

- (8) If the party -
- fails to rectify the defects of the application **FORM-I** as communicated in **FORM-III**; or
 - does not furnish treasury certificate(s) in response to the order of **FORM-IV** in respect of payments of tax, interest, penalty or fine which could not be verified through the official records or payment reports generated on the VATMIS Application of the Commercial Taxes Department, Bihar within the time limit specified in clause (b) of sub-rule (5); or
 - does not produce evidences of payment of balance settlement amount in response to the order of **FORM-IV** as calculated in accordance with the provisions of the Act within the time limit specified in clause (b) of sub-rule (5); or
 - does not produce the evidences of the deposit of the entire settlement amount, as required by **FORM-V** within the time limit specified in clause (c) of sub-rule (6);
- the said authority shall reject the application for settlement of dispute by an order in **FORM-VII** before expiry of the Rules and communicate such order to the party:
- Provided that the rejection as aforesaid shall, subject to sub-rule (1) of rule 3, not debar the party from filing a fresh application.
- (9) All communication in **FORM-III**, **FORM-IV**, **FORM-V**, **FORM-VI** and **FORM-VII** shall be made on e-mail address specified in **FORM-I**.

FORM - I

(Form of application for settlement of dispute under the Bihar Settlement of Taxation Disputes Act, 2024)

[See Rule 3 (1)]

(Application shall be filled and signed by blue ballpoint pen only.)

Before the

.....
.....

I,(full name in block letters), son of residing at, being *proprietor/ partner/ karta/ managing director/ principal executive officer/officer incharge / declared manager hereby apply for settlement of arrear tax, interest, fine or penalty in dispute and the relevant particulars are furnished below:-

1. Trade name of the business	
2. Address of the principal place of business	
3. Postal address at which communication may be made	
4. PAN of the applicant	
5. E-mail address to which notices / communications may be sent	
6. Mobile number to which communications may be sent	
7. Act under which the case is pending	
8. Registration Certificate Number under the law, if any	
9. Period of the case in respect of which the application is made	
10. Admitted tax payable as per return	
11. Admitted tax paid	
12. Date on which order levying tax, interest, penalty or fine passed	

13. Demand notice number and date	
14. Pending before which authority (<i>Circle office/Appellate Authority/Commissioner/Tribunal/ High Court/Supreme Court</i>)	
15. Date on which Appeal/ Revision/ Reference/ WP/ SLP filed	

16. Details of dispute -

Description	Arrear of tax for non furnishing/non-production of statutory Certificates/Declarations	Other Arrears of tax	Dispute arising out of an order levying penalty, fine or interest under the law
Amount of tax, interest, penalty or fine levied			
Amount of tax, interest, penalty or fine in dispute			
Settlement amount as per section 3 of the Act			
Amount of tax, interest, penalty or fine paid earlier in respect of the dispute			
Balance amount payable for settlement of dispute			

17. The details of amount already deposited against disputed amount -

Challan no.	Date	on account of Tax/Interest/Penalty/Fine	Amount deposited

18. Value of statutory Certificates/ Declarations received after issuance of demand notice which are attached with this application-

19. *I/We want to get the case settled upon further payment of Rs.on account of assessed tax, Rs. on account of interest, Rs. on account of penalty and Rs. on account of fine. *I/We undertake to pay the amount in the appropriate Government Treasury within such time as may be directed.

Declaration:

I, (full name in block letters) declare that the information and particulars furnished in this application are correct and complete.

Date :

*Strike out whichever is not applicable.

(Signature of the applicant)

(Status).

FORM-II
(Form of Acknowledgement under the Bihar Settlement of Taxation Disputes Act, 2024)
[See Rule 3(7)]

Office of the

Receipt No.

Date –

Application in FORM-IReceived from
 (A) Trade name of the business.....
 (B) Registration Certificate Number under the law, if any.....
 (C) E-mail address
 (D) Mobile No.

Check slip [(Tick (√) if enclosed (x) if not enclosed)]

- | | |
|-------------------------------------------------------------------------------------------------------------------|--------------------------|
| (1) Copy of annual return or all applicable quarterly returns for the period in dispute, if filed | <input type="checkbox"/> |
| (2) Statement along with copies of challan in support of payment of admitted Tax and disputed amount made earlier | <input type="checkbox"/> |
| (3) Payment report downloaded from the website of Commercial Taxes Department | <input type="checkbox"/> |
| (4) FORM C-II along with certificate of deducting authority as prescribed in Rule-3(2)(b) | <input type="checkbox"/> |
| (5) Copy of the order levying any tax, interest or penalty or fine | <input type="checkbox"/> |
| (6) Copy of demand notice regarding dispute | <input type="checkbox"/> |
| (7) Statement along with statutory certificates/declarations received in original | <input type="checkbox"/> |
| (8) E-mail address & mobile no. mentioned on prescribed place in Form-I | <input type="checkbox"/> |
| (9) Copy of PAN of the applicant, duly signed by blue ballpoint pen | <input type="checkbox"/> |

