# PART 1: COMMERCIAL TAXES DEPARTMENT

## NOTIFICATIONS

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<td>Single ID to business entities for the purpose of all State taxes</td>
<td>22 Oct 2014</td>
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## CIRCULARS AND OTHERS

<table>
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<td>Online filing of return for Luxury Tax</td>
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<td></td>
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</tbody>
</table>
S.O. 130, dated the 8th July, 2011—In exercise of the powers Conferred under Sections 34 and 37 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), read with Sub rule (1) of the Rule 33 of the Jharkhand Value Added Tax Rules, 2006, the Commissioner of Commercial Taxes hereby determines the following criteria and guidelines for selection of the dealers for conducting the VAT Audit and Audit Assessment under the Act:

Part (I) CRITERIA FOR SELECTION OF DEALERS FOR THE PURPOSE OF AUDIT ASSESSMENT AND TAX AUDIT THEREOF

(a) Subject to other clauses, where volume of turnover of such dealers exceeds Rs. ten Crores and;
(b) Where the Taxable goods are consigned by the dealers to outside the State as well as within the State by a reason, “otherwise than by way of sale”;

(c) Where the refund claims are arising due to “Input Tax” exceeding “Output Tax” Payable or;

(d) Where dealers, either manufacturer/trader/works contractor are involved in purchasing the inputs taxable @ 4% or 5% as well as 10% / 12.5% / 14% and reflecting the closing stock of the goods taxable @ 10% / 12.5% / 14% or;

(e) Where dealers engage in substantive changes in trade practices- e.g. excessive stock transfers, material decline in inter-state purchases, material increase in exports/sales to exporters or;

(f) Where dealers have claimed monthly input tax of Rs. 50 thousand and above in respect of evasion-prone commodities such as timber, plywood, glass, rubber iron and steel, spare parts, electrical and electronic goods, readymade garments, footwear, home appliances, etc. or;

(g) Where dealers have collected output tax of 1 lakh and above, but have paid tax either Nil or below 75% of the output tax collected every month or;

(h) Where the returns filed show sharp fall in taxable turnover, in spite of increase in purchase continuously for two tax periods or;

(i) Where there are ‘NIL’ sales, but a credit is arising from inputs or;

(j) Where newly registered dealers are claiming credit against the Output Tax payable or;

(k) Where for the purpose of trading dealers, the Input Tax is exceeding Output Tax on account of any post sale discount or;

(l) Where Input Tax Credit claims appear peculiar - e.g. Rs. One lakh (a round figure) without any fraction of an amount or;

(m) Where claims are identical or similar to previous credit return or;

(n) Where dealers deal in evasion prone commodities such as edible oil, civil construction goods, electronic goods, electrical goods, mobile phones, readymade garments, timber, plywood, motor parts, paper, kirana goods, liquors of all varieties and descriptions, cement, marble, tiles, sanitary fittings etc or;
(o) Where specific information regarding attempted evasion of tax has been gathered from other agencies like Central Excise, Customs, Income Tax, or information gathered from other big manufacturing/trading dealers, located inside or outside the State or through vehicle checking or;

(p) Where attempts of evasion of tax have been detected through vehicle checking or inspection of business premises or though verification of extracts taken from the aforesaid sources or;

(q) Where dealers against whom departments like Central Excise, Income Tax etc have also booked cases or;

(r) Where dealers are having substantial and continuous transit sales u/s 3(b) read with Section 6(2) of the Central Sales Tax Act 1956 or;

(s) Where the dealer’s total turnover for the current year is below the admitted turnover during the corresponding period of the previous year under the VAT provisions or;

(t) Where history of the dealers reflect previous offences or;

(u) Where dealers have been given notice under Section 30 to file return or have filed revised return or have failed to file the same.

(v) Notwithstanding anything contained in this part, the Commissioner may determine any other criteria as he/she may deem appropriate.

**Part (II) GUIDELINES/ MANNER OF VERIFICATION IN COURSE OF AUDIT ASSESSMENT, TAX AUDIT AND AUDIT VERIFICATION**

All such dealers, who have been identified for audit assessment/audit/audit verification based on the said criteria should be served upon a notice in Form J VAT 304 for the purpose of conducting an audit assessment/tax audit/ audit verification.

Where under Section 18 of the Act, input tax credit is allowed against output tax payable for any return period, and if input tax is not fully set off against output tax, the amount of input tax remaining unadjusted against output tax is carried over to the subsequent return period and if the returns filed show excess input tax over output tax, it could be indicative of sales suppression or reduction of sale price through post sale discounts.

The prescribed authorities, before conducting any tax audit/audit assessment must acquire basic knowledge about the nature of the trade or industry. In the
case of a manufacturing concern, the officers should study the manufacturing activities involved, the raw materials used and consumed, the input output ratio etc; and

ascertain whether the dealer is maintaining computerized accounts, the systems of accounting, the software which has been declared by the dealers; and

Further ascertain whether there is any change in the system subsequent to such declaration; and

The actual procedure to be followed, during audit visit may vary from trade to trade and from industry to industry depending on the purpose of the visit, size of the business, manufacturing process involved, complexity of the accounts, reputation of the dealer etc, which the officers may finalise, in consultation with the Commissioner/ Additional Commissioner/ Joint Commissioner of Commercial Taxes, on the basis of the guidelines specified below:-

(A) (i) Before selecting such dealers for the purpose of audit, the authorities must verify the details of the returns, where Input Tax is exceeding Output Tax on account of any post sale discounts. In this situation all such discounts other than for “goods returned or supplied free of price under any incentive scheme/ price adjustment” require careful examination;

(ii) The officers must examine whether the deductions claimed as discounts are actually permissible.

(iii) The definition of “sale price” u/s 2(xlviii) specifically mentions “Sale price means the amount payable to a dealer as valuable consideration in respect of the sale or supply of goods, and shall not include tax paid or payable under this Act, by a person in respect of such sales.”

The explanation-II of the definition of “sale price” u/s 2(xlviii) specifically stipulates that “Sale price shall include any amount charged by the dealer for anything done in respect of the goods at the time of, or before delivery thereof to the buyer;”

In view of this, while granting any such post sale discount, such discount can be applicable to the “Sale price” component only and not on the “Tax component”. [Refer Section 24(4)]

(Any increase/ decrease in the input tax paid or claimed and output tax paid and claimed should be entered in Annexure “A” attached to the Audit Form appended to this notification)
(B) When the Taxable goods are consigned by the dealers to outside the State, as well as within the State by a reason, "otherwise than by way of sale", the officers must examine such transactions and verify the volume of eligible Input Tax Credit, in the light of –

(i) Section 18(8)(ix);
(ii) Rule 2(vii);

(iii) Rule 26(5) – which enumerates the formula for calculating the Input Tax Credit. [(AXB)/C]

The calculation of eligible Input Tax Credit must be undertaken for each rate of Input Tax separately. Further, for the purpose of ‘B’ such value of turnover should be taken into consideration, which are eligible for ITC u/s 18(4) of the Act. Any transfer of stock within the State does not qualify for ITC.

(iv) Rule 26(9), 26(10)

(The eligible input tax credit as computed should be entered in Annexure “B” attached to the Audit Form appended to this notification.)

Note - Annexure B should not be filled up where the transactions are not covered by the aforesaid provisions of the Act and the Rules.

(C) Input tax credit under section 18(4) was provided in order to prevent cascading effect on account of goods already subjected to tax u/s 8 and 9 of the Act. Transactions of such dealers should be examined in detail.

(D) The authorities should do random verification of the declarations/invoice filed at the check posts or those collected during checking of goods/vehicles at places other than check posts and see whether the sales declared are commensurate with the import of goods into the state.

(E) Bureau of Investigation should gather information regarding unregistered dealers having large volume of business.

(F) Consumers get first hand information regarding the evasive tactics of dealers and can be of help to the department in arresting evasion of tax. They should be encouraged to inform the department about dealers who follow evasive tactics (failure to issue bills for sales, under value the sales, show the sale bills as estimates, maintain undeclared godowns, smuggling goods into or out of the state etc.)
(G) Returns where there are mathematical errors in calculation of tax.

(H) Returns where the dealers have claimed rebate on capital goods without the application under Form JVAT 118 and certificate under Form JVAT 406;

(I) Returns where the dealers have claimed incorrect transition relief on opening stock as compared to the entitlement certificate, issued in Form JVAT 402;

(J) Details available with the officer should be cross verified with reference to the records maintained by the dealer to see whether the statements already furnished tally with their accounts.

(K) The officers should ensure that the returns and other statements submitted before the circles have been signed by a person duly authorised in this behalf.

(L) The audit team should verify the invoices to see whether the correct rates of taxes are applied.

(M) The team may take extracts from the accounts or other records which, in the opinion of the officer, are to be included in the dealer’s folder.

(N) The officer should verify whether the dealer is adopting any dubious methods or evading tax which, in the opinion of the officer, would necessitate a further detailed investigation or inspection. In such cases the officer should not seek any clarification from the dealer (as evidences may be lost) nor should he mention anything in the reports. This should be kept confidential for further confidential investigation or for making any surprise inspection. However, such matters must be reported in writing to the Commissioner / Additional Commissioner/ Joint Commissioner of Commercial Taxes for further action.

(O) The Audit officer should also inspect the stock of goods, verify the receipt, and consumption of raw materials and records relating to placing and receipt of orders for goods etc.

(P) If goods are appropriated for non-business purposes but no reverse tax has been applied, the transaction should be verified.

(Q) All cases of audit may not lead to Audit Assessment. Section 37 of the Act provides for audit assessments only when any discrepancy is noticed in audit. In the event of no irregularities being detected, copy of the audit certificate to this effect must be furnished to the dealer in the prescribed Form or Proforma appended to these guidelines/ notification.

(R) In course of the audit assessment, if the prescribed authorities are satisfied that there is no malafide intention to evade or avoid payment of taxes, no coercive action should be initiated.
(S) On conclusion of audit the Audit officer should inform the dealer about the defects noted during audit and steps to be taken for rectification.

(T) Indications about malpractices, forgery etc noticed should not, however, be given, since further verification or investigation may be adversely affected.

(U) The prescribed authorities must furnish the report to the Commissioner/Additional Commissioner/Joint Commissioner of Commercial Taxes, the very next day of such audit or audit assessment or verification thereof in the Form appended to this notification.

(V) Notwithstanding anything contained in this notification, the Commissioner may determine any other guideline/manner as he/she may deem appropriate.

Part III Form of Audit verification appended to this notification

By the Order of the Governor of Jharkhand

Alka Tiwari,
Secretary-cum-Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi.
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

Proforma for Audit Assessment, Audit and verification
See Rule 33(1)

(Please enter the respective entries as obtained in course of verification)

Please tick : whether the dealer is manufacturer ☐ / trader ☐ / works contractor ☐ / miner ☐ / Others ☐

1. Name & Address of the Dealer: ____________________________

   TIN
   ____________________________

   Period covered by this Form
   
   From | To |
   DD   | MM | YY | DD | MM | YY |

2. Please insert the total amount of Input Tax, as reflected by the dealer in their Monthly / Quarterly / Annual Return
   
   1% ₹
   
   4% ₹
   
   5% ₹
   
   10% ₹
   
   12.5% ₹
   
   14% ₹
   
   Total ₹

3. Please insert the amount of Excess Input Tax, as reflected by the dealer in their Monthly / Quarterly / Annual Return

4. Gross Turnover during the Year/ respective tax period as declared by the dealer
   
   ₹

Following Boxes should be filled on the basis of verification thereof.

5. Details of Goods Returned / Received by the Purchaser or the Seller in the 12-Months Period:
   
   (a) Aggregate of Total amount of goods received by way of Sales Return from the purchaser ₹
   
   (b) Aggregate of Total amount of goods returned to the purchaser ₹
   
   (c) Total net increase / decrease in Output Tax on account of Adjustment ₹
   
   (d) Total net increase / decrease in Input Tax Credit on account of Adjustment ₹

   * Calculates the Output Tax Payable during the year, after the adjustment if any by Debit or Credit Notes as per the audit guidelines and please fill the Annexure 'A' attached to this form.

6. Details of Purchases / Arrivals under "Central Sales Tax Act", in the Year/ respective tax Period / tax period for

   (a) Aggregate of Inter-State Arrivals by way of Branch Transfers / Consignment Sales ₹
   
   (b) Aggregate of "Imports" from Outside the Country ₹
   
   (c) Aggregate of Inter-State Purchases u/s 3(a) or 3(b) of the CST Act, from the SEZ/other similar units of other states ₹
(d) Aggregate of Inter-State Purchases u/s 3(a) of the CST Act, as the case may be  
(e) Aggregate of Inter-State Purchases u/s 3(b) of the CST Act, as the case may be

Please See Section 8(9), 8(7) and 8(8) of the CST Act 1956 read with Rule 12(11) of the CST Rules 1957.

7. Details of Turnovers under "Central Sales Tax Act": in the Year/ respective tax period

<table>
<thead>
<tr>
<th>Description</th>
<th>Value of Turnover (A)</th>
<th>CST Payable (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Aggregate of Inter-State Branch Transfers / Consignment Sales, i.e. &quot;Exempt Transaction&quot;</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(b) Aggregate of &quot;Inter-State Export Sales&quot;</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(c) Aggregate of Inter-State Sales to SEZ/similar units</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(d) Aggregate of Inter-State Sales to persons referred in Section 6(3) &amp; 6(4) of the Act</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(e) Aggregate of Inter-State Sales u/s 3(b) read with Section 6(2) of the CST Act,</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(f) Aggregate of &quot;Inter-State Sales&quot; u/s 6(1)(a) - Ex from the State</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(g) Aggregate of &quot;Inter-State Sales&quot; u/s 6(1)(b) - Ex from the State</td>
<td>₹</td>
<td>₹</td>
</tr>
</tbody>
</table>

8. Details of Purchases/Arrivals under the VAT Act, on which "Input Tax" has been paid/eligible in the Year/ respective tax period

<table>
<thead>
<tr>
<th>Description</th>
<th>Purchase price excluding Tax/Transfer Value (A)</th>
<th>Input Tax Paid/computed (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Aggregate of Arrivals by way of Stock Transfers from Branches within State</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(b) Aggregate of Arrivals by way of Stock Transfers from Principal to his Agent within State</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(c) Aggregate of purchases for goods specified u/s 9(2) on which tax has been levied and paid at the first stage of sale within the State: applicable for resellers</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(d) Aggregate of value of the goods specified u/s 9(2), which has been received by way of free supply or any other manner or price adjustment or incentives for resellers</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(e) Aggregate of purchases from unregistered dealers / persons</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(f) Aggregate of purchases from exempted persons / dealers</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(g) Aggregate of purchases of goods mentioned in Schedule-I</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(h) Aggregate of goods received by way of free supply/ incentives/ price adjustment or by any manner</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(i) Aggregate of Eligible ITC on Purchase of &quot;Capital Goods&quot;</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(j) Aggregate of Purchases of Goods on which &quot;Entry Tax&quot; Paid</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(k) Aggregate of 1% Rate Purchases</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(l) Aggregate of 4% Purchases</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(m) Aggregate of 5% Purchases</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(n) Aggregate of 10% Purchases</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(o) Aggregate of 12.5% Purchases</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(p) Aggregate of 14% Purchases</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(q) Total Amount of &quot;Input Tax&quot; Paid</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(r) &quot;Appportion&quot; of eligible Input Tax Credit as computed please fill the annexure 'B' for computation of eligible ITC **</td>
<td>₹</td>
<td>₹</td>
</tr>
</tbody>
</table>

9. Details of Turnovers under the VAT Act, where "Output Tax" Payable: in the Year/ respective tax period

<table>
<thead>
<tr>
<th>Description</th>
<th>Sale Price excluding Tax (A)</th>
<th>Output Tax Payable (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Aggregate of turnovers by way of Stock Transfers to the Branches within State</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(b) Aggregate of turnovers by way of Stock Transfers by the Principal to his Agent within State</td>
<td>₹</td>
<td>₹</td>
</tr>
<tr>
<td>(c) Aggregate of turnovers to exempted persons / dealers</td>
<td>₹</td>
<td>₹</td>
</tr>
</tbody>
</table>
### Section 9(5) of the Act

**For goods such as Liquors or IMFL, Molasses, Narcotics and Methylated & Rectified Spirit:**

#### PURCHASES

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Purchase Price excluding Tax (A)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>Aggregate of Taxable Purchases of Goods specified in Part-E of Schedule-II : IMFL</td>
<td>₹</td>
</tr>
<tr>
<td>(b)</td>
<td>Aggregate of Taxable Purchases of Goods specified in Part-E of Schedule-II : Country liquor</td>
<td>₹</td>
</tr>
<tr>
<td>(c)</td>
<td>Aggregate of Taxable Purchases of Goods specified in Part-E of Schedule-II : Other goods</td>
<td>₹</td>
</tr>
<tr>
<td>(d)</td>
<td>Aggregate of purchase turn over from (a) to (c)</td>
<td>₹</td>
</tr>
<tr>
<td>(e)</td>
<td>Aggregate Tax Paid Purchases of Goods specified in Part-E of Schedule-II : IMFL</td>
<td>₹</td>
</tr>
<tr>
<td>(f)</td>
<td>Aggregate Tax Paid Purchases of Goods specified in Part-E of Schedule-II : Country liquor</td>
<td>₹</td>
</tr>
<tr>
<td>(g)</td>
<td>Aggregate Tax Paid Purchases of Goods specified in Part-E of Schedule-II : Other goods</td>
<td>₹</td>
</tr>
<tr>
<td>(h)</td>
<td>Aggregate of Tax Paid Purchases from (a) to (c)</td>
<td>₹</td>
</tr>
</tbody>
</table>

#### SALES

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Self Price excluding Tax (A)</th>
<th>Output Tax Payable (at the first stage of Sale in the State)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : IMFL</td>
<td>₹</td>
<td>₹</td>
</tr>
</tbody>
</table>

**Notes:**
- Please see Section 9(5) of the Act.
- Attach Annexure 'A'
### Details of Transactions executed by the Works Contractor (in case the Dealer being a Works Contractor)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>Total amount of valuable consideration for which Works/Job as awarded by the Contractor</td>
</tr>
<tr>
<td>(b)</td>
<td>Total amount of valuable consideration transferred to the sub-contractors</td>
</tr>
<tr>
<td>(c)</td>
<td>Total amount of valuable consideration on “Non-Taxable Heads of Expenses”</td>
</tr>
<tr>
<td>(d)</td>
<td>Total amount of value of goods: Transfer of Property in Goods in the same or in other Forms</td>
</tr>
<tr>
<td>(e)</td>
<td>Total amount of value of goods involved in the execution of Contract in course of interstate purchases</td>
</tr>
<tr>
<td>(f)</td>
<td>Total amount of value of goods involved in the execution of Contract, purchased within the State</td>
</tr>
</tbody>
</table>

*For prescribed deductions see Section 9(4)(c) read with Rule 22 and 23*

### Details of Refunds claimed

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>Total amount of Refunds admissible under the provisions of the Act and Rules</td>
</tr>
<tr>
<td>(b)</td>
<td>Total amount of Refunds claimed during the year</td>
</tr>
</tbody>
</table>
17. **Total Tax determined**

18.  
   (a) Add the amount of Interest Payable, if any u/s 30(1) of the Act  
   ́
   (b) Add the amount of Penalty Payable, if any under the Act  
   ́
   (c) Add the amount payable and determined u/s 37(6)  
   ́

19. Adjust the amount of Tax deducted at source as shown & issued in JVAT 400  
   ́

20. Indicate the Reverse Tax Amount. [See section 2(xiv) & 18(9) read with Rule 26(15)]  
   ́

21. **Balance Net Payable determined**  
   ́

22. **Details of Tax deposited**  
   (a) Attach the list of Challans in Form JVAT 205 by which the VAT was deposited into the Government Treasury.  
   (b) In case of Deduction of Advance Tax u/s 44 or 45 of the Act, attach the copies of Certificate in Form JVAT 400.

