

## **THE BIHAR TAX ON ENTRY OF GOODS INTO LOCAL AREA RULES, 1993**

In exercise of the powers conferred by section 9 of the Bihar tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Ordinance, 1993, dispensing with the condition of previous publication under the proviso to sub-section (1) of the said section the Governor of Bihar is pleased to make the following “Bihar Tax on Entry of Goods into Local Areas Rules, 1993.”

**1. Short title and commencement.**—(1) These rules may be called the Bihar Tax on Entry of Goods into Local Areas Rules, 1993.

(2) These shall come into force with effect from the date of issue.

**2. Definitions.**—In these rules unless there is any thing repugnant to the subject or context.—

(1) ‘Circle’ means an unit of Commercial Taxes administration as specified in the Government Notification issued in this behalf from time to time under the Sales Tax Law of the State within the local limits of which the dealer or the person who is liable to pay tax under the Ordinance is registered or brings or causes to be brought such or.

(2) ‘Commercial Taxes Officer, Assistant Commissioner, Deputy Commissioner, Joint Commissioner of Commercial Taxes’ means and denotes a Commercial Taxes Officer, Assistant Commissioner of Commercial Taxes, Deputy Commissioner of Commercial Taxes and Joint Commissioner of Commercial Taxes appointed under sub-section (1) of section 9 of Part I of the Bihar Finance Act, 1981 (Bihar Act 5 of 1981)

(3) ‘Form’ means a Form prescribed under these rules.

(4) ‘Government’ means the State Government of Bihar.

(5) “Government Treasury’ means in relation to a dealer or person the Treasury of Sub-Treasury, as the case may be, of the District or Sub-division in which the specified goods are brought for consumption, use or sale.

(6) ‘Month’ means a calendar month.

(7) ‘Officer Incharge’ of a circle means a Commercial Taxes officer or an Assistant Commissioner of Commercial Taxes or a Deputy Commissioner of Commercial Taxes, incharge of a circle.

(8) The ‘Ordinance’ means the Bihar Tax on Entry of Goods into Local areas for Consumption, Use or Sale Therein Ordinance, 1993.

(9) ‘Prescribed Authority’ means authority prescribed under the Ordinance and these rules.

(10) ‘Place of business’ means and includes, in relation to a dealer, any place where the dealer either usually or for the time being produces, processes, manufactures, sells or purchases or stocks for consumption, use or sale any scheduled goods or keeps a accounts relating to them.

(11) ‘Quarter’ means the quarter ending on the 30 th June, 30th September, 31st December and 31st of March.

(12) ‘Tax’ means the tax levied under the Ordinance.

(13) “Tribunal” means the Tribunal constituted under section 8 of Part I of the Bihar Finance Act, 1981, (Bihar Act 5 of 1981).

(14) “Year” means Financial Year.

(15) Words and expressions used but not defined in these rules shall have the meanings assigned to them in the Ordinance and Sales Tax Rules, 1983.

**3. Registration.**—(1) Every dealer who is liable to pay tax under the Ordinance, shall make an application for registration separately in respect of every place of business before the Deputy Commissioner/Assistant Commissioner/Commercial Taxes Officer in-charge of the Circle within seven days of becoming liable to pay tax under the Ordinance.

(2) (a) Such application shall be in Form ET-I and shall be signed and verified in the manner prescribed in the Form, by the proprietor if the dealer is an individual, the authorized partner, if the dealer is a partnership firm, by the Karta, if the dealer is a Hindu Undivided Family and in case of a company or a Corporation constituted under any law by managing director or managing agent or principal executive officer thereof or in case of Society, Club or Association of persons or a Department of the Government or Local Authority by the Principal or Chief Executive Officer thereof.

(b) The applicant shall also attach two passport size photographs of the proprietor, if the dealer is individual, or the authorized partner if the dealer is in partnership firm and of Karta if the dealer is an Hindu Undivided family firm.

(3) On receipt of an application for registration the officer in-charge of the Circle after verifying or causing to be verified the particulars furnished by the dealer, grant him a registration certificate in Form ET-II within a period ordinarily not exceeding thirty days from the date of the receipt of the said application:

Provided that in order to ensure proper payment of tax officer in-charge of the Circle before granting the certificate of registration may require a dealer to furnish such security and in such manner as he may consider desirable. But such security shall not be more than the amount of tax which may be estimated as payable for a year.

(4) The security required to be furnished under sub-rule (3) may be in either of the following manners:-

- (i) Cash deposit in the Government Treasury: or
- (ii) Post Office Savings Bank Account or Government Securities pledged to the Officer in-charge of the Circle concerned; or
- (iii) Bank guarantee from a Bank approved by in this behalf by the officer in-charge agreeing to pay to the Government on demand the amount of security fixed by the Officer in-charge; or
- (iv) By furnishing two securities, acceptable to the Officer in-charge, by executing a security bond for such amount in Form ET-XII.

(5) The said authority shall assign a number to each registration certificate which shall be prefixed by appropriate alphabetical symbol of the concerned circle specified in his behalf in the Notification issued under the sale tax law of the State and shall be suffixed by the letters “ET”.

(6) The relevant rules of the Bihar Sales Tax Rules in force at the appropriate time shall mutatis mutandis apply in all matters relating to amendment necessitated by any change in the ownership or constitution of business, change in the name and style of business, place of business or any other material change having relevance for the liability to pay tax under this Ordinance and loss or defacement, renewal and cancellation of the registration certificate granted under sub-rule (3).

**4. Returns and payment of tax.**—(1) Every registered dealer or any other person liable to pay tax under sub-section (2) of section 3 of the Ordinance shall furnish an abstract of monthly import of goods in Form Et-III, a true and complete return for each quarter in Form ET IV and also an annual return for each year in Form ET-V in respect of import of all scheduled goods and tax payable thereon in accordance with the provisions of the Bihar Finance Act, 1981 (Bihar Act 5, 1981) and in the manner as laid down in the rules made thereunder in this behalf.

