

बहर गजट

[सधरण [क

बहर सरकर हर

क०शत

2 फ गशन 143श (स पटन 5)

पटन,स!मवर, 21 फरवर\$ 222

व०णीय-कर ूवभग

[०धस३चन

21फरवर 222

ेस i 2, ूदनक 21फरवर 222—ूबहर मल ज़र स"वकर [०ध०नयम, 21
#ूबहर [०ध०नयम\$12% 2017& क' धर 1(4 हर +दÖ त श०Ç तय0 क +य1ग करत" ह१e, ूबहर रां यपल, पूरष5
क' ०सफूरशपर ूबहर मल ज़र स"व कर ०नयमवल, 21 क ज़र सश1धन करन" क" ०ले ०न6 न०ल०खत ०नयम
बनत" ह8, [थZतP <\$

1. स०; त नम ज़र

र) भ.+#1& ज़न ०नयम0 क स०; त नम ूबहर मल ज़र स"व कर #दसव सश1धन& ०नयमवल, 221 ह@ ?

#2& ज़न ०नयम0 मB [C यथ _पब०धत क" ०सवय, य" ०नयम ूदनक 29 ूदस6 बर% 221 स" +व५म
हश्य" मन" जेग" ?

2. ूबहर मल ज़र स"व कर ०नयमवल, 21 मB,-

#i& ०नयम 3(मB _प०नयम #4& क" I थन पर ०न6 न०ल०खत _प०नयम 1 जनवर, 222 स" रख"
जेग" ?

“(4) कोई भJ पजJक५त KYूफ fस" [CवN]स य ड"ूवत न1Ñस ०जसक RयSR धर 3 क'
_पधर #1& क" [तगZत ूदय जन ज़ार ह1, स" सब०धत ज़नपशट ट@Çस

U"ूडट तब तक नह +॰

कर सकत ह@ जब तक ूक-

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(क) fस" [CवN]स"स य ड"ूवत न1Ñस क RयSR \प३०तZकतZ क" हर
,प ज-eसट\$र+1 मB बै \प३०तZ स" सब०धत ूववरण मB न द" ूदय गय
ह1 य fस" बीजक सु वधा देन क +य1ग न ूकय गय ह1; ज़र

(ख) fस" [CवN]स"स य ड"ूवत न1Ñस क RयSR ०नयम (क" _प०नयम #& क"
[तगZत

,प ज-eसट\$र+2खमB _फ पजJक५त KYूफ क1 न + "ूषत कर ू
दय गय ह1?";

#ii& ०नयम Y मB,\$

#क& _प०नयम 1 क" पZ चतP ०न6 न०ल०खत _प०नयम [त<1 थूपत ूके जेग",
[थZतP <\$

“#1क&_प०नयम #1& मB [तूवZ[ट ूकसJ बत क" ह1त" ह१e भJ,
वूवÖ तJय वषZ 22\$221 क" I थन पर _Ç त वूषZक वूवरणJ
2Y फरवर, 222 पर

य प३वZ +I त३त क' जेगJ ?”;

#ख&_प०नयम #3& क" पZ चतP, ०न6 न०ल०खत _प०नयम [त<I
थूपत ू कय जेग, [थZतP <\$

“#3क&_प०नयम #3& मB [तूवZ[ट ूकसJ बत क" ह1त" ह१e
भJ, ू वÖ तJय वषZ 22\$221 क" I थन पर _Ç त I व\$+म०णत समधन
वूवरण 2Y फरवर, 222 पर य प३वZ _Ç त वूषZक वूवरणJ क" सथ +I
त३त ूकय जेग”;

#iii& ०नयम \5 क" _प०नयम #3& मB खड #ग& क" पZ चतP ०न6 न०ल०खत परC त३क
I [+@ल, 221 स" [त<I थूपत ह१\ समझ जेग, [थZतP <\$

“परC त३ जह \व"दक क' वूव०श[ट पहचन स३े य कर बJजक मB _०' ल०खत
नह ह@ fस" बJजक पर \व"दक हर सदय कर क +०तदय क" वल तभJ ह1ग यूद बJजक
क' +०त \व"दक क" +०धक५त +०त०न०ध हर स6 यकP Tप स" [न३+म०णत क' ग^
ह@ jर

,प ज-eसट\$रeफड-+1 मB +०तदय \व"दन क" सथ द०खल क' ग^ ह@ ?”; #iv& 1
जनवर, 222 स" ०नयम 142 मB,-

