

Source: sooperkanoon.com/act/35448

Bihar Reorganisation Act, 2000

Section 50 - Refund of Taxes Collected in Excess

The liability of the existing State of Bihar to refund any tax or duty on property, including land revenue, collected in excess shall be the liability of the successor State in whose territories the property is situated, and the liability of the existing State of Bihar to refund any other tax or duty collected in excess shall be the liability of the successor State in whose territories the place of assessment of that tax or duty is included.