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**Signature of the dealer/person**
Authorized in this behalf

**Signature(s) of the Officers**
Conducting audit/audit assessment

---

**Memo No.**
**dated**
Copy forwarded to the Commissioner of Commercial Taxes, Jharkhand, Ranchi for information.

---

**Signature of JCCT/D CCT/ACCT**
Conducting audit/audit assessment
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

TO BE ATTACHED WITH THE AUDIT REPORT IN THE CIRCUMSTANCES OF ADJUSTMENT IN PRICES

[Refer Section 24(4) and Rule 30]

(I)

<table>
<thead>
<tr>
<th>Nature of Adjustment</th>
<th>Increase in purchase price (A)</th>
<th>Decrease in purchase price (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods Sold and Returned</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other adjustments, if any (specify)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Net Increase / (Decrease) in purchase prices : [A - B]

(II)

<table>
<thead>
<tr>
<th>Nature of Adjustment</th>
<th>Increase in purchase price (C)</th>
<th>Decrease in purchase price (D)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipt of Debit Note from the seller</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipt of Credit Note from the seller</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Goods purchased and returned</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in use of goods, for purposes other than for which credit was allowed (Reverse Tax Credit)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in use of goods, for purposes for which credit is allowed</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other adjustments, if any (specify)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Net Increase / (Decrease) in prices : [C - D]

Signature of the dealer/person
Authorized in this behalf

Signature(s) of the Officers
Conducting audit/audit assessment
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
COMPUTATION OF INPUT TAX PAID AND CLAIMED

(1) Computation of Input Tax Credit of VAT dealers: having any of the following Transactions:
   a) Sales of Exempt Goods (goods mentioned in Schedule I of the Act);
   b) Stock Transfers / Branch Transfers / Consignment Sales: "Exempt Transactions"
   c) Sales in course of Export out of Country

(2) Tax Period
   (i) Details of Turnovers for the Tax Period

<table>
<thead>
<tr>
<th></th>
<th>Total amount of &quot;Sales&quot;, eligible for &quot;Input Tax Credit&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>(3)</td>
<td>Total amount of Sales of &quot;Exempt Goods&quot;</td>
</tr>
<tr>
<td>(4)</td>
<td>Total amount of &quot;Exempt Transactions&quot;</td>
</tr>
<tr>
<td>(5)</td>
<td>Total amount of &quot;Export Sales&quot;</td>
</tr>
<tr>
<td>(6)</td>
<td>Total amount of Stock transfer within the State</td>
</tr>
</tbody>
</table>

(II) Details of Input Tax Paid and claimed in the Tax Period

<table>
<thead>
<tr>
<th></th>
<th>Inputs</th>
<th>VAT paid on specific inputs (x)</th>
<th>VAT Paid on common inputs (y)</th>
<th>ITC eligible on common inputs (x-y)</th>
<th>Total eligible ITC (x-y)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(6)</td>
<td>1% Rate Purchases</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(7)</td>
<td>4% / 5% Rate Purchases</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(9)</td>
<td>10% / 12.5% / 14% Rate Purchases</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4% portion of 5%, 10%, 12.5% &amp; 14%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Balance 1%, 6%, 8.5%, 10% portion</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(9)</td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(1) Specific Input Tax means: the Input Tax Paid on Specific Taxable Purchases and sold specifically in the same Rate, i.e. if purchases are for @5%, the Goods in question are also sold against 5% Taxable Sales [See Rule 26(7)].

(2) Common Inputs means: Inputs Tax Paid and consumed commonly for "Taxable Sales" as well as for "Exempt Transactions" and "Export sales". [See Rule 26(8), (9), (10) & (11) and compute the eligible ITC accordingly]

(3) Apportion of 5%, 10%, 12.5%, 14% tax into 4% and (+) 1%, 6%, 8.5%, 10% "Portions", as well as of 4% only, if you have any "Exempt Transactions" or / and "Export Sales".

(4) The total eligible Input Tax Credit as computed, by the aforesaid formula shall be entered in Box 8(f). The eligible Input Tax Credit, as arrived and entered in Box 8(f), shall stand adjusted against the total of Output Tax as entered in Box 9(p).

Note:
1. To claim eligible Input Tax Credit Tax Rates of 1%, 4%, 5%, 10%, 12.5% and 14% the 1%, 6%, 8.5% and 10% portion the following calculation is to be made:
   \[ \frac{A \times B}{C} \]
   For abbreviations please see sub-rule (5) of Rule 26.

2. Where there are no "Exempt Transactions" and "Export Sales" in the Tax Period, apply the above Formula for entire 5%, 10%, 12.5%, 14% for arriving at ITC eligible.

Signature of the dealer/person
Authorized in this behalf

Signature(s) of the Officers
Conducting audit/audit assessment

JHARKHAND VALUE ADDED TAX RULES'06


S.O. No 219 Date 31.03.2006 In exercise of the powers conferred by Section 94 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand hereby makes the following Rules:

1. Short Title and Commencement:
   (i) These Rules may be called Jharkhand Value Added Tax Rules, 2006.
   (ii) These Rules shall come into force on the Appointed Day on which the Act comes into force.

2. Definitions: - In these Rules, unless there is anything repugnant in the subject or context,-
   (i) "Act" means, the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006).
   (ii) "Circle" means, a unit of Commercial Taxes Administration as specified in the Government Notification issued in this behalf from time to time, within the local limits of which a dealer's place of business is situated or in which he is registered, under Rule 3 and includes sub-circle also.
   (iii) "Contractee", means any person for whom or for whose benefit a works contract is executed;
   (iv) "Contractor" means any person who executes, either himself or through a sub-contractor a works contract;
   *(ivA) "Designated Bank" means any bank having treasury transactions or such other bank as notified/authorised by Government to receive any amount due under the Act on behalf of Government.
   (v) "Digital Key", means in an asymmetric crypto system, a private key and its mathematically related public key, which are so related that the public key can verify a digital signature created by the private key or the key of a key pair used to verify a digital signature and listed in the Digital Signature Certificate under the Provisions of Information Technology Act 2000;
   (vi) "Digital Signature" means authentication of any electronic record by a subscriber by means of an electronic method or procedure in accordance with the provisions of Section 3 of Information Technology Act 2000;
   (vii) "Exempt Transaction" means, the transfer of taxable goods outside the State, by any VAT Dealer, otherwise than by way of sale.
   (viii) "Fees" means, any fee leviable under these Rules.
   (ix) "Form" means, a Form prescribed under these Rules.
   (x) "Government Treasury" means, a Govt. Treasury in the State of Jharkhand, and includes a "sub-treasury".
   *(xA) "Key pair" is an asymmetric crypto system, means a private key and its mathematically related public key, which are so related that the public key can verify a digital signature created by the private key.
   *(xB) "Month" shall mean a calendar month or part thereof.
   *(xC) "Private key" means the key of a key pair used to create a digital signature.
   (xi) "Quarter" means, a period of three calendar months ending on the 30th June, 30th September, 31st December, and the 31st March.
   (xii) "Registering Authority" means, the In-charge of the Circle or sub-circle.
   (xiv) "Section" means, a Section of the Act, and includes "Sub-Section".
   *(xA) "Secure Digital Signature" means such digital signature satisfying the requirements of section 15 of the Information Technology Act, 2000.
   (xv) "Signature" includes "Digital Signature".
31. **Self-Assessment**

(1) For the purpose of self-assessment under section 35 of the Act, the Annual Return in Form Jvat 204 and Jvat 124 shall be treated as "self-assessment", provided the VAT dealer, furnishes the under-mentioned documents and Prescribed Forms along with Form Jvat 124-

(a) A declaration duly issued by a selling dealer in Form Jvat 403 and Jvat 404 as the case may be, as prescribed in sub-rule (1) and (2) of Rule 35.

(b) Copy of the Audited Accounts, duly certified by such persons specially authorised in this behalf, under Section 63 of the Act, in the circumstances where his Gross Turnover exceeds Rs. 40 lakhs, along with the Form of Audit Certificate, in Form Jvat 409.

(c) Notwithstanding anything contained in clause (b) of this sub-rule, all such dealer shall furnish their profit and loss account, trading account and manufacturing account, as the case may be, stating therein the details of purchases, sales and stocks held.

(d) Statement showing the purchases / arrivals from outside the State under CST Act 1956;

(e) Statement showing purchases in course of Import under Section 5(2) of the CST Act 1956;

(f) Statement showing purchases from the registered VAT dealer of the State of Jharkhand along with the details of Tax Invoices received thereof;

(g) Statement showing sales of goods to registered VAT dealers to whom Tax Invoices has been issued along with the details of such tax invoice and particulars thereof;

(h) Statement showing the details of all Declarations Forms received in support of the claims, whether under the provisions of the CST Act or the Act along with the original copy of such Forms;

(i) Statement showing the details of all Declarations Forms issued, whether under the provisions of the CST Act or the Act;

All the aforesaid documents required for self-assessment of a Tax Period, shall be filed before the Prescribed Authorities by the end of the month after expiry of the period of nine months of the following year.

(2) (a) In the circumstances, the self-assessment has not been filed within the time prescribed in sub-rule (1) of this rule, or if filed, the prescribed authorities are satisfied that the returns or the revised returns and the documents for the purpose of self-assessment are not consistent, true and complete, the Prescribed Authorities shall issue a Notice in Form Jvat 302 to the dealer, and make a final assessment in accordance with the provisions of sub-section (5) of Section 35.

(b) In the circumstances if the assessment is required under sub-section (6) of section 35 the prescribed authority shall issue a notice in Jvat 302.

(3) If the Tax assessed along with the Interest and Penalty is more than the amount paid along with self-assessment, the Assessing Authority shall issue Demand Notice in Form Jvat 300.

32. **Provisional Assessment**

When the Prescribed Authority has completed the provisional assessment in accordance with the provisions containing in Section 36, he shall issue a Notice of Demand in Form Jvat 300.

Explanation - Provided the dealer for the purpose of Provisional Assessment also furnishes the Declarations as prescribed in sub-rule (1) and (2) of rule 35, and shall also file a copy of the Audited Accounts, duly certified by such persons specially authorised in this behalf, under Section 63 of the Act, in the circumstances where his Gross Turnover exceeds Rs. 40 lakhs, along with the Form of Audit Certificate, in Form Jvat 409.

33. **Audit Assessment**

(1) For the purposes of Section 34 and 37, the Prescribed Authority shall, in respect of any year, select by the 31st of March of the year following the financial year, such number of dealers as may be deemed fit, for audit, to be conducted either singly or by a team of officers for ascertaining the correctness of accounts maintained by such dealers. Such selection by the commissioner shall be made through a criteria specially evolved for this purpose. The number of registered dealers to be audited every year shall ordinarily be not more than ten per centum of the total number of registered dealers in the State.
(2) After making selection of the registered dealers under sub-rule (1), a list relating to each Circle shall be sent to the audit authority. Upon receipt of such list the audit authority shall, constitute a team of such officers as may be required to conduct an audit in respect of each such dealer. Such team of audit authority may consist of one or more Commercial Taxes Officers, Assistant Commissioner of Commercial Taxes or Deputy Commissioner of Commercial Taxes or Joint Commissioner of Commercial Taxes, as the In-charge of the audit authority may deem fit.

Explanation: The audit authority shall mean and include the officers specially notified in this behalf.

(3) The audit authority constituted under sub rule (2) shall serve upon the dealer selected for audit, a notice in Form JVAT 304 specifying therein, the time, date, the expected duration of the audit at the place of business of the dealer and the nature of accounts and documents to be examined by the authority and the dealer shall comply with the terms of such notice.

(4) The Prescribed authorities may require the assistance of any authority or person for the cross verification of any information gathered during the course of an audit assessment.

(5) The audit report drawn by the audit authority shall be scrutinized by the Joint Commissioner of Commercial Taxes or incharge, VAT Audit* [Circle in-charge was substituted vide notification no S.O. 37 datd 22.12.2012] and a final report shall be prepared a copy of which shall be handed over to the dealer.

(6) The dealer shall file his reply to the issues raised in the final report within a period, which shall not ordinarily be less than fifteen days from the date of the receipt of the report.

(7) If, having regard to the final report and the reply filed by the dealer, the prescribed authority has reasons to believe that the dealer has not disclosed his correct tax liability or has concealed or omitted any fact leading to any reduction in the tax payable by him, he shall proceed to assess to the best of his judgment, the amount of tax due from such dealer in accordance with the provisions of sub-section 5 of Section 37 of the Act.

(8) The Prescribed authorities conducting the audit, shall issue a notice in Form JVAT 304, in accordance with the provisions of sub-section (6) of Section 37, and after hearing the dealer, if the said authority is satisfied, the dealer has, in order to evade or avoid payment of tax, has failed to file a Return or has furnished an incomplete and incorrect Return or has availed Input Tax Credit for which he was not entitled or has employed any such method of accounting, which does not enable the prescribed authority to assess the tax due from him, the Prescribed Authority shall proceed on imposing a penalty, a sum equal to twice the amount of additional tax assessed on account of the aforesaid reason(s).

(9) When the additional tax assessed along with the Penalty imposed, the Assessing Authority shall issue demand notice in Form JVAT 300.

34. **Assessment of dealer who fails to get himself Register**

(1) If a dealer liable for registration, fails to get himself registered under the Act, the Prescribed Authority shall serve upon a notice of hearing in Form JVAT 302, and the dealer shall comply and produce such records, documents and informations, as required in that notice by the date specified therein, and after examination of the record and document produced, the Prescribed Authority shall assess the tax and penalty payable from such dealer, in respect to such Tax Period as may be specified in the notice.

(2) If the dealer, who has been served upon with a Notice, mentioned in sub-rule (1) above, fails to comply the requirements specified in the Notice, the Prescribed Authority shall assess to the best of his judgment, the amount of tax due and penalty due from such dealer, in respect of tax period and all subsequent period(s).
The Jharkhand Advertisement Tax Rules, 2013

Notification
S.O. dated In exercise of the powers conferred by Section 12 of the Jharkhand Advertisement Tax Act, 2012 (Jharkhand Act 14 of 2012), the Governor of Jharkhand is pleased to make the following rules—

1. Short title, extent and commencement :-
   (1) These rules may be called the Jharkhand Advertisement Tax Rules, 2013
   (2) These rules shall apply to all the areas within the state of Jharkhand.
   (3) These rules shall come into force with effect from the date of its publication in the official gazette.

2. DEFINITIONS:

In these rules, unless the subject or the context otherwise requires,

(a) "Act" means the Jharkhand Advertisement Tax Act, 2012
(b) "Circle" means a unit of the Commercial Taxes administration, as specified in the notification issued in this behalf from time to time, under the provisions of the Jharkhand Value Added Tax Act, 2005 and the Rules made thereunder within the local limits of which an advertising agent’s place of business is situated or in which he is registered under rule 4 or rule 5.
(c) "Commissioner" means the Commissioner of Commercial Taxes or the Additional Commissioner of Commercial Taxes, appointed by the Government under the Jharkhand Value Added Tax Act, 2005.
(d) "Designated Bank" means any bank having treasury transaction or such other bank as notified or authorized by the Government to receive any amount, whether electronically or otherwise, due under the Jharkhand Value Added Tax Act, 2005, on behalf of the Government.
(e) "Digital Signature" means authentication of any electronic record by a subscriber by means of an electronic method or procedure in
(iv) attested copies of the applicant's PAN Card and photo identity card.

