

The 2nd September 2011

S.O. 245, dated 6th September, 2011—In exercise of the powers conferred by Section 18 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 (Bihar Act, 10,2011) the Governor of Bihar is pleased to make the following Rules.

1. *Short title, extent and commencement.* — (1) These Rules may be called the Bihar Professional Tax Rules, 2011.

(2) It shall extend to the whole state of Bihar.

(3) These rules will come into force at once.

2. *Definitions.* — (1) In these rules, unless anything is repugnant in the subject or context—

(a) “Act” means the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011; (Bihar Act 10, 2011)

(b) “Central Government” means a Ministry or department of the Central Government;

(c) “Circle” means a unit of Commercial Taxes administration as specified in the Government notification issued in this behalf from time to time, within the local limits of which an assessee or an employer is situated;

(d) “Circle Incharge” means the Deputy Commissioner of Commercial Taxes or the Assistant Commissioner of the Commercial Taxes or the Commercial Taxes Officer, Incharge of the Circle or the officer specially empowered by the Commissioner in this behalf;

(e) “Commissioner” means the Commissioner of Commercial Taxes appointed under Section 10 of the Bihar Value Added Tax Act, 2005 and includes an Additional Commissioner of Commercial Taxes appointed under Section 10 of the Bihar Value Added Tax Act, 2005;

(f) “Deputy Commissioner, Commercial Taxes” means a Deputy Commissioner of Commercial Taxes appointed under section 10 of the Bihar Value Added Tax Act, 2005;

(g) “Joint Commissioner, Commercial Taxes” means a Joint Commissioner of Commercial Taxes appointed under section 10 of the Bihar Value Added Tax Act, 2005;

(h) “Ward” means an administrative unit as specified in the order issued by the Commissioner in this behalf from time to time within the area of a circle;

(i) “Form” means a Form prescribed under these rules;

(j) “Government Treasury” means, in relation to an assessee or an employer, the treasury or sub-treasury, as the case may be, of the district or subdivision in which such assessee or employer resides;

(k) “Section” means a section of the Act;

(l) “State Government” means the Government of Bihar;

(m) “Sub-section” means any sub-section of a section of the Act;

(n) “Tax” means the tax payable under the Act.

(2) All other words, terms or expressions not defined herein shall have the same meaning as is assigned to them in the Act.

3. *Registration.* — (1) Every employer required to be registered by section 5 shall apply, in Form PT-I, for registration under the Act to the Incharge of the Circle within whose jurisdiction the office of the employer is situated. Such application shall be submitted within seven days of the employer being required to be registered and shall be submitted at the counter of the circle or shall be filed in electronic manner on the

official Web-site of the Commercial Taxes Department and the said application shall be processed in the manner hereinafter specified:

Provided that such an application for registration by an employer who has employed persons before the coming into force of these Rules shall be made within a period of thirty days of the coming into force of these Rules.

(2)(a) In case where an application under Sub-rule (1) has been filed in electronic manner, the Incharge of the concerned Circle, after verifying that all the columns of the application have been properly filled in, shall, within fifteen days of the filing of the application, grant a Certificate of Registration in form PT-II.

(b) The certificate specified in clause (a) shall bear the registration number allotted to the employer by the authority specified in Sub-rule (1) and the said registration number shall be the "Tax Deduction and Collection Account Number," allotted to the employer under the Income Tax Act, 1961, prefixed by the digits "10":

Provided that in case an employer has not been allotted a Tax Deduction and Collection Account Number under the Income Tax Act, 1961, the registration number shall be the Permanent Account Number, allotted to such employer under the Income Tax Act, 1961, prefixed by the digits "10".

(c) The Certificate of Registration shall be sent to the applicant—

- (i) on his e-mail account, if he has furnished such e-mail identity; or
- (ii) By registered post, on the address furnished by him in his application.

Explanation.— For the purposes of this sub-rule, the expression "employer" shall mean the Company, firm, society, association of persons, undivided hindu family, body corporate, Board, Authority, Undertaking or Corporation, as the case may be, which has employed persons liable to pay tax under the Act.

