVAL PROCEDURE

1. Please keep the scanned copy ready of all the necessary documents.

2a. Please visit the website/ portal: <https://biharcommercialtax.gov.in>.

2b. Once the page is open, click on “e-registration” for online registration.

3. Once the page is open, click on “Entertainment Tax Registration”.

4a. Once the page is open, fill in the prescribed application form/ upload filled template and submit it.

4b. After successful submission, take the print out of “Acknowledgement receipt”.

5. Then upload the requisite documents on the portal.

6a. The filed application then will be scrutinized by the Circle In-charge. If the Circle In-charge thinks it necessary, s/he may conduct/instruct the competent person to conduct an enquiry.

6b. In case there is no query, the registration is granted within the prescribed timeline.

6c. In case there is any query the same would be communicated to the applicant by e-mail. Once the query is resolved, the registration would be granted.

7a. Once the registration is granted, the certificate of registration would be issued in **Form-II (or in case of cable television operator and cable television network in Form-IIA)** as prescribed under “The “The Bihar Entertainments Tax Rules, 1984” and the same would be communicated to the applicant by the e-mail.

7b. Then the applicant can download the certificate of registration from the portal.

Note: For a complete guidance on filing the online application, please refer to “VATMIS User Manual for ENT e-registration” placed in “Help e-registration” under General Information Section on the website.

COMPLIANCE INSPECTIONS

A. INSPECTION/ENQUIRY OF THE BUSINESS PREMISES FOR VAT REGISTRATION

I. INTRODUCTION

Name of Service	Inspection/Enquiry of the business premises for VAT registration
Authority/Department	Commercial Taxes Department, Govt. of Bihar
Regulatory Framework	a. Bihar Value Added Tax Act, 2005 & b. Bihar Value Added Tax Rules, 2005
Service Condition	1. Section 19(4) of Bihar Value Added Tax Act 2005 stipulates that if the prescribed authority (i.e. Circle In-charge), at any time after the grant of the certificate of registration, is satisfied upon an enquiry, that the particulars mentioned in the application are incorrect or the applicant has suppressed or misrepresented certain material facts, s/he shall, after giving the applicant an opportunity of being heard, and after recording reasons therefor, cancel, the registration certificate granted to him. 2. Thus the purpose of the inspection/enquiry is to verify the information given in the application for registration, and that relating to ascertainment whether such particulars are correct and complete.
Competent Authority for conducting the site inspection/Enquiry	Officials authorized by the Office –in-charge of the concerned commercial tax circle
Timeline mandated for submission of report after inspection/Enquiry	None

II. INSPECTION/ENQUIRY PROCEDURE

1. Inspection/ enquiry would be done within 1 month of the allotment of VAT-TIN (Taxpayer Identification Number) to the dealer.
2. The concerned circle-in-charge assigns the work of inspection/enquiry to a subordinate circle officer to verify the information given in the application for registration by the applicant
3. The inspecting officer intimates the dealer about the date and time of his visit. The dealer is required to be present with the original documents submitted for VAT registration.
4. As per the pre-defined schedule, the officer visits the business premises of the dealer and verifies the originals of all the submitted documents. S/he verifies and records the other finding as per the prescribed template placed at Annexure-I.
5. The inspecting officer shares the findings of her/his enquiry with dealer and communicates the discrepancy, if any, to the dealer.
6. The inspecting officer then submits the enquiry report online. If the circle-in-charge, based on the inspection/enquiry report, is satisfied that particulars mentioned in the application are incorrect or the applicant has suppressed or misrepresented certain material facts may cancel, the registration certificate granted to her/him provided an opportunity of being heard is given to the applicant.

III. Checklist for Officers

Sl. No.	Particulars
1.	Ensure that dealer has been allotted a valid TIN Number
2.	Intimated to the dealer about the date and time of enquiry.
3.	Before leaving for inspection/enquiry, the officer concerned should collect the registration file of the dealer containing the application form and all documents submitted for the registration.
4.	The officer must carry with him the hard copy of template of inspection/enquiry report placed at annexure-1.
5.	After the inspection/enquiry, report should be submitted online within 48 hours.
6.	A copy of the report should also be shared with the dealer.

III. Checklist for Dealers

Sl. No.	Particulars
1.	The dealer should be present at her/his business premises with original copy of all documents submitted for VAT registration.
2.	In case dealer is not able to be present due to unavoidable circumstances the same has to be communicated to the concerned inspecting officer/circle office.
3.	The dealer, as per the template (Annexure-I), should keep the information ready with her/him.
4.	The dealer should extend full cooperation to the visiting officer and should furnish all other information solicited by the officer.

