

SYNOPSIS

Bihar Tax on Professions, Trades, Callings and Employments Act, 2011

BPT 2: Definitions

BPT 3: Application of the Bihar Value Added Tax Act 2005 and Rules made thereunder

BPT 4: Levy and charge of tax

BPT 5: Employer's liability to deduct and pay tax on behalf of the employee

BPT 6: Registration and enrolment

BPT 7: Tax Returns and payments

BPT 8: Consequences of failure to deduct or to pay tax

BPT 9: Recovery of taxes, etc

BPT 10: Appeals

BPT 11: Offences and penalties

BPT 12: Offences by companies

BPT 13: Power to transfer proceedings

BPT 14: Compounding of offences

BPT 15: Exemptions

BPT 16: Local authorities not to levy profession tax

BPT 17: Power to amend Schedule

BPT 18: Power to make rules

BPT 19: Power to remove difficulties

Bihar Tax on Professions, Trades, Callings and Employments Act, 2011

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Profession is a vocation (regular occupation) requiring advanced education and training.

Trade has a wider meaning of engaging into any kind of activity which may result in profit. [Aiyar 2013 v 1 p 4889]

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**Calling** is also a vocation but is distinguished from the profession for it does require general skill to a job but not the intellectual skill as required in profession. [ Aiyar 2013 v 1 p 667]

**Employment** implies the relationship of master and servant where the servant is hired to work and is paid by the master (employer).

**Constitutional power to levy:** The power to levy tax on profession is derived from Entry 60 of List II of the Seventh Schedule to the Constitution. Article 276 of the Constitution of India, however, puts a restriction by fixing a ceiling of Rs.2500 (Rupees Two thousand Five hundred), the amount which can be collected as tax on profession.

**Tax on profession is different from tax on income from profession:** Tax on profession is not be confused with the tax on income from the profession which is in the taxing domain of the Parliament as clarified in Art 276(3).

## **BPT 2: Definitions**

### **BPT 2(1)(a): Assessee**

An *assessee* refers to any person or employer who is liable to pay tax under this Act. [Section 2(1)(a)]

### **BPT 2(1)(b): Employee**

An *employee* is a person working for salary or wages. It includes:

- Government servants paid from the Central or State Government or Railway Fund,

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- Individuals working in organizations (whether incorporated or not) controlled by the Central or State Government, even if their head office is outside Bihar,
- Any other person employed under an employer not covered by the above two categories. [Section 2(1)(b)]

### **BPT 2(1)(c): Employer**

An *employer* is the individual responsible for paying salaries or wages regularly to employees. This includes heads of offices, establishments, managers, or agents. [Section 2(1)(c)]

### **BPT 2(1)(d): Government**

The term *Government* refers specifically to the State Government of Bihar. [Section 2(1)(d)]

### **BPT 2(1)(e): Income**

*Income* is to be understood as defined under the Income Tax Act, 1961. [Section 2(1)(e)]

### **BPT 2(1)(f): Person**

A *person* is anyone engaged in a profession, trade, calling, or employment within Bihar. This includes:

- Hindu Undivided Families (HUFs),
- Firms, companies, or corporations,
- Societies, clubs, or associations.

However, individuals earning only casual wages are excluded.

Explanation: Each branch of a firm, company, corporation, society, club, or association is treated as a separate person. [Section 2(1)(f)]

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**Branch of a firm, company, etc.:** General restrictions of taxing power contained in the Constitution, eg, in Article 276, 285 and 286 even if not expressly stated in the relevant taxation Act have to be read in it. These restrictions cannot be given a go by either directly or indirectly. But it appears that this principle was not properly appreciated in a recent case relating to Article 276 of the Constitution. Article 276(2) of the Constitution provides that:

‘The total amount payable in respect of any one person to the State or to any one municipality, district board, local board or other local authority in the State by way of taxes on professions, trades, callings and employments shall not exceed two thousand and five hundred rupees per annum.’

