

Bihar Tax on Professions, Trades, Callings and Employments Act 2011 s 13 - Power to transfer proceedings

The Commissioner or the Additional Commissioner may, after giving the parties a reasonable opportunity of being heard, wherever it is possible so to do, and after recording his reason for doing so, by order in writing, transfer any proceedings or class of proceedings under any provision of this Act, from himself to any other officer, and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself:

Provided that nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer and the offices of both are situated in the same city, locality or place.

Explanation - In this section, the word "proceedings" in relation to any Tax assessee whose name is specified in any order issued thereunder means all proceedings under this Act, in respect of any year which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act, which may be commenced after the date of such order in respect of any year in relation to such Tax assessee.