(e) Where the Registering Authority is satisfied that the information furnished to him in the application in Form JAT 101 is complete, true and correct, and the applicant is genuine; he shall, subject to Rule 4, issue to the applicant a Registration Certificate in Form JAT 106 within five days from the date of furnishing of the documents specified in the Clause (d) above and allot him an eleven digit Registration Number, which shall be a unique number containing the State code, two digit computer generated code, circle code, treasury head code followed by the three digit registration number.

(f) Notwithstanding anything contained in this rule, the Commissioner may evolve criteria, other than those prescribed under this rule, for the purpose of filing of application for registration and the issuance of registration certificate thereof.

(3) (a) Notwithstanding anything contained in sub-rule (1) of this rule, such application for registration in Form JAT 101 may, by option of the applicant, be filed manually.

(b) such application for registration in Form JAT 101, or the hard copy of the application filed under sub-rule 2(d)(1) of this Rule, shall be signed as the applicant, by the proprietor of the business; or in the case of a firm, by the partner authorized to act on behalf of the firm; or in the case of the advertising agent being an undivided Hindu Undivided Family, by the Karta of the family; or in the case of a Company incorporated under the Indian Companies Act 1956 (Act 1 of 1956) or a corporation constituted under any Law, by the managing director or the Chief Executive Officer thereof; or in the case of Society, Club or Association of persons or a department of Government or Local Authority, by the principal or chief Executive Officer thereof; and verified in the manner prescribed in the said Form.
S. O. No.-57 dated 22nd October, 2014- In exercise of the powers conferred by Section 94 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to make the following Amendments in Departmental Notification No. S.O. 219 dated 31st March, 2006.

**Amendments**

1. Amendment in Rule 2 –
   (i) Amendment in Rule 2 (xvi)

   Definition of Tax Period shall be substituted as follows:–

   "**Tax Period** means, a Period of time, usually for the purpose of Section 29, 30, 31, 32, 33 and 58 shall be a quarter and part
valid where such prescribed form is obtained or such prescribed form is furnished on or after such day of coming into effect of these Rules;

25. New Forms JCRF, JCAF, JCCF, JVAT 125, JVAT 126 and JVAT 215 are added. Forms are appended to this amendment notification.

26. Existing Forms JVAT 111, JVAT 112, JVAT 117, JVAT 119, JVAT 122, JVAT 200, JVAT 202, JVAT 204, JVAT 206, JVAT 207, JVAT 208, JVAT 209, JVAT 211, JVAT 212, JVAT 302, JVAT 306 and JVAT 508 are substituted. Forms are appended to this amendment notification.

27. Deleted Form JVAT 213 is restored with minor changes.

28. Amendment in Form, JVAT 120, JVAT 205, JVAT 400 and JVAT 407 Forms are appended to this amendment notification.

29. Existing Form JVAT 101, JVAT 102, JVAT 103, JVAT 105, JVAT 107, JVAT 110, JVAT 113 and Form JVAT 214 are deleted.

30. This amendment except the amendment in Rule 23 (2) (c) shall be effective from the date of notification. Amendment in Rule 23 (2) (c) shall be effective form 01.04.2015.

(File No Ba Kar. Compu./15/2014/1199)
By the Order of the Governor of Jharkhand,
M.R. Meena,
Secretary cum Commissioner,
Commercial Taxes Department, Jharkhand, Ranchi.
शारखण्ड सरकार
वाणिज्य-कर विभाग

महत्वपूर्ण सूचना

सभी निर्धारित व्यवसायियों को सूचित किया जाता है कि वाणिज्य-कर विभाग द्वारा प्रशासित शारखण्ड मुख्यविभाग कर (संशोधन) नियमावली, 2014, शारखण्ड होटल विलास वस्तु कर (संशोधन) नियमावली, 2014, शारखण्ड गनोरंजन कर (संशोधन) नियमावली, 2014, शारखण्ड विज्ञापन कर (संशोधन) नियमावली, 2014 एवं शारखण्ड विद्युत सुल्क (संशोधन) नियमावली, 2014 के अधीन निर्धारित आवेदन-पत्र सम्पन्न हेतु ज्ञान आवेदन करने का आवेदन देने के लिए ज्ञान आवेदन करने का आवेदन देने के लिए Jharkhand Common Registration Form (JCRF) निर्धारित आवेदन पत्र के संशोधन हेतु Jharkhand Common Amendment Form (JCAF) एवं रद्दीकरण हेतु Jharkhand Common Cancellation Form (JCCF) का प्राप्त कराने के लिए ज्ञान आवेदन करने का आवेदन देने के लिए Jharkhand Common Registration Form (JCRF), ज्ञान आवेदन करने का आवेदन देने के लिए Jharkhand Common Amendment Form (JCAF) तथा ज्ञान आवेदन करने का आवेदन देने के लिए Jharkhand Common Cancellation Form (JCCF) के लिए विहित प्रक्रिया का पथ अनलाइन आवेदन करने का आवश्यक है।

अतः दिनांक 15.01.2015 से उपरोक्त वर्णित सभी नियमावलियों में निर्धारित /संशोधन/रद्दीकरण हेतु करण: Jharkhand Common Registration Form (JCRF), Jharkhand Common Amendment Form (JCAF) तथा Jharkhand Common Cancellation Form (JCCF) के लिए विहित प्रक्रिया में ऑनलाइन आवेदन करने का आवश्यक है।

- संभिषित निर्धारित हेतु इस्कुल व्यवसायियों को URL eserva.jharkhandcomptax.gov.in पर Login कर नये आवेदन प्रप्त JCRF में आवेदन समर्पित करना होगा। नये आवेदकों को सर्वाधिकारी नये पोर्टल पर अपने पूरे नाम, इमेल तथा व्यक्तिगत मोबाइल संख्या देते हुए `Sign up` करना होगा। नये आवेदन प्रप्त JCRF द्वारा आवेदन VAT Registration के साथ-साथ Presumptive / Composition, Entertainment Tax, Luxury Tax, Entertainment Tax तथा Electricity Duty के अधीन निर्धारित आवेदन प्रक्रिया किया जा सकता है।

- केंद्रीय विक्री कर अधिनियम, 1956 तथा सुसंगत नियमावली के अधीन निर्धारित हेतु एवं प्रामाणिक निर्धारित प्रमाण पत्र में मध्यस्थ हेतु पूर्ववर्तमान विभागीय वेबसाइट पर एक अलग Link उपलब्ध होगा।

- ज्ञान आवेदन, 2011 तथा सुसंगत नियमावलियों के अधीन पूर्व से प्रभावित विभिन्न प्रक्रिया में आवेदन देने हेतु विभागीय वेबसाइट पर एक अलग Link उपलब्ध होगा।

- पूर्व में निर्धारित व्यवसाय (JVAT, JHLT, JENT, JED तथा JAT) नये पोर्टल पर 'Sign in' कर JCAF तथा JCCF में करण: निर्धारित प्रमाण-पत्र में संशोधन तथा रद्दीकरण हेतु आवेदन करने का आवश्यक है।

- दिनांक 14.01.2015 तक व्यवसायियों द्वारा बैट निर्धारित हेतु विहित प्रप्त JVAT 101 में दिए गए आवेदन तथा निर्धारित बैट व्यवसायियों द्वारा निर्धारित प्रमाण-पत्र में संशोधन हेतु विहित प्रप्त JVAT 110 में दिए गए आवेदनों को पूर्वचर्या निर्धारित किया जाएगा।
उक्त आवेदनों को भरने में किसी प्रकार की कठिनाई होने पर विभागीय हेल्प डेस्क तथा प्रमण्डलीय स्तर पर प्रतिनियुक्त प्रशिक्षक की सहायता ली जा सकती है।

HELP DESK दूरभाष संख्या –

- ☎ 0651-6066005 / 0651-2446102 (सुबह 10:00 से संख्या 6:00 बजे तक)
- ☎ 0651-6999975 / 0651-6999976 (सुबह 10:00 से संख्या 8:00 बजे तक)
- ☎ 7762837076 एवं 7762837078 (संख्या 8:00 बजे से सुबह 10:00 बजे तक)

प्रमण्डलीय स्तर पर प्रतिनियुक्त प्रशिक्षक –

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वाणिज्य—कर विभाग
झारखंड सरकार
कार्यालय आदेश

प्रमणदलीय अन्वेषण ब्यूरो के उपलब्धि कर अधिनियम 2005 की धारा 69(2)(b) में प्रदत्त शर्ताओं का उपयोग करते हुए, वाणिज्य-कर आयुक्त, जार्जरड, नौजी. धारा 69(1) में गठित प्रमणदलीय अन्वेषण ब्यूरो को, अधिनियम के उद्देश्य को कार्यान्वयन करने हेतु निर्देशित करते हैं जैसेः

- प्रमणदलीय अन्वेषण ब्यूरो के संयुक्त आयुक्त (Pr) के निर्देशन में कार्य करें।
- अधिनियम के उद्देश्य हेतु अन्वेषण ब्यूरो के पदाधिकारीय व्यापसंचार सिफर बड़े-बड़े विनिर्माण / व्यवसायों का ही निरीक्षण करें।
- प्रमणदलीय अन्वेषण ब्यूरो के पदाधिकारी बड़े-बड़े विनिर्माण / व्यवसायों से, उनके द्वारा राज्योंकर्मी और अंतरराष्ट्रीय अवधि / आवक्षक के आकड़े प्राप्त करें।
- प्रमणदलीय अन्वेषण ब्यूरो के पदाधिकारी अपने क्षेत्रीयकर्त्ता में स्थित रैलेव गोदामों, ट्रान्समॉडर्स से भी गाल के आवक्ष को संबंधित आकड़े प्राप्त करें।
- प्रमणदलीय अन्वेषण ब्यूरो के पदाधिकारी सरकारी विभागों / राज्य और केंद्रीय सरकारी उपक्रमों से न्यास करने के लिए आवक्ष के आकड़े प्राप्त करें।
- प्रमणदलीय अन्वेषण ब्यूरो के पदाधिकारी सरकारी उपक्रमों / उपक्रमों एवं अन्य बड़े उपक्रमों द्वारा दिए जाने वाले संख्याकार हेतु संबंधित आकड़े को निर्देशित करें।
- प्रमणदलीय अन्वेषण ब्यूरो के पदाधिकारी सम्मान-समय पर उपजनारूढ़ एवं प्रविधि रूप से राज्य के सीमावर्ती क्षेत्रों में दूर्घटना का गान निरीक्षण करें।
- प्रमणदलीय अन्वेषण ब्यूरो के पदाधिकारी यथासंभव व्यवसायिक बैंकों से भी समर्पित स्थापित कर उनके द्वारा बैंक बिश्लेखों के माध्यम से चुनाव के जाने वाले क्षेत्राङ्कित के भी आकड़े प्राप्त करें।
- प्रमणदलीय अन्वेषण ब्यूरो के पदाधिकारी विनिर्माण प्रतिनिधियों / विभागों से प्राप्त खानी /आवक्ष आकड़ों का Cross Verification अवरुद्ध या राज्य के अन्तर के प्रति अधिनियम से निरीक्षित रूप से करें।
- आकड़ों और/या वैधकात्मक प्रमाणों की सत्यता की जांच हेतु प्रमणदलीय अन्वेषण के पदाधिकारी अपने प्रायोजित यात्रा दौरान-दौरान आयुक्त का प्रभावित करें हेतु, अंतरराष्ट्रीय भ्रमण कर सकेंगे। तस्वीरी भ्रमण पर खतरनाक स्थितियों के लिए आवक्ष। इस उद्देश्य से संयुक्त अध्युक्त के माध्यम से संचालन राज्य के अनुशासन प्राप्त करें।
- प्रमणदलीय अन्वेषण ब्यूरो के पदाधिकारी अंतर्विद्यालय में हास्य हेतु, प्रमणदलीय अन्वेषण ब्यूरो के पदाधिकारी अंतर्विद्यालय में पदस्थापित पदाधिकारी के समान ही निम्नस्थाप देनें।
- प्रमणदलीय अन्वेषण ब्यूरो के पदाधिकारी, संयुक्त आयुक्त (Pr) इस कार्यालय आदेश के साथ संलग्न प्राप्त में, प्रश्नके नहीं की समाधान के तीसरे दिन अपना प्रतिबद्धता समर्पित करें।

उपरुपुक्त उद्देश्यों हेतु, प्रमणदलीय अन्वेषण ब्यूरो के पदाधिकारी निम्नस्थाप निर्देश आदेश के अनुरूप कार्य करें।

1. बड़े-बड़े व्यवसायों के निरीक्षण के पहले, संबंधित अंतर्विद्यालय से समाधान स्थापित कर उनके
   Returns को Scrutiny कर, उनके द्वारा किये जाने वाले, संयुक्तवारों के संलग्न प्राप्त में हास्य हेतु
   Returns का अध्ययन करें। अध्ययन के बाद में निर्माण पहलूओं को ध्यान में रखें।
   (a) प्रमणदलीय के प्रमुख 51 व्यवसायों की सूची में शामिल व्यवसायों के कर-राशि में (10 से 20
   प्रतिसत की) कभी होने की स्थिति में, गाल जांच तथा निरीक्षण।
(b) अंतर्राष्ट्रीय मालों का आयक, जैसे Inter State Purchases, Inter State Arrivals by way of Stock Transfers or Consignment Sales एवं Imports एवं प्रातिष्ठानिक वस्तु पर विनिर्दिष्ट कर-दर का सरलीकरण करें।

(c) राज्यान्तरगत किये जाने वाले खरीद एवं उनमें भुगतान किये गये Input Tax राशि का अयोग्य करें।

(d) मालों की बिक्री का अयोग्य, विनिर्दिष्ट विशेषकर विनिर्दिष्ट कर-दर में खरीद गने वस्तुओं की बिक्री उसी विनिर्दिष्ट कर-दर पर हो सकती है या नहीं। उदाहरण स्वस्त व्यापारी 12.5% एवं 4% दोनों के दर से वस्तुओं का खरीद/आयक करें ही, परंतु बिक्री रिफं 4% कर-दर का ही दिखाइए हो। ऐसी अवधि में निरीक्षण के क्रम में Stock के सत्यायन में यह परिष्कृत हो सकता है।

(e) अंतर्राष्ट्रीय खरीद के प्रक्रिया के Input Tax exceeding Output Tax की स्थिति बनवाने हो।

(f) अगर बेचने वाला व्यापारी खरीदने वाले व्यापारी को एक खास अंतरपैक्को Regular Cash Discount allow करने के प्रयास, Input Tax exceeding Output Tax की स्थिति बनवाने हो, तो अभिनियम में प्रमुख “बिक्री राशि” की परिभाषा, जिसमें धिक्क की गूंग में कर राशि रहित है, के अनुसार ही उसकी जांच करें।

(g) अगर विनिर्दिष्ट व्यापारी अपने उत्पादों को, राज्य के बाहर या अन्यराष्ट्रीय अंतराल करते हैं, तो वैश्विक आतंक में वेत निरीक्षण 2008 के नियम 26(5) के 26(14) में प्रमुख सूची, के अवधि पर, Input Tax Credit Amount की परस्परिक संगठन को ध्यान में रखना।

(h) अंतर्राष्ट्रीय Stock Transfer करने वाले व्यापारी के विशेष अंतराल ने भी अयोग्य कर यह जोड़ करना कि, केंद्रीय विक्री-दर अभिनियम 1956 के प्रावधानों के अनुसार अपने राज्यों हेतु शाखाओं की धोखाधड़ी एवं प्रविधि है निरीक्षण प्राप्त करता है अथवा नहीं।

(i) सभी निरीक्षण प्रतिष्ठान के विभागों में होगी, जिसकी पहली प्रति व्यापारी को हस्ताक्षर कराया जाएगा, दूसरी प्रति मुख्यालय की, तीसरी प्रति संयुक्त आयुक्त (25) को एवं अवधि प्रति कार्यालय-प्रति होगी।

(j) निरीक्षण की तिथि के दूसरे ही दिन सभी प्रतिष्ठान संचित करें करते हैं, संयुक्त आयुक्त (25) को सम्पूर्णता का जानकारी।

(k) संयुक्त आयुक्त (25) निरीक्षण प्रतिष्ठान का अयोग्य करते हैं, अवधि उसे प्रातिष्ठानिक अंतराल को न्यूनतम करें यह अंतराल को निर्देश देंगे कि निरीक्षण प्रतिष्ठान के अयोग्य पर व्यापारी विशेष की Returns की Scrutiny हो एवं सभी प्रातिष्ठानिक निरीक्षण प्रतिष्ठान व्यवसाय के प्रातिष्ठानिक अंतराल में सत्यायन हो। इसकी बिनमेत्रीय अंतराल प्राप्त होगी।

(l) सभी निरीक्षण हेतु प्रमाणपत्र संयुक्त आयुक्त (25) योजनाबद्ध तरीके से, प्रत्येक महीने हेतु “कार्य दोक्षियन” बनाकर आयुक्त को प्रशिक्षण देंगे।

(m) प्रमाणपत्र संयुक्त आयुक्त (25) निर्देशित रूप से अंतराल के निरीक्षण करें एवं प्रमाणपत्र अंतराल अन्यचतुर द्वारा प्रशिक्षित निरीक्षण/जीवन प्रतिष्ठानों पर कृत कार्यवाहियों की समीक्षा करें एवं फाइलकार प्रतिष्ठान से आयुक्त को अयोग्य कराएं।

(2) बढ़े-बढ़े विनिर्दिष्ट/व्यवसायियों, लेखन, दूसरों अंतरालों, बैंकों, सभी तहत के सरकारी/ गैर सरकारी उपभोक्ता, सरकारी विभागों, सरकारी व्यवसाय, व्यवसाय विभागों से, अंतराल प्राप्त करने हेतु निर्देशित कर्म प्रातिष्ठान का उपयोग किया जाएगा।

(a) सभी अंतराल तीन प्रतियों में प्राप्त किये जाएंगे, जिसकी पहली प्रति संचित प्रतिष्ठान/सरकारी विभाग/सरकारी उपभोक्ता/ व्यवसायिक बैंकों को हस्ताक्षर करायी जाएगी, दूसरी प्रति संयुक्त आयुक्त (25) को एवं अवधि प्रति कार्यालय-प्रति होगी।

(b) अंतराल प्रति करने की तिथि के दूसरे ही दिन ही सभी अंतराल संयुक्त आयुक्त (25) को प्रेषित/सम्पूर्णता के ज्ञानात्मक करें।

(c) संयुक्त आयुक्त (25) प्राप्त ओद्योग को पुरा-संकलित कर, संचित अंतरालों को अवधि प्रशिक्षित करते हैं, इसके उद्देश्य पुन: आयुक्त को दें।
(3) प्रमाणपत्र अन्वेषण बूँसो पदार्थियों के द्वारा संयंत्र के सीमावर्ती या अन्य महत्त्वपूर्ण सामानार्थ पर निरीक्षण हेतु जाने वाले ट्रक का निरीक्षण हेतु अलग अलग निरीक्षण प्रतिवेदन यथा – Consignor, Consignee.