(क)_प०नयम #3& मB “मल jर +वहण को ०नTळ करन" य जर त करन" क" 14 ू
दन0” शR द0 jर [र0 क" I थन पर “धर 12\ क' _पधर #3& क" [धJन
जर ूके गे न1ूटस क" ूदन0 क" भJतर ल" ूकन _Ç त _पधर #3& क"
[धJन \द"श क" जर करन" स" पहल”” शR द0, क1[ठक0 jर [क0 क1 रख
जेग ;

(ख)_प०नयम #5& मB, “कर से +भयZ K य०Ç त हर सद"य कर,R यज jर सद"य
श०I त” शR द0 क" I थन पर “सब०धत K य०Ç त हर सद"य कर,R यज jर
सद"य श०I त% ज@सJ भJ ०थ०त ह1%” शR द0 क1 रख जेग ;

#v&०नयम 144 क" पातP, ०न6न०ल०खत ०नयम, 1 जनवर, 2022 स" [त<Iथूपत ूकय
जेग, [थZतP <\$

“[०भवहन म3

०तधूरत य [०भग५ह\$त मल य

वहण क9 वूव:य हर श०;त क< वस३ल\$-144क.#1& जह ूकसJ मल क पूरवहन
करन" वल Kयूफ य fस" मल

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क IवमJ, _फ धर 12\ क' _पधर #3& पूरत \द"श क' +०त क' +०
+वहण क" वूवUय य ०नपटन क" ०ले [ग्सर ह1ग <

क' तरख स" पCfह ूद

परत३ जह +०तधूरत य [०भग५हत मल +क५०त मB नशवन य

पूरसकटमय ह@ य सम

#2& _फ मल य +वहण क वूवUय, नJलमJ क" माहयम स", ०जसक"

[तगZत ^\$नJलमJ भJ ह@, ूकय जेग, ०जसक" ०ले वूवUय ूके जन" वल"
मल य +वहण

jर वूवUय क" +य1जन क1 IपुमB न1ूटस जर ूकय जेग <

त<_पद०शZत करत" ह१e

,प ज-eसट\$ ड-रस-+1

परत३ जह _फ मल क पूरवहन करन" वल Kयूफ य fस" मल
क IवमJ, _पधर #1& मB व०णZत समयव०ध क" पातP, ूक त३ Jस
_प०नयम क" [धJन न1ूटस जर ूके जन" स" पहल", धर 12\ क'
_पधर #1& क" [धJनश०Iत क' रकम क, ०जसमB fस" मल य +वहण
क' स३र०;त [०भर; jर +बधन पर _पगत क1^ Kयय भJ ह@, सदय

करत ह@, वह समशंचत [ंधकर, fस" मल य +वहण क' नजलमJ
+ूय क1 रल कर"ग jर fस" मल य +वहण क1 ंनमशZफ कर"ग ?
#3& ब1ल +तशत ूके जन" क [ंतम ूदन य नजलमJ क' तरख, _पंनयम #2&
मB ंनूदZु स३चन जर ूके जन" क' तरख स" पCfह ूदन स" पहल" क नह
ह1ग<

परतश जह +ंतधूरत य [ंभगपहत मल +कपंत मB नशवन य
पूरसकटमय ह@ य समय क" बजतन" क" सथ\$सथ _सक" म३'य मB
[व;यण ह1न" क' सभवन ह@, त1 वह पCfह ूदन क' _फ [वंध क1
समशंचत [ंधकर हर कम ूकय ज सक" ग ?

#4& समशंचत [ंधकर, नजलमJ मB भग ल"न" क" ०ले ब1ल लगन" वल0 क1

पक बनन" ह"तश fस" [ंधकर हर ूव०नूदZु

र०त मB +तशत ूके जन" वल" प३वZ ब1ल

०न;प क' रकम क1 ूव०नूदZु कर सक" ग, ज1, यथ०थ०त, [सफल ब1ल
लगन" वल0 क1 वपस क' ज सक" गJ, _स दश मB समपात क' ज सक" गJ, जब
सफल ब1ल लगन" वल प३र रकम क सदय करन" मB [सफल रहत ह@ ?

#5& समशंचत [ंधकर, सफल ब1ल लगन" वल" क1, नजलमJ क' तरख स"
पCfह ूदन क' [वंध क" भजतर सदय करन" क' [प"; करत" ह३e,
,प ज-eसट\$ ड-रस-+11 मB न1ूटस जर कर"ग <

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परतश जह +ंतधूरत य [ंभगपहत मल +कपंत मB नशवन य
पूरसकटमय ह@ य समय क" बजतन" क" सथ\$सथ _सक" म३'य मB
[व;यण ह1न" क' सभवन ह@, त1 वह पCfह ूदन क' _फ [वंध क1
समशंचत [ंधकर हर कम ूकय ज सक" ग ?

