

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

**Notification**

S.O. 95 dated 3<sup>rd</sup> October 2007- In exercise of powers conferred by section 21 of the Bihar Entertainment Tax Act, 1948 (Act XXXV of 1948) the Governor of Bihar is pleased to amend the Bihar Entertainment Tax Rules, 1984 in the following way :-

**Amendment**

1. Sub-Rule (O) of Rule 2 of Bihar Entertainment Tax Rules, 1984 shall be substituted as follows :-  
(O) “week” means the period beginning from Friday and ending with the following Thursday.
2. The words “at least fifteen days before” used in sub rule(2) of rule 6 of the Bihar Entertainment Tax Rules, 1984, shall be substituted by the words “at least three working days before”.
3. This amendment shall come into force after thirty days from the date of publication of this notification in the official Gazette.

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

By the order of Governor of Bihar

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