Place :

Signature

Seal :

Designation

FORM-III
(Form of Deficiency memo for rectification of defects of application in Form-I under the Bihar Settlement of Taxation Disputes Act, 2024)
 [See Rule 4(3)]

Office of the

- (1) Name and style of business in respect of which application in form Form-I has been received:
- (2) Postal address as per FORM-I:
- (3) Registration Certificate Number under the law, if any:
- (4) E-mail address to which notices / communications may be sent:
- (5) Mobile number to which communications may be sent:
- (6) Nature of demand involved in dispute:
- (7) Period to which dispute relates:

Order

The aforesaid application in FORM-I filed by you and acknowledged vide receipt No. dated of this office is *incomplete/*incorrect/*does not conform to the requirements of rule 3 due to following reasons- (specify the reason)

- 1.
- 2.
- 3.

You are, therefore, directed to rectify the defects of the application FORM-I by (date). In the event of your failure to rectify the defects shall lead to rejection of application for settlement of dispute without any further hearing.

Place :	Signature
Date :	Designation
Seal :	

***Strike out whichever is not applicable.**

Memo No. **Date –**

Copy forwarded to **(Party).**

Place :	Signature
Date :	Designation
Seal :	

FORM-IV

(Order to furnish payment proof/ treasury certificate under the Bihar Settlement of Taxation Disputes Act, 2024)
[See Rule 4(5)]

Office of the

1. Name and style of business :
2. Receipt No. and date of FORM-II :
3. Postal address as per FORM-I :
4. Registration Certificate Number under the law, if any :
5. Nature of demand involved in dispute :
6. E-mail address to which notices / communications may be sent :
7. Mobile number to which communications may be sent :
8. Period to which dispute relates :

Order

Whereas upon verification of the aforesaid application in FORM-I filed by you, it is found that –

- (i) *Your following payments of tax, interest, penalty or fine specified in the application in **FORM –I** are not verifiable from the official records or payment reports generated on the VATMIS Application of the Commercial Taxes Department, Bihar:-

S.No	Date	Amount	on account of Tax/Interest/Penalty/Fine

- (ii) * the settlement amount has not been computed correctly or is not in accordance with the provisions of the Act as shown in the table below. Amount paid earlier in respect of the dispute and which is verified from official records or VATMIS is also shown in the table-

Dispute relating to:	Settlement Amount as shown in application FORM-I	Settlement amount as calculated in accordance with the provisions of the Act	Amount paid earlier in respect of the dispute and verified from official records or VATMIS
1	2	3	4
on account of arrear of tax for non furnishing/ non-production of statutory Certificates/ Declarations			
on account of other arrear of tax			
on account of dispute arising out of an order levying penalty, fine or interest			

You are, therefore, hereby directed to –

- (a) *furnish treasury certificate(s) in respect of payments of tax, interest, penalty or fine as per table of clause (i) of the above order by.....(date) (in case where treasury certificate(s) are required).

- (b) *produce evidences of balance settlement amount of Rs.on account of assessed tax, Rs. on account of interest, Rs. on account of penalty and Rs. on account of fine in form of challans by.....(date) (in case where treasury certificate(s) are not required).
- (c) *produce evidences of balance settlement amount of Rs.on account of assessed tax, Rs. on account of interest, Rs. on account of penalty and Rs. on account of fine in form of challans by.....(date) (in case where treasury certificate(s) are required and if it is produced), or produce evidences of balance settlement amount of Rs.on account of assessed tax, Rs. on account of interest, Rs. on account of penalty and Rs. on account of fine in form of challans by.....(date) (in case where treasury certificate(s) are required and if it is not produced).

Place :

Signature

Date :

Designation

Seal:

***Strike out whichever is not applicable.**

Memo No.

Date-

Copy forwarded to (Party)

Place :

Signature

Date :

Designation

Seal :

Note:- Failure on the part of the party entails rejection of application for settlement of dispute without any further hearing to the party.