The word “person” is defined in section 3(42) of the General Clauses Act, 1897 to “include any company or association or body of individuals whether incorporated or not”. Unless the context otherwise provides by virtue of Article 367 of the Constitution the General Clauses Act applies for the interpretation of the Constitution. The Andhra Pradesh Tax on Professions, Trades, Calling and Employment Act, 1987 originally defined “person” as follows:

‘Person means any person who is engaged in any profession trade calling or employment in the State of Andhra Pradesh and includes a Hindu Undivided Family, firm, company, corporation or other corporate body, any society, club or association so engaged but does not include any person who earns wages on a casual basis.’

By an amendment the following explanation was added:

‘Every branch of a firm, company, corporation or other corporate body, any society, club or association shall be deemed to be a person.’

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The validity of this explanation was challenged as being in breach of Article 276 of the Constitution which provides the maximum tax recoverable annually from a “person”. The challenge was rejected on the ground that the definition of the word “person” in the General Clauses Act does not restrict the power of the State under Entry 60 of List II of the Constitution while imposing profession tax to adopt a meaning of “person” different from or in excess of the ordinary acceptance of the word. Because of the restriction imposed by Article 276(2) the State was not competent to legislate directly that the tax payable by a person who carries on business, profession etc. at more than one place would be 2,500 multiplied by the number of places where he carries on his business, etc. The State cannot evade this restriction by defining “every branch of a firm, company”, etc. as a separate person. That would be doing something indirectly which the legislature is prohibited from doing directly. The court also seems to be of the view as expressed in para 40 that the definition of “person” in section 3(42) of the General Clauses Act, 1897 “is not applicable automatically to interpret the provisions of the Constitution unless the context so requires and makes that definition applicable”. But a correct reading of Article 367 will show that the provisions of the General Clauses Act including the definition of “person” in section 3(42) will automatically be applicable for interpretations of the Constitution but will not be applicable “when the context otherwise requires”. There is no contrary to make the definition of person in section 3(42) of the General Clauses Act inapplicable for construction of the word “person” in Article 276(2). The State legislature cannot so define the word “person” for purposes of Article 276(2) as to evade the ban imposed by that provision. If that is allowed it will make Article 276(2) wholly nugatory. It is submitted that in

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rejecting the challenge to the validity of the “Explanation” added by the Andhra Pradesh Act 29 of 1996 these points were not properly considered by the Supreme Court.<sup>1</sup>

### **BPT 2(1)(g): Prescribed**

The word *prescribed* refers to matters laid down by rules framed under this Act. [Section 2(1)(g)]

### **BPT 2(1)(h): Profession Tax**

*Profession tax* is the tax imposed on professions, trades, callings, and employment under this Act. [Section 2(1)(h)]

### **BPT 2(1)(i): Salary or Wages**

*Salary or wages* refers to all payments (in cash or kind) regularly received by a person. This includes:

- Basic pay or wages,
- Dearness allowance,
- Perquisites and profits in lieu of salary as per section 17 of the Income Tax Act, 1961. [Section 2(1)(i)]

### **BPT 2(1)(j): Tax**

The word *tax* means the professional tax levied under this Act. [Section 2(1)(j)]

### **BPT 2(1)(k): Year**

A *year* refers to the financial year, i.e., from 1st April to 31st March. [Section 2(1)(k)]

### **BPT 2(2): Meaning of Undefined Terms**

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<sup>1</sup> Singh 2021 p 615-616

Any words or expressions used in this Act but not defined here will carry the meaning assigned to them under the Bihar Value Added Tax Act, 2005.