#(& समशंचत [ंधकर, ब1ल क' प३णZ रकम क सदय ूके जन" पर, _फ मल
य +वहण क [वंमÖव jर करJ सफल ब1ल लगन" वल" क1 [तूरत कर"ग jर
,प ज-eसट\$ ड-रस-+12 मB +मणपक जर कर"ग ?

#& समशंचत [ंधकर, वह +ूय क1 रल कर"ग jर प३न< नजलमJ क" ०ले
[gसर ह1ग, जह क1^ ब1ल + नह ह1तJ ह@ य पयZ सहभंगत क' कमJ
क"

करण य ०न6न ब1०लय0 क" करण नजलमJ क1 [+०तापधZÖमक समझ जत ह@ ?

#Y& जहूकसJ Kयूफ हर धर 1 क' _पधर #(& क" सथ पूठत _पधर #1& क"
_पबध0 क" [धJन [पJल फJल क' ग^ ह@, वह Jस ०नयम क" [धJन [ंभवहन मB
+०तधूरत य [ंभगपहत मल य +वहण क" ूव०य हर श०त क' वस३ल क" ०ले
कयZवूहय0 पर र1क लग^ ग^ समझJ जेगJ <

परतश यह _प०नयम नशवन य पूरसकटमय +कपंत क" मल क"

सबध मB लग३ नह ह1ग ?"?

#vi& ०नयम 154 क" 1 थन पर ०न6 न०ल०खत ०नयम 1 जनवर, 222 स" रख" जेग",
[थZतP<\$

“मल य

वहण jर चल य [चल सप०Ö त क9 ूव:य क<

ू:य; क ०नपटन.+ 154.#1&K य०तUमJ स" श1h य0 क' वस३ल क" ०ले य धर 12\ क'
_पधर #3& क" [धJन सद"य श०त क' वस३ल क" ०ले मल य +वहण चल य [चल
सप०Ö त क" ूव०य स" Jस +कर वस३ल क' ग^ रकम,\$

(क)पहल", वस३ल +ूय क' +शस०नक लगत क" +०त ूव०नय1०जत क' जेगJ

; (ख)Jसक" बद यथ०थ०त धर 12\ क' _पधर #3& क" [धJन वस३ल क' जन"

वल रकम य _सक" [धJन सद"य श०त क" सदय क" +०त ूव०नय1०जत क'
जेगJ ;

(ग)सक" बद]स [०ध०नयम य एक'क५त मल jर स"व कर [०ध०नयम, 21 य सघ रॉ य, "k मल jर स"व कर [०ध०नयम, 21 य ूकसJ रॉ य मल jर स"व कर [०ध०नयम, 21 क" [धJन य तळJन बनe गे ०नयम0 क" [धJन K य०C तUमJ स" श1h य ूकसJ रकम क" +०त ूव०नय1०जत क' जेगJ ; jर

(घ)[०तश"ष, यूद क1^ ह1, यथ०1 थ०त, मल य +वहण क" I वमJ क"]ल"C ००नक नकद खत" मB जम ूकय जेग, यूद K य०C त]स [०ध०नयम क" [धJन र०जा ०क५त ह@ jर जह _C त K य०C त क']स [०ध०नयम क" [धJन र०जा ०क५त ूकय जन [प"०; त नह ह@ वह _C त रकम सब०धत K य०C त क" ब8क खत" मB जम क' जेगJ ;

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#2& _प\$०नयम #1) क" खड #घ& क" [नशसर, जह fस" मल य +वहण क" ूवUय क' तरख स" छह मस क' [व०ध य fसJ [०तूरC त [व०ध क" भJतर ज1 समश०चत [०धकर [नश०त कर"% सब०धत K य०C त क1 ूवUय \गम1 क [०तश"ष क सदय करन सभव नह ह@ वह ूवUय \गम0 क fस [०तश"ष ००न०ध मB जम ूकय जेग ?

