

The 13<sup>th</sup> September 2007

**S.O. 85, dated 13<sup>th</sup> September 2007.**- In exercise of the powers conferred under sub-section (1) of section 3 of the Bihar Tax on Entry of Goods into Local areas for Consumption, Use or Sale Therein Act, 1993 (Act 16 of 1993) the Governor of Bihar is pleased to made the following amendments in S.O. 159, dated 22<sup>nd</sup> August 2003 as amended from time to time:-

**Amendments**

(1) In the said notification entries relating to serial number 20 shall be substituted in the following way, namely:-

S. I No.	Goods	Rate of Tax
1	2	3
20	Stone Chips, stone boulders and stone ballast	4%

(2) In the said notification after entry number 25, a new entry 26 shall be added in the following way, namely:-

S.I no.	Goods	Rate of Tax
1	2	3
26	domestic cooking gas, petroleum coke and bitumen	4%

2. This notification shall come into force with effect from date of its issue.

The 30 July, 2008

**S.O. 95 dated – 31<sup>st</sup> July, 2008-** In exercise of the powers conferred by sub-section (1) of Section-3 of the Bihar Tax on Entry of Goods into Local areas for Consumption, Use or Sale Therein Act, 1993 (Bihar Act No. 16 of 1993) the Governor of Bihar is pleased to specify the rates in column 3 of Schedule appended to this notification at which tax shall be charged and collected on the entry of goods mentioned in column 2 of the said schedule into a local areas for Consumption, Use or Sale Therein for the purpose of development of Trade, Commerce and Industries in the State :-

**Schedule**

<b>Sl. No.</b>	<b>Description of goods</b>	<b>Rate (in percent)</b>
<b>1</b>	<b>2</b>	<b>3</b>
1.	Tobacco.	8 %
2.	Tobacco products including Gutkha and other like products but excluding Biris.	16 %
3.	Indian made Foreign liquor and foreign made foreign liquor.	16 %
4.	Cement.	12 %
5.	Crude Oil.	2 %
6.	All types of paints, varnishes and all painter's material.	8 %
7.	Coal and Coke in all its form.	4 %
8.	Paper of all kinds including exercise books, Waste paper, Paste board, Card board, Mill board, Hard board, boxes made of hard board, cartridge paper, packing paper, paper bags, cartoons, cards, blank registers, note book, envelopes, labels, letter pads, writing tablets and flat files.	4 %
9.	Computer hardware and software, printers, UPS, CVT, their accessories and spare parts including computer cables, scanners and Modems.	4 %
10.	Air conditioners, Air coolers and Air circulators.	5 %
11.	Marble, marble chips and marble tiles, granite and ceramic and glazed tiles.	8 %
12.	Steel pipes, plastic and PVC pipes including plastic celluloid, bakelite, goods made of similar substance (excluding moulded suitcase made of plastic and similar substance such VIP, Aristocrat, Safari and similar articles and vanity cases), plastics sheets and fabrics and articles made of such sheets and fabrics, PVC, HDPE, granules and other raw materials.	4 %
13.	Iron & Steel.	4 %
14.	All type of motor vehicles including two wheelers, three wheelers and chassis of truck and buses but excluding tractors.	8 %
15.	Timber, Plywood, Ply board, Sun mica, fore mica, including decorative lamination and laminated sheets.	8 %
16.	Sanitary goods and fittings.	8 %