### **BPT 3: Application of the Bihar Value Added Tax Act 2005 and Rules made thereunder**

#### **BPT 3(1): Authority to apply VAT Act for enforcement and collection**

The officers who are responsible under the Bihar Value Added Tax Act, 2005 [Act 27 of 2005] for assessing, reassessing, collecting tax, and enforcing payment of tax, interest, and penalties from dealers will also perform the same functions under this new Act. They can use all the powers given to them under the VAT Act and its Rules. These powers include handling tax returns, assessments (including reassessment and escaped assessments), tax recovery, account-keeping, inspections, search and seizure, acting on behalf of others, issuing refunds, hearing appeals and revisions, review, approaching the High Court, compounding offences, and managing other related matters. All relevant provisions of the VAT Act will apply *mutatis mutandis* under this Act as well [Section 3(1)].

**Application of Bihar Value Added Tax Rules 2005:** Rule 10 of Professional Tax Rule 2011 provides that the relevant provisions of the Bihar Value Added Tax Rules, 2005 shall also apply *mutatis mutandis* in respect of all such procedural and other matters incidental to carrying out the purposes of the Act for which no provision or insufficient provision has been made in Professional Tax Rules.

#### **BPT 3(2): Jurisdiction of VAT authorities**

These powers must be exercised only within the areas assigned to each officer as per Section 10(1) of the Bihar Value Added Tax Act, 2005 [Section 3(2)].

### **BPT 3(3): Power of delegation by commissioner**

The Commissioner is allowed to delegate any of his powers or responsibilities under this Act to any officer who is appointed under *Section 10(1)* of the VAT Act. Such delegation must be made through a written order and follow any restrictions or conditions prescribed by law [Section 3(3)].

### **BPT 3(3) Proviso: Deemed assessment in certain cases**

If a person who is liable to pay tax under this Act has already paid the due tax along with any applicable interest (as required under *Section 8(3)* of this Act) and has filed the necessary return (as per *Section 7* of this Act), then that person will be considered to have been assessed under this Act without any further action [Proviso to Section 3(3)].

## **BPT 4: Levy and charge of tax**

### **BPT 4(1): Levy of tax on professions and trades**

A tax will be imposed and collected from individuals engaged in any profession, trade, calling, or employment, as per the rules laid down in this Act. However, the total tax that any person is required to pay in a financial year cannot be more than ₹2,500. [Section 4(1)]

**Levy:** This is the charging section levying tax on professions, trades, callings and employments.

**Shall not exceed two thousand five hundred rupees:** The maximum amount which can be charged as professional tax in a year is Rs.2,500. Within this maximum limit of Rs.2,500, the rate

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of profession tax applicable to different types of persons has been mentioned in the Schedule to the Act.

BPT 4(2): Who is liable to pay

Any person who is working in any profession, trade, calling, or employment within the State of Bihar must pay this tax. The amount to be paid will depend on the specific rates mentioned in the Schedule attached to the Act. [*Section 4(2)*]

Person liable: Explanation to Section 2(f) deems every branch of a firm, company, corporation or other corporate body, any society, club or association as a person liable to pay tax on profession, such that a person who carries business, profession, etc at more than one place would be multiplied by the number of places where he carries on his business etc. [*Karnataka Bank Ltd. v State of Andhra Pradesh (2008) 2 SCC 254*]

BPT 5: Employer's liability to deduct and pay tax on behalf of the employee

Every employer must deduct the professional tax payable under this Act from the salary or wages of their employees before making payment to them. Even if the employer fails to make this deduction, they are still liable to pay the tax on behalf of their employees once the salary or wages are paid. [*Section 5*]

BPT 5 First Proviso: Special Provision for Government Employers

If the employer is an officer of the State Government or Central Government, the procedure for discharging the tax liability on behalf of the employees will be as prescribed by rules under the Act. [*Section 5 First Proviso*]

BPT 5 Second Proviso: Exemption Where Employee has Multiple Employers

If an employee is working under more than one employer and chooses to pay the tax personally, they may submit a declaration in the prescribed format to their employer(s). In such a case, the employer(s) are not required to deduct or pay the tax on behalf of the employee. [*Section 5 Second Proviso*]

Rule 5, Bihar Professional Tax Rules 2011

Deduction in September: Every such employer shall deduct the tax payable from the salary or wages payable to the assessee in respect of the month of September of every year [Rule 5(1)]. Such tax deducted shall be deposited into government treasury on or before the fifteenth day of November immediately following the month in which it has been deducted [Rule 5(2)]. Statement of such tax deducted shall be furnished to the prescribed authority in form PT-IV on or before the end of the month of November of every year [Rule 5(3)].