#vii& 1 जनवर, 222 स" ०नयम, 15\ मB\$

(क) _प०नयम #2& मB,-

(I)"कशकर क" \द"श क' +०त" शर द0 क" पZ चतP, "+Tप

जJeसटडJरसJ\$

22 मB" शर द, [jर jर

[क [त<1 थूपत ूके जेग";

(I)"ज1 क" वल \यशC त क"]स ००न०मÖ त ०ल०खत [नशद"श0 पर ह हटय जेग?" शर द0 क" पZ चतP "jर fस" \द"श क' एक +०त _स K य०C त क1 भJ भ"जJ जेगJ ०जसक' सप०Ö त धर Y3 क" [धJन कशकZ क' ग^ ह@ ?" शर द jर [क [त<1 थूपत ूके जेग" ;

(ख) _प०नयम #3& मB\$

(I)"jर यूद करध"य K य०C त" शर द0 क" I थन पर "jर यूद K य०C त ०जसक' सप०Ö त कशकZ क' ग^ ह@" शर द रख" जेग" ;

(I)"करध"य K य०C त" शर द0 क" I थन पर "fस" K य०C त" शर द रख" जेग" ; (ग) _प०नयम #4& मB द1 I थन0 पर \न" वल" "करध"य K य०C त" शर द0 क" I थन0 पर "fस" K य०C त" शर द रख" जेग" ;

(घ) _प०नयम #5& मB "कशकर क" सत ूदवस0 क" भJतर _प०नयम #1& क" [धJन]स +भव क' एक \प०Ö त फ]ल कर सक" ग" शर द0, क1 [ठक0 jर [क0 क" I थन पर "+Tप जJeसटडJरसJ\$22क मB एक \प०Ö त फ]ल कर सक" ग" शर द, [jर jर [क रख" जेग" ;

#viii& "+Tप जJeसटडJरसJ\$1" क" I थन पर 1 जनवर, 222 स" ०न6 न०ल०खत +Tप रख" जेग", [थZतP <\$

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,प ज-eसट\$ ड-\रस- – 1

[०नयम 144 #2& jर 144क द"०खे]

[०ध०नयम क< धर 1 ख य धर 12A क9 [ध-न ०नलम- क9 ०ले न!ट\$समग \द"श स. तरख<

[व०ध <

म"र" हर \द"श.....sपे jर _स पर बP यज पर क' वस३ल क" ०ले तथ धर \ क" _पबध0 क" [नशसर वस३ल +ूUय पर _पगत [नश०य K यय क" ०ले नाच" [नशस३चJ मB ूव०नूदZ[ट ूके गे कशकZ य करा थम मल क" ूवUय क" ०ले ूकय गय ह@ ?

य

धर 12\ क" [धन +०तधूरत य [०भृहत मल य +वहण धर 12\ क" _पधर #3& क" [धन
सद"य.....सपे क' शो त क' वसल तथ fस" मल य +वहण क' सशर०;त [०भर; मB _पगत

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K यय तथ [C य +शस०नक K यय क" ०ले धर 12\ क" _पधर #(& क" _पबध0 क" [नशस३च मB ०व०नूदZ[ट लट0 मB ०व०य
०नपटन क" ०ले दयJ ह@ ?

व०य सवZज०नक ०नलमJ हर ह1ग jर मल तथय +वहण [नशस३च मB ०व०नूदZ[ट लट0 मB ०व०य
क" ०ले रख जेग ? ०व०य K य०त०मJ क [०धकरहक jर ०हत ह1ग ? jर _C त सप०Ö तय0 स" सलÉ न
द०यÖ व jर दव", जह तक _C हB [०भ०न०Z चत ०कय गय ह@ व1 सप०Ö तय ह@ ०जC हB +Ö य"क
लट क" समन" [नशस३च मB ०व०नूदZ[ट ०कय गय ह@ ?

०नलमJ तरख..... क1.....बज" क' जेगJ ?

+Ö य"क लNट क मश' य, ०व०य क" समय य _चत [०धकर०व०नूदZ[ट [०धकर क"
०नद"शनशसर सदÖ त ०कय जेग jर भशगतन क" K य०त०म मB मल jरतय +वहण, ०नलमJ jर पशन<
०वू०त क" ०ले पशन< रख जेग ?