(2) (a) Every registered dealer or any other person liable to pay tax under the Ordinance shall pay the amount of tax or penalty or both into Government treasury by challan in Form ET-VI:

Provided that if the officer incharge of the Circle is satisfied that a dealer has been maintaining and is maintaining adequate funds in his Bank account he may permit him to pay amount of tax including penalty, if any, where such amount exceeds Rs. 500/- through a crossed cheque or crossed Bank draft on a Bank functioning at the place where the Government Treasury is situated. Such permission may, at any time be revoked without assigning any reason:

Provided further that where the cheque or draft is on a Bank other than a branch of the Reserve Bank of India or the State Bank of India, it shall also include an additional amount equal to the actual collection charges.

(b) A challan in Form ET-VI shall be in quadruplicate. 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 and the portion marked 'Triplicate' and 'Quadruplicate' shall be returned to the dealer or the payer after being duly receipted. The dealer or the payer shall retain the portion marked 'Quadruplicate' with the abstract of monthly import or annual return as required to be furnished under sub-rule (3).

(3) (a) An importer, other than a dealer, who imports a Motor vehicle into any local area for his own use therein and who is liable to pay tax under sub-section (3) of section 3 of the Ordinance shall pay entry tax into the Government Treasury on the import value of the Motor Vehicle before making an application for registration of the Motor Vehicle under the Motor Vehicle Act, 1988.

(b) Such deposit into the Government Treasury shall be made by challan in Form ET-VI. The importer shall furnish the portion marked 'Quadruplicate' to the officer incharge under whose jurisdiction he resides.

(c) (i) He shall file an application in Form ET-VII before the officer incharge of the Circle, under whose jurisdiction he resides for issuance of a certificate for production before the registering Officer under the Motor Vehicle Act, 1988 of the district for registration of his Motor Vehicle under the said Act.

(ii) The office incharge after satisfying himself about the details and particulars furnished in the application and evidence of payment enclosed, shall issue a certificate in Form ET-VIII to the importer a copy of which shall also be forwarded to the Registering officer of the

Transport Department. Such certificate shall be issued from bound book of 100 (one hundred) forms bearing printed book number and serial number and proper account of such certificate issued shall be maintained in bound register which will contain all relevant particulars furnished in the application by the importer.

(4) If a dealer claims that any part of his turnover relating to import of Scheduled goods is not liable to tax on the ground that tax was paid at the first point of entry into a local area he shall furnish along with his return a statement in Form ET-XI showing separately the total purchases made from each registered dealer who as first importer paid the tax at the time of first entry of the concerned Scheduled goods in a local area. The statement shall be furnished separately in respect of dealers registered under different circles and shall be signed by the dealer or his declared manager.

**5. Maintenance of Accounts and issue of cash-memo, bill invoice etc.—(1)**  
Every registered dealer or any other person liable to pay tax under the Ordinance shall keep true and complete detailed accounts of the following:--

- (i) all Scheduled goods imported or received into a local area separately for consumption, use or sale showing description of the goods, quantity and import value, manner of their receipt i.e. number and date of the relevant Railway, Road or transport receipt, bill of lading and the place from which they have been received.
  - (ii) all sales of such Scheduled goods separately in respect of sales made to registered dealers and other persons showing the relevant cash-memo/Bill/Invoice number and date, description of goods, quantity and value and details of relevant dispatch papers.
- (2) (i) Every Commission Agent, broker, dalal, declared agent, auctioneer, mercantile agent or any other person by whatever name called, who brings or causes to be brought into the local area any scheduled goods on his own account or on account of his principal or takes delivery of such goods shall keep true and complete detailed accounts and record of the name and address and other particulars of every Principal and description, quantity and import value of the goods imported or received or taken delivery of.
- (ii) If the goods are disposed of otherwise than by way of sale, he shall maintain a complete account of the goods and the manner in which that has been disposed of.
- (iii) He shall also keep a copy of the accounts rendered to each principal and shall produce before the Assessing Officer at the time of assessment.
- (3) (i) Every dealer who makes sales of Scheduled goods shall issue for every sale a Cashmemo or a bill or invoice, which shall be, in duplicate, containing the following particulars:--
- (a) Full name and address of the dealer with registration number.
  - (b) Serial number and date.
  - (c) Name and address of the purchaser.
  - (d) Description of the goods.
  - (e) Value of the goods.
  - (f) Signature of the dealer or his authorized representative.

- (ii) Duplicate copies of such cash memo, bill or invoice shall be retained and produced before the assessing authority for the purpose of assessment. These shall be preserved by the dealer for a period of eight years from the end of the year to which they relate.

**6. Evidence in support of claim for exemption from levy of tax.**—(1) A dealer who claims that any part of his turnover relating to import of scheduled goods is not liable to tax on the ground that tax was paid at the first point of entry into a local area as notified by State Government under sub-section (1) of Section 3 of the Ordinance, he shall substantiate such claim before the assessing officer by producing purchase bill, invoices or cashmemos and other documentary evidence to the satisfaction of the said authority and a true and complete declaration in Form ET-IX received from the selling dealer.

Provided that one form of declaration shall not be valid for more than one transaction of sale unless all the transactions are of the same year and for less than one lac of rupees.

- (2) (a) Every registered dealer who makes first sale of the Scheduled goods imported from any other local area or out side the State and by virtue of being the first importing dealer has paid tax thereon, shall issue to the purchasing dealer in addition to a cash memo or bill or invoice, a true and complete declaration in Form ET-IX. The declaration shall be signed by the dealer or his declared manager.
- (b) Any other dealer making second or subsequent sale of such scheduled goods which has suffered the levy of tax and on which entry tax has been paid at the stage of first entry into a local area, shall issue to the purchasing dealer a declaration in Form ET-IX as prescribed in clause (a).