Deduction in February: In case an assessee – (a) becomes liable to pay tax under the Act after the salary or wages for the month of September has been paid to him; or (b) becomes liable to pay a higher amount by way of tax after the salary or wages for the month of September has been paid to him – the employer shall deduct such tax, or the higher amount of tax, as the case may be, from the salary or wages payable to the assessee in respect of the month of February following the said month of September [Rule 5(4)]. Such tax deducted shall be deposited into government treasury on or before the fifteenth day of April following the month in which it has been deducted [Rule 5(5)]. Statement of such tax deducted shall be furnished to the prescribed authority

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in form PT-V on or before the end of the month of May of every year [Rule 5(6)].

**Tax deduction certificate:** Every employer deducting the tax shall issue to the employee from whose salary or wages the tax has been deducted, a certificate in form PT-VI [Rule 5(7)].

**Person working with more than one employer:** If a person earning salary or wages is simultaneously engaged with more than one employer then such person may furnish to his employer a certificate in Form PT-VII declaring that he shall pay the tax himself in order to absolve the employer from the obligation of deducting the tax from the salary or wages payable to such person; and in the event of failure to furnish the certificate the employer shall deduct the tax payable from the salary or wages payable to the employee [Sec 5 Second Proviso read with Rule 5(9)].

## **BPT 6: Registration and enrolment**

### **BPT 6(1): Registration requirement for employers**

Every employer—except those who are officers of the Central or State Government—who is responsible for deducting tax under Section 5 must obtain a registration number. This number is issued by the tax assessing authority following the process laid down by the rules. [*Section 6(1)*]

### **Rule 3, Bihar professional Tax Rules 2011**

**Employer is liable for registration:** An employer liable to deduct tax under section 5 of the Bihar Tax on Professions, Trades, Callings and Employments Act 2011 shall be granted a registration number by the tax assessing authority [Sec 6 (1)]. Such employer, however, is required to apply in Form PT-I to the In-charge of the Circle within whose jurisdiction the office of the

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employer is situated. Such application shall be submitted within seven days of the employer being required to be registered and shall be submitted at the counter of the circle or shall be filed in electronic manner on the official website of the Commercial Taxes Department [Rule 3(1)].

**Online registration:** In case where an application has been filed in electronic manner, the In-charge of the concerned Circle, after verifying that all the columns of the application have been properly filled in, shall, within fifteen days of the filing of the application, grant a Certificate of Registration in form PT-II. Such certificate shall bear the registration number allotted to the employer by the authority and the said registration number shall be the “Tax Deduction and Collection Account Number,” allotted to the employer under the Income Tax Act 1961, prefixed by the digits “10”; and in case an employer has not been allotted a Tax Deduction and Collection Account Number under the Income Tax Act 1961, the registration number shall be the Permanent Account Number, allotted to such employer under the Income Tax Act, 1961, prefixed by the digits “10”. The Certificate of Registration shall be sent to the applicant – (a) on his e-mail account, if he has furnished such e-mail identity; or (b) by registered post, on the address furnished by him in his application. [Rule 3(2)]

**Offline registration:** In case where an application for registration has not been filed in electronic manner, such application shall be submitted at the counter of the concerned circle. The In-charge of the counter, after ascertaining that all the columns of the application have been properly filled in and signed, shall – (a) grant the person a receipt in lieu thereof, and (b) enter the same in register PT-III maintained in the computer;

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and thereupon the In-charge of the concerned Circle shall, within fifteen days of the filing of the application, grant a Certificate of Registration in form PT-II. The grant and delivery of the certificate shall be same as said in respect of applications filed electronically. [Rule 3(3)]

Employer residing outside Bihar: In case the person responsible for paying any salary or wages to an assessee under the Act is resident outside the State of Bihar, the application for registration shall be signed by the person in charge of the management in the State of Bihar [Rule 3(4)].