17.	Electrical goods, implements, apparatus and appliances including electrical fittings, transformer, invertors, insulators, electrical earthenware and porcelain, testing and maintenance equipments, boilers, plants, generating sets, battery and battery charger, steel towers, tower parts, bolt and nuts used therein, conductors, galvanized steel earth wire, lighting arrester, control and relay panels, lighting equipments, PVC cable, power line communication carrier equipments and all other machineries, devices, items and fittings used in generation, distribution and use of electricity.	8 %
18.	Vanaspati and other Hydrogenated Oil.	4 %
19.	Telephone sets, their spare parts and accessories including all types of Electronic Telephone Equipments/Exchanges including wireless and parts and accessories thereof, Cellular Radio Equipment, Telephone instruments, Transmission Equipments, Power Plants, Cables and wires, Bus bars, M.D.F., D.D.F., G.D. tubes, tools, installation materials, all types of Communication instruments, Equipments and Accessories thereof, Testers, Microfiche/microfilm reader, Compact Disc Reader, Printed Circuit Assemblies, Magazines, Cables Assemblies, Telecommunication goods and equipments, their spare parts, component parts and accessories. Microwave Radio Equipment, Synchronous Digital Hierarchy (SDH) and other transmission equipment, Transmission Wires and Towers, Mobile Switching Centre (MSC), Base Transceiver Station (BTS), Base Station Controller (BSC), Radio Frequency (RF) and Planning Tools, Unified Messaging System (UMS), Billing System, Various type of Network Management Systems, Server, Modem, Routers, Datacom (DNIP) Equipment and parts and accessories thereof, Mobile Phones/Hand Set and parts and accessories thereof, Sim Cards, Scratch Cards, Universal Multi plexer (UMUX) and parts and accessories thereof, Splicing Machine and parts and accessories thereof, all other items used in telecommunication and transmission of information excluding pre-engineered Building System and pre-fabricated shelters.	4 %
20.	Stone chips, Stone bolders and Stone ballast.	4 %
21.	All types building materials other than those specified under serial number 4, 11, 13, 17 and 20.	8 %
22.	Diesel and Petrol.	16 %
23.	All other petroleum products except those specified in Sl. No. 22 & 26	8 %
24.	Tractors.	4 %
25.	Paddy, Wheat and Rice	4 %
26.	Domestic cooking gas, petroleum coke and bitumen	4 %

2. Notification No. S.O. 38, dated 01 April, 2008 will be deemed to be deleted from the date of issue.
3. This Notification shall come into force with effect from 01 April, 2008.

The 31<sup>st</sup> March 2008

**S.O. 38, dated the 1<sup>st</sup> April 2008.-** In exercise of the powers conferred by sub- section (1) of section 3 of the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 (Bihar Act No. 16 of 1993) the Governor of Bihar is pleased to specify the rates at which and the conditions and restrictions subject to which tax shall be charged and collected on the entry of Scheduled Goods.

Sl. No.	Description of goods	Rate (in Percent)	Conditions and restrictions.
1	Tobacco	8	Entry of goods into a local area in Bihar State from another such area or from any place outside Bihar State.
2.	Tobacco products including Gutkha and other like products but excluding Biris.	16	Do
3.	Indian made Foreign liquor and foreign made foreign liquor.	16	Entry of goods into a local area in Bihar from any place outside Bihar.
4.	Cement.	12	Do
5.	Crude Oil	2	Do
6	All types of paints, varnishes and all painter's material .	8	Do
7	Coal and Coke in all its form	4	Do
8	Paper of all kinds including exercise books, Waste paper, Paste board, Card board, Mill board, Hard board, boxes made of hard board, cartridge paper, packing paper, paper bags, cartoons, card, blank registers, note book, envelopes, labels letter pads, writing tablets and flat fillies.	5	Do
9.	Computer hardware and software, printers, UPS, CVT , their accessories and spare parts including computer cable, scanners and Modems.	4	Do
10.	Air conditions , Air coolers and Air circulators.	5	Do
11.	Marble, marble chips and marble tiles, granite and ceramic	8	Do