(3) The dealer shall maintain serially and chronologically a complete account in a register containing all particulars required to be mentioned in the Form and of all the Forms issued.

**7. Evidence in support of claim for exemption from Entry on Local Goods.**—(1) Every registered dealer, who either manufactures or produces a scheduled goods in a local area and in course of his business sells these goods to another dealer or importer or any other person in the same local area, shall issue a Cashmemo or Bill or invoice specifically certifying therein that the goods being sold are locally manufactured or produced goods and as such no entry tax is payable thereon.

(2) Every registered dealer or importer or any other person shall preserve The cash memo or bill or invoice containing the certificate as provided in sub-rule (1) and shall produce before the prescribed authority on demand.

(3) Every registered dealer or importer shall file a copy of the relevant Cash-memo, bill or invoice containing the required certificate alongwith a statement of all such cashmemo etc. before the assessing authority for claiming exemption from tax on such goods at the time of assessment.

**8. Manner for claiming reduction in the liability to pay sales tax.**—(1) A claim for reduction in the liability to pay sales tax shall be made by registered dealer who is entitled to claim such reduction under sub-section (1) of section 4 or in

accordance with the notification issued under sub-section (1) of Section 3 of the Ordinance.

(2) The claim shall be valid only when the amount of entry tax has been paid on the concerned goods.

(3) The burden of proving the claim for reduction of sales tax shall be on the dealer.

(4) Such claim shall be made by furnishing a statement in triplicate in Form ET-X which shall be filed along with the quarterly return.

(5) On receipt of the claim in Form ET-X, the authority prescribed for assessment of tax shall scrutinize the same before the date for filing of the next quarterly return and shall satisfy itself regarding the correctness of the claim. He shall make appropriate endorsement in the assessment record of the dealer and sign the certificate in the said form.

(6) Two copies of the statement containing certificate of the assessing authority shall be returned to the dealer. He shall furnish one copy of the form to the authority prescribed under the Bihar Finance Act, 1981 to enable it to reduce the dealers liability at the time of assessment of sales tax payable under the said Act and shall keep other copy as evidence with himself.

**9. Application of certain rules of the Bihar Sales Tax Rules, 1983.**—The relevant rules of the Bihar Sales Tax Rules, 1983 shall mutatis mutandis apply in respect of all such procedural and other matters incidental to carrying out the purposes of the Ordinance for which no provision has been made in these rules.

**10. Punishment for breach of rules.**—Any dealer or importer who contravenes the provisions of these rules shall be punishable with a penalty not exceeding one thousand rupees and where the contravention is continuing one with a penalty not exceeding rupees twenty five for every day of such contravention:

Provided that the prescribed authority before imposing such penalty shall allow the person contravening the rules an opportunity of being heard.

**FORM – E.T.-I**

(See Rule 3 (2) (a))

**Application for Registration certificate under Section 5 of the Bihar Tax on Entry of Goods into Local Area for Consumption. Use or Sale therein Ordinance—1993.**

Photo

To,

The ..... Of Commercial Taxes

I, ..... (Full Name) son of Sri ..... (Full Name) hereby apply for the grant of a registration certificate under Section 5 of the Bihar Tax on Entry of Goods into Local Area for Consumption, Use or Sale therein Ordinance, 1993, and furnish the following particulars for the purpose:--

1 . Name of the importing dealer.

2 . Permanent address of the importing dealer:--

( a ) Village/Town

(b) Mohalla/Tola/Road

( c ) Post Office

Pin Code

(d) Police Station

(e) District.

3. Present address of the importing dealer:--

(a) Village/Town

(b) Mohalla/Tola/Road

( c ) Post Office

Pin Code

(d) Police Station

(e) District

4. Status of the importing dealer.

(Write here Individual, Hindu Undivided Family, Firm, Partnership Firm, Corporation, Company, Society, Club, Association, government Department, etc. as the case may be)

5. Name of the Banks through which Transactions are ordinarily carried on by the dealer .....

6. If applicant is a dealer under Bihar Finance Act, 1981.

(a) Registration No.

(b) Address

( c ) Holding no./shop No.

(d) Village/Town

(e) Tola/Mohalla/Road

(f) Post Office

Pin Code

(g) District

(h) Address of the Business premises.

7 . Name of the goods to be imported.

8 . Purpose of import.

9 . Complete list and location of the places where imported goods are to be stored—

Sl. No.	Holding No.	Tola/Mohalla/Road Village/Town/Post Office/Police Station/District.	Name & address of the owner of the premises.	Name of the goods which is generally stored there	Remarks
1	2	3	4	5	6

10. Particulars of all immovable properties owned by the importing dealer or all persons having interest in the imported goods.

Sl. No.	Name of the person having interest in imported goods	Description of properties owned	Location of properties Khata/Khesra No./Tola/Mohalla/Post office/Police Station/Distt.	Nature & interest held in the property	Estimated value of such interest
1	2	3	4	5	6

11. Registration Number, if any or any licence held under any other law.

### VERIFICATION

I do hereby declare that the particulars furnished in this application are correct and complete to the best of my knowledge and belief.

Place .....

Date .....

Signature  
of the Applicant/Status

### CERTIFICATE

I ..... (full Name) certify that the particulars furnished above by the above named applicant is correct & complete and the application has been signed by him in my presence.

Place .....

Date .....

Signature  
Status/Designation

The application shall be signed by the proprietor of the business, if an individual, by the karta, if an Undivided Hindu Family, Firm, by the authorized partner in case of a partnership Firm, by the Managing Director, Managing Director, Managing Agent or Principal Executive Officer in the case of a company or Corporation and by the Principal Executive Officer in the case of Society, Club, Association, Department of Government or Local Authority.



If the applicant is an individual or a Undivided Hindu Family Firm or a Partnership Firm, Two photographs of the proprietor or Karta or Authorised Partner shall be furnished.