BPT 6(2): Enrolment requirement for individual taxpayers

Any person who is liable to pay tax under this Act—except salaried individuals whose tax is paid by their employer—must obtain an enrolment number. This number is also issued by the tax assessing authority as per the prescribed procedure. [Section 6(2)]

Rule 3, Bihar professional Tax Rules 2011

Enrolment of self-employed professional: A person, other than a person earning salary or wages in respect of whom the tax is payable by his employer, who is liable to pay profession tax shall be granted an enrolment number by the tax assessing authority [Section 6 (2)]. Such assessee shall apply in Form PT-IA, for enrolment under the Act to the In-charge of the Circle within whose jurisdiction the assessee resides. The application shall be submitted within seven days of the assessee being liable to pay tax under the Act and shall be submitted at the counter of the circle or shall be filed in electronic manner on the official website of the Commercial Taxes Department [Rule 4(1)]. The certificate of enrolment shall be in Form PT-IIA [Rule 4(2)] and

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the grant and delivery of the certificate shall be same as said in respect of applications filed for registration [Rule 4(3)].

## **BPT 7: Tax Returns and payments**

### **BPT 7(1): Filing of returns by employers and enrolled persons**

Every employer registered under the Act and every person who is enrolled must file tax returns in the form, manner, and time as may be prescribed by the rules. However, if a person (other than an employer) has already paid the full tax and any applicable interest under Section 8(3), they are not required to file the return mentioned in this section. [Section 7(1)]

### **BPT 7(2): Payment of tax**

The tax owed under this Act must be paid by all registered employers and enrolled persons in the manner laid down in the rules. [Section 7(2)]

### **BPT 7(3): Penalty for late filing or non-payment**

If any employer or enrolled person fails to submit the return or does not pay the tax on time without a valid reason, the tax authority may impose a penalty. Before doing so, the person must be given a chance to explain. The penalty can go up to ₹100 for each month of delay. [Section 7(3)]

## **Rule 6, Bihar professional Tax Rules 2011**

**Time for filing return:** Every employer registered under the Bihar Tax on Professions, Trades, Callings and Employments Act 2011 shall furnish to the prescribed authority an annual return in form PT-VIII containing details of the tax deducted by him in respect of a financial year, on or before the end of the

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month of November of succeeding financial year. Similarly, every person enrolled under the Act shall furnish to the prescribed authority an annual return in form PT-IX on or before the end of the month of November of succeeding financial year. [Rule 6]

Rule 7, Bihar professional Tax Rules 2011

Manner of payment of tax: Every person required to pay any tax or interest or penalty under the Act shall pay the amount of tax or interest or penalty into Government Treasury, or any Bank authorized by the Commissioner in this behalf, by Challan in Form PT-X. The Commissioner may, however, by notification, require any person or class or description of persons to pay the amount of tax, interest or penalty in electronic manner through the official website of the Commercial Taxes Department. [Rule 7]

Failure to file return or pay tax deducted: Where an employer or enrolled person, without reasonable cause fails to file the required return or defaults in paying the tax, the prescribed authority shall serve upon such person in notice which shall contain a gist of accusations and a date of hearing which shall in no case be less than seven days nor more than 30 days from the date of issue of notice; and after giving such person a reasonable opportunity of being heard impose upon such person a penalty not exceeding Rs.100 for each month of delay [Section 7(3) and Rule 8]. Moreover, for the delay in payment of tax the employer or the involved person shall be liable to pay simple interest at the rate of 2% of the amount of tax due one each month or part thereof [Section 8(2)].