	and glazed tiles.		
12.	Steel pipes, plastic and PVC pipes including plastic celluloid, Bakelite, goods made of similar substance (excluding moulded suitcase made of plastic and similar substance such as VIP, Aristocrat, Safari and similar articles and fabrics and articles made of such sheets and fabrics, PVC, HDPE, granules and other raw materials.	4	Do
13.	Iron & Steel	4	Do
14.	All type of motor vehicles including two wheelers, three wheelers and chassis of truck and buses but excluding tractors.	8	Do
15.	Timber, plywood, Ply board, Sunmica, mica, including decorative lamination and laminated sheets.	8	Do
16.	Sanitary goods and fittings.	8	Do
17.	Electrical goods, implements, apparatus and appliances including electrical fittings, transformer, invertors, insulators, electrical earthenware and porcelain, testing and maintenance equipments, boilers, plants, diesel generating sets, battery and battery charger, steel tower, tower parts, bolt and nuts used therein, conductors, galvanized steel earth wire, lighting arrester, control and relay panels, lighting equipments, PVC cable, power line communication carrier equipments and all other machineries and all other machineries, device item and fittings used in generation, distribution and use of electricity.	8	Do
18.	Vanaspati and other Hydrogenated Oil.	5	Do

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|-----|--|---|----|
| 19. | Telephone sets, their spare parts and accessories including all types of Electronic Telephone Equipments/Exchanges including wireless and parts and accessories thereof, Cellular Radio Equipment, Telephone instruments, Batteries, Power Plants, Invertors all types of Communication instruments, Equipments and Accessories thereof, Testers, Microfiche/microfilm reader, Compact Disc Reader, Printed Circuit Assemblies, Magazines, Cables Assemblies Telecommunication goods and equipments, their spare parts, component parts and accessories, Microwave Radio Equipment, Synchronous Digital Hierarchy (SDH) and other transmission equipment, Transmission Wires and Towers, Mobile Switching Centre (MSC), Base Transceiver Station (BTS), Base Station Controller (BBC), Radio Frequency (RF) and Planning Tools, Unified Messaging System (UMS), Billing System, Various type of Network Management Systems, Air Conditioners, Generator Sets, Server, Modem, Routers, Datacom (DNIP) Equipment and parts and accessories thereof, Mobile Phones/Hand Set and parts and accessories thereof, Sim Cards, Scratch Cards, Universal Multi plexer (UMUX) and parts and accessories thereof, Splicing Machine and parts and accessories thereof. | 8 | Do |
| 20. | Stone Chips, Stone bolders and Stone ballast.  | 4 | Do |

21.	All types building materials other than those specified under serial number 4,11,13,17, and 20.	8	Do
22.	Diesel and Petrol.	16	Do
23.	All other petroleum products except those specified in Sl. No. 22& 26	8	Do
24	Tractors.	5	Do
25.	Paddy , Wheat and Rice	4	Do
26	Domestic cooking gas, petroleum coke and bitumen.	4	Do

2. This notification shall come into force with effect from date of its issue.

**Bihar Entry of Goods into Local Areas for Consumption, Use or Sale Therein  
(Amendment and Validation) Act, 2007**

**[Bihar Act 12, 2007]**

An Act to Amend Bihar Entry of Goods into Local Areas for Consumption, Use or Sale therein Act, 1993)

Be it enacted by the Legislature of the State of Bihar in the fifty-eight year of the Republic of India as follows :-

**1. Short title, extent and commencement**—(1) This Act may be called the Bihar Entry of Goods into Local Areas for Consumption, Use or Sale therein (Amendment and Validation) Act, 2007.

(2) It shall extend to the whole of the State of Bihar.

(3) It shall come into force with effect from 29.8.2006.

**Amendment**

1. The Schedule to the said Act shall be substituted with effect from the 29<sup>th</sup> day of August, 2006 in the following way, namely:-

**“SCHEDULE”**

<b>Sl. No.</b>	<b>Description of goods</b>
1.	Tobacco.
2.	Tobacco products including Gutkha and other like products but excluding Biris.
3.	Indian made Foreign liquor and foreign made foreign liquor.
4.	Cement.
5.	Crude Oil.
6.	All types of paints, varnishes and all painter’s material.
7.	Coal and Coke in all its for
8.	Paper of all kinds including exercise books, Waste paper, Paste board, Card board, Mill board, Hard board, boxes made of hard board, cartridge paper, packing paper, bags, cartoons, cards, blank registers, note book, envelopes, labels, letter pads, writing tablets and flat files.