The Certificate shall be given either by a dealer registered under the Bihar Finance Act, 1981 or by the Block Development Officer/Circle Officer having jurisdiction over the Area or an Advocate.

Such Certificate need not be furnished in the case of a Government Department or a Local Authority.

### **ACKNOWLEDGEMENT**

Received from Sri ..... on .....  
an application in Form Entry Tax-I for Registration Certificate under Section 5 of the Bihar Tax on Entry of Goods into Local Area for Consumption Use or Sale Therein Ordinance, 1993.

Signature  
Designation.

### **FORM-E.T.-II**

#### **Certificate of registration under section 5 of the Bihar Tax on Entry of Goods into Local Area for Consumption, Use or Sale Therein Ordinance, 1993.**

(See rule 3(3))

Office of the ..... of Commercial Taxes  
..... Circle Registration NO.  
..... Year

..... This is to certify that the importing dealer, whose particulars are being given below and whose photo is affixed above has been registered under Section 5 of the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Ordinance, 1993.

2. He is liable to pay tax under the Ordinance with effect from  
.....20

3. Name and permanent address of the importing dealer/importer :-

- (a) Name
- (b) Father's Name
- (c) Tola/Mohalla/Road
- (d) Village/Town
- (e) Post Office .....

Pin

Code

- (f) Police Station

District

4. Status of the dealer/importers-

(Write here individual, undivided Hindu Family, Firm, Corporation, Company, Society, Club, Association, Government Department etc. as the case may be  
.....)

5. Name of the goods to be imported

6. Particular of the warehouse or Godown where imported goods is to be stored.....)

Sl. no.	Holding no.	Tola/Mohalla/Road/Village/Town/Post Office/Police Station/District.	Name and address of the owner.	Remarks.
1	2	3	4	5

7. Purpose of import.

8. Particulars of all other persons, if any having interest in the scheduled goods imported—

Sl. no.	Name	Father's Name/Husband's name	Permanent Address	Nature of interest & extent
1	2	3	4	5

9. Particulars of immovable property of all persons having interest in the imported goods—

Sl No.	Name of the interested person	Name of the owned property	Places of property owned holding no. Village/Town P.S. District	Estimated Cost and extent of property owned.
1	2	3	4	5

10. Address of Head Office.

11. Name of the Banks through which transactions are ordinarily carried on by the dealer .....

Place :

Date :

Stamp :

Signature  
Designation

Abstract of import of scheduled cost and entry tax payable thereon by an importing dealer under the Bihar Tax on entry of Goods into Local Areas for Consumption, Use and Sale therein Ordinance, 1993.

- | Sl. no. | Name of goods | Import value | Rate of Tax | Amount of tax payable | Remarks |
|---------|---------------|--------------|-------------|-----------------------|---------|
| 1       | 2             | 3            | 4           | 5                     | 6       |

- I declare that the particulars furnished in this abstract are based on true and complete accounts and the amount of tax payable as indicated in column 5 has been paid by Chalan No. ....

Dated

Date :

Signature  
Status in relation to the  
importing dealer

**Quarterly return for the Quarter ending ..... (Return of tax payable by an importing dealer under Section 3 of the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Ordinance, 1993)**  
(See Rule-4)

2. Name and Postal Address of the importing dealer

- (Part – A)**

- .....

2. Deduct (a) Total value of goods other than scheduled goods imported, received or purchased ..... Rs.  
 (b) Total value of Scheduled goods purchased or received which have been manufactured or produced within the local area ..... Rs.  
 Balance Total Value of scheduled goods liable to tax ..... Rs.
3. Deduct - Total value of Scheduled goods imported from other local areas on which tax has been paid at the first point of entry.
4. Balance - Total value of scheduled goods on which tax is payable ..... Rs.
5. Details of tax payable –
- |        |           |
|--------|-----------|
| On Rs. | @ Tax Rs. |
| On Rs. | @ Tax Rs. |
| On Rs. | @ Tax Rs. |
| On Rs. | @ Tax Rs. |
| On Rs. | @ Tax Rs. |
| On Rs. | @ Tax Rs. |

Total .....  
 6. Tax paid vide cheque/D.D./T.C. No. .... dated ..... for ..... in words) enclosed.

### (Part – B)

(Details of the Disposal of Scheduled Goods) Disposal of Scheduled goods received, imported or purchased during the quarter.

- (a) (i) Consumed Rs. ....  
 (ii) Balance in stock Rs. ....  
 (b) (i) Used Rs. ....  
 (ii) Balance in stock Rs. ....  
 (c) (i) Sold Rs. ....  
 (ii) Balance in stock for sale Rs. ....

(iii) Amount of sales tax paid on sale as shown in sub-item (i) Vide cheque/D.D./T.C. No. .... date ..... for Rs. .... enclosed with the quarterly return filed under the B.

- (iv) Amount of liability of sales tax claimed to be reduced under the Bihar Finance Act, 1981 if any ..... Rs. ....

### (Part – C)

1. Total amount of Entry Tax admitted as payable .....  
 Rs.
2. Amount of Entry tax paid ..... Rs.
3. Cheque/D.D./T.C. No. .... dated  
 Place  
 Date

Signature of the  
importer/dealer  
or his declared manager.

**Note : Enclose herewith :-**

- (1) Copy of cheque/D.D./T.C. as mentioned in the return.
- (2) Statement of claim for reduction in the liability to pay sales tax on the scheduled goods under the Bihar Finance Act, 1981 (in Form E.T.-XI)
- (3) A statement in Form ET-X in respect of claim of import of goods on which entry tax is claimed to have been realized at the first point of entry into local area in the State.

**FORM E.T.-V**

**Annual return for the year ..... (Return of tax payable by an  
importing  
dealer under section 3 of the Bihar Tax on Entry of Goods in Local Areas for  
Consumption Use or Sale therein Ordinance, 1993).**

(See Rule – 4)

1. Registration No. .... Symbol
2. Name and postal address of the importing dealer

.....

