

**Bihar Tax on Professions, Trades, Callings and Employments
Act 2011 s 14 - Compounding of offences**

(1) The Tax assessing authority may, either before or after the institution of proceedings for an offence under this Act, permit any tax assessee, charged with the offence, to compound the offence on payment of such sum, not exceeding five thousand rupees or double the amount of tax recoverable, whichever is greater.

(2) On payment of such sum as may be determined by the assessing authority under sub-section (1), no further proceedings shall be taken against the person in respect of the same offence.

(3) Any order passed or proceeding recorded by the Tax assessing authority under sub-section (1), shall be final and no appeal or application for revision shall lie therefrom.