9.	Computer hardware and software, printers, UPS, CVT, their accessories and spare parts including computer cables, scanners and Modems.
10.	Air conditioners, Air coolers and Air circulators.
11.	Marble, marble chips and marble tiles, granite and ceramic and glazed tiles.
12.	Steel pipes, plastic and PVC pipes including plastic celluloid, bakelite, goods made of similar substance (excluding moulded suitcase made of plastic and similar substance such VIP, Aristocrat, Safari and similar articles and vanity cases), plastics sheets and fabrics and articles made of such sheets and fabrics, PVC, HDPE, granules and other raw materials.
13.	Iron & Steel.
14.	All type of motor vehicles including two wheelers, three wheelers and chassis of truck and buses but excluding tractors.
15.	Timber, Plywood, Ply board, Sun mica, fore mica, including decorative lamination and laminated sheets.
16.	Sanitary goods and fittings.
17.	Electrical goods, implements, apparatus and appliances including electrical fittings, transformer, invertors, insulators, electrical earthenware and porcelain, testing and maintenance equipments, boilers, plants, generating sets, battery and battery charger, steel towers, tower parts, bolt and nuts used therein, conductors, galvanized steel earth wire, lighting arrester, control and relay panels, lighting equipments, PVC cable, power line communication carrier equipments and all other machineries, devices, items and fittings used in generation, distribution and use of electricity.
18.	Vanaspati and other Hydrogenated Oil.
19.	Telephone sets, their spare parts and accessories including all types of Electronic Telephone Equipments/Exchanges including wireless and parts and accessories thereof, Cellular Radio Equipment, Telephone instruments, Transmission Equipments, Power Plants, Cables and wires, Bus bars, M.D.F., D.D.F., G.D. tubes, tools, installation materials, all types of Communication instruments, Equipments and Accessories thereof, Testers, Microfiche/microfilm reader, Compact Disc Reader, Printed Circuit Assemblies, Magazines, Cables Assemblies, Telecommunication goods and equipments, their spare parts, component parts and accessories. Microwave Radio Equipment, Synchronous Digital Hierarchy (SDH) and other transmission equipment, Transmission Wires and Towers, Mobile Switching Centre (MSC), Base Transceiver Station (BTS), Base Station Controller (BSC), Radio Frequency (RF) and Planning Tools, Unified Messaging System (UMS), Billing System, Various type of Network Management Systems, Server, Modem, Routers, Datacom (DNIP) Equipment and parts and accessories thereof, Mobile Phones/Hand Set and parts and accessories thereof, Sim Cards, Scratch Cards, Universal Multi plexer (UMUX) and parts and accessories thereof, Splicing Machine and parts and accessories thereof, all other items used in telecommunication and transmission of information excluding pre-engineered Building System and pre-fabricated shelters.
20.	Stone chips, Stone bolders and Stone ballast.



21.	All types building materials other than those specified under serial number 4, 11, 13, 17 and 20.
22.	Diesel and Petrol.
23.	All other petroleum products except those specified in Sl. No. 22 & 26
24.	Tractors.
25.	Paddy, Wheat and Rice

2. (1) The amendment made in Schedule to the said Act shall be deemed to be, for all purposes, as validly and effectively in force with effect from 29.8.2006.

(2) Any assessment, collection, adjustment, reduction or computation made or any other action taken or anything done or purported to have been taken or done under the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993 and notifications issued and rules made thereunder shall be deemed to be and to have always been, for all purposes, as validly and effectively, assessed, collected, adjusted, reduced, computed or taken or done as if the said Act as amended by this Act had been in force at all material times and accordingly, notwithstanding anything contained in any judgment, decree, or order of any court, or tribunal or other authority, -

(a) no suit or other proceedings shall be maintained or continued in any court, tribunal or other authority for the refund of any amount received or realized by way of such tax;

(b) no court, tribunal or other authority shall enforce any decree or order directing the refund of any amount received or realized by way of such tax;

(c) recoveries shall be made in accordance with the Schedule of the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1993, of all amounts which could have been collected as tax under the said Act by reason of amendment made in the Schedule to the said Act by this Act but which had not been collected.