(a) प्रत्येक ट्रक के निरीक्षण हेतु अलग—अलग निरीक्षण प्रतिवेदन यथा – TIN, Bill / Invoice / Challan Nos. for the quantity as well as value of goods, IVAT 504G/ 504B/504P (as the case may be), along with date and number of consignment note of the transporter की प्रविष्टि; निरीक्षण प्रतिवेदन में की जायेगी।

(b) निरीक्षण प्रतिवेदन तीन प्रतियों में होगी, किसी भी पहली प्रति ट्रक चालक को, दूसरी प्रति संयुक्त आयुक्त (%o) को हस्ताक्षर करवाएँ एवं अनुमति प्रति कार्यालय–प्रति होगी।

(c) परवेदन जो भी संबंधित निरीक्षण प्रतिवेदन, निरीक्षण के तुरंत पश्चात् चालक को हस्ताक्षर कर दिया जाएगा।

(d) निरीक्षण की संख्या के दूसरे ही दिन ही सभी निरीक्षण प्रतिवेदन को संक्षिप्त रूप से संयुक्त आयुक्त (%o) को संपर्कित किये जाएँ।

(e) संयुक्त आयुक्त (%o) निरीक्षण प्रतिवेदन का अध्ययन करते हुए अद्वितीय उसे प्रासंगिक अंचल को पृथक्कर्तित करते हुए, यह निर्देश देंगे कि इन प्रासंगिक निरीक्षण प्रतिवेदनों के आधार पर, व्यवसायी दिशा की Returns की Scrutiny हो, एवं यह प्रासंगिक निरीक्षण प्रतिवेदन व्यवसाय के प्रासंगिक अंशों में संलग्न करने की जिम्मेदारी अंतर प्राप्तार्थी पर होगी।

ह0—
(अलका तिवारी)
वाणिज्य-कर आयुक्त,
शाखाघाट, रांची।

झाप संख्या- वाणिज्य-कर संघ (आयुक्तो) /8/2008–2086/रांची, दिनांक – 10/8/09

प्रतिलिपि : सभी वाणिज्य-कर संयुक्त आयुक्त (%o) को सूचनार्थ एवं आवश्यक कार्यवाह हेतु प्रतिष्ठित। उन्हें निर्देश दिया जाता है कि दिये गये कुटुंबों का दृष्टि से अनुपालन शुरू करें।

(वाणिज्य-कर आयुक्त,
शाखाघाट, रांची।)
प्रेम.

जोधपुर.
प्रधान सचिव-सह-आयुक्त,
वाणिज्य-कर विभाग,
झारखण्ड, रांची।

सेवा में,
सभी वाणिज्य-कर संयुक्त आयुक्त (प्रशासन)/ (अयोजन),
सभी अंचल प्रभारी।

विषय--
झारखण्ड मूल्यवर्धित कर अधिनियम, 2005 की धारा 74 तथा झारखण्ड
मूल्यवर्धित कर नियमावली 2006 के नियम 14 (12) (i) के अधीन
ऑन-लाइन विवरण समापित करने एवं तत्सम्बन्धी मान्यता एवं प्रक्रिया के
राखभोज में।

प्रसंग :-
विभागीय परिपत्र 2293 दिनांक 03.09.2009।

महोदय,

आप अवगत हैं कि राज्य में दिनांक 01.04.2006 से निकी कर व्यवस्था के स्थान पर
मूल्यवर्धित कर प्रणाली लागू की गयी है। मूल्यवर्धित कर प्रणाली के अधीन स्वचालन
(Automation) पर विशेष गहनल दिया गया है ताकि स्वतः-स्वूर्त, पारदर्शी,
राजस्वोमुखी तथा


यदी अनुकूल (Dealers-friendly) कर व्यवस्था स्थापित की जा सके। उक्त स्थापित
प्रक्रिया के विषय प्रमाणन के कम में, विभागीय प्रक्रियाएं यथा निर्माण प्रमाण पत्र
निर्माण करना,
वेतनात्मक प्रक्रिया का निर्माण तथा संबंधित उपयोगिता विवरण (Utilisation statement) प्राप्त
करना,
विवरणों समापित करना तथा कर भुगतान को कंप्यूटर जनित प्रक्रियाओं
में परिवर्तित करना आयोजनक है। उक्त प्रक्रिया के कम में विभाग द्वारा दिनांक 15.09.2009 के
प्रभाव से ऑन-लाइन विवरण समापित करने की योजना प्रारंभ की गयी है।

उक्त योजना को वांछित सफलता नहीं मिला पाता हआ है। अतः विभाग द्वारा यह
निर्माण लिया गया है कि महावर्त, 2010 से Facilitation Centres के माध्यम से भी
ऑनलाइन विवरण समापित करने की प्रक्रिया शुरू की जाती है।

e-governance प्रक्रिया के अधीन Facilitation Centre (Common Service Centre) द्वारा
इसका है उनके कंप्यूटर उपकरण तथा इंटरनेट की सुविधा उपलब्ध होती है। संबंधित
व्यवस्थापीय उक्त नियोजित स्थान पर इसके विवरणों को इंटरनेट के माध्यम से विभागीय
सॉफ्टवेयर के माध्यम से दाखिल कर सकते हैं तथा संबंधित रस्तों भी प्राप्त कर सकते हैं।

झारखण्ड मूल्यवर्धित कर नियमावली 2006 के नियम 14 (12) (i) के
प्रावधान के आलोक में ई-क्रियागत (मूल एवं प्रूफशिक्षित विवरणों) के उदेश्य हेतु निम्न
गाफ़दः तथा प्रक्रिया नियोजित की जाती है।
1. ई-फाइलिंग की व्यवस्था ज्ञानें सूचीबद्ध कर अधिनियम, 2005 की धारा 29 के साथ चिह्नित ज्ञानें सूचीबद्ध कर नियमावली, 2006 के नियम 14 के अधीन प्रायोजनित मानी जायेगी।

2. विवरणियाँ की ई-फाइलिंग की व्यवस्था ऐसे सभी निविर्धित व्यवसायियों के लिए अनिवार्य की जाती है जिनका वार्षिक सकल आवार्त < 40 लाख से अधिक है।

सभी अंतर्ग्रहीत अनिवार्य रूप से ऐसे व्यवसायियों की विवरणियाँ Online filing की व्यवस्था द्वारा ही प्राप्त करेंगे। < 40 लाख वार्षिक सकल आवार्त से कम सकल आवार्त वाले इंथुक व्यवसायी भी Online Filing of Returns की सुविधा प्राप्त कर सकते हैं।

माह अप्रैल, 2011 से सभी निविर्धित व्यवसायियों के लिए विवरणियाँ की ऑनलाइन फाइलिंग अनिवार्य हो जाएगी।

3. व्यवसायियों द्वारा स्वतः ऑनलाइन विवरणी दाखिल करने की प्रक्रिया –

ऐसे व्यवसाय जिनके पास अपना IT infrastructure है, अपने कार्यालय अथवा आवास से स्वतः ऑनलाइन विवरणी दाखिल कर सकते हैं जिसकी प्रक्रिया निम्नलिखित होगी :-

I. जिन व्यवसायियों की वार्षिक सकल आवार्त <40 लाख से अधिक है उन्हें अंतर्ग्रहीत प्राप्त वाले ऑनलाइन फाइलिंग हेतु पहचान संख्या/पासवर्ड (Identification Number / Password) प्राप्त करना होगा। अंतर्ग्रहीत व्यवसायी नीचे की जांच करें, उक्त पहचान संख्या/पासवर्ड (Identification Number/Password) सीलबंध लिफाफे में निर्माण करें।

II. उपर्युक्त तरीके से प्राप्त पहचान संख्या/पासवर्ड (Identification Number/Password) की सहायता से, पहली बार व्यवसायी विभागीय वेबसाइट http://jhar/khandcontax.nic.in या http://www.jharkhand.gov.in के पते पर Login कर सकते हैं। तदावधि व्यवसायी को अपना पासवर्ड परिवर्तित करना होगा अन्यथा वे ई-फाइलिंग नहीं कर पायेंगे। । इस प्रारंभिक प्रक्रिया की पूरी जानकारी online e-filing User Manual के रूप में उपलब्ध के बेसिस पर भी उपल्ब्ध है जिसे डाउनलोड किया जा सकता है। विविध में, व्यवसायी अपनी इक्ष्यनुसार पासवर्ड में परिवर्तन कर सकते हैं। उक्त पासवर्ड एक अत्यधिक सुरक्षित तथा गौरवीय कोड/मापदंड है जिसकी सुरक्षा/गौरवीयता की सम्मूची निम्नवर्द्धी सुरक्षित व्यवसायी की होगी। व्यवसायी द्वारा पासवर्ड के मूल जाने की निर्देशित में, सांफ्टवेर्ड्यार द्वारा क्रियाप्रणाली जानकारियों प्राप्त कर पुनः पासवर्ड निर्माण करने की व्यवस्था है।
III. ई-फाइलिंग प्रणाली के अधीन व्यवसायी विवरण कम्पनी प्रमाणित करने के उद्देश्य से विभिन्न प्रणाली जैसे IVAT 213, (मान्यता विवरण) IVAT 214 (मान्यता विवरण) एवं IVAT 200 (त्रैमासिक विवरण), IVAT 204, (वार्षिक विवरण) तथा कंपनी के लिए (आरकर) नियमावली, 2006 के अधीन FORM-1 (Return of CST) में अपनी विवरणी विवाह को सम्पर्कित कर सकते हैं। व्यावसायियों द्वारा अन्य तत्कालीन हार्ड कॉपी में उपयुक्त विवरणों को सम्पर्कित करना अपेक्षित नहीं होगा। किन्तु, व्यवसायियों द्वारा बाराक्षण्ड मूल्यवर्धित कर नियमावली के नियम 14 (11) के अधीन वार्षिक विवरण की हस्ताक्षरित हार्ड कॉपी सम्पर्कित करने के लाभ-साधन ई-फाइलिंग के माध्यम से दाखिल सभी त्रैमासिक विवरणों (IVAT 200) की हस्ताक्षरित प्रति भी सम्पर्कित करनी होगी।

4. Facilitation Centre (Common Service Centre) के माध्यम से ऑनलाइन विवरणी दाखिल करने की प्रक्रिया –

   ऐसे व्यवसायियों के लिए जिनके पास IT-infrastructure नहीं है, Online filing of Return की सुविधा देने हेतु, विवाह द्वारा सभी अंचलों के केंद्राधिकारी में Facilitation Centres (common Service Centres) — प्रजा केंद्रों की सुविधा प्राप्त की गयी है जिनके माध्यम से व्यवसायी विवरणों की Online filing कर सकते हैं जिसकी प्रक्रिया निम्नवत् होगी :-

i. विवाह द्वारा अंचलवार Facilitation Centre का चुनाव किया गया है जिसकी सूची पत्र के साथ संलग्न जा रही है।

   चयनित Facilitation Centre का कार्य दिन, सोमवार से शनिवार (प्रथम सरकारी छुट्टियों के अतिरिक्त) होगी तथा कार्य अवधि पूर्वांश 10.00 अस्वार्थ 5.00 बजे तक होगा।

ii. ऑनलाइन रिंटन दाखिल करने के लिए विभागीय सोफ्टवेयर ‘VICTORY’ द्वारा सभी अधिकृत Facilitation Centre की ID/Password निर्धारित किया जाएगा जिसके माध्यम से उक्त Facilitation Centre विवरणों को ऑनलाइन प्रस्तुत करेंगे।

   Facilitation Centre के माध्यम से ऑनलाइन विवरणी दाखिल करने हेतु व्यवसायियों की ID/Password की आवश्यकता नहीं होगी।

iii. उक्त Facilitation Centre (Common Service Centre) द्वारा विवरणों के ऑनलाइन प्रस्तुत के उपरांत, उक्त प्रस्तुत विवरण की एक प्रति व्यवसायों को हस्ताक्षर कराई जाएगी जिसपर व्यवसायी हस्ताक्षर कर संबंधित Facilitation Centre को नामांकन करेंगे।

iv. संबंधित Facilitation Centre के द्वारा, एक माह की अवधि में ऑनलाइन दाखिल की गई सभी विवरणों की हस्ताक्षरित प्रति को संबंधित रूप से संबंधित अंचल को हस्ताक्षर कराई जाएगी लाभकारी Facilitation Centre द्वारा दाखिल की गई प्रति का प्रतिस्पर्धिक स्तर मिले जा सके।

v. Facilitation Centre के माध्यम से ऑनलाइन फाइलिंग की सुविधा < 40 लाख से कम सकल आवार्त वाले सभी व्यवसायियों के लिए भी ऐसी अवधि से उपलब्ध होगी।

लेकिन < 40 लाख या उससे अधिक वार्षिक सकल आवार्त वाले व्यवसायियों के लिए ऑनलाइन फाइलिंग की अवधारणा बनी रहेगी।

४.
5  ई-फाईलिंग के उद्देश्य हेतु (स्वतंत्र अथवा Facilitation Centre के माध्यम से)
निर्धारित तिथियों, निम्न 14 में विहित तिथियों के समान रहेंगे। विहित समय पर
विवरणों की ई-फाईलिंग नहीं करने की परिस्थिति में धारा 30 (1) (c) के प्रावधान लागू
होंगे तथा प्राधिकृत पदाधिकारी इस आशय तक विधि समाप्त कार्यवाही करने हेतु स्वतंत्र एवं
सक्षम होंगे।

इसके अतिरिक्त समय-समय पर ई-फाईलिंग व्यवस्था की प्रक्रिया में यथाअवश्यक
संशोधन/परिवर्तन करने हेतु मार्गदर्शन निर्माता किया जा सकेगा।

निर्देशानिवेदन

[प्रमुख सचिव से हेतु-आयुक्त,
वाणिज्य-कर दिव्यांग,
झारखंड, रौंची।]
Appendix A

List of Government Services

- E-Return (Prayga Kendras) by Dealers as per directions and procedures laid down by the Dept of Commercial Tax Dept Government of Jharkhand

Appendix B

Service Rates and Revenue Share

Name of Service: Online filing of E-Return at Common Service Centers (Prayga Kendras) by Dealers as per directions and procedures laid down by the Dept of Commercial Tax Dept Government of Jharkhand

Rate: Service Charge of Rs. 15.00 (Rupees Fifteen only) per successfully submitted e Return to be charged from the dealer from which Rs. 5 will be Govt. Revenue as per Resolution of Information Technology Dept., letter no-274, dated-29/02/08
[Annexure-II]
Rs. 1.00 (Rupee One only) per page of printout will be charged extra by the CSC.

