

**Bihar Tax on Professions, Trades, Callings and Employments
Act 2011 s 15 - Exemptions**

(1) Nothing contained in this Act shall apply to the members of the armed forces of the Union serving in any part of Bihar.

(2) The State Government may, by a notification published in the Official Gazette and subject to such conditions and restrictions as may be specified in the notification, exempt from levy of tax any class or group of persons.

(3) Every notification issued under sub-section (2) shall, as soon as it is published, be laid before the Legislative Assembly for a total period of fourteen days which may be comprised in one or more sessions.