(3) For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this amendment in the Schedule had not come into force.

**[S.O. 37 dated the 25<sup>th</sup> February, 1993.**—In exercise of the powers conferred under sub-section (1) of section 3 of the Bihar Tax on Entry on Goods into Local Areas for Consumption, Use or Sale Therein Ordinance, 1993 (Bihar Ordinance No. 11 of 1993) and proviso to sub-section (1) of section 12 of the Bihar Finance Act, 1981, the Governor of Bihar is pleased to specify the rates at which and the conditions subject to which the tax on entry of scheduled goods shall be levied and paid on Entry in any Local Areas of the State of Bihar from any other Local Areas or a place outside the State of Bihar.

Sl. no.	Description of the Schedule Goods	Rate of Tax
1	Motor Vehicles	4%
2	Tobacco Products (excluding Biris)	3%
3	India made Foreign Liquor	5%
4	Vegetable and Hydrogenated Oil	5%
5	Cement	5%
6	Crude Oil	2%

2. Where an Importer of India made foreign Liquor, Vegetable Hydrogenated Oil or Cement is liable to pay tax under sub-section (2) of section 3 of the Ordinance becomes liable to pay tax under the Bihar Finance Act, 1981 by virtue of sale of such scheduled goods, his liability under the Bihar Finance Act, 1981 shall be reduced to the extent of tax paid under the Ordinance.

3. The scheduled goods shall be subject to Entry Tax only at the first point of Entry in local areas and at the subsequent Entry in any other local areas the scheduled goods shall not be subject to tax under the Ordinance provided the subsequent importing dealer produces before the assessing officer the original copy of the Cash memo or Bill or Challan of the dealer from whom he purchased or received the goods supported by a declaration in the form and manner prescribed.

4. This notification shall come into force with effect from the date of issue.]

[S.O. No. 90, dated 25<sup>th</sup> July, 2001—In exercise of the powers conferred under section 11 of the Bihar Tax on the Entry of Goods into Local area for Consumption, Use or Sale therein Act, 1993, after being satisfied that it is necessary for making the Act workable, the Governor of Bihar is pleased to order that the assessing Officer, on being fully satisfied that a registered dealer had paid full amount of admitted sales tax on the Scheduled goods between the period 1992-93 to 1995-96, shall pass an appropriate order under the Entry tax assessment proceeding treating the amount of entry tax to be fully adjusted against the sales tax already paid by such Dealer.]

<sup>1</sup>[Schedule]

- 1 . Tobacco
- <sup>2</sup>[“2. All types of paints, Varnishes and all painter’s materials.
- <sup>2</sup>[“3. Timber, Plywood, Ply board, Sun mica, foremica, including decorative lamination and laminated sheets.
- <sup>2</sup>[4. Sanitary goods and fittings
- 5 . Airconditioner, Air cooler and Air circulators
- 6 . Marble, marble chips and tiles, granite, ceramic and glazed tiles.

