

Finance (Commercial Taxes) Department
NOTIFICATIONS

6th April 2005

S.O. 29, dated the 6th April, 2005 – In exercise of the powers conferred under sub-section (1) of section (3) of the Bihar Tax on Entry of Goods into Local Areas for Consumption; Use or Sale Therein Act, 1993 (Bihar Act No. 16, 1993), the Governor of Bihar is pleased to make the following amendments in Finance (Commercial Taxes) Department's Notification No. S.O. 92, dated the 25th July, 2001, as amended by S.O. No. 159, dated the 22nd August, 2003.

1. In the said notification Sl. Nos. 11, 16, 19 and 24 and their corresponding entries in column 3 shall be substituted by the following, namely –

Sl. No.	Description of Goods	Rate of Entry Tax
1	2	3
11	Paper of all kinds including exercise books, Waste paper, Paste board, Card board, Mill board, hard board, boxes made of hard boards, cartridge paper, packing paper, paper bags, cartons, cards, blank registers, note book, envelopes, labels, letter pad, writing tablets and flat files.	4%
16	Vanaspati and hydrogenated oil.	4%
19	Telephone sets, their spare parts and accessories including all types of Electronic Telephone Equipments/Exchanges including wireless and parts and accessories thereof, Cellular Radio Equipment, Telephone instruments, Transmission Equipments, Batteries, Power Plants, Inverters, all types of Communication Instruments, Equipments and Accessories thereof, Testers, Microfiche/microfilm reader, Compact Disc Reader, Printed Circuit Assemblies, Magazines, Cables Assemblies, Telecommunication goods and equipments, their spare parts, component parts and accessories, Microwave Radio Equipment, Synchronous Digital Hierarchy (SDH) and other transmission equipment, Transmission Wires and Towers, Mobile Switching Centre (MSC), Base Transceiver Station (BTS), Base Station Controller (BSC), Radio Frequency (RF) and Planning Tools, Unified Messaging System (UMS), Billing System, Various type of Network Management Systems, Air Conditioners, Generator Sets, Server, Modem, Routers, Datacom (DNIP) Equipment and parts and accessories thereof, Sim Cards, Scratch Cards, Universal Multiplexer (UMUX) and parts and accessories thereof, Splicing Machine and parts and accessories thereof and all other items used in telecommunication and transmission of information, excluding Pre-engineered Building System and Pre-Fabricated Shelters.	4%
24	Tractor	4%

2. This notification shall come into force from the date of its publication in the official gazette.

File No. Bikri Kar/SAN. 02/2005
By order of the Governor of Bihar
RAVI MITTAL

Commissioner-cum-Secretary Commercial Taxes
