

**Government of Bihar**  
**Commercial – Taxes Department**

**Notification**

S.O. 91 dated 3<sup>rd</sup> October 2007. In exercise of powers conferred by sub section (2) of section-10 of the Bihar Entertainment Tax Act, 1948 (Act 35/1948) the Governor of Bihar is pleased to exempt the running and closed cinema houses for upgradation and modernization thereof for a period of six months or recovery of 75% of their capital investment which ever is earlier from the date of receipt of application in this behalf.

2. The limit of capital investment for exemption from recovery of Entertainment Tax shall be as follows :-

- (a) For the places classified in category (A) under Section 3B – 25 lacs.
  - (b) For the places classified in category (B) under Section 3B – 15 lacs.
  - (c) For the places classified in category (C) under Section 3B –10 lacs.
  - (d) For the places classified in Category (D) under Section 3B – 7.5 lacs
3. This notification shall come into force with effect from the date of its issue.

File No. Bikri-kar/Sanshodhan-02/07

By the order of Governor of Bihar

(Subhakirti Majumdar)  
Commercial-Taxes Commissioner & Principal Secretary  
Bihar, Patna