3. Style and location of Business

.....

**(Part-A)**

1. Total value of all goods imported or received or purchased  
..... Rs.
2. Deduct
  - (a) Total value of goods other than scheduled goods imported,  
received or purchased ..... Rs.
  - (b) Total value of scheduled goods purchased or received  
which have been manufactured or produced within the  
local area ..... Rs.
4. Balance : Total value of scheduled goods liable to tax—Rs.
3. Deduct : Total value of scheduled goods imported from other  
local areas on which tax has been paid at the first point of entry.
4. Balance : Total value of scheduled goods on which tax is payable  
..... Rs.
5. Details of tax payable :

On Rs.	@ Tax Rs.
On Rs.	@ Tax Rs.
On Rs.	@ Tax Rs.
On Rs.	@ Tax Rs.
On Rs.	@ Tax Rs.
On Rs.	@ Tax Rs.

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Total ..... Rs. ....

6. Tax paid vide cheque/D.D./T.C. No. .... dated  
..... for ..... (In words) enclosed.

**(Part-B)**

(Details of the disposal of scheduled goods)

Disposal of scheduled goods received imported or purchased during the year.

- (a) (i) Consumed Rs. ....  
(ii) Balance in stock Rs. ....  
(b) (i) Used Rs. ....  
(ii) Balance in stock Rs. ....  
(c) (i) Sold Rs. ....  
(ii) Balance in stock for sale Rs. ....  
(iii) Amount of sales tax paid on sale as shown in sub-item (i) As vide  
Cheque/D.D./T.C. No. .... date ..... For Rs.  
.....enclosed with the annual return filed under the Bihar Finance Act,  
1981.  
(iv) Amount of liability if sales tax claimed to be reduced under the  
Bihar Finance Act, 1981 ..... Rs. ....

**(Part-C)**

- 1 . Total amount of Entry Tax admitted as payable ..... Rs.  
2 . Amount of entry tax paid ..... Rs.  
3 . Cheque/D.D./T.C. No. .... Date

Palace

Date

Signature of the dealer or his declared manager.

- Note : (1) Enclose herewith a copy of cheque/D.D./T.C. as mentioned in the return.  
(2) Copies of statements of claims filed for reduction in the liability to pay  
sales tax on the scheduled goods under the Bihar Finance Act, 1981 in  
Form ET-XI with the quarterly returns.  
(3) Copies of statements in Form ET-X in respect of claims of import of  
goods on which entry tax is claimed to have been realized at the first  
point of entry into local area in the State filed with the quarterly returns.

**FORM-E.T.-VI**

**Challan under The Bihar Tax on Entry of Goods into Local Area for  
Consumption, Use or Sale Therein Ordinance, 1993.**

(See Rule)

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

**ORIGINAL**

(To be sent by the Treasury Officer to the Circle to which the payment relates)  
“0042-Goods and Passenger Tax-106 Tax on entry of Goods into Local Areas.”  
Receipts under the entry tax Ordinance  
Miscellaneous Receipts under the Entry Tax Ordinance.  
Challan of amount paid to Treasury/Sub-treasury Branch of State Bank of  
India.

For the year/month ending .....

Name of sub-circle or circle to which the payment relates :-

By whom tendered	On whose behalf tendered	Payment on account of	Amount
---------------------	-----------------------------	-----------------------	--------

(i) Registration No. Advance Tax  
(ii) Name and address of the Assessed Tax  
Dealer/(Depositor) Penalty under section  
1 (Tax under section-3)  
(iii) Name and style of business Appeal/revision fee Miscellaneous  
.....Total.....  
Rupees .....P.O. .... (In words)  
Signature of the dealer or depositor

**FOR USE IN THE TREASURY**

I received payment of Rs. ....p .....  
(Rupees.....P.....)only.

2. Date of entry.

Treasurer.

Accountant.

Treasury Officer  
Agent or Manager of State Bank.

**FORM ENTRY TAX-VI**

**Challan under the Bihar Tax on Entry of Goods into Local areas for  
Consumption, Use for Sale Therein ordinance, 1993.**

(See Rule 4(2))

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

**DUPLICATE**

(To be retained in the Treasury)

“0042-Goods and passenger Tax-106 Tax on entry of Goods into Local Area.”

Receipts under the entry tax Ordinance

Miscellaneous Receipts under the entry Tax Ordinance

Challan of amount paid to Treasury/Sub-Treasury Branch of State Bank of  
India.

For the year/month ..... ending .....

Name of sub-circle or circle to which the payment relates :

By whom tendered	On whose behalf tendered	Payment on account of	Amount
---------------------	--------------------------	--------------------------	--------

(i) Registration No. Advance Tax  
(ii) Name and address of the dealer/  
(Depositor) Assessed Tax  
Penalty under section  
1 (Tax under section-3)

(iii) Name and style of business

Appeal/revision fee  
Miscellaneous ..... Total  
..... (In

Rupees .....P.O.

words)

Signature of the dealer or depositor.

FOR USE IN THE TRREASURY.

I received payment of Rs.

.....p.....(Rupees.....P.....)only.

2 . Date of entry.

Treasurer.

Accountant.

Treasury Officer.

Agent or Manager of  
State Bank.

### FORM E.T.-VI

### Challan under the Bihar Tax on Entry of Goods into Local areas for Consumption, Use or Sale Therein ordinance, 1993.

(See Rule)

Serial No. .... Sadar Treasury no ..... Of  
collection register .....

..... for the month of .....

### TRIPLICATE

To be retained by the dealer (depositor) for his own use) "0042-Goods and  
passenger Tax-106 Tax on entry of Goods into Local Areas."

Receipts under the entry tax Ordinance.

Miscellaneous Receipts under the Entry Tax Ordinance

Challan of amount paid to Treasury/Sub-Treasury Branch of State Bank of  
India.