(3)(a) In case where an application under Sub-rule (1) has not been filed in electronic manner, such application shall be submitted at the counter of the concerned circle. The Incharge of the counter, after ascertaining that all the columns of the application have been properly filled in and signed, shall—

- (i) grant the person a receipt in lieu thereof, and
- (ii) enter the same in register PT-III maintained in the computer.

(b) Thereupon the Incharge of the concerned Circle shall, within fifteen days of the filing of the application, grant a Certificate of Registration in form PT-II.

(c) The certificate referred to in clause (a) shall bear the registration number allotted to the employer by the authority specified in Sub-rule (1) and the said registration number shall be the Tax Deduction and Collection Account Number, allotted to the employer under the Income Tax Act, 1961, prefixed by the digits "10":

Provided that in case an employer has not been allotted a Tax Deduction and Collection Account Number under the Income Tax Act, 1961, the registration number shall be the Permanent Account Number, allotted to such employer under the Income Tax Act, 1961, prefixed by the digits "10".

(d) The Certificate of Registration shall be sent to the applicant—

- (i) on his e-mail account, if he has furnished such e-mail identity; or
- (ii) by registered post, on the address furnished by him in his application.

Explanation.— For the purposes of this sub-rule, the expression “employer” shall mean the Company, firm, society, association of persons, undivided hindu family, body corporate, Board, Authority, Undertaking or Corporation, as the case may be, which has employed persons liable to pay tax under the Act.

(4) In case the person responsible for paying any salary or wages to an assessee under the Act is resident outside the State of Bihar, the application under sub-rule (1) shall be signed by the person in charge of the management in the State of Bihar.

4. *Enrolment.* — (1) Every assessee to whom the second proviso to Section 5 and to whom sub-section (2) of section 6 apply, shall apply, in Form PT-IA, for enrolment under the Act to the Incharge of the Circle within whose jurisdiction the assessee resides. Such application shall be submitted within seven days of the assessee being liable to pay tax under the Act and shall be submitted at the counter of the circle or shall be filed in electronic manner on the official Web-site of the Commercial Taxes Department and the said application shall be processed in the manner hereinafter specified:

Provided that such an application for enrolment by an assessee engaged in any profession, trade, calling or employment before the coming into force of these Rules shall be made within a period of thirty days of the coming into force of these Rules.

(2) The Certificate of Enrolment shall be in form PT-IIA.

(3) The provisions of sub-rule (2) and (3) of rule 3 shall apply *mutatis mutandis* to an application for enrolment made under sub-rule (1).

5. *Deduction of tax from salary or wages.* — (1) Every employer shall deduct the tax payable by every employee from the salary or wages payable to such employee in respect of the month of September of every year.

(2) The tax deducted under sub-rule (1) shall be deposited by the employer referred to in sub-rule (1) into Government Treasury in the manner prescribed in rule 7 on or before the fifteenth day of November immediately following the month in which it has been deducted.

(3) Every employer referred to in sub-rule (1) shall furnish to the prescribed authority a statement in form PT-IV, containing details of the tax deducted by him in respect of a year, on or before the end of the month of November of every year.

(4)(a) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3), in case an assessee —

(i) becomes liable to pay tax under the Act after the salary or wages for the month of September has been paid to him; or

(ii) becomes liable to pay a higher amount by way of tax after the salary or wages for the month of September has been paid to him, the employer referred to in sub-rule (1) shall deduct such tax, or the higher amount of tax, as the case may be, shall be deducted by the said employer from the salary or wages payable to the assessee in respect of the month of February following the said month of September.

(5) The amount of tax deducted under sub-rule (4) shall be deposited by the employer referred to in sub-rule (1) into Government Treasury in the manner prescribed in rule 7 on or before the fifteenth day of April following the month in which it has been deducted.

(6) Every employer depositing tax under sub-rule (5) shall furnish to the prescribed authority a statement in form PT-V, containing details of the tax deducted by him in terms of sub-rule (4), on or before the end of the month of May of every year.

