



# The Bihar Gazette

## EXTRA ORDINARY

### PUBLISHED BY AUTHORITY

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20 CHAITRA 1934(S)  
(NO.PATNA 293) PATNA, WEDNESDAY, 10TH APRIL 2013

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COMMERCIAL TAXES DEPARTMENT

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#### NOTIFICATION

*The 9th April 2013*

No. BikriKar /Vividh-43/2011-1186—In exercise of powers conferred by clause (b) of sub rule (5) of Rule 41 of the Bihar Value Added Tax Rules, 2005 the Commissioner hereby directs that the following procedure shall be followed for the transportation of goods, within the State of Bihar, sold by any person other than a dealer registered under the Bihar Value Added Tax Act, 2005:-

2(1) Every person transporting goods, within the State of Bihar, sold by any person other than a dealer registered under the Bihar Value Added Tax Act, 2005 shall, register himself with the Commercial Taxes Department in accordance with the provisions of sub-Section (6) of Section 19 of the Bihar Value Added Tax Act, 2005.

(2) No person who is not registered with the Commercial Taxes Department, as aforesaid, shall transport any consignment of goods exceeding twenty five thousand rupees in value where such goods have been sold by any person other than a dealer registered under the Bihar Value Added Tax Act, 2005.

3(1) For the purpose of generating electronic transaction identification number required for transportation of goods, within Bihar, sold by any person other than a dealer registered under the Bihar Value Added Tax Act, 2005, the person transporting the goods shall log on to the official website of the department by using his registration number, which shall be his user identification number. Thereupon the applicant shall click the "SUVIDHA" icon and select the "within Bihar" option. Upon such selection, the

applicant shall, in respect of every consignment exceeding twenty five thousand rupees in value, upload the details of the consignment in form BHR-3, appended to this notification.

(2) The information required by every serial number other than serial number 6 of the said form BHR-3 shall have to be mandatorily filled in.

(3) The person transporting the goods shall be liable to be proceeded against under clause (c) of sub-section (6) of section 19 of the Act in case he is found to have furnished incorrect details in respect of the consignor.

(4) Upon filling in of the details in form BHR-3 the applicant shall click the "upload" button.

(5) Upon successful upload of the said form, an acknowledgement receipt, bearing the unique 16 digit electronic transaction identification number, shall be generated by the system and the same may be printed or saved by the applicant.

(6) The aforesaid 16 digit electronic transaction identification number, or a printed copy thereof shall be provided by the applicant to the driver of the vehicle on which the goods are proposed to be transported within the State of Bihar.

(7) In the event of any error being discovered in process of uploading, the applicant may cancel the aforesaid 16 digit electronic transaction identification number generated by the system.

4. The provision of clause (5), clause (6), clause (7) and clause (8) of departmental notification number 5350, dated 5<sup>th</sup> July, 2012 relating to checking and imposition of penalty shall, *mutatis mutandis*, apply to such consignments as are being transported under this notification.

5. Every electronic transaction identification number generated in accordance with this notification shall be valid for a period not exceeding 144 hours from its generation.

### **"Form BHR-3**

#### **Form of Declaration under the Bihar Value Added Tax Act, 2005 for transportation of goods within the State of Bihar**

*(in case of transportation of goods, within the State of Bihar, by or on behalf of a person other than a dealer registered under the Act)*

[See rule 41(5)]

1. Name of Consignor:-
2. Complete Address of the Consignor:-
3. Cell phone number of the Consignor:-
4. Name of the Consignee:-
5. Complete Address of the Consignee:-
6. Taxpayer Identification No. of the Consignee:-
7. Cell phone number of the Consignee:-
8. Place of Dispatch:-
9. Destination of Consignment:-
10. Document issued by Seller:-
  - (a) Number:
  - (b) Date:
11. Document issued by Transporter:
  - (a) Number:
  - (b) Date :

## 12. Description of Consignment:-

| Sl. No. | Name of Goods<br>(select from list) | Taxable @ 5% |             | Taxable @ 13.5% |             | Others   |             |
|---------|-------------------------------------|--------------|-------------|-----------------|-------------|----------|-------------|
|         |                                     | Qty/Unit     | Value (Rs.) | Qty/Unit        | Value (Rs.) | Qty/Unit | Value (Rs.) |
|         |                                     |              |             |                 |             |          |             |
|         |                                     |              |             |                 |             |          |             |
|         | Total                               |              |             |                 |             |          |             |

## 13. Purpose (select from list):-

- (a) Resale
- (b) For use as Plant and Machinery in manufacture of Goods
- (c) For use in execution of works contract

## 14. Mode of Transport (Vehicle No.):-

## 15. Name of the transport/courier agency:

I/ We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.”

6. This notification shall come into force with effect from 16<sup>th</sup> May, 2013.

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

**PUBLISHED AND PRINTED BY THE SUPERINTENDENT,  
BIHAR SECRETARIAT PRESS, PATNA.  
Bihar Gazette (Extra) 293—571+500—E-gazette  
Website: <http://egazette.bih.nic.in>**