

के बिना 2.5 प्रतिशत की दर से केन्द्रीय कर लगाया जाएगा न कि उस दर से जो कि इस प्रविष्टि में विनिर्दिष्ट है।”

(iii) क्रम सं. 26 के समक्ष, कॉलम (3) में, मद (i) में, उप-मद (ज) के पश्चात निम्नलिखित को अंतःस्थापित किया जाएगा, यथा-

“(i) हस्तशिल्प वस्तुओं का विनिर्माण;

स्पष्टीकरण- ‘हस्तशिल्प वस्तुओं’ का अभिप्राय वही होगा जो इसके लिए अधिसूचना सं. सं. एस. ओ. 179, दिनांक 21 सितंबर 2017, जिसे बिहार राजपत्र असाधारण अंक, संख्या 880, दिनांक 21 सितंबर 2017 के द्वारा प्रकाशित किया गया था, समय-समय पर यथा-संशोधित, में दिया गया है।”

2. यह अधिसूचना 15 नवंबर, 2017 से प्रवृत्त होगी।

[(सं०सं०-बिक्री-कर/जीएसटी/विविध-21/2017-46)]

बिहार-राज्यपाल के आदेश से,

सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

14 नवम्बर 2017

एस०ओ० 278, एस०ओ० 277, दिनांक 14 नवम्बर 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-21/2017-46)]

बिहार-राज्यपाल के आदेश से,

सुजाता चतुर्वेदी,

वाणिज्य-कर आयुक्त-सह-प्रधान सचिव।

The 14th November 2017

Notification No. 46/2017-State Tax (Rate)

S.O. 277, dated the 14th November 2017— In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Bihar Goods and Services Tax Act, 2017 (12 of 2017), the Governor of Bihar, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the Commercial Taxes Department notification No.11/2017- State Tax (Rate), dated the 29th June, 2017, published in the Bihar Gazette, Extraordinary, vide number 554, dated the 29th June, 2017, namely:-

In the said notification, in the Table, -

(i) against serial number 3, in column (3), in item (vi), for the words “Services provided”, the words “Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided” shall be substituted;

(ii) against serial number 7,-

(a) for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
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<p>“(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. <i>Explanation.</i>- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	<p>2.5</p>	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)].”;</p>
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(b) for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. <i>Explanation.</i>- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	<p>9</p>	<p>-”;</p>

(c) the item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), shall be omitted;

(d) in item (ix), in column (3), for the entry, the following entry shall be substituted, namely:-

“(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.

Explanation. - For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract central tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.”;

(iii) against serial number 26, in column (3), in item (i), after sub-item (h), the following shall be inserted, namely: -

‘(i) manufacture of handicraft goods.

Explanation. - The expression “handicraft goods” shall have the same meaning as assigned to it in the notification S.O No. 179 - dated the 21st September, 2017 published in the Bihar Gazette, Extraordinary, vide number 880, dated the 21st September, 2017 as amended from time to time.’

2. This notification shall come into force with effect from 15th of November, 2017.

[(File No. Bikri-kar/GST/Vividh-21 /2017—46)]

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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