For the year/month ..... ending.....

Name of sub-circle or circle to which the payment relates:

(i) Registration No.

Advance Tax

(ii) Name and address of  
dealer/(Depositor)

Assessed Tax  
Penalty under section  
1 (Tax under section-3)

(iii) Name and style of business

Appeal/revision fee  
Misc-  
ellaneous.....Total  
.....(In

Rupees.....P.

words)

Signature of the dealer or depositor.



FOR USE IN THE TREASURY.

I received payment of  
Rs.....p.....(Rupees.....P.....)only.

2 . Date of entry.

Treasurer.

Accountant.

Treasury Officer.  
Agent or Manager of State Bank.

**FORM E.T.-VII**

**Challan under the Bihar Tax on Entry of Goods into Local areas for  
Consumption, Use or Sale Therein ordinance, 1993.**

(See Rule-4)

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

**QUADRUPLICATE**

(To be retained to the dealer (depositor) for being forwarded in the appropriate  
commercial taxes authority)

“0042-Goods and passenger Tax-106 Tax on entry of Goods into Local Areas.”

Receipts under the entry tax Ordinance

Miscellaneous Receipts under the Entry Tax Ordinance

Challan of amount paid to Treasury/Sub-Treasury Branch of State Bank of  
India.

For the year/month ..... ending.....

Name of sub-circle or circle to which the payment relates :

(i) Registration No. ..... Advance Tax  
(ii) Name and address of the dealer/(Depositor) ..... Assessed Tax

Penalty under section  
1 (Tax under section-3)

(iii) Name and style of business

Appeal/revision fee

Miscellaneous.....Total

Rupees.....P.O. ....(In words)

Signature of the dealer or depositor.

FOR USE IN THE TREASURY.

I received payment of  
Rs.....p.....(Rupees.....P.....)only.

2 . Date of entry.

Treasurer.

Accountant.

Treasury Officer.  
Agent or Manager of State Bank.

**The Bihar Tax on Entry of Goods into Local Areas Rules, 1993**

**FORM E.T.-VI**

[See rule 4(3) (c) (i)]

**Application by an importer of a Motor vehicle for issuance of a certificate for production before the Registration Officer under the M.V.Act, 1993.**

1. Name of the importer  
(In Block Letters)
2. Full address of the importer residence  
Mohalla  
Road  
Post Office  
Police Station  
District
3. Permanent Address of the importer  
Mohalla  
Road  
Post Office  
Police Station  
District  
State
4. Type and mode of the Motor Vehicle  
(State here Bus, Truck, Car etc.)
5. Name & complete address of the seller  
Name/Style  
Mohalla  
Road  
Post Office  
Police Station  
District  
State
6. Details of Invoice/Bill/Cash Memo of the seller
  - (i) No.....dated
  - (ii) Value Rs.....(In words).....
  - (iii) Amount of sales Tax realized.....
  - (iv) Import value (i.e. cost of the Vehicle including excise duties, countervailing duties, Sales Tax, Transportation charges, Freight Charges and all other miscellaneous or incidental charges.
7. (a) Entry tax payable u/s 3(3) of the Ordinance Rupees.....  
(b) Amount paid in other State or Union Territory on purchase of the Motor Vehicle Rs.....  
(c) Balance payable after reduction of liability u/s 4(2) of the Ordinance Rs.....Paid vide T.C.

No.....date.....of.....Treasury.

(Enclose the portion of the challan duly receipted by Government Treasury marked in 'Quadruplicate.'

**DECLARATION**

I declare that the above particulars mentioned above are true and correct to the best of my knowledge and belief.

(Full Name)

Signature

**N. B.-** Enclose herewith a photo copies of all documents i.e. sellers bill/invoice/cash memo/temporary registration certificate under the M.V.Act, if any, insurance papers and other relevant documents.

**The Bihar Tax on Entry of Goods into Local Areas Rules, 1993.**

**FORM-E.T.-VIII**

[See Rule 4(3) (c) (ii)]

Certificate to be granted to an importer of Motor Vehicle from other State.  
Office of the ..... (Book No.....)

..... (S. No. ....)

..... Certificate No. ....

..... Dated the .....

As the importer Shri.....in compliance of the requirement of sub-section (3) of section 3 of the Bihar Tax on Entry of goods into Local Areas for Consumption, Use or Sale Therein Ordinance, 1993 are consequent upon reduction in his tax liability under sub-section (2) of section 4 of the said Ordinance has paid a sum of Rs.....vide T.C. No.....dated.....in discharge of his tax liability in respect of import of the said Motor Vehicle under the aforesaid Ordinance, the undersigned has no objection if his Motor Vehicle is registered under the Motor Vehicles Act, 1988.

Place .....

(Signature and Designation of the

Date .....

Office incharge of the Circle.)

(Seal)

Copy forwarded to the Registering Officer in confirmation.

Signature of the Officer incharge of the Circle.

**FORM E.T.-IX**

Form of declaration under the Bihar Tax on Entry of Goods into Local Areas

Rules, 1993

(See rule 6)

**ORIGINAL**

(To be appended to the return by the second or subsequent importer/dealer).

Book No. ....Sl. No.....

I/We.....(Name and Style of business) Registration No.  
.....do hereby declare that I/We have sold/transferred  
.....(name of goods).....(Quantity)..... for  
Rs.....(Value) to M/s.....Registration  
No.....through my/our Cash Memo/Bill NO.....

2 . I/We further declare that the goods were subjected to tax on Entry at the point of import by M/s.....Full address.....Registration No.....being an Importer dealer at the first point of entry into a local area in the State.

Place.....

Signature and status of

the person

Date .....

Signing the declaration.

- 
- Give here the Registration No. under Bihar Tax on entry of goods into local Areas for consumption, use or sale therein Ordinance, 1993 (Bihar Ordinance No. 11 of 1993)
  - This declaration form shall be signed by the dealer or his declared manager only.

