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**Bihar Tax on Professions, Trades, Callings and Employments  
Act 2011 s 3 – Application of the Bihar Value Added Tax Act  
2005 and Rules made thereunder**

(1) Subject to other provisions of this Act and the Rules framed thereunder the authority empowered for assessment, reassessment, collection of tax and enforce payment of tax, interest and penalty payable by a dealer under the Bihar Value Added Tax Act 2005 (Act 27 of 2005) shall do the work of assessment, reassessment, collection of tax and enforce payment of tax, interest and penalty payable under this Act and for this purpose he may exercise all or any of the powers assigned to them under the said Act and Rules made thereunder for the time being in force including the provisions relating to Tax returns, Tax assessment, Tax reassessment, escaped Tax assessment, recovery of tax, maintenance of accounts, inspection, search and seizure liability in representative character, refund, appeal, revision and reviews, appeal to the High court, compounding of offences and other miscellaneous matter and the provisions of the said Act shall, mutatis mutandis apply accordingly.

(2) The powers conferred under sub-Section (1) shall be exercised by the authorities within such areas in respect of which authority has been conferred on them under sub-section (1) of Section 10 of the Bihar Value Added Tax Act 2005 (Act 27 of 2005).

(3) Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers and duties under this Act to any of the officers appointed under sub-section (1) of Section 10 of the Bihar Value Added Tax Act 2005 (Act 27 of 2005).

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Provided that the tax due from a person, liable to tax under this Act, who has remitted the amount of tax due from him, along with the interest, if any, payable under sub-section (3) of Section 8 of the Act and has furnished the return required by Section 7 of the Act, shall be deemed to have been assessed.

Application of Bihar Value Added Tax Rules 2005

Rule 10 of Professional Tax Rule 2011 provides that the relevant provisions of the Bihar Value Added Tax Rules, 2005 shall also apply mutatis mutandis in respect of all such procedural and other matters incidental to carrying out the purposes of the Act for which no provision or insufficient provision has been made in Professional Tax Rules.

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