ANNEXURE-1

FORMAT FOR ENQUIRY FOR REGISTRATION

Name of Circle:-

**Enquiring Officer:-
(Name & designation)**

Date of Enquiry:-

1. Legal Name of Business -
2. Constitution of Business -

Tick Here

Tick Here

Proprietorship		Partnership	
Hindu Undivided Family		Private Limited Company	
Public Limited Company		Society/Club/Trust/Association of Persons	
Government Department		Public Sector Undertaking	
Local Authority		Statutory Body	
Others (Please Specify)			

3. Existing Registration No , If any: -

Type of Registration	Registration Details in Bihar	Registration Details of other State
State VAT Registration (TIN)		
CST Registration No(TIN)		
Central Excise		
Corporate Identity Number (CIN)		
Registration under any other law		

4. Name of Applicant -
5. Status of Applicant -
6. Person Present -
7. Relation of Person Present with Business -
8. Principal Place of Business -
 - (i) Location :-
 - North-
 - South-
 - East -
 - West –
 - Landmark nearby-

(ii) Address –

Owner of Business Premises		Name of the Premises/Building	
Building No/Flat No/Door No		Floor No	
Road/Street/Lane		District/Town/City	
Locality/Area/Village		PIN Code	

(iii) Contact Details of Place of Business –

	Local Premises										Head Office									
Telephone Number																				
Name of Contact Person with Mobile No.																				
Email Address																				

(iv) Nature of Possession of Premises (Please Tick) –

Owned		Leased		Rented		Consent		Shared	
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(v) Proof of Possession, According to its Nature –(mention & attach copies)

9. Additional Place of Business in Bihar, If any - Yes/No

If yes,

- (i) Location :-
 North –
 South –
 East -
 West -
 Landmark nearby-

(ii) Address –

Owner of Business Premises		Name of the Premises/Building	
Building No/Flat No/Door No		Floor No	
Road/Street/Lane		District/Town/City	
Locality/Area/Village		PIN Code	

***If more than one Additional Place of Business Separate sheet will come out:-**

(iii) Contact Details of Place of Business -

(vi) Nature of Possession of Premises (Please Tick) –

Owned		Leased		Rented		Consent		Shared	
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(v) Proof of Possession, According to its Nature – (mention & attach copies)

10. Details of Godown, If any - Yes/No

If yes,

(i) Number of Godowns

(ii) Location:-

North –

South –

East -

West -

Landmark nearby-

(iii) Address –

Owner of Godowns Premises		Name of the Premises/Building	
Building No./Flat No./ Door No.		Floor No	
Road/Street/Lane		District/Town/City	
Locality/Area/Village		PIN Code	

***If more than one Additional Place of Godowns sheet will come out:-**

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(iv) Contact Details of Place of Business -

(v) Nature of Possession of Premises (Please Tick) –

Owned		Leased		Rented		Consent		Shared	
-------	--	--------	--	--------	--	---------	--	--------	--

(vi) Proof of Possession, According to its Nature –(mention & attach copies)

11. Nature of Business

(i) Factory/Manufacturing

(ii) Trading

(iii) Wholesale

(iv) Wholesale & Retail

(v) Retail

(vi) Works Contract

(vii) Leasing

(viii) Transport

(ix) E-commerce

(x) Others (Please specify) :-

12. Did any registered dealer exist at this business place, at present or before (Please specify):-

13. For traders:-
- (i) Deals in commodities (Top Five commodity)
 - (ii) Goods actually found in the premises

14. For manufacturer:-

- (i) Description of main plant & machinery
- (ii) Plant & machinery installed
- (iii) SUVIDHA used
- (iv) Energy load capacity
- (v) Goods for raw material
- (vi) Packaging material
- (vii) Finished Goods
- (viii) Bye product, if any
- (ix) Raw material actually found
- (x) Finished Good actually found

15. Estimated stock value in rupees

16. Date of commencement of business

17. Date on which liability to pay tax arises

18. Reason of being liable to obtain registration (Please Tick)

- (i) Due to crossing the threshold
- (ii) Due to Inter-state sale
- (iii) Due to first sale of inter-state purchased goods
- (iv) Due to transfer of business
- (v) None of the above-on voluntary basis

19. Has the dealer furnished information in his prescribed application form?

Information	Yes/No	If not, mention here & attach copy with report, available with dealer
(i) Mobile No.		
(ii) P A N		
(iii) Email		
(iv) Aadhar Number		
(v) Bank Name & A/C No's		
(vi) Address Proof & possession for Place of business, Godowns etc.		
(vii) Memorandum & Article of Association, if any		
(viii) Partnership Deed, if any		
(ix) Power of Attorney, if any		
(x) Board Resolution, if any		
(xi) Project Report of company, if any		
(xii) Any Other		

20. Any other fact important to mention:-

21. Recommendation of enquiring officer:-

22. Signature of person present:-

Date:-

Signature of enquiring officer