Appendix C

Service Level Metrics for Delivery of Services

<table>
<thead>
<tr>
<th>Service Name</th>
<th>Service Description and Process</th>
</tr>
</thead>
<tbody>
<tr>
<td>Online filing of E-Return at Common Service Centers (Prayga Kendras)</td>
<td>1. SCA will equip all its CSCs with hardware, software, power and connectivity within 15 days of the agreement and submit a certificate of readiness to the Department</td>
</tr>
<tr>
<td></td>
<td>2. Department to arrange for training of all SCA trainers and CSC Operators (MLEs) within 21 days of this agreement</td>
</tr>
<tr>
<td></td>
<td>3. Filing of e-Return will be done on the day of submission of data by dealer and will not be carried over to the next day under any circumstances</td>
</tr>
<tr>
<td></td>
<td>4. Delay in filing of e-return as per point 3 will lead to cessation of the CSC for a maximum of two instances. Penalty of Rs. 250/- per day of delay will be charged from the concerned CSC. The CSC will be permanently barred by the Department for a third instance of delay in filing of e-Return</td>
</tr>
</tbody>
</table>

Appendix D

Liquidated Damages for non-achievement of Service Levels

<table>
<thead>
<tr>
<th>Service Name</th>
<th>Material Breach</th>
<th>Stipulated period for mitigating material breach</th>
<th>Liquidated Damages for non-termination during breach of Service stipulated period</th>
<th>Remedial performance required</th>
</tr>
</thead>
</table>
Field Offices : Location Wise Trainers Details  
(Contact Time : 10:00 AM to 5:00 PM On Working Days)

<table>
<thead>
<tr>
<th>Sl.#</th>
<th>Name</th>
<th>Division</th>
<th>Location</th>
<th>Mobile No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Mr. Rakesh Singh</td>
<td>Dhanbad</td>
<td>Bokaro Circle</td>
<td>9204036907/9931318846</td>
</tr>
<tr>
<td>2</td>
<td>Mr. Ratan Kumar</td>
<td>Hazaribagh</td>
<td>Ramgarh Circle</td>
<td>7781002927/9204667968</td>
</tr>
<tr>
<td>3</td>
<td>Mr. Subodh Kumar</td>
<td>Hazaribagh</td>
<td>Koderma Circle</td>
<td>9631209971/9608150460</td>
</tr>
<tr>
<td>4</td>
<td>Mr. Ravi Kumar</td>
<td>Ranchi</td>
<td>Lohardaga Circle</td>
<td>8797780052/7781000944</td>
</tr>
<tr>
<td>5</td>
<td>Mr. Gaurav Kumar</td>
<td>Ranchi</td>
<td>Palamu Circle</td>
<td>8797947377</td>
</tr>
<tr>
<td>6</td>
<td>Mr. Pranay Kumar</td>
<td>S Pargana</td>
<td>Pakur Circle</td>
<td>8051119175</td>
</tr>
<tr>
<td>7</td>
<td>Mr. Amit Supakar</td>
<td>S Pargana</td>
<td>Sahebganj Circle</td>
<td>9905581418</td>
</tr>
<tr>
<td>8</td>
<td>Mr. Gautam Pandey</td>
<td>S Pargana</td>
<td>Giridih Circle</td>
<td>8521745550</td>
</tr>
<tr>
<td>9</td>
<td>Mr. Chandan Kumar</td>
<td>S Pargana</td>
<td>Godda Circle</td>
<td>8582001300</td>
</tr>
<tr>
<td>10</td>
<td>Mr. Upendra Kumar</td>
<td>Jamshedpur</td>
<td>Chaibasa</td>
<td>7654680450</td>
</tr>
<tr>
<td>11</td>
<td>Pradeep Ram</td>
<td>Dumka</td>
<td>Deoghar Circle</td>
<td>9304492775</td>
</tr>
<tr>
<td>12</td>
<td>Neeraj Kumar Singh</td>
<td>Jamshedpur</td>
<td>Jamshedpur Circle</td>
<td>7808220755</td>
</tr>
<tr>
<td>13</td>
<td>Amit Kumar</td>
<td>Dumka</td>
<td>Dumka Circle</td>
<td>9572040017</td>
</tr>
<tr>
<td>14</td>
<td>Anish Kumar Sinha</td>
<td>Hazariagh</td>
<td>Hazaribagh Circle</td>
<td>9572040017</td>
</tr>
<tr>
<td>15</td>
<td>Jitendra Pandey</td>
<td>Dhanbad</td>
<td>Dhanbad Circle</td>
<td>8538906759</td>
</tr>
<tr>
<td>16</td>
<td>Rohit K Thakur</td>
<td>Ranchi</td>
<td>Ranchi Circle</td>
<td>9308659114</td>
</tr>
</tbody>
</table>
पत्र संख्या— वादकर1/विविध/22/2010 — 929  / संख्या, वित्तापर 26/3/12

शार्केंड सरकार
वाणिज्य—कर विभाग

प्रेषक,

अलका सिवारी
सचिव—सह—आयुक्त,
वाणिज्य—कर विभाग,
शार्केंड, रैंधी।

सेवा में,

सभी वाणिज्य—कर संयुक्त आयुक्त (प्रशासन)/(अपील)/(सैट ऑपिट),
सभी अंचल प्रमाणी।

विषय—
वाणिज्य—कर विभाग द्वारा प्रशासित लघु अधिनियमों— शार्केंड स्थानीय क्षेत्र में वस्तुओं के उपभोग अथवा व्यवहार हेतु प्रवेश पर प्रवेश कर अधिनियम, 2011 एवं शार्केंड होटल विलास कराधान अधिनियम, 2011 के सुसंगत नियमावलियों के अधीन ऑनलाइन निवेदन आवेदन पत्र सम्पर्क योजना (Online Submission of Application for Registration Scheme) के संबंध में।

गहोदस्/गहोद्वार,

e-governance प्रक्रिया के अधीन स्वतं—स्वूर्ति, पारदर्शी, राजश्रीनीयक्षी तथा व्यवसायी अनुकूल (Dealers-friendly) कर व्यवस्था स्थापित करने के क्रम में वाणिज्य—कर विभाग द्वारा शार्केंड मूल्यवर्धित कर अधिनियम तथा सुसंगत नियमावली के अधीन ऑनलाइन निवेदन आवेदन पत्र सम्पर्क योजना (Online Submission of Application for Registration Scheme.) प्रारंभ की जा चुकी है। कर—प्रशासनी के स्वचालन की अपलो कही में वाणिज्य—कर विभाग द्वारा प्रशासित लघु अधिनियमों— शार्केंड स्थानीय क्षेत्र में वस्तुओं के उपभोग अथवा व्यवहार हेतु प्रवेश पर प्रवेश कर अधिनियम, 2011 एवं शार्केंड होटल विलास कराधान अधिनियम, 2011 तथा सुसंगत नियमावलियों (शार्केंड स्थानीय क्षेत्र में वस्तुओं के उपभोग अथवा व्यवहार हेतु प्रवेश पर प्रवेश कर नियमावली, 2011 के नियम 3 (2)(e) तथा शार्केंड होटल विलास कराधान नियमावली, 2011 के नियम 3 (2)(e) के अधीन ऑनलाइन निवेदन आवेदन पत्र सम्पर्क योजना की प्रक्रिया निवेदन विधि की जा रही है।—

1. शार्केंड स्थानीय क्षेत्र में वस्तुओं के उपभोग अथवा व्यवहार हेतु प्रवेश पर प्रवेश कर नियमावली, 2011 के नियम 3 (2)(e) के अधीन प्रावधानित आवेदन पत्र JET 101 तथा शार्केंड होटल विलास कराधान नियमावली, 2011 के नियम 3 (2)(e) के अधीन प्रावधानित आवेदन पत्र JHMT 101 में आवेदन के ऑनलाइन सम्पर्क हेतु व्यवसायियों को निरन कार्यार्थ कर्री आपेक्षित है।—

• विमानीय वेबसाइट www.jharkhandcomtax.nic.in के “e-Services” List में जाना।
• Minor Act के Link को Click करना।
• व्यवसायी द्वारा Profile बनाना— Profile के अधीन नाम, व्यवसायी का पता, ईमेल, मोबाइल संख्या, अंचल का नाम तथा Act Type का भरना।
• सॉफ्टवेयर द्वारा व्यवसायी के ईमेल पर Password तथा मोबाइल पर Secret Code का प्रेषण।
• व्यवसायी द्वारा प्राप्त Password की सहायता से Login करना।
• Login के उपरांत प्राप्त Secret Code को Type करने पर संबंधित आवेदन पत्र JET 101/ JHLT101 Annexure तथिक खुलना।
• Annexure-I में व्यवसायी द्वारा अपना Passport size Colour Photograph upload करना।
• Annexure-II में Security Bond के अधीन निर्धारित व्यवसायीयों द्वारा निर्गत Security Bond, JET 105 को Submit करने की रिहू में पर्यंत हुए JET 105 को upload करना।
• अंत में Submit Button को Click कर Online Submission की कार्रवाई पूरा करना।

2. उक्त Online Application अंशल प्रभारी के Menu में देखा जा सकता है। अंशल प्रभारी ऐसे ऑनलाइन समर्थित आवेदन की सीमा कर सहुल्त होने के उपरांत दो दिनों की अवधि में व्यवसायी को SMS Alert तथा e-Mail द्वारा निर्धारित तिथि एवं समय पर सभी आवश्यक कागजातों की भूल प्रति वस्त्रित अंशल कार्यालय में उपस्थित होने की सूचना देंगे।

निर्धारित तिथि पर व्यवसायी द्वारा ऑनलाइन समर्थित आवेदन पत्र की हस्ताक्षरित प्रति, संबंधित कागजात/दस्तावेज, इस आवेदन का संभव–पत्र कि आवेदन में दिये गए सभी विवरणी वहीं हैं, ₹ 100/- का निर्धारित शुल्क तथा Security Bond की भूल प्रति के साथ अंशल प्रभारी के समक्ष उपस्थित होंगे। उपस्थितिकारण/दस्तावेजों की जाँच से सहुल्त होने के उपरांत अंशल प्रभारी विहित निर्धारित प्रमाण पत्र (JET 102 / JHLT102) निर्धारित करेंगे।

उपस्थितिकारण/दस्तावेजों के अधीन कागजात तथा ऑनलाइन समर्थित आवेदन पत्र में किसी प्रकार के अंतर पाने की रिहू में अंशल प्रभारी व्यवसायी को सूचित करते हुए विहित आवेदन पत्र (JET 101/ JHLT101) में संबंधित संशोधन/परिवर्तन करेंगे। तदनुसार निर्धारित प्रमाण–पत्र (JET 102 / JHLT102) निर्धारित किया जा सकता है।

निर्धारित प्रमाण–पत्र के अधीन 11 अंकों का निर्धारित प्रमाण–पत्र संख्या दिया जाएगा।

JET के अधीन उक्त पंजीकरण में प्रथम दो अंक राज्य कोड (20), तृतीय–चतुर्थ अंक Computer Generated Code, पंचम–ठें अंक (अंशल कोड) सप्ततम–अष्टम कोड (Act Code 42), तथा शेष तीन अंक (निर्धारित कोड) होंगे। JHLT के अधीन उक्त पंजीकरण में प्रथम दो अंक राज्य कोड (20), तृतीय–चतुर्थ अंक Computer Generated Code, पंचम–ठें अंक (अंशल कोड) सप्ततम–अष्टम अंक (Act Code-45)।

जारखण्ड स्थानीय क्षेत्र में वस्तुओं के उच्चाग्रह अथवा व्यवसाय हेतु प्रवेश पर प्रवेश कर नियमावली, 2011 (JET) एवं जारखण्ड होटल विलास कार्यालय नियमावली, 2011 (JHLT) के सुनिश्चित नियमों के अधीन व्यवसायी द्वारा उपरोक्त वर्गीकृत सभी कागजातों के समर्थित करने के उपरांत (JET RULE 3(2)(b) एवं JHLT RULE 3(2)(d) )की दिन के अंदर निर्धारित प्रमाण पत्र (JET 102 / JHLT102) निर्धारित करना आवश्यक है।

उपरोक्त वर्गीकृत वाणिज्यों के अंतिकृत समय–समय पर संबंधित अधिनियम/नियमावली में संशोधन के आलोक में विहित प्राधिकरणों में संशोधन/परिवर्तन किया जा सकेगा।

विश्वासभाजन

[Signatures]

सतिव-धर-आयुक्त.

वाणिज्य-कर विभाग.

जारखण्ड, रायपुर।
शास्त्रीय सरकार

वाणिज्य-कर विभाग

पत्र संख्या - वार्षिक/कम्प्यूटर/03/2012-2022 /संची, दिनांक - 29/6/12

प्रेमक,

मगस राम मीणा,
सरकार के सचिव।

संजय मेव.

भी वाणिज्य-कर संयुक्त आयुक्त,(प्रबंधन)/(अधीन)/(ब्रॉड-ऑफिस),
सभी वाणिज्य-कर अधिकार प्राप्ती।

विशय:–

शास्त्रीय: मूल्यवर्धित कर नियमावली, 2008 के नियम 14 (12) (i) के अंतर्गत ऑनलाइन विवरण समन्वित करने, नियम 15 (6) (i) के अंतर्गत ऑनलाइन भुगतान समर्पित करने तथा नियम 3A (vi) के अंतर्गत ऑनलाइन आवेदन समर्पित करने की प्रक्रिया को अनिवार्य करने के लिए संबंधी नियम राखी।

प्रसंग:–

विभागीय परिपत्र संख्या 4284 (अनुद) दिनांक 20.10.2010, 4767 दिनांक 09.12.2010 तथा 1663 (अनुद) दिनांक 05.07.2011

गहोद्य/गहोद्या:

आप अवगत हैं कि राज्य में दिनांक 01.04.2008 से विभी कर व्यवस्था के स्थान पर मूल्यवर्धित कर प्रणाली लागू की गयी है। मूल्यवर्धित कर प्रणाली के अंतर्गत संचालन (Automation) पर विश्वसनीय महत्व दिया गया है, ताकि स्वतः-स्फूर्ति, पारदर्शी, राजस्वोन्मुखी तथा व्यवसायी अनुसूची (Dealers-Friendly) कर-व्यवस्था स्थापित हो। उपरोक्त संचालित प्रक्रिया के किसी भी रूप में विभागीय प्रक्रियाएँ यथास्थित्व-निबंधन प्राप्त शर्त प्रक्रियाएँ निर्दिष्ट करना, विवरणों समन्वित करना तथा कर-भुगतान को कम्प्यूटर जोड़ने में प्रवेशलिपि में परिवर्तित करने हेतु प्राप्तागित परिपत्रों द्वारा कागज़ ऑनलाइन विवरण समर्पित करने, ऑनलाइन कर भुगतान करने तथा ऑन-लाइन निबंधन आवेदन समर्पित करने की प्रक्रियाएँ विधिक की गयी हैं।

राज्य के सब भागों की प्राधिकृत संस्थाओं द्वारा यह निर्देश दिया गया है कि कर्मचारी वर्ष 2012 को "e-governance year" मानित कीया जाय। कर-प्रसारण व्यवस्था को पूर्णतः आधुनिक एवं व्यवसायी अनुवाद करने हेतु उपरोक्त संगठित तीनों प्रमुख विभागीय प्रक्रियाओं-

- ऑनलाइन विवरण समर्पित करना, (Online Filing of Returns)
- ऑनलाइन कर भुगतान करना, (Online Payment of Taxes)
- ऑनलाइन निबंधन आवेदन समर्पित करना(Online Submission of Application for Registration)

को पूर्णतः अनिवार्य किया जाय।
निकट भविष्य में लागू होने वाली "समृद्ध एवं संयम कर अभ्यासी" के लिए उपरोक्त तीनों प्रक्रियाओं का पूर्ण व्यापक दृष्टिकोण होता आत्मविश्वासक है।

उच्च उद्देश्य से दिनांक 01.07.2012 से उपरोक्त सभी प्रक्रियाओं को पूर्वस्तु अनवरिध बनाया जाता है। प्रारंभिक मार्गदर्शन द्वारा विविध संबंधित प्रक्रियाएं यथायोग्य रूप से पूर्ण होंगी।

इसके अतिरिक्त समय-समय पर e-governance वेब उद्देश्य से यथायोग्यता संरक्षण/परिवर्तन करने हेतु गर्दर्शित निर्देश दिए जाएंगे।

विश्वासमाजन

चक्रवर्ति २५.०७.१२

सरकार के सचिव।
पत्र संख्या- वाकरा/विभ/22/2010 - 2499 / रोजी, दिनांक - 13/8/2012

प्रेषक,

मर्यम राम गीणा,
राष्ट्रीय-सह-आयुक्त,
वाणिज्य-कर विभाग,
जारखण्ड, रांची।

सेवा में,

सर्वाधिकारी वाणिज्य-कर संयुक्त आयुक्त (प्रशासन)/ (वैट ऑडिट)/(अपील),
सर्वाधिकारी वाणिज्य-कर अंचल प्रभारी।

विषय:-

वाणिज्य-कर विभाग में केंद्रीय विकी कर अधिनियम, 1956 के अधीन e-registration की प्रक्रिया विहित करने के संबंध में।

प्रसंग:-

जारखण्ड मूल्यविकित्त कर नियमावली, 2006 के नियम 3A तथा केंद्रीय विकी कर (जारखण्ड) नियमावली, 2006 के नियम 3 तथा 3A।

महोदय/ महोदया,

उपरोक्त विषय के संबंध में सूचित करना है कि दिनांक 05.07.2011 के प्रभाव से वाणिज्य-कर विभाग में जारखण्ड मूल्यविकृत्त कर अधिनियम, 2005 तथा युगलसंगत नियमावली के अधीन e-registration योजना का शुरूआत किया जा चुका है। उसी कम में केंद्रीय विकी कर (जारखण्ड) नियमावली, 2006 के नियम 3 (ii), जारखण्ड मूल्यविकृत्त कर नियमावली, 2006 के नियम 3A (vi) के साथ पद्धति, के प्रावधान के अनुसार आयुक्त द्वारा केंद्रीय विकी कर, 1956 की धारा 7(1) के अधीन e-registration हेतु प्रक्रिया (विभागीय संकल्प संख्या - 211 दिनांक 01.02.2011 के तदार्थ) विहित की जाती है:-

1. केंद्रीय विकी कर अधिनियम के अधीन नियंत्रण प्राप्त करने हेतु इस्तेमाल व्यवसायी विभागीय वेबसाइट http://jharhandcomtax.nic.in के e-services Section के अधीन e-registration के link को click करने के उपरोक्त VAT के साथ-साथ CST Registration, Form-A को भरकर ऑन-लाइन आवेदन समाप्तित कर सकते हैं।