FORM-V

(Order to deposit settlement amount under the Bihar Settlement of Taxation Disputes Act, 2024)
[See Rule 4(6)]

Office of the

1. Name and style of business :
2. Receipt No. and date of FORM-II :
3. Postal address as per FORM-I :
4. Registration Certificate Number under the law, if any :
5. E-mail address to which notices / communications may be sent :
6. Mobile number to which communications may be sent :
7. Nature of demand involved in dispute :
8. Period to which dispute relates :

Order

The settlement amount in relation to application filed in FORM-1 is calculated as below-

Dispute relating to:	Settlement Amount as shown in application FORM-I	Settlement amount as calculated in accordance with the provisions of the Act	Amount paid earlier in respect of the dispute and verified from official records or VATMIS
1	2	3	4
on account of arrear of tax for non furnishing/non-production of statutory Certificates/ Declarations			
on account of other arrear of tax			
on account of dispute arising out of an order levying penalty, fine or interest under the law			

You are hereby directed to produce evidences of balance settlement amount of Rs.on account of assessed tax, Rs. on account of interest, Rs. on account of penalty and Rs. on account of fine in form of challans by.....(date).

Place :

Date :

Seal:

Signature

Designation

Memo No.

Date-

Copy forwarded to (Party)

Place :

Date :

Seal :

Signature

Designation

Note:- Failure on the part of the party entails rejection of application for settlement of dispute without any further hearing to the party.

FORM-VI
(Order of Settlement under the Bihar Settlement of Taxation Disputes Act, 2024)
[See Rule 4(7)]

Office of the

- | | | |
|---------------------------------------------------------------------------------------------------------------|---|--|
| (1) Name and style of business | : | |
| (2) Receipt No. and date of FORM-II | : | |
| (3) Postal address as per FORM-I | : | |
| (4) Registration Certificate Number under the law, if any | : | |
| (5) E-mail address to which communications may be sent | : | |
| (6) Mobile number to which communications may be sent | : | |
| (7) Nature of demand involved in dispute | : | |
| (8) Period to which dispute relates | : | |
| (9) Settlement amount as per *FORM-IV/ FORM-V issued under
memo no. Dated | | |
| (i) on account of Arrear of tax for non furnishing/
non-production of statutory Certificates/ Declarations | : | |
| (ii) on account of other Arrear of tax | : | |
| (iii) on account of dispute arising out of an order levying
penalty, fine or interest under the law | : | |
| (10) Amount deposited against dispute | | |
| (i) on account of Arrear of tax for non furnishing/
non-production of statutory Certificates/ Declarations | : | |
| (ii) on account of other Arrear of tax | : | |
| (iii) on account of dispute arising out of an order
levying penalty, fine or interest under the law | : | |

Order

The dispute whose details are set out above is hereby settled in accordance with the provisions of rule 4 of the Bihar Settlement of Taxation Disputes Rules, 2024.

Place :

Date :

Seal:

*Strike out whichever is not applicable.

Signature

Designation

Memo No.

Date-

Copy forwarded to State Tax Commissioner-Cum-Secretary, Bihar, Patna /
..... (Party)

Place :

Date :

Seal:

Signature

Designation

FORM-VII**(Order of rejection of application under the Bihar Settlement of Taxation Disputes Act, 2024)****[See Rule 4(8)]****Office of the**

- (1) Name and style of business:
- (2) Receipt No. and date of FORM-II:
- (3) Postal address of the said business as per FORM-I:
- (4) Registration Certificate Number under the law, if any:
- (5) E-mail address to which notices / communications may be sent:
- (6) Mobile number to which communications may be sent:
- (7) *Memo no. and date of FORM-III :
- (8) *Memo no. and date of FORM-IV :
- (9) *Memo no. and date of FORM-V:
- (10) Period to which dispute relates:

Order

- (i) *You have failed to rectify the defects of the application FORM-I as communicated in FORM-III, or
- (ii) *You have not furnished treasury certificate(s) in respect of payments of tax, interest, penalty or fine which could not be verified through the official records or payment reports generated on the VATMIS Application of the Commercial Taxes Department, Bihar as communicated in FORM-IV, or
- (iii) *You have not produced evidences of balance settlement amount as calculated in accordance with the provisions of the Act and communicated in FORM-IV, or,
- (iv) *You have not produced the evidences of the deposit of the settlement amount, as required by FORM-V before the expiry of the period as specified in FORM-V.

Therefore, the said application filed by you for settlement of above dispute in FORM-I is hereby rejected in accordance with the provisions of Rule 4 of the Bihar Settlement of Taxation Disputes Rules, 2024.

Place :**Date :****Seal :*****Strike out whichever is not applicable.****Memo No.****Signature****Designation****Date –****Copy forwarded to (Party).****Place :****Date :****Seal :****Signature****Designation**

[(File No.Bikri-kar/Sansodhan-01/2024-1322)]

By order of the Governor of Bihar

Dr. Pratima,

Commissioner State Tax-cum-Secretary.

अधीक्षक, सचिवालय मुद्रणालय,

बिहार, पटना द्वारा प्रकाशित एवं मुद्रित।

बिहार गजट (असाधारण)261-571+10-डी0टी0पी0।

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