

Bihar Tax on Professions, Trades, Callings and Employments Act 2011 s 2 – Definitions

(1) In this Act, unless the context otherwise requires, -

(a) “**assessee**” means a person or employer by whom tax is payable under this Act;

(b) “**employee**” means a person employed on salary or wages, and includes –

(i) a Government servant receiving pay from the revenues of the Central Government or any State Government or the Railway Fund;

(ii) a person in service of a body, whether incorporated or not, which is owned or controlled by the Central Government or any State Government where the body operates in any part of the State, even though its headquarters may be situated outside the State;

(iii) a person engaged in any employment of an employer not covered by clauses (i) and (ii) above;

(c) “**employer**” in relation to an employee earning any salary or wages on regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages, and includes the head of the office or any establishment as well as the manager or agent of the employer;

(d) “**Government**” means the State Government of Bihar;

(e) “**Income**” means Income as defined under the Income Tax Act, 1961;

(f) “**person**” means any person who is engaged in any profession, trade, calling or employment in the State of Bihar and includes a

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Hindu undivided family, firm, company, corporation or other corporate body, any society, club, or association so engaged, but does not include any person who earns wages on casual basis;

Explanation – For the purposes of this clause, every branch of a firm, company, corporation or other corporate body, any society, club or association shall be deemed to be a person;

- (g) “**prescribed**” means prescribed by rules made under this Act;
- (h) “**profession tax**” means the tax on profession, trade, calling and employment leviable under this Act;
- (i) “**salary or wages**” includes pay or wages, dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or in kind, and also includes perquisites and profits in lieu of salary as defined in section 17 of the Income Tax Act, 1961;
- (j) “**tax**” means the profession tax;
- (k) “**year**” means a financial year.

(2) Words and expressions used in this Act but not defined herein shall have the meaning assigned to them under the Bihar Value Added Tax Act, 2005 (Act 27 of 2005).

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