2. ऐसे व्यवसायी जिन्होंने जारखण्ड मूल्यविकृत्त कर अधिनियम, 2005 तथा युगलसंगत नियमावली के अधीन पूर्व में ही नियंत्रण प्राप्त कर चुके हैं उन्हें विभागीय वेबसाइट http://jharhandcomtax.nic.in के e-services Section के e-return (Dealer’s Login) link के माध्यम से CNTRAL FORM menu के Sub-menu CST Registration में click कर विहित आवेदन प्रयत्न Form-A में ऑन-लाइन आवेदन समाप्तित करना होगा।
3. अंचल प्रभारी द्वारा ऐसे दाखिल/प्राप्त ऑन-लाइन आवेदनों का सत्यापन (verification) किया जाएगा। आवेदन प्राप्त होने के दो दिनों के अंदर व्यवसायी को sms/e-mail द्वारा निर्धारित तिथि एवं समय पर आवश्यक कागजातों Security Bond सहित संबंधित अंचल प्रभारी के समक्ष उपस्थित होने की सूचना दी जाएगी।

निर्धारित तिथि एवं समय पर व्यवसायी ऑनलाइन समर्पित आवेदन की हस्ताक्षरित हार्द कॉन्नी तथा अन्य संबंधित कागजातों की मूल प्रति के साथ अंचल प्रभारी के समक्ष उपस्थित होंगे। आवेदक व्यवसायी के आवेदन तथा उपस्थितिमात्र कागजातों के जोच कर संतुष्ट होने के उपरांत अंचल प्रभारी द्वारा निर्णय प्रमाण-पत्र (Form-B) निर्धारित किया जाएगा अनुसार व्यवसायी के आवेदन को रद्द कर दिया जाएगा जिसकी सूचना sms/e-mail द्वारा कार्यालय सहित आवेदक व्यवसायी को दी जाएगी।

4. CST के अधीन निवंदन प्रमाण पत्र के साथ आवेदित TIN ज्ञांकन मूल्यवर्धित कर अधिनियम, 2005 के अधीन निर्णय TIN के समान होगा। उक्त TIN में अंतिम 3 Digit (101) Suffix कर दिया जाएगा।

5. ऑन-लाइन आवेदन तथा आवश्यक कागजात समर्पित करने के प्रोच दिनों के भीतर TIN तथा निवंदन प्रमाण पत्र निर्णय किया जाना आवश्यक है।

6. ऐसे व्यवसायी जो पूर्व में ही Manually CST निवंदन प्रमाण पत्र प्राप्त कर चुके हैं उन्हें विभागीय वेबसाइट http://jharkhandcomtax.nic.in के e-services Section के e-return (Dealer’s Login) में उपलब्ध CENTRAL FORM menu के Sub-menu “CST Profile Update” को update अभिविन्य है। CST Profile Update करने की पूरी प्रक्रिया विभागीय वेबसाइट के “User Manual of Form ‘C’” में उपलब्ध है।

विश्वासभाजन

सदिक-सह-आयुक्त,
दाणिज्य-कर विभाग,
झारखंड, राणी।
Rule 3]

Jharkhand Value Addex Tax Rules, 2006

CHAPTER-II

Registration

3. Registration of Dealer.—(i) Every dealer, who held a valid certificate of registration under the Repealed Act, and whose liability to pay tax continues under the Repealed Act as well as under the Act, shall furnish particulars of the business, in Form JVAT 100 including information as contained in Annexure-I, II & III, along with two copies of recent passport size photographs, to the Registering Authority, within two months of coming into force of these rules without any fee, and within a further period of thirty days, with a late fee of one hundred rupees, failing which, he shall cease to be a dealer registered under the Act from the next day, following the expiry of the said period (s).

["Provided the Joint Commissioner of Commercial Taxes (Administration), on application may condone the delay by a further period of one hundred eighty days with a late fee of Rs. 200/-"]

["Provided further any registered dealer who is continued to be so liable to pay tax under the repealed Act and is also liable to pay tax under this Act and not applied for registration in JVAT 100, shall be treated to be unregistered dealer for the purpose of this Act and the provision of section 38 shall apply to such dealer(s)."]

["Provided further that all such dealers registered under the repealed Act and a Taxpayer’s Identification Number allotted to them, and who could not file application for registration in Form JVAT 100, and who continue to file returns and continue to pay tax under the Act, may file Application for registration in Form JVAT 100 within twelve months with a penalty of rupees one thousand along with an affidavit certifying that they were regularly filing the returns and paying the tax payable under the Act."]

(ii) Every dealer, whose application for registration under the Repealed Act, was pending for decision before its Repeal, shall furnish particulars of his business, in Form JVAT 100 along with two copies of his recent passport size photographs, to the Registering Authority, within thirty days of coming into force of these Rules, without any fee and within a further period of thirty days with a late fee of fifty rupees, failing which, he shall be deemed to have failed to apply for registration under the Act.

(iii) Such applications shall be signed, as the applicant, by the proprietor of the business, or in the case of a firm, by the partner authorised to act on behalf of the firm; or in the case of the business of an unincorporated Hindu family, by the Karta of the family; or in the case of a company incorporated under the Indian Companies Act, 1956 (1 of 1956) or a Corporation constituted under any law, by the Principal Officer or the Chief Executive Officer thereof; or in the case of a society, club or association of persons or a Department of Government or local authority, by the Principal Executive officer, or officer-in-charge thereof.

(iv) Where the Registering Authority is satisfied, if necessary after making an enquiry, that the information furnished to him in application in Form JVAT 100 including the information as contained in Annexure-I, II & III, is complete and correct and that the dealer is genuine, he shall issue to the dealer a Certificate of registration under the Act in Form JVAT 106 within fifteen days and grant him a registration number, which shall bear a unique number, to be known as "Taxpayer’s Identification Number" or "TIN", which shall be valid from the Appointed Day, and where the Registering Authority finds otherwise, after giving a reasonable opportunity of being heard to the applicant, he shall by order in writing specifying reasons(s) thereof, reject the application. The order of rejection shall take effect, in case of a dealer, who held certificate of registration under the Repealed Act, from the date of the order, and in other cases from the Appointed Day without prejudice to the decision that may be taken on his application under the Repealed Act.

1. "Proviso" added by S.O. 62 dt. 9.3.2007 (w.e.f 1.4.2006).
3. Ins. by S.O. 142 dated 23.7.2011
The prescribed authority shall issue a registration certificate in Form JVAT 106 within five days of filing of such application in Form JVAT 100, which has been filed in terms of second proviso of sub-section (1) of Section 95.

(v) An application for registration under sub-section (2) of Section 25, and sub-section (1) of Section 26, shall be made in form 3[Form JCRF (Jharkhand Common Registration Form), including the information, as contained in 3[Annexure I, II, III & IV annexed to Form JCRF], to the Registering Authority, in whose area the principal place of business of the dealer is located, along with two copies of his recent passport size photographs and shall also furnish such photographs once in every five years. The Registering Authority shall issue a receipt for the application for registration.

1[Provided the dealer shall annex an affidavit, certifying that the contents of the application in 3[Form JCRF], are true and correct.

"Explanation I.—Such application for registration in 3[Form JCRF], may be option be filed by such dealers, who are proprietorship and whose turnover is likely to be within twenty five lakhs a year."

"Explanation II.—Notwithstanding anything contained in Explanation I and subject to Rule 3A, every dealer shall file application for registration electronically."

(vi) Such an application shall be presented by a dealer within thirty days from the date of his becoming liable for payment of tax under the Act and shall be—

(a) 4[Digitally] Signed, as the applicant, by the proprietor of the business; or in the case of a firm, by the partner authorised to act on behalf of the firm; or in the case of the business of an unincorporated Hindu family, by the Karta or in the case of a company incorporated under the Indian Companies Act, 1956 (1 of 1956) or a Corporation constituted under any law, by the Principal Officer or the Chief Executive Officer thereof; or in the case of a society, club or association of persons or a Department of Government or local authority, by the Principal Executive Officer, or officer-in-charge thereof 4[or Declared Business Manager]

4[Provided that the Commissioner may relax the provision of obtaining digital signature electronically for a particular period].

(b) Verified in the manner prescribed in the said Form.

(c) Where the Registering Authority is satisfied, that the information furnished to him in application 3[Form JCRF] is complete, true and correct, and that the dealer is genuine, he shall subject to Rule 5, issue to the dealer a Registration Certificate in Form JVAT 106 within five days from the date of filing of such application, and allot him a registration number which shall bear a unique number, to be known as "Taxpayer's Identification Number" or "TIN", 2[x x x]

4[The Registering Authority thereafter may conduct an enquiry within thirty days from the date of issue of such registration certificate, and if upon enquiry anything otherwise than the application in Form JCRF along with the annexure and security furnished thereof are found, the registering authority subject to sub rule (vii) of this Rule, may revoke or cancel such Registration Certificate].

(vii) Where the Registering Authority is not satisfied with the information furnished by the applicant and has reasons to believe that the applicant does not meet the requirements for registration as dealer, he shall provide an opportunity specifying the reasons for refusal before passing any order for refusal to issue registration certificate.

1. Ins. by S.O. 142 dated 23.7.2011.
2. Deleted by ibid.
4. Ins ibid.
पत्र संख्या- वायूकरण / वेश कर / 1/2012- 3554 / राय, दिनांक - 14/11/12

जारखान्द सरकार
वाणिज्य-कर विभाग

मसूर राम मीणा,
सचिव-सह-अनुकूल

सेवा में,
सभी वाणिज्य-कर संयुक्त आयुक्त (प्रशासन)/(बैंक ऑफिसर)/(अपील),
सभी वाणिज्य-कर अंचल प्रमाणी।

विषय:-
वाणिज्य-कर विभाग में जारखान्द वृत्तियों, व्यापारों, आजीविकाओं और
रोजगारों पर कर अधिनियम, 2011 (The Jharkhand Tax on Professions, Trades,
Calling and Employment Act, 2011) तथा जारखान्द वृत्तियों, व्यापारी,
आजीविकाओं और रोजगारों पर कर नियमावली, 2012 के अधीन ऑनलाइन
निर्धारण आवेदन पत्र सम्पर्क योजना (Online Submission for Application for
Registration Scheme) के संबंध में।

महोदय / महोदया,

e-governance प्रक्रिया के अधीन रहते-सफर्त, पारदर्शी, राजस्वोन्मुखी तथा
व्यवसायी अनुकूल (Dealser-friendly) कर व्यवस्था स्थापित करने के क्रम में
वाणिज्य-कर विभाग द्वारा जारखान्द मूल्यवर्धित कर अधिनियम तथा सुलगस नियमावली
के अधीन ऑनलाइन निर्धारण आवेदन पत्र सम्पर्क योजना (Online Submission of
Application for Registration Scheme), केन्द्रीय विभाग के अधीन, 1956 के अधीन e-
registration योजना, विभाग द्वारा प्रसारित लघु अधिनियमों- जारखान्द स्थानीय क्षेत्र में
बस्तुओं के उपभोक्ता अथवा क्षेत्र कर अधिनियम, 2011 एवं जारखान्द
होटल विलास कराराम अधिनियम, 2011 के अधीन ऑनलाइन निर्धारण आवेदन पत्र सम्पर्क
योजना की प्रक्रिया निरंतर विशिष्ट की जा रही है।

वाणिज्य-कर विभाग जारखान्द द्वारा राज्य में अंतर्गत कर-संसाधन में
अनुविभाजित है। अधिनियम 1956-19/2011-14 दिनांक 30.01.2012 द्वारा जारखान्द
वृत्तियों, व्यापारी, आजीविकाओं और रोजगारों पर कर अधिनियम, 2011 (The Jharkhand Tax on
Professions, Trades, Calling and Employment Act, 2011) का अधिनियम निर्धारण किया गया है। यह
ही उक्त अधिनियम को प्रभावित करने हेतु जारखान्द वृत्तियों, व्यापारी, आजीविकाओं और
रोजगारों पर कर नियमावली, 2012 ने अंतर्विभाजित की गयी है।

2. उक्त नियमावली के नियम 3(3)(c) तथा 4(3)(c) के अनुसार प्रदत्त शिक्षा के अधीन
आयुक्त द्वारा ऑनलाइन निर्धारण की प्रक्रिया विशिष्ट की जाती है जारखान्द
वृत्तियों, व्यापारी, आजीविकाओं और रोजगारों पर कर नियमावली, 2012 के नियम 3(3) तथा
4(3) के अधीन प्राधान्ययुक्त आवेदन पत्र JPT 101 तथा JPT 103 में आवेदन के
ऑनलाइन सम्पर्क हेतु नियमों/करबाहें के लिए दो विकल्प हैं:-
(i) Registration after making profile – यह प्रक्रिया ऐसे नियमों/करबाहें के
लिए उपयुक्त होगी जिन्हें विभाग द्वारा प्रसारित जारखान्द मूल्यवर्धित कर
अधिनियम, 2005, केन्द्रीय विभाग कर अधिनियम, 1956 तथा अन्य लघु
अधिनियमों के अधीन ऑनलाइन निर्धारण प्राप्त किया है। उक्त प्रक्रिया का
Process-flow निम्नवतः है:-
विभागीय वेबसाइट www.jharkhandcomtax.gov.in के "e-Services" लिस्ट में जाना।

> Minor Act के Link को Click करना।
> करदाता द्वारा Profile बनाना—Profile के अंतिम नाम, पता, ईमेल, मोबाइल संख्या, अंचल का नाम तथा Act Type का मरना।
> साफ्टवेयर द्वारा करदाता के ईमेल पर Password तथा मोबाइल पर Secret Code को भंग।
> करदाता द्वारा प्राप्त Password की सहायता से Login करना।
> Login के उपरांत प्राप्त Secret Code को Type करने पर संबंधित आवेदन पत्र JPT 101/JPT103 खुलाना।
> सुसंगत आवेदन पत्रों की भरना।
> अंत में Submit Button को Click कर Online Submission की कार्रवाई पूरा करना।

(ii) Instant Registration - यह प्रक्रिया ऐसे नियोजकों/करदाताओं हेतु लाभदायक होगी जिन्हें ऑनलाइन निबंधन प्राप्त करने का पूरा अनुभव नहीं है। उक्त Instant निबंधन आवेदन संबंधित करने की प्रक्रिया का Process-flow निम्नवत है--

> विभागीय वेबसाइट www.jharkhandcomtax.gov.in के "e-Services" लिस्ट में जाना।
> JPT Instant Registration link को click करना।
> संबंधित आवेदन पत्र JPT 101/JPT103 का Format सामने आना।
> सुसंगत आवेदन पत्रों की भरना।
> अंत में Submit Button को Click कर Online Submission की कार्रवाई पूरा करना।

इस प्रकार विभागीय साफ्टवेयर में दोनों प्रकार के नियोजकों/करदाताओं को ध्यान में रखते हुए ऑनलाइन निबंधन प्रक्रिया बनाई गयी है।

3. संबंधित अंचल प्रभारी के Menu में उक्त ऑनलाइन आवेदन प्राप्त करने के बाद System द्वाराUploaded Pan Verification का सत्यापन आवकर विभाग के डाटाबेस से करेगा। अंचल प्रभारी के संबंधित पत्रों के उपरांत संबंधित निबंधन प्रमाण पत्र (JPT102/JPT104) के निर्देशन हेतु "Command" दिया जाएगा। System द्वारा आवेदक के मोबाइल पर SMS द्वारा संबंधित निबंधन प्रमाण पत्र (JPT102/JPT104) का प्रिंट निकालने की सूचना दी जाएगी।

आवेदन प्रपत्र JPT101 के लिए निर्णय निबंधन प्रमाण-पत्र (JPT 102) के अंदर 13 अंकों का निबंधन प्रमाण-पत्र संख्या दिया जाएगा। उक्त संख्या में प्रथम दो अंक राज्य कोड (State Code) (20), तृतीय—चतुर्थ अंक (Computer Generated Code), पंचम—वें कोड, अंचल कोड (Circle Code), सप्ताह एवं अवधि कोड (Act Code-28), तथा शीष पाँच अंक, निबंधन कोड (Registration Code) होंगे।

आवेदन प्रपत्र JPT103 के लिए निर्णय निबंधन प्रमाण-पत्र (JPT 104) के अंदर 15 अंकों का निबंधन प्रमाण-पत्र संख्या दिया जाएगा। उक्त संख्या में प्रथम दो अंक राज्य कोड (State Code) (20), तृतीय—चतुर्थ अंक (Computer Generated Code), पंचम—वें कोड, अंचल कोड (Circle Code), सप्ताह एवं अवधि कोड (Act Code-28), तथा शीष सात अंक, निबंधन कोड (Registration Code) होंगे।
वाणिज्य-कर विभाग में ज्ञारखण्ड कृतियां, व्यापारियों, आजीविकाओं और स्थानीय व्यापारियों पर कर अधिनियम, 2011 (The Jharkhand Tax on Professions, Trades, Calling and Employment Act, 2011) तथा सुझावित नियमावली के अधीन निर्देशक/करदाता द्वारा ऑनलाइन आवेदन समर्पित करने के उपरोक्त पन्नह दिनों के अन्दर निर्देशन प्रमाण पत्र (JPT 102/JPT104) निर्माता करना आवश्यक है।

उपरोक्त वर्तमान प्रावधानों के अतिरिक्त समय-समय पर संबंधित अधिनियम/नियमावली में संशोधन के आलोक में विद्यमान प्रावधानों में संशोधन/परिवर्तन किया जा सकेगा।