(7) Every employer deducting tax under sub-rule (1) or sub-rule (4) shall issue to the employee from whose salary or wages the tax has been deducted, a certificate in form PT-VI.

(8) The statements referred to in sub-rule (3) or sub-rule (6) shall be filed and be disposed of in such manner as the Commissioner may, by notification, specify.

(9)(a) Every person to whom the provisions of the second proviso to Section 5 apply shall furnish to his employer a certificate in Form PT-VII before any salary or wages is paid to him by such employer.

(b) In the event of failure to furnish the certificate specified in clause (a), the employer shall deduct the tax payable from the salary or wages payable to the employee.

6. *Returns.* — (1) Every employer registered under the Act shall furnish to the prescribed authority an annual return in form PT-VIII containing details of the tax deducted by him in respect of the year, on or before the end of the month of November of every year.

(2) Every person enrolled under the Act shall furnish to the prescribed authority an annual return in form PT-IX on or before the end of the month of November of every year.

(3) The returns referred to in sub-rule (1) or sub-rule (2) shall be filed and be disposed of in such manner as the Commissioner may, by notification, specify.

7. *Payments.* — (1) Every person required to pay any tax or interest or penalty under the Act shall pay the amount of tax or interest or penalty into Government Treasury, or any Bank authorized by the Commissioner in this behalf, by Challan in Form PT-X.

(2) Notwithstanding anything contained in Sub-rule (1), the Commissioner may, by notification, require any person or class or description of persons to pay the amount of tax, interest or penalty in electronic manner through the official website of the Commercial Taxes Department.

8. *Hearing.* — (1) The authority referred to in rule 9 shall, in the matter of a proceeding under sub-section (3) of Section 7, serve or cause to be served upon the person proceeded against a notice which shall contain a gist of accusations, a date of hearing which shall in no case be less than seven days nor more than thirty days from the date of issue of notice, and the date of hearing.

(2) On the date fixed for hearing, the person proceeded against shall be allowed to rebut the accusations on him, or, to reply to the ground or grounds on which the proceeding has been initiated, as the case maybe; but shall not ordinarily be allowed an adjournment. If an adjournment becomes necessary, the authority specified in rule 9 shall record reasons therefor.

(3) After hearing, the authority referred to in sub-rule (1) shall record an order containing precisely and clearly the gist of accusations, or, the ground or grounds on which the proceeding has been initiated, as the case may be, manner in which the person proceeded against was made aware of that, the reply, if any, furnished, and the decision thereon.

(4) A true copy of the order passed under sub-rule (3) shall be made over to the person proceeded against.

9. *Prescribed authority for the purposes of certain Sections of the Act.*— The Circle Incharge shall be the Prescribed authority for the purposes of Section 6 and the Deputy Commissioner, the Assistant Commissioner and the Commercial Taxes Officer shall be the Prescribed authority for the purposes of Sections 7, 8, 9 and 14 of the Act.

10. *Application of certain provisions of the Bihar Value Added Tax Rules, 2005.*— The relevant provisions of the Bihar Value Added Tax Rules, 2005 shall, *mutatis mutandis*, apply 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 these rules.

11. *Punishment for violation of rules.*— Any person who violates any provision of these rules shall be punishable with a penalty not exceeding five hundred rupees and where the violation is continuing, with a penalty not exceeding rupees ten for every day of such violation:

Provided that the prescribed authority imposing such penalty shall allow the person violating the rules, or any provision thereof, an opportunity of being heard.

FORM PT-I

Application for registration under Section 5 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011

(See Rule 3)

Office of the of Commercial Taxes Circle.

To,

The

..... Circle.

