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COMMERCIAL TAXES DEPARTMENT

NOTIFICATION
21st January 2013

No. BikriKar/Vividh-43/2011-192—In exercise of the powers conferred by section 69A of the Bihar Value Added Tax Act, 2005 the Commissioner specifies that refund of unadjusted input tax credit in such cases where the rate of tax applicable to the sale is lower than the rate of tax applicable to the purchase shall be granted after verification in the manner hereinafter provided:

1(a) The application for refund shall be made in form A-XIV and shall be accompanied by the statement in form ST-1.

(b) The Circle Incharge shall, in a case where both the selling and purchasing dealers are registered in the same circle, verify, or cause to be verified:

(i) whether the particulars specified in the statement in form ST-1 furnished by the applicant have been duly entered in the books of accounts maintained by the selling dealer and that the same has been disclosed in the relevant box of the return furnished by the selling dealer;

(ii) whether the applicant has furnished necessary forms of declarations in support of his claim for sales at concessional rates of tax under the Central Sales Tax Act, 1956 and that the particulars of the selling dealer and the declarations furnished by him are duly specified on any official website like TINXSYS maintained in this behalf or are otherwise verifiable; and

(iii) whether the tax due on such sales has been duly remitted by the selling dealer or, in a case where the claim for input tax credit of the selling dealer exceeds his output

tax, necessary evidence in support of such claim is in the possession of such selling dealer.

(c) In the event of the particulars specified in the statement in form ST-1 matching the entries recorded in the books of accounts of the selling dealer and upon satisfaction of the conditions specified in sub-clause (ii) of clause (b), the circle incharge shall grant the refund in the manner prescribed in sub-rule (3) of rule 43 of the Bihar Value added Tax Rules, 2005.

2(a) In a case where the selling and the purchasing dealer claiming such refund are registered in different circles, the officer incharge of the circle in which the purchasing dealer is registered shall forward a copy of the statement in form ST-1 to the officer incharge of the circle in which the selling dealer is registered.

(b) The officer incharge of the circle in which the selling dealer is registered shall verify, or cause to be verified:

(i) whether the particulars specified in the statement in form ST-1 have been duly entered in the books of accounts maintained by the selling dealer and that the same has been disclosed in the relevant box of the return furnished by the selling dealer;

(ii) whether the applicant has furnished necessary forms of declarations in support of his claim for sales at concessional rates of tax under the Central Sales Tax Act, 1956 and that the particulars of the selling dealer and the declarations furnished by him are duly specified on any official website like TINXSYS maintained in this behalf or are otherwise verifiable; and

(iii) whether the tax due on such sales has been duly remitted by the selling dealer or, in a case where the claim for input tax credit of the selling dealer exceeds his output tax, necessary evidence in support of such claim is in the possession of such selling dealer.

(c) The results of such verification shall be forwarded to the officer incharge of the circle in which the purchasing dealer is registered and the provisions of clause (c) of paragraph of 1 of this notification shall, *mutatis mutandis*, apply to the said application for refund.

By order of the Governor of Bihar,
SUDHIR KUMAR,
Commissioner, Commercial Taxes.

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