विश्वासमाजन

(मरत राम भीणा)
सचिव-सह-आयुक्त।
मास्ट राम भीमा,
सचिव—सह—आयुक्त।

सेवा में,

सभी वाणिज्य—कर संयुक्त आयुक्त (प्रशासन) / (अपील) / (वैट ऑडिट),
सभी वाणिज्य—कर अंचल प्रबंधी।

विषय:—
वाणिज्य—कर विभाग द्वारा प्रशासित अंगीकृत विद्युत शुल्क अधिनियम, 1948
(जारिखान्द विद्युत शुल्क (संशोधन) अधिनियम, 2011 द्वारा यथासंशोधित) तथा
अंगीकृत विद्युत शुल्क नियमावली, 1949 (जारिखान्द विद्युत शुल्क (संशोधन)
नियमावली, 2012 द्वारा यथा संशोधित) के अधीन ऑनलाइन निबंधन आवेदन पत्र
समर्पण योजना (Online Submission of Application for Registration Scheme) के संदर्भ
में।

महोदय / महोदया,

e-governance प्रणक्षिय के अधीन स्वतः—सूचना, पारदर्शी, राजस्थानिकों तथा व्यवसायी
अनुकूल (Dealers-friendly) कर व्यवस्था स्थापित करने के क्रम में वाणिज्य—कर विभाग द्वारा
जारिखान्द मूल्यवर्धित कर अधिनियम तथा सुसंगत नियमावली के अधीन ऑनलाइन निबंधन आवेदन पत्र
समर्पण योजना (Online Submission of Application for Registration Scheme) प्रारंभ की जा चुकी है।
साथ ही, केंद्रीय विभाग—कर अधिनियम—1956 तथा सुसंगत नियमावली, जारिखान्द होटल विलास—वस्तु
कराशीन्य आयादेश, 2011 तथा सुसंगत नियमावली एवं जारिखान्द वृत्तियों, व्यावसायिकों और
लोजर्सों पर कर अधिनियम, 2011 तथा सुसंगत नियमावली के अधीन भी ऑनलाइन निबंधन
आवेदन पत्र समर्पण योजना प्रारंभ की जा चुकी है। कर—प्रणाली के स्वामित्व वाली कडी में
वाणिज्य—कर विभाग द्वारा प्रशासित तथा अधिनियम, जारिखान्द विद्युत शुल्क (संशोधन)
नियमावली, 2012 अधीन ऑनलाइन निबंधन आवेदन पत्र समर्पण योजना की प्रणक्षिय निम्नवत विशिष्ट की जाती है:

1. जारिखान्द विद्युत शुल्क (संशोधन) नियमावली, 2012 के नियम 3(2)(e) के अधीन प्रवाहित
आवेदन पत्र JED 101 में आवेदन के ऑनलाइन समर्पण हेतु व्यवसायियों को निम्न कर्मसूची
करनी अपेक्षित है:—

- विभागीय वेबसाइट www.jharkhandcomtax.gov.in के “e-Services” List में जाना।
- Minor Act के Link को Click करना।
- व्यवसायी द्वारा Profile बनाना— Profile के अधीन व्यवसायी का नाम, पता, ईमेल,
  मोबाइल संख्या, अंचल का नाम तथा Act Type का भरना।
- सॉफ्टवेयर द्वारा व्यवसायी के ईमेल पर Password तथा मोबाइल पर Secret Code का
  ग्रेफ़्षम।
- व्यवसायी द्वारा प्राप्त Password की सहायता से Login करना।
- Login के उपरांत मोबाइल पर प्राप्त Secret Code को Type करने पर संबंधित
  आवेदन पत्र JED 101, Annexure सहित छुपाना।
- व्यवसायी द्वारा उक्त आवेदन Annexure सहित भरना।
- व्यवसायी अपना Passport size Colour Photographe upload करना।
2. उक्त Online Application अंचल प्रभारी के Menu में देखा जा सकता है। अंचल प्रभारी ऐसे ऑनलाइन समर्पित आवेदन की सूचिया कर संतुष्ट होने के उपरांत दो दिनों की अवधि में व्यवसायी को SMS Alert तथा e-Mail द्वारा निर्धारित रिश्ते एवं समय पर सभी आवश्यक कार्यालयों के मूल प्रांत सहित अंचल कार्यालय में उपस्थित होने की आवश्यक है।

निर्धारित रिश्ते द्वारा ऑनलाइन सप्ताह की हस्ताक्षरित प्राप्ति, संबंधित कार्यालय/दत्ताेके, इस आवेदन का रेटिफ-पत्र कि आवेदन में दिये गए सभी विवरण सही हैं के साथ अंचल प्रभारी के समक्ष उपस्थित होंगे। उस्प्रितिकारण कार्यालय/दत्ताेके की जीव पर संतुष्ट होने के उपरांत अंचल प्रभारी विहित निवधन प्रमाण पत्र (JED 102) निर्माण करेंगे। उस्प्रितिकारण कार्यालय/दत्ताेके तथा ऑनलाइन समर्पित आवेदन पत्र में किसी प्रकार के अंतर प्राप्त के प्रश्न प्रति की रिश्तने अतिरिक्त अंचल प्रभारी व्यवसायी को सूचित करते हुए विहित आवेदन प्रमाण पत्र (JED 101) में संबंधित संशोधन/परीक्षण करेंगे। तदनुसार निवधन प्रमाण-पत्र (JED 102) निर्माण किया जा सकता है।

निर्माण प्रमाण-पत्र के अधीन 11 अंकों का निबंधन प्रमाण-पत्र संज्ञा दिया जाएगा।
JED के अधीन उक्त संज्ञा में प्रथम दो अंक राज्य कोड (20), तृतीय-चौथे अंक Computer Generated Code, पंचवें-षष्ठ अंक (अंचल कोड) सप्तम-अष्ठम कोड (Act Code 43), तथा नौवें अंक (निवधन कोड) होगे।

अन्तर्गत विभिन्न शूलक अधिनियम, 1948 तथा सुसंगत नियमावली, 1949 के अधीन दिए गए निवधन प्रमाण-पत्र को रद्द करते हुए उपरुक्त तरीके से नये निवधन प्रमाण-पत्र निर्माण किए जाएंगे। साथ ही, ज्ञातवण विभिन्न शूलक (संशोधन) नियमावली, 2012 के अधीन Manually निर्माण प्रमाण-पत्र JED 102 को रद्द कर विमानी सांके तले से विहित प्रमाण-पत्र (JED 102) निर्माण करना अप्रशंसक है। इस प्रकार अंचल प्रभारी अंचल प्रभारी में ज्ञातवण विभिन्न शूलक (संशोधन) नियमावली, 2012 के अधीन निबंधित व्यवसायियों का पूर्ण डाटाओं देते हो सकता है।

ज्ञातवण विभिन्न शूलक (संशोधन) नियमावली, 2012 के सुसंगत नियम के अधीन व्यवसायी द्वारा उपरोक्त कर्मित सभी कार्यालयों के समर्पित करने के उपरांत तब दिनों के अन्दर उपाध्य संबंधित प्रमाण-पत्र (JED 102) निर्माण करना आवश्यक है।

उपरोक्त कर्मित प्रावधानों के अतिरिक्त समय-समय पर संबंधित अधिनियम/नियमावली में संशोधन के आलोचना में विहित प्रावधानों में संशोधन/परीक्षण किया जा सकता है।

विश्वासभाषण

(नस्तर राम मीणा)
साध-सह-आयुक्त
प्रेमका,
गलत राम भीणा,
लक्षि—हह—आयुक्त।

प्रधानमंत्री—कर संयुक्त आयुक्त (प्रशासन)/(अपील)/(वेब ऑफिस),
सभी अंडेल विभागीय।

विधार्य—
प्रधानमंत्री-कर विभाग के द्वारा प्रशासित शारीरिक होटल विलास करारभार आवास प्राधिकृत, 2011 तथा ज्ञानेन्द्रनाथ राय विलास करारभार नियमावली, 2011 के अंतर्गत ऑनलाइन करें विवरणीय समर्पण योजना प्राप्त करने (Online Submission of Return) के संबंध में।

प्रसन्न: विभागीय संकल्प रंगभूमि—929 दिनांक 28.03.2012।

माहोदय/माहोदय,

प्रधानमंत्रिक परिषद के माध्यम से प्रशासित शारीरिक होटल विलास करारभार आवास प्राधिकृत, 2011 तथा ज्ञानेन्द्रनाथ राय विलास करारभार नियमावली, 2011 के अंतर्गत ऑनलाइन निर्देशन आवेदन पूरा समर्पण योजना प्राप्त की जा चुकी है। इसकी अगाड़ी कड़ो के कंग्रेस में ज्ञानेन्द्रनाथ राय विलास करारभार नियमावली, 2011 के नियम 8 (५) के अंतर्गत प्राप्त अनुपरिणाम द्वारा के अलग अंतर्गत ऑनलाइन करें विवरणीय समर्पण करने की प्रक्रिया दिनांक 06.08.2013 के प्रभाव से निरन्तर विभिन्न की जाती हैं:

• विभागीय वेबसाइट www.jharkhandcomtaxgov.in के "e-Services" List में जाना।
• Minor Act के Link को Click करना।
• मार्ग नये email तथा e-registration के कंग्रेस में ग्रामी Password की सहायता से login करना।
• Minor Act के Option द्वारा JHLT को click करना।
• JHLT Return के sub-menu से Quarterly Return की select करना तथा सबबिधत जैस्टाच, वर्तमान Original या Revised Return के प्रकार को select करना।
• Quarterly Return JHLT201 का खुलना।
• व्यवस्थापी द्वारा उक्त Return को भरना।
• भगवा दें JHLT 201 को save button click करेंsave करना।
• विभाग को Submit करने के पूर्व System Generated Alert का सामान आना ताकि Return में किसी प्रकार की गलत प्रविष्टि होने पर उसे Edit किया जा सके।
-2:-

- एक बार OK करने या Submit to the department करने के उपरांत संबंधित Quarterly Return में कोई परिवर्तन नहीं किया जा सकेगा।
- अन्ततः विभागीय सॉफ्टवेयर द्वारा एक Ack. No. का निर्णय होना।
- आवश्यकतानुसार Revised Return समर्पित करने हेतु प्रावधान उपलब्ध है।
- JHLT 201 के विभाग को समर्पित होने के उपरांत व्यावसायि क्षेत्र अपने Menu तथा अंचल प्रभारी अपने Menu से उक्ता समर्पित विचरण को देख पाएंगे।

उपरोक्त वर्णित प्रावधानों के अतिरिक्त समय-समय पर संबंधित अधिनियम/नियमावली में संबंधित के आह्लाद में विभिन्न प्रावधानों में संशोधन/परिवर्तन किया जा सकेगा।

विश्वासभाजन

(पत्र सभ्य भीणा)

(विवेक-सह-आयुक्त।)
झारखण्ड सरकार
वाणिज्य—कर विभाग
पत्र संख्या— सचिव संख्या—वाकर/कम्पू/विभिन्द/09/2015—2499/सेवी, दिनांक - 13/7/15
प्रेसक,

निधि खारे
सचिव—सह—आयुक्त।

सेवा में,

सभी वाणिज्य—कर संयुक्त आयुक्त (प्रशासन)/(वैट ऑडिट)/(अपील),
सभी वाणिज्य—कर अंचल प्रमाणी।

विषय:—
झारखण्ड बृत्तियों, व्यापारों, आजीविकाओं एवं रोजगारों पर कर नियमावली, 2012 के नियम 3(3)(c) एवं नियम 4(3)(c) के अधीन निबंधन की प्रक्रिया सम्पूर्ण करने के संबंध में।

प्रसंग:—
विभागीय परिपत्र संख्या— 4354 दिनांक 14.11.2012

महोदय/महोदया,

उपर्युक्त विषयक प्रारंभिक परिपत्र के कम में सूचित करना है कि झारखण्ड बृत्तियों, व्यापारों, आजीविकाओं एवं रोजगारों पर कर नियमावली, 2012 के नियम 3(3)(c) एवं नियम 4(3)(c) के अधीन प्रदेश शक्ति के आलोक में तथा Ease of Doing Business के उद्देश्य हेतु वाणिज्य—कर विभाग में झारखण्ड बृत्तियों, व्यापारों, आजीविकाओं एवं रोजगारों पर कर नियमावली, 2012 के अधीन नियोजिता/करदाता द्वारा ऑनलाइन आवेदन समर्पित करने के उपरांत एक दिन की कार्य अवधि में निबंधन प्रमाण—पत्र (JPT 102/JPT 104) निर्मल करना आवश्यक है।

उल्लेखनीय है कि झारखण्ड मूल्यविभिन्त कर अधिनियम, 2005 तथा झारखण्ड मूल्यविभिन्त कर नियमावली, 2006 के अधीन निबंधित व्यवसायियों/कर—दाताओं को प्रदत्त 11 अंकों का Tax Payer's Identification Number (TIN) ही झारखण्ड बृत्तियों, व्यापारों, आजीविकाओं एवं रोजगारों पर कर नियमावली, 2012 के नियम 3(3)(c) प्रदत्त किये जाएंगे। पूर्व में निर्देश 13 अंकों के निबंधन प्रमाण—पत्र (JPT 102) को परिवर्तित कर 11 अंकों के TIN निर्मल किये जाएंगे।

झारखण्ड बृत्तियों, व्यापारों, आजीविकाओं एवं रोजगारों पर कर नियमावली, 2012 के नियम 4(3)(e) के अधीन नियोजिता (Employer) को भी 15 अंक के TIN के स्थान पर 11 अंक के TIN निर्मल किये जाएंगे। पूर्व में निर्देश 15 अंकों के निबंधन प्रमाण—पत्र (JPT 104) को परिवर्तित कर 11 अंकों के TIN निर्मल किये जाएंगे।

इसके अतिरिक्त समय—समय पर e-governance के उद्देश्य से यथाआवश्यक संशोधन/परिवर्तन करने हेतु मार्गदर्शन निर्मल किये जा सकेंगे।

विभागबाहुलक

(निधि खारे)
सचिव—सह—आयुक्त।
CHAPTER IX
SURVEY, INSPECTION, ESTABLISHMENT OF CHECK POSTS AND TRANSPORTATION OF GOODS

39. Inspection, Search and Seizures

(1) When any accounts, registers or documents are inspected or examined by any prescribed authority appointed under Section 4 of the Act, or any Officer empowered under Section 69, such authority shall affix his signature at one or more places thereon.

(2) Where any authority appointed under Section 4 or any officer empowered under Section 69, conducts a search under Section 70, he shall, as far as applicable, follow the procedure prescribed in the Code of Criminal Procedure, 1973 (Act 2 of 1974).

(3) When any Accounts, Registers or Documents of a dealer seized by any authority appointed under Section 4 or any officer empowered under Section 69, have to be returned to the dealer; such return may be made after taking such extracts therefrom as may be considered necessary. The authority making the return shall affix its signature on such Accounts, Registers or Documents and the dealer shall give a receipt, in acknowledgment, which shall mention the number and particulars of the places where the signatures have been affixed on the Accounts, Register or Documents returned to him.

(4) The Commissioner, or any other officer authorized in this behalf may, by an order in writing, empower any officer, ordinarily not below the rank of an Assistant Commissioner, to authorise the conduct of any inspection, search or seizure. Such order shall also contain the manner in which such authorization is to be granted.

40. Information for Survey

For the purposes of Section 71-

(a) The Prescribed authorities may direct, by notice in writing, any dealer to keep his books of accounts ready for verification. Such verification may be made either at his place of business of the dealer, may be directed to produce the same in the office, on the date and time as specified in the notice in this behalf;

(b) The Prescribed authority may require such dealer to furnish information in respect of his business as regard to his purchases and sales thereof;

(c) The Prescribed authority may, by notice, require a dealer or any public utility of any financial institutions including banking companies, to furnish such information as may be required by the notice.

Explanation: For the purposes of this rule the expression "public utility" shall include any institution, which provides public utility by way of any work or project useful to members of the public at large such as a Municipal Body, Gram Panchayat, District Board, Electricity Board, State Transport Corporation, etc.

41. Check Posts

(1) Where the state Government decides to set up a check-post, under Section 72 at any place in this state, the location of such check-post shall be notified in the official Gazette. When a check-post is set up on a thoroughfare or road, barrier may be erected, across the road or thoroughfare, in the Form of a contrivance to enable traffic being intercepted, detained and searched.

(2) No person shall transport across or beyond a check-post to any place outside the State of Jharkhand, any goods notified under Section 72 exceeding such quantity as may be specified in the notification, except after filing a Declaration in Form JVAT 502 or JVAT 504P or 504G or 504B as the case may be, in triplicate, before the Appropriate Authority or officer authorised by the state Government in this behalf.

(3) The said authority or officer, on being satisfied about the particulars furnished, shall countersign the Declarations and seal them with his official seal; two copies of the Declaration shall be returned to the person filing it after endorsing on one of these copies the particulars of the authority or officer to whom it shall be surrendered.

(4) The driver of the vehicle carrying the goods or the person in charge of the goods shall produce the countersigned Declarations, for inspection and checking at any other check post, which may fall in the route, and shall surrender one copy thereof to the authority or officer to whom he has directed under sub-rule (3) to surrender it.

Explanation: For the purposes of this rule expression 'Appropriate Authority or Officer' shall mean the authority or officer-in-charge of a check-post.

