

(ख) “मैक्सी कैब”, “मोटर कैब” और “मोटर साइकिल” का वही अर्थ होगा जो उनका क्रमशः मोटरयान अधिनियम, 1988 (1988 का 59) की धारा 2 के खंड (22), खंड (25) और खंड (26) में है।

2. यह अधिसूचना 1 जुलाई, 2017 के प्रभाव से प्रवृत्त होगी।

[(सं०सं०-बिक्री-कर/जी एस टी/विविध-13/2017-17)]

बिहार-राज्यपाल के आदेश से,

सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

29 जून 2017

एस०ओ०, 98 एस० ओ० 97, दिनांक 29 जून 2017 का अंग्रेजी में निम्नलिखित अनुवाद बिहार-राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है, जो भारतीय संविधान के अनुच्छेद 348 के खंड (3) के अधीन अंग्रेजी भाषा में उसका प्राधिकृत पाठ समझा जायेगा।

[(सं०सं०-बिक्री-कर/जी एस टी/विविध-13/2017-17)]

बिहार-राज्यपाल के आदेश से,

सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

The 29th June 2017

Notification No. 17/2017-State Tax (Rate)

S.O. 97 dated the 29th June 2017—In exercise of the powers conferred by sub-section (5) of section 9 of the Bihar Goods and Services Tax Act, 2017 (Bihar Act 12 of 2017), the Governor of Bihar, on the recommendations of the Council, hereby notifies that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

(i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle;

(ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said **Bihar Goods and Services Tax Act, 2017**.

Explanation.- For the purposes of this notification,-

(a) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);

(b) “maxicab”, “motorcab” and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).

2. This notification shall come into force with effect from the 1st day of July, 2017.

[(File No. Bikri-kar/GST/vividh-13/2017-17)]

By the order of Governor of Bihar,

Sujata Chaturvedi,

*Commissioner-cum-Principal Secretary,
Commercial Taxes Department.*

अधीक्षक, सचिवालय मुद्रणालय,

बिहार, पटना द्वारा प्रकाशित एवं मुद्रित।

बिहार गजट (असाधारण) 560-571+10-डी०टी०पी०।

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