[नशस३च-

उम सहे य	मल य +वहण क ०ववरण	पूरमण
1	2	3

I थन<

हा तर

तरख<

नम<

पदनम<";

#ix& 1 जनवर, 222 स"

,प ज-सट\$ ड-रस-+11 मB\$

(क)“०नयम 144 #5& jर 14 #12& द"०खे" शर द0, [क0, [jर0 jर क1[ठक0 क"

I थन पर “०नयम 144 #5&, 144क jर 14 #12& द"०खे" शर द, [jर, [क jर

क1[ठक रख" जेग" ;

(ख)“मल” शर द क" I थन पर “मल jर +वहण” शर द रख" जेग" ;

#x& 1 जनवर, 222 स" +Tप ज-सट\$ ड-रस-+12 मB\$

#क& “०नयम 144 #5& jर 14 #12& द"०खे" शर द0, [क0, क1[ठक0 jर [jर0 क"

I थन पर “०नयम 144 #5&, 144क jर 14 #12& द"०खे" शर द, [jर, [क jर

क1[ठक रख" जेग" ;

#ख& “मल” शर द0 क" I थन जह कह भJ \त" ह8 “मल य +वहण” शर द रख" जेग"

; #ग& “धर \ #1& #ख&#घ& क" _पबध0” शर द0, [क0, क1[ठक0 jर [jर0 क" पZ

चतP

“य धर 12\ #(&” शर द, [क jर क1[ठक [त<I थूपत ०के जेग";

#xi& “

,प ज-सट\$ ड-रस-+22” क" I थन पर 1 जनवर, 222 स" ०न6 न०ल०खत +Tप रख" जेग",

[थZतP <\$

,प ज-सट\$ ड-रस-+22

[०नयम 15\ #1& द"०खे]

सदभZ सहेय.<

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बहर गजट #[सधरण&%21 फरवर2022

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पत.....

#ब8कडक घरतूवमजय साथतथवर सपूम रंजोकरन करन" वल +ंधकरत"कजय पूरवहन
+ंधकरणत[Cय स३सगत +ंधकर&

धर B3 क9 [ध-न सपूम क< [न०तम कशकD

यह स३०चत लूकय जत ह@ लूक vJसशvJ.....#नम& ०जनक#पत& पर
करबर क मश३य Iथन ह@ ०जसक' रंजोकरण स३य.....#जJeसट\^नत\^डJ&, प@न
रंजोकरन करध"य ह@ ?

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यह स३०चत लूकय जत ह@ लूक vJ.....#नम& ०नवसJ.....
.....#पत& ०जनक' प@न स३य.....ज३य \धर स३य.....ह@, धर
122 क' _प\$धर #1क& क" [धJन लूव०नूदZु Kयूफ ह@? _फ [०ध०नयम क'
धर.....क" [धJन _फ Kयूफ पर श1हय कर य लूकसJ [Cय रकम क1 [वधूरत करन" क"
०ले प३ववफ Kयूफ क" लूवाळ कयZवूहय \रभ क' ग^ ह8 ? लूवभग क" पस _पलरध स३चन क"
[न३सर, म"र जनकर मB यह \य ह@ लूक _फ Kयूफ क ,
yyबचतचल३तेफडJतरडJ०न;"प खत \पक" ब8कडक घरतूवमजय साथ मB ह@ ०जसक yyखत
स३य>>..... ह@ ?

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.....पर [व०थत सपूम क' सपूम पहचन स३य ज३ [व०थ०त>>?

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यन स३य..... yyवणZन>>

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[Cय #क५पय लूव०नूदZु कर"&..... yy #वणZन& >>
रजाव क" लूहत0 क1 सर०त करन" क" ०ले तथ [०ध०नयम क' धर Y3 क" [धJन +दम शूफय0 क
+य1ग करत" ह३e, म8.....#नम&, ...#पदनम& प३ववफ खतसपूम
क1 [न०तम Tप स" कशकZ करत ह३ ?
]स लूवभग क' प३वZ [न३क क" लूबन]सJ प@न स३य पर प३ववफ Kयूफ हर +च०लत _फ खत" य
लूकसJ [Cय खत" स" क1^ भJ लूवकलन [न३कत नह लूकय जेग ?

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'पर व०णZत सपूम]स लूवभग क' प३वZ [न३क क" लूबन ०नपटन ह"त३ [न३कत नह क'
जेगJ ?