42. Restriction on Movement of Goods
No person shall transport any consignment of goods referred to under sub-section (2) of Section 72 exceeding such quantity, as maybe specified in the notification, except in accordance with the following conditions, namely: -

(1) If any such consignment is to be so transported by or on behalf of any unregistered dealer or by any other person; he shall:

(a) Make an application in Form JVAT 502 in triplicate, to the prescribed authority of the circle or the sub-circle, as the case may be, for grant of a permit in Form JVAT 503 to enable him to transport the consignment. The said authority, on being satisfied about the particulars furnished and after making such enquiry as may be deemed fit, shall countersign all the three copies of the application and prepare a permit in triplicate in Form JVAT 503; two copies of permit, together with two copies of the countersigned application shall be made over to the applicant, the third copy of both shall be retained by the said authority;

(b) Produce, where the consignment is to be transport from any Railway Station, Steamer Station, Airport or Post Office, notified under the said Section, for counter-signature before the prescribed authority of the Circle or the sub-circle, as the case may be, the Railway Receipt or other document required for the purpose of obtaining delivery of the consignment together with the two copies of the countersigned application in Form JVAT 502 and the two copies of the permits in Form JVAT 503. The said authority shall thereupon countersign the railway receipt or other document, seal the same with its official seal and make endorsement, on both copies of the countersigned application and the permit of such particulars, as may be necessary including particulars of goods to be actually transported, and shall sign, seal and date of endorsement. One copy of the countersigned application and of the permit shall be retained by the said authority and the other copy shall be returned to the dealer, the consignment shall thereafter be transported accompanied with the other copy of permit without undue restriction except for normal checking and inspection en-route;

Provided further, if any person(s) transporting the goods, without the aforesaid Declarations as issued under this sub-rule, by the In-charge of the Circle or by any Officer authorized in this behalf, shall be treated to be being transporting the goods without Declaration, and shall be treated the violation of sub-section (4) of Section 72 of the Act and shall follow the provisions of the Section 72 of the Act thereof, for such violation. Such declarations of the forms shall remain valid for Forty five days from the date of issue.

(c) Produce, where the consignment is to be transported from across or beyond any place, notified under Section 72 of the Act, other than Railway Station, Steamer Station, Airport or Post Office, the two copies of the counter-signed application in Form JVAT 502 and the two copies of the permit in Form JVAT 503 before the authority or officer authorized by the State Government under sub-section (3) of Section 72 of the Act, and exercising jurisdiction at the said place. The said authority or office shall, after such inspection and checking as may be deemed necessary endorse, on both copies of the countersigned application and the permit, such particulars of the goods to be actually transported and shall sign, seal and date the endorsement; one copy of the countersigned application and of the permit shall be retained by the said authority or officer and the other copy shall be returned to the dealer, and the consignment shall thereafter be transported accompanied with other copy of the permit without undue restriction except for normal checking and inspection en-route.

(2) Notwithstanding anything contained in sub-rule (1), a VAT dealer, who is in possession of a valid certificate of registration in Form JVAT 106 or 108 and, where any such consignment is to be transported by or on behalf of such dealer, he shall fill in all the columns of Form JVAT 504P, 504G or 504B as the case may be, obtained by such VAT dealers and as authenticated by the Prescribed Authorities wherever necessary under sub-rule (4) of this rule, and

(a) If any such consignment is to be transported by or on behalf of a dealer, within the state, he shall carry a Tax Invoice or an invoice, or a cash memo, or a bill in the case of movement as a result of sale or a challan in case the movement is otherwise than as a result of sale, and supported by a Declaration in Form JVAT 504P, in respect of goods which is being transported or is otherwise in transit or in transit storage and produce such cash memo or bill and produce such invoice or cash memo or bill or challan, as the case may be with aforesaid Form of declaration on Demand before the prescribed authority.
(b) In case of goods being imported from any other state into the State of Jharkhand, by or on behalf a dealer who is in possession of a valid certificate of registration, the person transporting the goods or the dealer, as the case may be, he shall carry a Tax Invoice or an invoice, or a cash memo, or a bill in the case of movement as a result of sale or a challan in case the movement is otherwise than as a result of sale, and supported by a Declaration Form JVAT 504G, in respect of goods which is being transported or is otherwise in transit or in transit storage and produce such cash memo or bill and produce such invoice or cash memo or bill or challan, as the case may be with aforesaid Form of Declaration on demand before the Prescribed Authority.

(c) In case of goods being exported from the state to any other state, by or on behalf a dealer, the person transporting the goods or the dealer, as the case may be, he shall carry a Tax Invoice or an invoice, or a cash memo, or a bill in the case of movement as a result of sale or a challan in case the movement is otherwise than as a result of sale, and supported by a Declaration Form JVAT 504B, in respect of goods which is being transported or is otherwise in transit or in transit storage and produce such cash memo or bill and produce such invoice or cash memo or bill or challan, as the case may be with aforesaid Form of Declaration on demand before the Prescribed Authority.

(3) Registered VAT dealers shall get the declaration(s): in Form JVAT 504P or 504G or 504B as the case may be; printed themselves in a “Security Press” or “Registered Printing Press” or “Self Printed through own Computer System”, and such Forms shall bear printed serial number and name of the Printing Press or shall bear as “Self Printed” or “Computer Generated” in Bold letters, and shall issue such Forms in a bound book containing 25 leaves in triplicate, duly perforated.

Explanation-
(I) The Declaration(s) Form JVAT 504P or 504G or 504B, as mentioned in sub-rule (2)(a), (2)(b) and (2)(c) shall be the Form of Declaration for transport of goods, within the State of Jharkhand in Pink colour, from outside the State of Jharkhand into the State of Jharkhand in Green colour and to outside the State of Jharkhand from the State of Jharkhand in Blue colour.

(II) Notwithstanding anything contained in the Explanation (I) of this sub-rule, when the Declaration(s) in Form 504P or 504G or 504B are “Self Printed through own Computer “System”, the respective colours, as prescribed in the preceding explanation, shall not apply. Provided when such Declaration(s) are “Self Printed through own Computer System” the provisions of sub-section (9) of Section 60 shall apply.

(III) Registered Printing Press means a ‘Press’ registered permanently under the Industry Department and Commercial Taxes Department.

(4) Before issue of declaration in Form JVAT 504G, the volume shall be authenticated by the In-charge of the circle or any other officer of the circle authorised in this behalf, where such dealer is registered.

Provided, if any Registered VAT Dealer issues the aforesaid Declarations and uses the same, without the authentication by the In-charge of the circle or by any officer authorized in this behalf, shall be treated to be being transporting the goods without Declaration, and shall be treated the violation of sub-section (4) of Section 72 of the Act and shall follow the provisions of the Section 72 of the Act thereof, for such violation. Such authentication of the forms shall remain valid for six months from the date of validation.

Provided further that the Prescribed Authority may refuse to authenticate such Declarations in Form JVAT 504G, in the circumstances when there are any dues of admitted VAT payable or assessed VAT payable or Interest payable or Penalty payable or if the Prescribed Authority, is of the opinion that the registered VAT dealer is not complying the provisions of the Act and the rules.

(5) Before furnishing the declaration in Form JVAT 503 or JVAT 504 series, the dealer or any person authorized by him in his behalf, shall fill in all required particulars in the Form and shall also affix his signature in the space provided in the Form for this purpose. Thereafter, the counterfoil of the Form shall be retained by the dealer, and the other two portions marked 'Original' and 'Duplicate' shall be made over by him to the person transporting goods.

(6) The selling dealer shall also maintain, serially and chronologically, a complete account in a Register in respect of all Forms of Declarations printed and issued by him in Form JVAT 509 and also file a statement of Forms along with the Annual Return.
The purchasing dealer shall also maintain serially and chronologically a complete account in separate Register in respect of the Forms of Declaration, received by him from the selling dealer in Form JVAT 510.

Every Declaration authenticated by the Prescribed Authority, shall be kept by him in safe custody and he shall be responsible for the loss, destruction, or theft of any such form and loss of Government revenue, if any, caused thereby.

If any such authenticated Declaration, before it is issued, is signed and dispatched by the consignor, is lost, destroyed or stolen from his custody, the dealer shall report the fact to the Prescribed Authority within seven days from the date of such loss, destruction or theft, make appropriate entry in the “Remarks” column of the register and take such other steps to issue public notice of loss, destruction, theft and in respect of each such declaration, shall furnish to the Prescribed Authority, an indemnity bond in Form JVAT 122 against any possible loss to Government.

The Declaration Form(s) as prescribed in this rule shall not be Transferable.

43. Transit Movement

In order to obtain a transit pass under sub-section (11) of Section 72, the driver or the person-in-charge of a goods and vehicle shall submit an application in Form JVAT 117 to the officer-in-charge of the first check post or barrier, after his entry into the State and shall also furnish if so required, any other information that may be relevant and necessary.

The officer-in-charge of the first check post shall, after examining the documents and after making such enquiries as he deems necessary, shall make out a transit pass in Form JVAT 508 in triplicate and issue the original and duplicate thereof duly signed by him to the driver or the person-in-charge of the goods and vehicle.

The driver or the person-in-charge of the goods and vehicle shall carry the original and duplicate copies of the transit pass and shall surrender the original copy to the officer-in-charge of the last check post or barrier before his exit from the State.

The driver or the person-in-charge of the goods and vehicle shall stop the vehicle and allow the officer-in-charge of the last check post or barrier to inspect the documents, transit pass and the goods in order to ensure that the goods being taken out of the State are the same goods for which transit pass had been obtained.

If on such inspection, the officer-in-charge of the last check post or barrier is satisfied that the goods being transported are the same goods both in quantity and description noted in the transit pass, he shall affix the seal of the check post on the duplicate copy of the transit pass under his signature and allow the vehicle to pass into the other State.

If on such inspection, it appears that the quantity of goods under transport is less than the quantity noted in the transit pass or the description of the goods is different from the description noted in the transit pass, such officer-in-charge of the last check post or barrier shall presume that the goods to that extent have been sold within the State by the owner or other person-in-charge of the goods and vehicle and shall accordingly proceed to impose penalty to the owner of the goods and vehicle under sub-section (4) and (5) of Section 72. The said officer shall have the power to detain the vehicle so long as he may reasonably deem it necessary.

Powers of the nature referred to in sub-rule (6) may also be exercised by an officer of the Department not below the rank of a Commercial Taxes Officer. He may, inform the officer-in-charge of the first check post within seven days of such inspection, in case, he proposes to proceed to impose penalty to the owner of the goods and vehicle under sub-section (4) and (5) of Section 72.

The original copy of the transit pass, so received by the officer-in-charge of last check post or barrier shall be sent by him by Registered Post, to the officer-in-charge of the first check post or barrier within ten days from the date of receipt from the driver or the other person-in-charge of the goods and vehicle. Action taken under sub-rule (6) shall also informed within the said time.

The officer-in-charge of the first check post or barrier, if he is not in receipt of the original copy of the transit pass within thirty days of issue by him, shall send a report to the Commercial Tax Officer, having jurisdiction over the first check post or barrier, who shall proceed to impose penalty to the owner of the goods and vehicle under sub-section (4) and (5) of Section 72, to the owner of the goods and vehicle.

44. Intra-state Stock Transfer or Movement of Goods otherwise than by way of Sale
(1) Where any dealer claims that he is not liable to pay tax under the Act, in respect of any goods, on the ground that the movement of such goods from one place to another within the State of Jharkhand was occasioned by the reason of transfer of such goods to other branches, or otherwise than by way of sale under Section 66 of the Act, the burden of proving the claim shall be on that dealer, and for this purpose he shall furnish to the Prescribed Authority along with the Statement / Challans / Transfer Memos / Invoices, required to be furnished by him, under sub-rule (2)(h) of Rule 38.

(a) a true and complete Declaration in Form JVAT 505, as obtained from the consignee in the case of transfer by Principal to his Agent for sale on commission basis in Form JVAT 505, and in the case of branch transfer from one branch to another in the State in Form JVAT 506 to be issued by the transferee branch.

(b) Where any Principal dealer transfers any goods within the state to his Commission Agent or to his branch / units for sale therein, he shall issue a Declaration in Form JVAT 507 in respect of such goods, duly filled in and signed by him to his Commission agent/branches/units bearing Printed Serial Nos. and shall retain a copy thereof for a record.

(c) Correct and complete record of the name, address, Taxpayer Identification Number. if any, of the person to whom the goods were transferred incorporating therein the quantity of the goods and the value thereof,

(d) Copy of accounts rendered by the Agent or the office to the whom the goods were transferred, and

(e) Copy of the Railway or the Lorry receipts relating to such transfer.

(2) The transferor shall issue to the transferee a Challan or Transfer Memo to this effect.

Provided the transferee / consignee dealer / person shall issue one Declaration, for any such transfer made during a year.

45. Information to be furnished and records to be maintained by persons engaged in the Business of Transporting Goods, C&F Agents, etc.

(1) Every person required by sub-section (1) of Section 73 to furnish information shall, within one month of the appointed date, furnish the following certificate to the concerned circle in-charge of every circle within whose jurisdiction his place of business is located:

Certificate

To

Circle In-charge ______________ Circle

Certified that the business operations of M/s______________________ (Name and style of the person/firm furnishing the certificate) are conducted at the following places:

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Complete address of the place of business</th>
<th>Name and address of the owner of the premises mentioned in column (2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Further certified that the above information are true and correct to the best of my knowledge and belief and that no place has been omitted from the above list and that I am authorised to sign this certificate.

Place ________________________________ Date ________________

Signature ________________________________

Designation of the person signing the certificate

(2) If any change takes place in any of the particulars mentioned in the certificate furnished under sub-rule (1), a fresh certificate, incorporating such changes, shall
be furnished to the authority specified in sub-rule (1) within seven days of such change.

(3) For the purpose of sub-section (2) of Section 73, any clearing, forwarding or booking agent or a person engaged in the business of transporting goods shall maintain a register in Form JVAT 511.

(4) For the purpose of Section 62, any clearing, forwarding or booking Agent, or any Agent, or Principal thereof in relation to such Agent, or a Person engaged in the business of Transporting goods, shall provide such information, accounts and documents as may be required by the Prescribed Authority to carry out the purposes of this Section.

46. Auction of Seized Goods and Release of Security

(1) Goods which are seized under sub-section (5) of Section 70 of the Act and which are not released owing to failure to furnish security or to pay the penalty imposed under clause (b) of sub-section (5) of Section 70 within the time allowed shall be sold in public auction after following the procedure as indicated below:

(a) The step for public auction shall be taken by the circle in-charge, who shall cause to be published on the notice board of his office, a list of the goods seized and intended for sale with a notice under his signature, specifying the place where, and the day and time at which, the seized goods are to be sold and display copies of such lists and notices at more than one public place near the place where the goods were seized. Normally a notice of not less than ten days shall be given before the auction is conducted; but this condition may be waived in case of goods of perishable nature.

(b) Intending bidders shall deposit as earnest money a sum equal to ten per centum of the estimated value of goods;

(c) At the appointed day and time, the goods shall be put up in one or more lots, as the officer conducting the auction sale may consider desirable, and shall be knocked down in favour of the highest bidder subject to confirmation of the sale by the circle in-charge conducting auction or an officer subordinate to the said circle in-charge;

(d) The auction purchaser shall pay the sale value of the goods in cash immediately after the sale and he will not be permitted to carry away any part of the goods until the sale has been confirmed by the authority specified in clause (a) and full value has been paid by him. If the successful bidder fails to deposit the purchase money in full, the earnest money deposited by him shall stand forfeited to the State Government. The earnest money deposited by the unsuccessful bidders shall be refunded to them after the auction is over;

(e) If the order-imposing penalty is either stayed or reversed in appeal or revision, the goods seized shall be released forthwith. If the goods are sold before such an order and any sum received as sale proceeds on account of auction sale of such seized goods has been appropriated towards penalty imposed, the sum so appropriated shall be refunded to the owner of the goods in the manner specified in Rule 19;

(f) Any amount of sale proceeds in excess of the amount appropriated towards penalty shall be refunded to the owner of the goods in the manner specified in Rule 19; the release of security deposited under clause (c) of sub-section (5) of Section 70 and refund thereof shall also be in the manner specified in Rule 19.
### What are the documents need to be attached during Registration?

<table>
<thead>
<tr>
<th>I. Identification Proof *</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Proprietorship: Pan Card/ Voter's ID/ Driving License</td>
</tr>
<tr>
<td>2. Partnership: Pan Card of Firm/ Pan Card of the partner who is applying for registration/ Driving License.</td>
</tr>
<tr>
<td>3. Private Public Ltd. Co. PAN Card of company/ PAN Card/ Driving license / Voter’s ID of principal officer or CEO who is applying for registration.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>II. Proof of Business: - *</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) If place of business is in his own name then related paper.</td>
</tr>
<tr>
<td>(2) If place of business is rented then Rent agreement, lease deed or Rent receipt.</td>
</tr>
</tbody>
</table>

| III. PAN Card of proprietor/ Firm/ Company * |

| IV. 2 Passport size photographs for proprietor/each partner/Principal Officer/ CEO in case of company.* |

| V. Partnership deed in case of Partnership firm and in case of Private/ Public Ltd co. Certificate of Incorporation and Memorandum & Articles of Association. |

| VI. Resolution of Board of Directors, meeting regarding authorization of particular person for filing application for registration/ power of attorney. |

| VII. Bank A/C: Updated Passbook / Bank Statement |

| VIII. Residential proof: Telephone Bill/ Electricity Bill/ Voter’s ID/ Ration Card/ Gas connection/ Passport/UID. * |

| IX. Paper regarding Immovable property if any. |

| X. Receipt of registration fees. |

| XI. Import bill in case the basis for registration is import of goods for sale. |

| XII. First sale bill after import for determination of date of liability. |


* These will be mandatory