बिहार गजट
असाधारण अंक
बिहार सरकार द्वारा प्रकाशित

8 चैत्र 1941 (शो)
(सं. पटना 506) पटना, शुक्रवार, 29 मार्च 2019

वाणिज्य-कर विभाग

अधिसूचना
29 मार्च 2019

अधिसूचना संख्या. 8/2019- राज्य कर (दर)

एसो ओ 74 दिनांक 29 मार्च 2019—बिहार माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 9 की उप-धारा (1) और धारा 15 की उप-धारा (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, बिहार राज्यपाल, परिषद् की अनुशंसा पर, संख्या—544. दिनांक 29 जून, 2017 द्वारा बिहार गजट असाधारण अंक में प्रकाशित वाणिज्य-कर विभाग की अधिसूचना संख्या 01/2017-राज्य कर (दर), दिनांक 29 जून, 2017 में एतदद्वारा और आगे निम्नलिखित संशोधन करते हैं, यथा :-

उक्त अधिसूचना में, अनुसूची III-9% में, कोलम (1) में क्रम संख्या 452P और इससे संबंधित प्रविष्टियों के पश्चात्, निम्नलिखित क्रम संख्या और प्रविष्टियों को समावेश किया जाएगा, अर्थात्:-

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| "452Q" | कोई अध्याय | आर्थिकी के निर्माण हेतु किसी प्रोटोट पर किसी अप्रेषीय मुद्दे का बिहार सीमा शुल्क अधिनियम, 1975 की प्रथम अनुसूची में अध्याय शस्त्र 2523 के अंतर्गत आते वाले पूंजीगत माल और सीमेंट के अलावा किसी माल की आपूर्ति जिस पर अधिसूचना सं.0.7/2019- राज्य कर (दर), दिनांक 29 मार्च, 2019 में यथा निर्धारित, बिहार माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 9 की उप-धारा 4 के अंतर्गत
2. यह अधिसूचना 1 अप्रैल, 2019 को प्रभावी होगी।

S.O. 74, दिनांक 29 मार्च 2019—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Bihar Goods and Services Tax Act, 2017 (12 of 2017), the Governor of Bihar, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes Department notification No.1/2017-State Tax (Rate), dated the 29th June, 2017, published in the Bihar Gazette vide number 544, dated the 29th June, 2017 namely:-

The 29th March 2019

Notification no. 08/2019- State Tax (Rate)

S.O. 74, Dated 29th March 2019—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Bihar Goods and Services Tax Act, 2017 (12 of 2017), the Governor of Bihar, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes Department notification No.1/2017-State Tax (Rate), dated the 29th June, 2017, published in the Bihar Gazette vide number 544, dated the 29th June, 2017 namely:-
In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely:

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| “452Q” | Any chapter | Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Bihar Goods and Services Tax Act, 2017 (12 of 2017), as prescribed in notification No. 07 / 2019- State Tax (Rate), dated 29th March, 2019, published in Bihar Gazette.

**Explanation.** For the purpose of this entry,—

(i) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).

(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 percent. of the total carpet area of all the apartments in the REP.

(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/heading/sub heading or tariff item elsewhere in this notification.

2. This notification shall come into force with effect from 1st of April, 2019.

[(File No. Bikri kar/GST/vividh-21/2017 (Part-5) 08)]

By the order of Governor of Bihar,  
Dr. Pratima,  
Commissioner State Tax-cum-Secretary.