### **FORM E.T.-IX**

Form of declaration under the Bihar Tax on Entry of Goods  
into Local Areas Rules, 1993)

(See Rule 6)

### **COUNTER FOIL**

(To be appended to the selling importer/dealer.)

Book No.....Sl. No.....

I/We.....(Name and Style of business) Registration No.....do hereby declare that I/We have sold/transferred.....(name of goods).....(Quantity).....for Rs.....(Value) to M/s.....Registration No.....through my/our Cash Memo/Bill No.....

2 . I/We further declare that the goods were subjected to tax on Entry at the point of import by M/s.....Full address.....Registration No.....being an Importer dealer at the first point of entry into a local area in the State.

Place.....

Signature and status of

the person

Date .....

Signing the declaration.

- 
- Give here the Registration No. under Bihar Tax on entry of goods into local Areas for consumption, use or sale therein Ordinance, 1993 (Bihar Ordinance No. 11 of 1993)
  - This declaration form shall be signed by the dealer or his declared manager only.

**FORM E.T.-IX**  
**Form of declaration under the Bihar Tax on Entry of Goods**  
**into Local Areas Rules, 1993)**

(See Rule 6)

**DUPLICATE**

(To be retained by the purchasing importer/dealer.)

Book No.....Sl. No.....

I/We.....(Name and Style of business) Registration No.....do hereby declare that I/We have sold/transferred.....(name of goods).....(Quantity).....for Rs.....(Value) to M/s.....Registration No.....through my/our Cash Memo/Bill No.....

2 . I/We further declare that the goods were subjected to tax on Entry at the point of import by M/s.....Full address.....Registration No.....being an Importer dealer at the first point of entry into a local area in the State.

Place.....

Signature and status of the person

Date .....

signing the declaration

- 
- \* Give here the Registration No. under Bihar Tax on Entry of Goods into local Areas for Consumption, Use or Sale Therein Ordinance, 1993 (Bihar Ordinance No. 11 of 1993)
  - \* This declaration form shall be signed by the dealer or his declared manager only.

**FORM E.T.-IX**

Form of declaration under the Bihar Tax on Entry of Goods into Local Areas Rules,  
1993)

(See rule 6)

**TRIPLICATE**

(To be returned to the dealer (depositor) for his own use.)

Book No..... Sl. No.....

I/We ..... (Name and Style of business) Registration No. .... do hereby declare that I/We have sold/transferred .....(name of goods) .....(Quality) ..... for Rs. .... (Value) to M/s ..... Registration No. .... through my/our Cash Memo / Bill No. ....

2. I/We further declare that the goods were subjected to tax on Entry at the point M/s ..... Full Address ..... Registration No. .... being an importer dealer at the first point of entry into a local area in the State.

Place .....

Signature and status of the person

Date .....

signing the declaration.

---

- \* Give here the Registration No. under Bihar Tax on entry of goods into local Area for Consumption, Use or Sale therein Ordinance, 1993 (Bihar Ordinance No. 11 of 1993)
- \* This declaration form shall be signed by the dealer or his declared manager only.

### **FORM E.T.-X**

(See Rule 8)

Statement of claim for reduction in the liability of sales tax payable under the Bihar Finance Act, 1981 consequent upon payment of entry tax.

(To be furnished in triplicate)

1. Name of the dealer.
2. Style of business & full address
3. Registration number under the B.T. on E. of G. into L.A. Ord., 1993
4. Registration No. under the Bihar Finance Act, 1981.
5. Period to which the claim relates.

I ..... (Full name of the dealer) hereby request for reduction in my liability of sales tax payable under the Bihar Finance Act, 1981 in accordance with the provision of sub-section (1) of section 4 of the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale therein Ordinance, 1993 the notification issued under sub-section (12) of section 3 in respect of the goods on which entry tax has been paid by me/us and which have been sold subsequently and sales tax under the Bihar Finance Act, 1981 has become payable.

### **PARTICULARS**

Sl. No.	Description of schedule goods on which entry tax has been paid by the dealer.	Concerned Bill / Invoice / Challan No. & date in case of Motor Vehicles mention Chassis no. & Engine No. also	Quantity	Value	Amount of entry tax paid (Quote T.C. No. & date)	Period during which sold	C.M. Bills / Invoice no. & date relating to sale	Sales tax payable	Sale tax payable after reduction of liability	Remarks
1	2	3	4	5	6	7	8	9	10	11

I hereby declare and certify that the above particulars are collect and complete to the best of my knowledge and belief.

I further certify that the amount of entry tax shown in this statement has been paid by me.

Signature of the dealer or his declared manager.

### **CERTIFICATE**

(To be signed by the assessing officer)

Certified that the particulars furnished in this statement have been scrutinised by me and found to be correct. The amount of entry tax on the goods concerned, to the extent of which the liability of sales tax under the Bihar Finance Act, 1981 has been claimed to be reduced has been duly paid by the dealer.

Signature & designation of the authority.

## FORM E.T. – XI

Statement of purchases of scheduled Goods from registered dealers on which tax has been realised at first points of entry.

(See Rule 4 (b)]

1. Name of the purchasing dealer.
2. Name & style of business and postal address.
3. Registration No.
4. Period to which the statement relates.
5. Name of the circle to which the statement relates.

Sl. No.	Name & address of the importing dealer from whom the goods were purchased.	Registration no. of the selling dealer.	Name of the scheduled goods & date	Value	Selling dealers invoice/ cash memo No.
1	2	3	4	5	6

Total No. of declaration in Form ET-IX

### CERTIFICATE

I hereby declare and certify that the above particulars are correct and complete to the best of my knowledge and belief.

2. .... Declaration in Form ET-IX covering the above mentioned purchases are enclosed.

Place .....

Date .....

Full name

Signature of the dealer or his declared manager

## FORM E.T.-XII

Security bond under the Bihar tax on Entry of Goods into Local Areas Rules, 1993.