7. Steel pipes, plastic and PVC pipes including plastic celluloid, Bakelite, goods made of similar substance (excluding moulded suitcase made of plastic and similar substance such as VIP, aristocrat, safari and similar articles and vanity cases), plastic sheets and fabrics and articles made of such sheets and fabrics, PVC, HDPE, granules and other such raw materials.
- <sup>3</sup>[8. Electrical goods; implements, apparatus and appliances including electrical fittings, transformer, invertors, insulators, electrical earthenware and porcelain, testing and maintenance equipments, boilers, plants, diesel generating sets, battery and battery charger, steel towers, tower parts, bolt and nuts used therein, conductors, galvanized steel earth wire, lighting arrester, control and relay panels, lighting equipments, PVC cable, power line communication carrier equipments and all other machineries, devices, items and fittings used in generation, distribution and used of electricity.”
9. Coal
10. Iron and steel
- <sup>2</sup>[11. Paper of all kinds including exercise books, Waste paper, Paste board, Card board, Mill board, Hard board, cartridge paper, packing paper, paper bags, cartoons, cards, blank registers, note book, envelopes, labels, letter pads, writing tables and flat files.
12. Computer hardware and software, printers, UPS, CVT, their accessories and spare parts including computer cables, scanners and Modems.
- <sup>2</sup>[13 Light and heavy motors vehicles including two wheelers, three wheelers and chassis of trucks and buses but excluding tractors.
- <sup>2</sup>[14. Tobacco products including Gutkha and other like products but excluding Biris.
- <sup>1</sup>[15. Indian made foreign liquor and foreign made foreign liquor.
16. Vanaspati and other hydrogenated oils
17. Cement
18. Crude oil
- <sup>1</sup>[19. Telephone sets, their spare parts and accessories including all type of electronic telephone equipments/Exchanges including wireless and parts and accessories thereof, cellular Radio, equipments, Telephone instruments. Transmission equipments, Batteries Power plants, Inverters, Cables and wires, Bus Bars, MDF.DDF, GD tubes, Tools, Installations material, All type of Communication instruments, Equipments and accessories thereof, Testers, Micro phone/microfilm reader, Compact disc reader, Printer Circuit Assemblies, Magazines, Cables Assemblies, Telecommunication goods and equipments, their spare parts, component parts and accessories, Microwave radio equipments synchronous Digital Hierarchy (SDH) and other transmission equipments, Transmission wires and towers Mobile Switching Centre (MSC), Base transceiver station (BTS) Base station controller (BSC), Radio Frequency (RF) and Planning Tools, Unified Messaging System (UMS), Billing System, Various type of Network Management Systems, Air Conditioners, Generators Sets, Pre-engineered Building System, Pre-fabricated Selters, Server, Modern,

Routers, Datacom (DNIP) Equipment and parts and accessories thereof, Mobile Phones/Hand Set and parts and accessories thereof, Sim Cards, Scratch Cards, Universal Multiplexer (UMUX) and parts and accessories thereof, Splicing Machine and parts and accessories thereof.

20. Stone chips, Stone bolders and Stone ballast.
21. All types of building materials other than those specified under serial No.8, serial No. 10, serial No. 17 and serial No. 20.
22. Diesel and petrol.
23. All other petroleum products except those specified in Sl. No. 22.
24. Tractors.
- <sup>2</sup>[25. Paddy, Rice, Wheat, Pulse, Flour, Atta, Maida, Suji and Besan.

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**S.O. NO. 92, dated the 25 th July, 2001**—In exercise of the powers conferred by sub-section (1) of section 3 of the Bihar Tax on the Entry of goods into local area for Consumption, Use or Sale Therein Act, 1993, the Governor of Bihar is pleased to specify the ratets at which and the conditions and restrictions subject to which tax shall be charged and collected on the entry of Scheduled goods.

Sl. no.	Description of goods	Rate (in percent)	Conditions and restrictions
1	2	3	4
1.	Tobacco	<sup>2</sup> [8	<sup>2</sup> [Entry of goods into a local area in Bihar from any other such area or from any place outside or from any place outside the territory of India.
2.	All types of paints, Varnishes and all painter's materials	8%	Do
3.	Timber, Plywood, Ply board, Sun mica, fore mica, including decorative lamination and laminated sheets.	8%	Do
4.	Sanitary goods and fittings	8%	Do
5.	Airconditioner, Air cooler and Air Circulators.	5%	Do
<sup>1</sup> [6.	Marble, marble chips and tiles, granite, ceramic and glazed tiles.	8%	Do
7.	Steel pipes, plastic and PVC pipes including plastic celluloid, Bakelite, goods made of similar substance (excluding moulded suitcase made of plastic and similar substance such as VIP, aristocrat, safari and similar articles and vanity cases),	4%	Do

