

**Bihar Tax on Professions, Trades, Callings and Employments  
Act 2011 s 10 – Appeals**

**(1) Any tax assessee<sup>1</sup>, not being an officer of the State Government or the Central Government, aggrieved by any order passed by any authority under the provisions of this Act may, within forty-five days from the date on which the order was served on him, appeal to the appellate authority:**

**Provided that the appellate authority may, for sufficient reasons to be recorded in writing, admit an appeal preferred after the expiry of the period of forty-five days aforesaid.**

**(2) No appeal shall be entertained, unless the amount of tax in respect of which the appeal has been preferred has been paid in full.**

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<sup>1</sup> Any tax assessee may imply here either the employer or the enrolled person, but it has not been clearly expressed. Assessee has been defined to include employer as well as enrolled person. But tax assess has been used in BPT Sec 8 to mean an employer deducting the tax.