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+०त #Kयूफ क नम&” ;

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#xii& +Tप जJeसट डJरसJ\$23 मB 1 जनवर, 2022 स", -

(क)“तथवर सपूम रंजोकरण +ंधकर”, शरद0 क" पातP ०न6न०ल०खत

[त<Iथूपत लूकय जेग, [थZतP <\$

“t"कजय पूरवहन +ंधकरणत[Cय स३सगत +ंधकर” ;

(ख)द1न0 Iथन0 पर \न" वल”,“Kय०तUमJ Kयूफ क" लूवाळ लूबत कयZवूहय

ज1” शरद0 क" Iथन पर, “[प०त”, शरद रख जेग ;

#xiii& +Tप eपJeल\$1 मB, +लूवू

स३य 15 मB, खड #क& क" [धJन सरणJ क" Iथन पर, 1 जनवर, 2022 स",

०न6न०ल०खत सरणJ रखJ जेगJ, [थZतP <\$

“लूव०शूय		क" Cय कर	र३यसघ र३य;"k कर	क'क५त कर	_पकर	कशल रकम

(क)नशुत रकम	करत_पकर					< याग>	< याग >
	Rयज					< याग >	
	शुत					< याग >	
	फ'स					< याग >	
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(ख)प३वZ जम#सJजेसट, eसजJजेसट य _पकर क" सबध मB ू ववूदत करत_पकर क । % ूकCत१ 25 कर1- sपे +Öय"क स" [ंधक नह, य^जJजेसट क" सबध मB 5 कर1- sपे स" [ंधक नह जर _पकर क" सबध मB 25 कर1- sपे	करत_पकर					< याग >	
(ग)धर 12\ क' _पधर #3& क" ममल" मB प३वZ जम	शुत					< याग >	

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#xiv& +Tप जजेसट डJरसJ\$22 क" पातP, ०न6न०ल०खत +Tप 1 जनवर, 2022 स"

[त<Iथूपत ूकय जेग, [थZतP <\$

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[०नयम 15\ #5& द"ख"]

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स"व मB,

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eरेन सडेय.....हर [०ध०नयम क' धर Y3 क" _पबध0 क" [धJन ०न6न०ल०खत

सपूम क' [न०तम कशकr क" ०ले +Tप जजेसट डJरसJ\$22 मB \द"श जर ूकय गय ह@ ?

सदभZ पहचन सडेय	
[न०तम Tप स" कशकZ क' ग^ सपूम	सपूम पहचन सडेय जर [व०थ०त
[न०तम Tप स" कशकZ खत	बचतचल३teफडJt\रडJt०न,प खत सडेय
[न०तम Tप स" कशकZ यन	यन क" RयSR"
क1^ [Cय सपूम	RयSR"

2. ूबजजेसट ०नयमवल, 2017 क" ०नयम 15\ #5& क" _पबध0 क" [न१सर, म8

०न6न०ल०खत त\य0 जर पूर०थ०तय0 क" \धर पर म"र \,प +1तशत करत ह३ ?

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 सव०मम ६न ज२ ूवीस क" [न१सर स०य० ज२ सह ह@ तथ _समB स" क१छ भJ ०छपय नह गय ह@ ?
 नम\$
 जJeसट^eन #र०जIoक५त Kयूफ क" ममल"
 मB& ,
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 +०धक५त हात२र क" हात२र" ?

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 348 ds [k.M ¼43½ ds v/khu vaxszth Hkk"kk esa mldk izkf/kd'r ikB le>k tk;A
 [1/4laElaE&fcØh&dj@th,lVh@fofo/k&21@2017¼[kaM&10½381]]

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jkT; dj vk;qDr&lg&lfpoA

The 21st February 2022

S.O. 72, Dated 21st February 2021— In exercise of the powers conferred by section 164 of the Bihar Goods and Services Tax Act, 2017 (Bihar Act 12, 2017), the Governor of Bihar, on the recommendations of the Council, hereby makes the following rules further to amend the Bihar Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement.—(1) These rules may be called the Bihar Goods and Services Tax (Tenth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 29th day of December, 2021.

2. In the Bihar Goods and Services Tax Rules, 2017, —

(i) in rule 36, for sub-rule (4), the following sub-rule shall be substituted, with effect from the 1st day of January, 2022, namely: -

“(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under sub-section (1) of section 37 unless,-

(a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in **FORM GSTR-1** or using the invoice furnishing facility; and

(b) the details of such invoices or debit notes have been communicated to the registered person in **FORM GSTR-2B** under sub-rule (7) of rule 60.”; (ii) in rule 80,—

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.”;

(b) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.”;

(iii) in rule 95, in sub-rule (3), after clause (c), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:-

“**Provided** that where Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorized representative of the applicant, is submitted along with the refund application in **FORM GST RFD-10**.”;

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(iv) in rule 142, with effect from the 1st day of January, 2022,–