I (full Name), son of (full name) hereby apply for the grant of a registration certificate under Section 5 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 and furnish following particular for that purpose—

- (1) Full Name—
- (2) Address (Give details of house number/Shop number/Locality/Post Office/Police Station/ Block/District etc.)—
- (3) PAN—
- (4) Telephone Number—
- (5) Fax number—
- (6) E-mail—
- (7) Date of Tax liability—
- (8) Bank details (Name of Bank, Branch Name, Account Number)—

I do hereby declare that the particular furnished in this application are correct and complete to the best of my knowledge and belief.

Place..... Signature of Applicant.....

Date Designation

The application shall be signed by the proprietor of the business if an individual, by the karta, if an undivided Hindu family; by an authorized partner in the case of a firm; by the Managing Director, Principal Executive Officer or the authorized representative in

the case of a company or corporation, by the Principal Executive Officer-in-charge of in the case of a society, club, association, department of Government or local authority.

FORM PT- IA

Application for enrollment under second proviso to Section 5 and Section 6(2) of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011

(See Rule 4)

Office of the of Commercial Taxes Circle.

To,

The

..... Circle.

I (full Name), son of (full name) hereby apply for the grant of a registration certificate under Section 5 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 and furnish following particular for that purpose—

- (1) Full Name—
- (2) Address (Give details of house number/Shop number/Locality/Post Office/Police Station/ Block/District etc.)—
- (3) PAN—
- (4) Telephone Number—
- (5) Fax number—
- (6) E-mail—
- (7) Date of Tax liability—
- (8) Bank details (Name of Bank, Branch Name, Account Number)—
- (9) Nature of Profession, Trade, Calling or Employment—

I do hereby declare that the particulars furnished in this application are correct and complete to the best of my knowledge and belief.

Place.....

Signature of Applicant.....

Date

Designation

FORM PT- II

Certificate of registration under Section 5 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011

(See Rule 4)

Office of the of Commercial Taxes Circle.

Certified that Sri/Smt. is registered under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 and has been allotted Registration Number.....

2. He is liable to pay tax under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 with effect from

Date.....

Place

Signature of the issuing authority

Designation

Seal of the office

FORM PT- IIA

**Certificate of enrollment under the second proviso to Section 5 and Section 6(2) of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011
(See Rule 4)**

Office of the of Commercial Taxes Circle.

Certified that Sri/Smt. is enrolled under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 and has been allotted Enrollment Number.....

2. He is liable to pay tax under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 with effect from

Date.....

Place

Signature of the issuing authority

Designation

Seal of the office

FORM PT-III

**Professional tax register under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011
(See Rules 3 and 4)**

Office of the of Commercial Taxes Circle.

To,

The

..... Circle.

I (full Name), son of (full name) hereby apply for the grant of a registration certificate under Section 5 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 and furnish following particulars for that purpose—

Full Name	Address (House number/Shop number/Locality/Post Office/Police Station/Block/District etc.)	PAN
1	2	3

Telephone Number	Fax number	E-mail	Date of liability	Bank details (Name of Bank, Branch Name, Account Number)
4	5	6	7	8

FORM PT-IV**Statement of deduction under the Bihar Professional Tax Rules, 2011****(See Rule 5)**

- (1) Government: Central/State
 (2) Department/Ministry:
 (3) Name of employer furnishing statement:
 (4) Designation:
 (5) Year:
 (6) Number of persons to whom salary or wages paid during the year:

Sl. No.	Name of assessee	Designation	PAN	Income for the year	Tax payable	Tax deducted
1	2	3	4	5	6	7
Total						

I declare that the particulars furnished in this Statement are correct and complete to the best of my knowledge and belief, and that I am competent to sign and submit this statement.

Date
 Place

Signature
 Designation

FORM PT-V**Statement of deduction under the Bihar Professional Tax Rules, 2011****(See Rule 5)**

- (1) Government: Central/State.
 (2) Department/Ministry:
 (3) Name of employer furnishing statement:
 (4) Designation:
 (5) Year:
 (6) Number of persons to whom salary or wages paid during the year:

Sl. No.	Name of assessee	Designation	PAN	Income for the year	Tax payable	Tax already deducted	Tax deducted now
1	2	3	4	5	6	7	8
Total							

I declare that the particulars furnished in this Statement are correct and complete to the best of my knowledge and belief, and that I am competent to sign and submit this statement.