BPT 8: Consequences of failure to deduct or to pay tax

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## **BPT 8(1): Failure to pay tax and default status**

If a taxpayer—who is not a government officer—fails to pay tax as required under the Act, they will be treated as a "defaulter." This is in addition to any other penalties or legal actions they may face under the law. [Section 8(1)]

## **BPT 8(2): Interest for non-payment of tax**

Apart from being declared a defaulter, the taxpayer mentioned above must also pay simple interest at the rate of 2% per month (or part of a month) on the unpaid tax amount, calculated for the entire period of delay. [Section 8(2)]

## **BPT 8(3): Interest liability for enrolled persons**

If a person who is enrolled under the Act fails to pay the tax, they too must pay interest at the same 2% monthly rate, and under the same conditions as stated in the previous subsection. [Section 8(3)]

## **BPT 9: Recovery of taxes, etc**

Any unpaid amount such as tax, penalty, interest, or any other dues under this Act can be collected in the same manner as land revenue arrears are recovered. This means the government has the authority to use legal procedures typically used for land revenue recovery to enforce payment from the defaulter. [Section 9]

## **BPT 10: Appeals**

### **BPT 10(1): Right to appeal against orders**

Any taxpayer, except an officer of the State or Central Government, who is dissatisfied with an order passed under this Act, has the right to file an appeal. This appeal must be submitted

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within 45 days from the date on which the order was served on the taxpayer. [*Section 10(1)*]

Tax assessee: Any tax assessee may imply here either the employer or the enrolled person, but it has not been clearly expressed. Assessee has been defined to include employer as well as enrolled person. But tax assess has been used in BPT Sec 8 to mean an employer deducting the tax.

BPT 10(1) Proviso: Late appeal with justification

If the appeal is not filed within the prescribed 45 days, the appellate authority still has the power to accept a delayed appeal. However, this can only be done if there are sufficient reasons, and those reasons must be recorded in writing by the authority. [*Proviso to Section 10(1)*]

BPT 10(2): Precondition of Tax Payment for Appeal

Before an appeal can be heard, the taxpayer must pay the full amount of tax that is the subject of the appeal. Without this payment, the appeal will not be entertained by the appellate authority. [*Section 10(2)*]

BPT 11: Offences and penalties

If a person or employer does not follow any provision of this Act or the related rules without a valid reason, they can be punished upon conviction. The punishment may include:

- Simple imprisonment for up to three months, or
- A fine up to ₹5,000, or
- Both imprisonment and fine.

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If the offence continues even after conviction, an additional fine up to ₹50 per day may be charged for each day the violation continues. [Section 11]

## **BPT 12: Offences by companies**

### **BPT 12(1): Liability of Company and its Officials for Offences**

If a company commits an offence under this Act, not only the company but also every person who was in charge of and responsible for the company's business at the time of the offence will be considered guilty. They can be prosecuted and punished. However, such a person can avoid punishment if they prove that the offence occurred without their knowledge or that they took all reasonable steps to prevent it. [Section 12(1)]

### **BPT 12(2): Guilt Based on Consent, Connivance or Neglect**

Even if someone is not directly responsible for managing the business, if it is shown that a director, manager, secretary, or officer either agreed to, helped with, or was careless in preventing the offence, then that person will also be treated as guilty and can be punished. [Section 12(2)]

### **BPT 12 Expln - Definition of Company and Director**

For this section:

- A “company” includes any body corporate, a firm, or an association of individuals.
- A “director” in case of a firm refers to a partner in that firm.