(a) in sub-rule (3), for the words and letters, “fourteen days of detention or seizure of the goods and conveyance”, the words, brackets and figures, “seven days of the notice issued under sub-section (3) of Section 129 but before the issuance of order under the said sub-section (3)” shall be substituted;

(b) in sub-rule (5), for the words, “tax, interest and penalty payable by the person chargeable with tax”, the words, “tax, interest and penalty, as the case may be, payable by the person concerned” shall be substituted;

(v) after rule 144, the following rule shall be inserted with effect from the 1st day of January, 2022, namely:-

“Recovery of penalty by sale of goods or conveyance detained or seized in transit.- 144A.—

(1) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) of section 129 within fifteen days from the date of receipt of the copy of the order passed under sub-section (3) of the said section 129, the proper officer shall proceed for sale or disposal of the goods or conveyance so detained or seized by preparing an inventory and estimating the market value of such goods or conveyance:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(2) The said goods or conveyance shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods or conveyance to be sold and the purpose of sale:

Provided that where the person transporting said goods or the owner of such goods pays the amount of penalty under sub-section (1) of section 129, including any expenses incurred in safe custody and handling of such goods or conveyance, after the time period mentioned in sub-rule (1) but before the issuance of notice under this sub-rule, the proper officer shall cancel the process of auction and release such goods or conveyance.

(3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(5) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(6) On payment of the full bid amount, the proper officer shall transfer the possession and ownership of the said goods or conveyance to the successful bidder and issue a certificate in **FORM GST DRC-12**.

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(7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

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(8) Where an appeal has been filed by the person under the provisions of section (1) read with sub-section (6) of section 107, the proceedings recovery of penalty by sale of goods or conveyance detained or seized transit under this rule shall be deemed to be stayed:

Provided that this sub-rule shall not be applicable in respect of goods of perishable or hazardous nature.”;

(vi) for rule 154, the following rule shall be substituted with effect from the 1st day of January, 2022, namely:—

“Disposal of proceeds of sale of goods or conveyance and movable or immovable property.—

154. (1) The amounts so realised from the sale of goods or conveyance, movable or immovable property, for the recovery of dues from a defaulter or for recovery of penalty payable under sub-section (3) of section 129 shall,—

- (a) first, be appropriated against the administrative cost of the recovery process;
- (b) next, be appropriated against the amount to be recovered or to the payment of the penalty payable under sub-section (3) of section 129, as the case may be;
- (c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and
- (d) the balance, if any, shall be credited to the electronic cash ledger of the owner of the goods or conveyance as the case may be, in case the person is registered under the Act, and where the said person is not required to be registered under the Act, the said amount shall be credited to the bank account of the person concerned;

(2)

where it is not possible to pay the balance of sale proceeds, as per clause (d) of

sub-rule (1), to the person concerned within a period of six months from the date of sale of such goods or conveyance or such further period as the proper officer may allow, such balance of sale proceeds shall be deposited with the Fund; (vii) in rule 159, with effect from the 1st day of January, 2022,–

(a) in sub-rule (2)–

(A) after the words “copy of the order of attachment”, the words, letters and figures “in **FORM GST DRC-22**” shall be inserted;

(B) after the words “Commissioner to that effect.”, the words and figures, “and a copy of such order shall also be sent to the person whose property is being attached under section 83” shall be inserted;

(b) in sub-rule (3)–

(A) for the words “and if the taxable person”, the word “and if the person, whose property has been attached,” shall be substituted;

(B) for the words “by the taxable person”, the words, “by such person” shall be substituted;

(c) in sub-rule (4), for the words “the taxable person” occurring at both the places, the words “such person” shall be substituted;

(d) in sub-rule (5), for the words brackets and figure “, within seven days of the attachment under sub-rule (1), file an objection”, the words, letters and figures “file an objection in **FORM GST DRC-22A**” shall be substituted;

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(viii) for “**FORM GST DRC-10**”, the following form shall be substituted, with effect from the 1st day of January, 2022, namely:–

“FORM GST DRC – 10

[See rule 144(2)&144A]

Notice for Auction under section 79 (1) (b) or section 129(6) of the Act

Demand order no.:

Date: Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

Or

Whereas the goods or conveyance detained or seized under Section 129 are liable for sale or disposal in accordance with the provisions of sub-section (6) of Section 129 for recovery of penalty of Rs..... payable under sub-section (3) of section 129 and the expenses incurred in safe custody and handling of such goods or conveyance and other administrative expenses

The sale will be by public auction and the goods and/or conveyance shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on at.... AM/PM.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods and/or conveyance shall be again put up for auction and resold.