Date

Signature

Place

Designation

FORM PT-VI

Certificate of tax deducted under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011

[(See Rule 5(7))]

It is hereby certified that I (Name) Son of (Name) have deducted a sum of (Rs. in words) from salary/wages payable to in respect of (month and year).

Further certified that the total salary/wages payable to the above name employee for the year is Rs.....

Further certified that the said sum deducted by way of tax has been deposited by me through Challan No. dated

*Certified that I am registered under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 bearing registration number

I declare that the particulars furnished in this certificate are correct and complete to the best of my knowledge and belief.

Date

Signature

Place

***strike out if not applicable.**

FORM PT-VII

Certificate under second proviso to Section 5 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011

(See Rule 5)

To,

The

..... Circle.

It is hereby certified that I (Name) Son of (Name) am enrolled under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011 bearing enrollment Number Further I am employed with M/S (Name of firm) as (designation) and M/S (Name of firm) as (designation).

This is to further certified that I will myself pay the professional tax payable by me/have already paid the professional tax payable by me and, accordingly, professional tax need not be deducted from the salary/wages payable to me.

I declare that the particulars furnished in this certificate are correct and complete to the best of my knowledge and belief.

Date

Signature

Place

Enrollment Number.....

FORM PT-VIII**Return under Section 7 of the Bihar Tax on Professions, Trades, Callings and
Employments Act, 2011****(To be furnished by a person making deduction from salary/wages payable to
employees)****[See Rule 6 (1)]**

Government: Central/State.

Department/Ministry:

Name of employer furnishing statement:

Registration Number:

Designation:

Year:

(1) Total number of assesses/employees to whom salary/wages paid:

(2) Details of deduction:

Income Range	Number of assesses	Total salary/wages paid	Total tax deducted
(a) Less than Rs. 3 lacs			
(b) More than Rs. 3 lacs but less than Rs. 5 lacs			
(c) More than Rs. 5 lacs but less than Rs. 10 lacs			
(d) More than Rs. 10 lacs			
Total			

(3) Total amount paid by way of tax:

Amount (Rs.)**Challan No./Cheque/DD No. and Date**

(4) Statement in Form PT-IV & PT-V, if any, enclosed.

I declare that the particulars furnished in this Return are correct and complete to the best of my knowledge and belief, and that I am competent to sign and submit this Return.

Date

Signature

Place

Designation

FORM PT-IX

Return under Section 7 of the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011

(To be furnished by a person enrolled under the Act)

[See Rule 6 (2)]

Name:

Enrollment Number:

Name of employer/employers, if any:

Year:

(1) Total income during the year:

(2) Tax payable:

(3) Total amount paid by way of tax:

Amount (Rs.)

Challan No./Cheque/DD No. and Date

I declare that the particulars furnished in this Return are correct and complete to the best of my knowledge and belief.

Date

Signature

Place

Designation

ORIGINAL	DUPLICATE
To be sent by the Treasury to the concerned Circle	To be retained in the concerned Treasury
Form PT-X	Form PT-X
Challan under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011	Challan under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011
[See Rule 7]	[See Rule 7]
Serial Number.....	Serial Number.....
Treasury.....	Treasury.....
Name of the Bank.....	Name of the Bank.....
Branch Code.....	Branch Code.....
Major Head-	Major Head-
Minor Head-	Minor Head-
Receipts under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011	Receipts under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011
<u>Miscellaneous Receipts under the:</u>	<u>Miscellaneous Receipts under the:</u>
Bihar Tax on Professions, Trades, Callings and Employments Act, 2011	Bihar Tax on Professions, Trades, Callings and Employments Act, 2011
Challan of amount paid to the Bank	Challan of amount paid to the Bank
For the year ending	For the year ending
Name of the Circle to which the payment relates	Name of the Circle to which the payment relates
By whom Tendered:	By whom Tendered:

<u>Payment on account of:</u>	<u>Amount</u>	<u>Payment on account of:</u>	<u>Amount</u>
Admitted Tax		Admitted Tax	
Interest		Interest	
Penalty		Penalty	
Fees		Fees	
Appeal Fee		Appeal Fee	
Miscellaneous		Miscellaneous	
Total		Total	
Rupees (in words).....		Rupees (in words).....	
Signature of		Signature of	
<u>For use in the Treasury</u>		<u>For use in the Treasury</u>	
I Received payment of Rs..... (Rupees.....)		I Received payment of Rs..... (Rupees.....)	
2. Date of entry		2. Date of entry	
Cheque No.		Cheque No.	
Treasury Accountant	<u>Treasury Officer</u>	Treasury Accountant	<u>Treasury Officer</u>
	Agent/Manager of Bank		Agent/Manager of Bank

TRIPLICATE	QUADRIPLICATE
To be returned to the dealer/depositor for his own use	To be returned to the dealer/depositor for being forwarded to the appropriate Commercial Taxes authority
Form PT-X	Form PT-X
Challan under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011	Challan under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011
[See Rule 7]	[See Rule 7]
Serial Number.....	Serial Number.....
Treasury.....	Treasury.....
Name of the Bank.....	Name of the Bank.....
Branch Code.....	Branch Code.....
Major Head-	Major Head-
Minor Head-	Minor Head-
Receipts under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011	Receipts under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011
<u>Miscellaneous Receipts under the:</u>	<u>Miscellaneous Receipts under the:</u>

Bihar Tax on Professions, Trades, Callings and Employments Act, 2011		Bihar Tax on Professions, Trades, Callings and Employments Act, 2011	
Challan of amount paid to the Bank		Challan of amount paid to the Bank	
For the year ending		For the year ending	
Name of the Circle to which the payment relates		Name of the Circle to which the payment relates	
By whom Tendered:		By whom Tendered:	
Payment on account of:	Amount	Payment on account of:	Amount
Admitted Tax		Admitted Tax	
Interest		Interest	
Penalty		Penalty	
Fees		Fees	
Appeal Fee		Appeal Fee	
Miscellaneous		Miscellaneous	
Total		Total	
Rupees (in words).....		Rupees (in words).....	
Signature of		Signature of	
For use in the Treasury		For use in the Treasury	
I Received payment of Rs..... (Rupees.....)		I Received payment of Rs..... (Rupees.....)	
2. Date of entry		2. Date of entry	
Cheque No.		Cheque No.	
Treasury Accountant	<u>Treasury Officer</u>	Treasury Accountant	<u>Treasury Officer</u>
	Agent/Manager of Bank		Agent/Manager of Bank

FOR CIRCLE
To be sent by the Bank to the concerned circle
Form PT-X
Challan under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011
[See Rule 7]
Serial Number.....
Treasury.....
Name of the Bank.....
Branch Code.....

Major Head-	
Minor Head-	
Receipts under the Bihar Tax on Professions, Trades, Callings and Employments Act, 2011	
<u>Miscellaneous Receipts under the:</u>	
Bihar Tax on Professions, Trades, Callings and Employments Act, 2011	
Challan of amount paid to the Bank	
For the year ending	
Name of the Circle to which the payment relates	
By whom Tendered:	
<u>Payment on account of:</u>	<u>Amount</u>
Admitted Tax	
Interest	
Penalty	
Fees	
Appeal Fee	
Miscellaneous	
<u>Total</u>	
Rupees (in words).....	
Signature of	
<u>For use in the Treasury</u>	
I Received payment of Rs.....(Rupees.....)	
2. Date of entry	
Cheque No.	
Treasury Accountant	<u>Treasury Officer</u>
	Agent/Manager of Bank

[(File No. Bikri-Kar/Any Kar-04/2011—3747(Anu.)]

By order of the Governor of Bihar,

RAJIT PUNHANI,

*Commissioner-cum-Secretary,
Commercial Taxes Department.*