Bihar Taxation Law (Amendment And Validation) Act, 1996

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An Act to amend the Bihar Finance Act, 1981, (Bihar Act 5, 1981) BE it enacted by the legislature of the State of Bihar in the Forty-seventh Year of Republic of India for the purpose hereinafter appearing as follows:-

1. Short Title, Commencement And Extent :-
(1) This Act may be called the Bihar Taxation Law (Amendment and Validation) Act, 1996. (2) It shall extend to the whole of the State of Bihar. (3) It shall be deemed to have come into force from the 15th of June, 1993.

2. Amendment Of Section 60-A Of The Bihar Finance Act, 1981 (Bihar Act 5, 1981) :-
In section 60-A of the said Act the following sub-section shall be added after sub-section (7) namely:- "(8)(a) Form XXVIII-A or XXVIII-B adopted by the Commissioner as declaration under sub-section (2a) of section 31 of Bihar Finance Act, 1981 (Bihar Act, 5 of 1981) vide Finance (Commercial Taxes) Department Notification S.O. 1432, dated the 28th December, 1985. S.O. 52, dated the 31st January, 1986 and S.O. 253, dated the 25th March, 1987 shall be deemed to have been adopted with effect from 15th June, 1993 under the said sub-section as amended by the Bihar Taxation Law (Amendment and Validation) Ordinance, 1993 (Bihar Ordinance No. 22 of 1993) subsequently enacted as Bihar Taxation Law (Amendment and Validation) Act, 1993 (Bihar Act 14, 1993). Any person who has contravened the provisions of section 60A(8) read with section 31(2a) of Bihar Finance Act, 1981 and penalty has been imposed under section 31(3) of the Act for such contravention the imposition of such penalty will be deemed to be legal and valid; (b) All action taken proceedings initiated or completed all penalties

imposed and collected during the period between 15th June, 1993 and 14th February, 1996 shall be deemed to have been taken for violation of the provisions of section 60-A(8) of the Act validly taken initiated or completed, imposed and collected under the provisions of this Act; (c) Notwithstanding anything contained in any judgment, decree or order of any court, Tribunal or authority also any action taken or penalty imposed in exercise of powers conferred by sub-sections (2a) and (3) of section 31 of the said Act for not carrying form XXVIII-A or XXVIII-B as the case may be, in respect of goods being transported or otherwise in transit or kept in transit storage or for violation or non-compliance of any requirement as laid down for this purpose between the 15th June, 1993 and 14th February, 1996 shall be deemed to have been validly taken and imposed; (d) No such action or other proceeding shall be maintained or continued in any court, Tribunal or before any authority for revision of any order imposing penalty under sub-section (3) of section 31 or for refund of penalty already paid and no enforcement shall be made by any court, Tribunal or authority or any decree or order directing the refund of such penalty which has been paid on the ground that no form of declaration had been adopted by the Commissioner from the date of coming into force of the provisions of the aforesaid amending Ordinance and the Act; (e) Notwithstanding anything contained in any judgment, decree or order of any court, Tribunal or authority, also any action taken, any person who has obtained order of refund of any penalty imposed or security released will be liable to pay back the said amount if received and in case of security the same shall be enforceable against the concerned person. Any person who has been imposed penalty for violation of the provisions of section 31 and the said penalty has been validated under this Act may apply before the concerned authority for review of the said order for imposing penalty on the ground that there is no evasion of tax or there was no contravention of the provisions of sub-section (1) or (2a) as adopted by this Act and it was not likely to lead to evasion of any tax payable under Bihar Finance Act, 1981. The concerned authority will examine the same and pass a reasoned order either accepting the petition or rejecting the same. Such an application will be entertainable within a period of six months from the date of commencement of the Act".

3. Repeal And Saving :-

(1) The Bihar Taxation Law (Amendment and Validation)

Ordinance, 1996 (Bihar Ordinance No. 5, 1996) is hereby repealed.
(2) Notwithstanding such repeal anything done or any action taken in exercise of the powers under the said Ordinance shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act as if this Act were enforced on the day on which action was done or taken.