

बहर गजट

[सधरण [क बहर सरकर हर क०शत

2[हयण 141 शस पटन 132 पटन! ब१धवर! 11

दस& बर 21

व०ण१ यकर ७वभग

[०धस३चन

11दस बर 21

कूठन०य क ०नवरण \दश स!A #21रां य कर

eसA iA3, दनक 11 दस बर 21—बहर मल ज२ सव कर [०ध०नयम 21 (21 क 12)(०जस]स \दश म\$]सक प& चत _Ç त [०ध०नयम कह गय ह,) क- धर 112 क- पधर (1) म\$ यह पब०धत ह, कूक]स [०ध०नयम क- धर 1 य धर 1. क [ध/न य क० 12य मल ज२ सव कर [०ध०नयम क [ध/न पूरत कूकस/ \दश स 3 य०धत क5^ 3 यूफ _स \दश क- ०जसक ७व8ळ [प/ल क- ^: स क- ग^ ह, [प/ल करनवल 3 यूफ क5 सस३चन क- तर2ख स त/न मस क भ/तर स \दश क ७व?ळ [प/ल कर सकग ;

ज२ _Ç त [०ध०नयम क- धर 112 क- पधर (3) म\$ यह पब०धत ह, कूक य१Ç त]स [०ध०नयम य क० 12य मल ज२ सव कर [०ध०नयम क [ध/न [प/ल A०धकरण य प१नर2;ण A०धकर2 हर पूरत कूकस/ \दश क _Ç त \दश क- ७व०धम0 यत य पय१Ç तत क सबध म\$ E वय क समधन क Aय5जन क ०ले ०भलख क5 E वFARण स य क० 12य कर य१Ç त क [न१र5ध पर मग सकग तथ _सक- पर2; कर सकग ज२ \दश हर [पन [ध/नE थ कूकस/ [०धकर2 क5 [पन \दश म\$ य१Ç त हर यथ ७व०नूदZH ट _Ç त \दश स _Ö प0 न ७ब0 द१; क [वधरण क ०ले _स तर2ख स ०जसक5 _Ç त \दश पूरत कूकय गय ह, छह मस म\$ [प/ल [०धकरण क5 \वदन करन क ०नदश द सकग ;

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ज२ _Ç त [०ध०नयम क- धर 1 मल ज२ सव कर [प/ल [०धकरण ज२ _सक- 0 ययप/ठM क गठन क _पबध करत/ हN ;

ज२ यथ०Eथ०त _Ç त [०ध०नयम क- धर 112 क- पधर (1) य पधर (3) म\$ यथ०नूदZH ट [प/ल य \वदन फ]ल करन क Aय5जन क ०ले _Ç त [०ध०नयम क- धर 1 क [ध/न बह१त स रां यM ज२ सघ रां य;RM म\$ [भ/ [प/ल [०धकरण ज२ _सक- 0 ययप/ठM क गठन कूक कय जन ह, ०जसक पूरणमE व?प _Ç त पधर; म\$ ७व०नूदZH ट समयSस/म क भ/तर _Ç त [प/ल य \वदन फ]ल नह2 कूके ज सकत ह, ज२ _सक करण _Ç त धर क _पबधM क5 Aभव/ करन म\$ क०तपय कूठन०य _श३त ह5 रह2 हN ;

[ब ७बहर रां यपल ७बहर मल ज२ सव कर [०ध०नयम 21 क- धर 12 हर Aदत शूफयM क Aय5ग करत ह१े पूरषद क- ०सफूरशM पर कूठन]यM क5 द३र करन क ०ले ०न न०ल०खत \दश करत हN [थZत FS

1 स!०; % त नम ?,]स \दश क स०;: त नम ७बहर मल ज२ सव कर Vकूठन०यM क द३र करन नWवX \दश 21 ह, ?