Schedule

Serial No.	Description of goods or conveyance	Quantity
1	2	3

Place:

Signature

Date:

Name

Designation: "

(ix) in **FORM GST DRC-11**, with effect from the 1st day of January, 2022, -

(a) for the words, figures, letter and brackets "See rule 144(5) & 147(12)", the words, figures and brackets "See rule 144(5), 144A and 147(12)" shall be substituted;

(b) for the word "goods", the words "goods or conveyance" shall be substituted; (x) in **FORM GST DRC-12**, with effect from the 1st day of January, 2022-

(a) for the words, figures, brackets and letter "See rule 144(5) & 147(12)", the words, figures and brackets "See

rule 144(5), 144A and 147(12)" shall be substituted; (b) for the word "goods", wherever it occurs, the words "goods or conveyance" shall be substituted;

(c) after the words, figures, brackets and letters "provisions of section 79(1)(b)/(d)", the words, figures and brackets "or section 129(6)" shall be inserted;

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(xi) for **FORM GST DRC-22**, the following form shall be substituted, with effect from the 1st day of January, 2022, namely:-**"FORM GST DRC -22**

[See rule 159(1)]

Reference No.:

D

Date: To

Name

Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority/ Regional Transport Authority/ Other Relevant Authority)

Provisional attachment of property under section 83

It is to inform that M/s ----- (name) having principal place of business at -----

----- (address) bearing registration number as ----- (GSTIN/ID), PAN is a registered taxable person under the <<SGST/CGST>> Act.

or

It is to inform that Sh. (name) resident of (address) bearing PAN and/or Aadhaar No. is a person specified under sub-section (1A) of Section 122 .

Proceedings have been launched against the aforesaid person under section << ----- >> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a - <<saving / current / FD/RD / depository >> account in your << bank/post office/ financial institution >> having account no. << A/c no. >>;

or

property located at << property ID & location >>.

Or

Vehicle No. <<description>>

or

Others (please specify) <<description>>

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I ----- (name), -----
----- (designation), hereby provisionally attach the aforesaid account / property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature
Name
Designation
Copy to (person)"

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(xii) in **FORM GST DRC-23**, with effect from the 1st day of January, 2022,–

(a) after “/Immovable property registering authority”, the following shall be inserted, namely:–

“/ Regional Transport Authority/Other Relevant Authority”;

(b) for the words “proceedings pending against the defaulting person which warrants the”, occurring at both the places, the words, “requirement of” shall be substituted;

(xiii) in **FORM APL-01**, in entry number 15, for the table under clause(a), the following table shall be substituted, with effect from the 1st day of January, 2022, namely:–

Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount
(a) Admitted amount	Tax/ Cess					< total >
	Interest					< total >
	Penalty					< total >
	Fees					< total >
	Other charges					< total >
(b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs.	Tax/ Cess					< total >
(c) Pre-deposit in case of sub-section (3) of section 120	Penalty					< total >;

(xiv) after **FORM GST DRC-22**, the following form shall be inserted with effect from the 1st day of January, 2022, namely:–

“FORM GST DRC – 22A

[See rule 159(5)]

Reference No.:

Date: ARN No. of Order in FORM GST DRC

To
The Pr. Commissioner/Commissioner
.....(Jurisdiction)

Application for filing objection against provisional attachment of property

Whereas, an order in FORM GST DRC-22 has been issued for provisional attachment of the following property under the provisions of section 83 of the Act vide ARN

No.....

16

बहर गजट #[सधरण&%21 फरवर2022

Ref ID	
Property provisionally attached	<< property id & location>>
Account provisionally attached	<<saving/current/FD/RD/depository account no>>
Vehicle provisionally attached	<<Vehicle details>>
Any other property	<<details >>

2. In accordance with the provisions of Rule 159(5) of the BGST Rules , 2017, I hereby submit my objection on the basis of following facts and circumstances.

<<.....>>

<<...Documents to be uploaded...>>

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name-

GSTIN (in case of registered person)-

PAN and/or Aadhaar No. (in case of others)-

Place –

Date –

Signature of Authorized Signatory”.

[(File No. Bikri kar/GST/vividh-21/2017 (Part- 10)381]

By the order of Governor of Bihar,

Dr. Pratima,

Commissioner State Tax-cum-Secretary.

[धृक% संचवलय मशणलय%

बहर% पटन हर +कंशत एव

मशूति?

बहर गजट #[सधरण& 75\$51+10\$डटपज?

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