[See rule 3(4)(iv)]

Know all men by these presents that I/We ..... (Full Name) ..... (Full address) ..... am/are held and firmly bound unto the Governor of Bihar exercising the executive power of the Government of the State of Bihar (hereinafter referred to as the Government) which expression shall unless excluded or repugnant to the context include has successors in office and assigns including any authority appointed under section 9 of the Bihar Finance Act, 1981 in the sum of rupees ..... (amount in figures and followed by amount in words) (hereinafter referred to as the said sum) to be paid to the Government on demand, for which payment will and truly to be made,



I/We bind myself/ourselves, my/our heirs, executors, administrators and legal representatives by these presents :-

Whereas the above bounden is required by Section 3 of the Bihar Tax on Entry of goods for Consumption, Use and Sale there in into local areas ordinance, 1993 to pay tax under the said ordinance and is further required by Section 5 of the said ordinance to be registered under the said ordinance and to be in possession of a valid registration certificate thereunder:

Whereas in course of an inspection of the place of business/godown/warehouse/ vehicle / vessel / goods carrier belonging to under the control or under the charge of above bounden by an authority appointed under Section 9 of the Bihar Finance Act, goods are found for which the above bounden is not in a position to produce satisfactory accounts forthwith.

Whereas the above bounden has been required by the ..... of Commercial Taxes ..... Circle to furnish security for the said sum for the purpose of production of proper accounts in respect of goods and securing the proper payment of the tax payable by him/them under the said ordinance and indemnifying the Government against all loss, cost or expenses, which the Government may, in any way suffer, sustain or pay by reason or the omission, default, or failure of the above bounden or any person or persons acting under or for his/them to produce proper accounts in respect of goods found to pay such tax in the manner and by the time provided by or prescribed under the said ordinance.

Now the condition of the above written bond is such that if the above bounden, his/their heirs, executors administrators and legal representatives or any person acting under or for him/them pays the full amount of tax payable by him under the said ordinance on demand by any authority prescribed in rule 18 of the Bihar Sales Tax Rules or rule prescribed under the said ordinance such demand to be in writing and to be served upon the above bounden, his/their heirs, executors, administrators and legal representative or any person acting under or for him/ them in the manner provided by/or prescribed under the said Ordinance and shall also at all times indemnify and save harmless the Government from all and every loss, cost or expense which has been or shall or may at any time or times hereafter during the period in which the above bounden is held liable, to pay tax under the said ordinance because by reason of any act, omission, default, failure or insolvency of the above bounden or any person or persons acting under or for him/them, then this legal obligation shall be.

And it is hereby further agreed that in the events of the death/partition / disruption / dissolution / winding up or the final cessation of the liability under the ordinance of the rules prescribed there under, the establishment of the intended business to which the certificate of registration, relates and registration of the business so established under the said ordinance of the above bounden, this bond shall remain with the authority prescribed in the rule 18 of the Bihar Sales Tax Rules or rules made

under ordinance or any office duly authorised by him in this behalf for twelve years from the occurring of any of the events aforesaid for recovering any tax that may be payable by the above bounden or any less, cost or expenses, that may have been sustained, incurred or paid by the Government owing to the act, omission, default, failure or insolvency of the above bounden or any person or persons acting under or for his/them or the above boundens heirs, executors, administrators, and legal representatives and which may not have been discovered until after the above boundens death / partition / disruption / dissolution binding up or final cessation of his/their liability under the said ordinance or the rules prescribed thereunder (the establishment of the intended business and registration thereof under the said ordinance).

And it is hereby also agreed that in the event of failure of above bounden to produce proper accounts in respect of the goods found in the place or business/ godown / warehouse/ vehicle / vessel goods carrier belonging to / under the control or under the charge of the said bounden within the 15 days from the date of such inspection this bond shall be used by the authority prescribed in rule 18 of Bihar Sales Tax Rules or the rules made under the ordinance recovering the same:

Provided always that without prejudice to any other right or remedy for recovering the tax, loss or damage and aforesaid it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue.

In witness whereof the said ..... full name has hereunto set his hand this ..... day of ..... signed and delivered by the above named in the presence of.

(1) .....

Signature

(2) .....

Status

We ..... hereby declare ourselves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they has/have above under taken to do and perform, and in case of his/their omission, default or failure therein, we hereby bind ourselves jointly and severally to forfeit to the Governor of Bihar exercising the executive power of the Government of the State of Bihar (hereinafter referred to as the Government with expression shall unless excluded by or repugnant to the context include his successors in office and assigns including and authority appointed under section 9 of the Bihar Finance Act, 1981. The sum of rupees ..... (amount in figures followed by amount in words) (hereinafter referred to as the said sum) in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the authority prescribed under rule 18 of the Bihar Sales Tax Rules or rules framed under the said ordinance to recover any amount of tax payable by the said ordinance to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost or expenses which the Government may sustain, incur or pay by reason of such omission, default or failure.

And we agree the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly or severally as an arrear of land revenue.

And we also agree that neither of us shall be at liberty to terminate this surety ship except upon giving to the authority prescribed in rule 18 of the Bihar Sales Tax writing of his intention so to and our joint and several liability under t his bond shall continue in respect of all acts. Omissions, defaults failure and insolvencies on the part of the above bounden until the expiration of the said period of 6 months.

Signature of sureties

(1) .....

(2) .....

Signature

Permanent address

in presence of

(1) .....

(2) .....

Signature

Permanent address

This shall be signed by the proprietor of the business if an individual; by the karta if an undivided Hindu family; by an authorised partner in the case of a firm by a Managing Director or Principal Executive Officer in the case of a Company or Corporation; by a principal executive officer in the case of a company or Corporation; by a principal executive officer or officer incharge in the case of a society, club, association, department of Government, or local authority, and by any person required to furnish a security under the provision of the ordinance or rules made thereunder.