[Section 12 – Explanation]

## **BPT 13: Power to transfer proceedings**

## **BPT 13: Authority to Transfer Tax Proceedings**

The Commissioner or Additional Commissioner has the power to transfer any proceedings under this Act from themselves to another officer, or between officers, including to themselves. This can only be done by a written order, after recording reasons, and after giving parties a fair chance to be heard, if feasible. [Section 13, Main Clause]

### **BPT 13 Proviso: Exception to Hearing Requirement**

If the transfer is between officers whose offices are in the same city, locality, or place, then giving a hearing opportunity to the parties is not mandatory. [Section 13, Proviso]

### **BPT 13 Expln: Meaning of "Proceedings"**

For the purpose of this section, “proceedings” concerning a tax assessee include:

- All pending or completed proceedings under the Act for any year as of the date of the transfer order, and
- All future proceedings under the Act for any year related to the same assessee, even if commenced after the date of the transfer order.

[Section 13, Explanation]

## **BPT 14: Compounding of offences**

### **BPT 14(1): Power to Settle Offences by Compounding**

The tax assessing authority has the power to allow a person, who is accused of an offence under this Act, to settle the matter by paying a specified amount. This can be allowed either before or after legal proceedings begin. The amount to be paid cannot

exceed ₹5,000 or double the tax due—whichever is higher.

[Section 14(1)]

### **BPT 14(2): No Further Legal Action After Payment**

Once the accused person pays the amount fixed by the tax authority for compounding the offence, no more legal proceedings will be taken against them for the same offence.

[Section 14(2)]

### **BPT 14(3): Finality of Authority's Decision**

The decision or order made by the tax authority in allowing compounding of the offence is final. No appeal or revision is allowed against this decision. [Section 14(3)]

## **BPT 15: Exemptions**

### **BPT 15(1): Exemption for Armed Forces**

This law does not apply to individuals who are members of the Union's armed forces while they are posted or serving anywhere in Bihar. [Section 15(1)]

### **BPT 15(2): Power to Grant Exemptions**

The State Government has the authority to exempt certain classes or groups of people from paying tax. This can be done by issuing a notification in the Official Gazette, along with specific conditions or restrictions mentioned in the notification. [Section 15(2)]

### **BPT 15(3): Legislative Oversight of Exemptions**

Every exemption notification issued by the State Government must be presented before the State Legislative Assembly. It must remain before the Assembly for a total of 14 days, either in one session or spread over multiple sessions. [Section 15(3)]

## **BPT 16: Local authorities not to levy profession tax**

After this Act comes into force, local authorities are not allowed to impose any tax on professions, trades, callings, or employments—even if any other law allows them to do so. This provision overrides any conflicting law that gives such power to local authorities. [Section 16]

## **BPT 17: Power to amend Schedule**

### **BPT 17(1): Government’s Power to Modify the Schedule**

The State Government has the authority to make changes to the Schedule of the Act. This includes the power to add, remove, or change any item or entry by issuing a notification. [Section 17(1)]

### **BPT 17(2): Legislative Oversight of Notifications**

Any such notification issued by the Government must be presented before the State Legislature. It should remain before the Legislature for a total of 14 days, which can be spread over one or more sessions. [Section 17(2)]

### **BPT 17(2): Updated References to the Schedule**

Whenever the Act mentions the Schedule or any of its items, those references will be understood to mean the version of the Schedule that is currently in force, including any amendments made using this section. [Section 17(3)]

## **BPT 18: Power to make rules**

### **BPT 18(1): Rule-Making Power of the Government**

The Government is authorized to make rules to give effect to the provisions of the Act. It may issue these rules through a

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notification to ensure proper implementation and functioning of the Act. [BPT 18(1)]

BPT 18(2): Legislative Oversight of Rules

Every rule framed by the Government must be presented before the State Legislature. This presentation should take place while the Legislature is in session, and must continue for a total of fourteen days, which can be spread over one or more sessions. [BPT 18(2)]

BPT 19: Power to remove difficulties

If there is any trouble or confusion in implementing the provisions of this Act, the Government can issue an order published in the official Gazette. This order can include measures that help remove the difficulty, as long as those measures do not go against anything stated in the Act itself. The order must only be for the purpose of making the Act work effectively. [Section 19]