2 कूठन]ZयM क5 द३र करन क ०ले यह E पH ट कूकय जत ह, कूकS

VकX _स तर2ख स ०जसक5 धर 112 क- पधर V1X म\$ ZZ _स \दश ०जसक ७

व?ळ [प/ल चह2 ग^ ह, [प/ल करन वल 3 यूफ क5 सस3चन क- तर2ख स िस \दश
क ूव?ळ त/न मस क भ/तर [प/ल कर सकग' क- सगणन क Aय5जन क ०ले त/न
मस क- [व०ध क ARभ ०न न०ल०खत तर2खM क _तरवत[तर2ख क5 मन जेग FS

(i) \दश क- सस3चन क- तर2ख ; य

(ii) वह तर2ख ०जसक5 धर 1 क [ध/न [प/ल [०धकरण क गठन
क प& चत यथ०Eथ०त _सक [\ य; य री य [\ य; पद]हण
करत ह, ;

VखX _स तर2ख स ०जसक5 धर 112 क- _पधर V3X म\$ ZZ_Ç त \दश पूरत ह5न क-
०त०थ स छह मह क भ/तर [प/ल2य [०धकरण म\$ [प/ल करन क ०नदश कर सकगZZ
क- सगणन क Aय5जन क ०ले छह मह क- [व०ध क ARभ ०न न०ल०खत तर2खM क
_तरवत[तर2ख क5 मन जेग FS (i)\दश क- सस3चन क- तर2ख ; य

(ii) वह तर2ख ०जसक5 धर 1 म\$ [प/ल [०धकरण क गठन क
प& चत यथ०Eथ०त _सक [\ य; य री य [\ य; [पन पद]हण
करत ह,

[(सAसA ूब^Sकर_ज/eसट2_ूवूवधS21_21 (खडS) 3a)]

बहरSरी यपल क \दश स,

डb A०तम,

री यSकर \यशÇ तSसहSस०चव?

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11 fnlEcj 2019

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jkT;iky ds izkf/kdkj ls blds }kjk izdkf"kr fd;k tkrk gS tks Hkkjrh; lafo/kku ds
vuqPNsn 348

ds [k.M ¼3½ ds v/khu vaxszth Hkk"kk esa mldk izkf/kd`r ikB le>k tk;A

[(सAसA ूब^Sकर_ज/eसट2_ूवूवधS21_21 (खडS) 3a)]

बहरSरी यपल क \दश स,

डb A०तम,

री यSकर \यशÇ तSसहSस०चव?

The 11th

December 2019

Removal of Difficulty Order No. 09/2019- State Tax

S.O. 399, Dated 11th December 2019—WHEREAS,, sub-section (1) of section 112 of the Bihar Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the Central Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal;

AND WHEREAS, sub-section (3) of section 112 of the said Act provides that the Commissioner may, on his own motion, or upon request from the Commissioner of Central tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or the Central Goods and Services Tax Act for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer

subordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order;

AND WHEREAS, section 109 of the said Act provides for the constitution of the Goods and Services Tax Appellate Tribunal and Benches thereof;

AND WHEREAS, for the purpose of filing the appeal or application as referred to in sub- section (1) or sub-section (3) of section 112 of the said Act, as the case may be, the Appellate Tribunal and its Benches are yet to be constituted in many States and Union territories under section 109 of the said Act as a result whereof, the said appeal or application could not be filed within the time limit specified in the said sub-sections, and because of that, certain difficulties have arisen in giving effect to the provisions of the said section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Bihar Goods and Services Tax Act, 2017, the Governor of Bihar, on the recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. **Short title.**—This Order may be called the Bihar Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019.

2. For the removal of difficulties, it is hereby clarified that for the purpose of calculating,-

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(a) the “three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal” in sub-section (1) of section 112, the start of the three months period shall be considered to be the later of the following dates:-

(i) date of communication of order; or

(ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office;

(b) the “six months from the date on which the said order has been passed” in sub-section (3) of section 112, the start of the six months period shall be considered to be the later of the following dates:- (i) date of communication of order; or

(ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office.

[(File No. Bikri kar/GST/vividh-21/2017(Part-7)3760)]

By the order of Governor of Bihar,

Dr. Pratima,

Commissioner State Tax-cum-Secretary.

[ध;क संचवलय मणलय

बहर पटन हर कंशत एव मंशुत?

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