	plastics sheets and fabrics and articles made of such sheets and fabrics, PVC, HDPE, ranules and other such raw materials.		
<sup>3</sup> [8.	Electrical goods; implements, apparatus and appliances including electrical fittings, transformer, invertors, insulators, electrical earthenware and porcelain, testing and maintenance equipments, boilers, plants, diesel generating sets, battery and battery charger, steel towers, tower parts, bolt and nuts used therein, conductors, gazvanized steel earth wurd, lighting arrester, control and relay pancls, lighting equipments, PVC cable, power line communication carrier equiprents and all other machineries, devices, items and fittings used in generation, distributiona and use of electricity.”	8%	Do
9.	Coal	4%	Do
10.	Iron & Steel	4%	Do
<sup>1</sup> [11.	Paper of all kinds including exercise books, Waste paper, Paste board, Card board, Mill board, hard board, boxes made of hard boards, cartridge paper, packing paper, paper bags, cartons, cards, blank registers, note book, envelopes, lables, letter pad, writing tablets and flat files.	4%	<sup>1</sup> [Entry of Goods into local area in Bihar from any other such area or from any place outside the state or from any place outside the territory of India]
12.	Computer hardware and software, printers, UPS, CVT, their accessories & spare parts including compute cables, Scanners and Modems.	4%	Do
13.	All Types of motor vehicles including two wheelers, three wheelers and chassis of truck and buses but excluding tractors.	8%	Do

14.	Tobacco products (excluding biris)	16%	Do
15.	Foreign made Foreign liquor and Indian made Foreign liquor	16%	Do
16.	Vanaspati and other hydrogenated	5%	Do
<sup>1</sup> [17.	Cement	12%	Do
18.	Crude Oil	2%	Do
<sup>1</sup> [19.	Telephone sets, their spare parts and accessories including all types of Electronic Telephone Equipments/Exchanges including wireless and parts and accessories thereof, Cellular Radio Equipment, Telephone instruments. Transmission Equipments, Batteries, Power Plants, Inverters, all types of Communication Instruments, Equipments and Accessories thereof, Testers, Microfiche/microfilm reader, Compact Disc Reader, Printed Circuit Assemblies, Magazines, Cables Assemblies, Telecommunication goods and equipments, their spare parts, component parts and accessories, Microwave Radio Equipment Synchronous Digital Hierarchy (SDH) and other transmission equipment, Transmission Wires and Towers, Mobile Switching Centre (MSC), Base Transceiver Station (BTS), Base Station Controller (BSC), Radio Frequency (RF) and Planning Tools, Unified Messaging System (UMS), Billing System, Various type of Network Management Systems, AIR Conditioners, Generators Sets, Server, Modem, Routers, Datacom (DNIP) Equipment and parts and accessories thereof, Mobile Phones/Hand Set and	4%	Do

	parts and accessories thereof, Sim Cards, Scratch Cards, Universal Multiplexer (UMUX) and parts and accessories thereof, Splicing Machine and parts and accessories thereof and all other items used in telecommunication and transmission of information excluding Pre-engineered Building System and Prefabricated Shelters.		
20.	Stone chips, Stone holders and Stone ballasts	8%	Do
21.	All types building materials other than those specified under serial No. 6, 8, 10, 17 and 20.	8%	Do
22.	Diesel and Petrol	16%	Do
23.	All other petroleum products except those specified in S.No. 22.	6%	Do
24.	Tractors	<sup>1</sup> [4%	Do
<sup>2</sup> [25.	Paddy, Rice, Wheat	4%	Do]

1 . This notification shall come into force with effect from the date of publication in the Official Gazette.

**THE BIHAR TAX ON ENTRY OF GOODS INTO  
LOCAL AREA RULES, 1993**

**S.O. 181, dated 17.5.93.**—In exercise of the powers conferred by section 9 of the Bihar tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Ordinance, 1993, dispensing with the condition of previous publication under the proviso to sub-section (1) of the said section the Governor of Bihar is pleased to make the following “Bihar Tax on Entry of Goods into Local Areas Rules, 1993.”