

13 अक्टूबर 2017

एस०ओ० 226, एस०ओ० 225, दिनांक 13 अक्टूबर 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/जीएसटी/विविध-21/2017-37)]

बिहार-राज्यपाल के आदेश से,  
सुजाता चतुर्वेदी,  
वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

*The 13<sup>th</sup> October 2017*

**Notification No.-37/2017- State Tax (Rate)**

S.O. 225, dated 13<sup>th</sup> October 2017—In exercise of the powers conferred by sub-section (1) of section 9 of the Bihar Goods and Services Tax Act, 2017 (12 of 2017), the Governor of Bihar, on the recommendations of the Council, hereby notifies the State tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

**TABLE**

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under Notification No. 1/2017-State Tax (Rate) dated, 29 <sup>th</sup> June, 2017 published in the Bihar Gazette, Extraordinary, vide No. 544, dated the 29 <sup>th</sup> June, 2017.	1
2.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under Notification No. 1/2017-State Tax (Rate) dated, 29 <sup>th</sup> June, 2017 published in the Bihar Gazette, Extraordinary, vide No. 544, dated the 29 <sup>th</sup> June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1<sup>st</sup> July, 2020.

*Explanation* –For the purposes of this notification, -

- (i) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of

the First Schedule shall, so far as may be, apply to the interpretation of this notification.

**ANNEXURE**

<b>Condition No.</b>	<b>Condition</b>
1.	The Motor Vehicles was purchased by the lesser prior to 1 <sup>st</sup> July, 2017 and supplied on lease before 1 <sup>st</sup> July, 2017
2.	<ul style="list-style-type: none"> <li>i. The supplier of Motor Vehicle is a registered person.</li> <li>ii. Such supplier had purchased the Motor Vehicle prior to 1<sup>st</sup> July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles</li> </ul>

[(File No. Bikri-kar/GST/Vividh-21 /2017-37)]

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,  
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