

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

NOTIFICATION

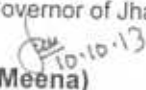
S.O. 29 dated 10-10-2013 In exercise of the powers conferred by the clause (a) of sub-section (1) of Section 58 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to specify the rates in column (4) of the Schedule below, at which the amount of composite tax payable in lieu of amount of tax payable under this Act by such dealers or class of dealers or dealers who are engaged in the business of reselling at retail of any goods mentioned in column (2) subject to the conditions and restrictions, as set out in column (5) thereof: -

Serial No.	Description of dealers / class of dealers	Classes of Sales or Purchases	Rate at which such composition of tax shall be made	Conditions and Restrictions
1	2	3	4	5
1	All dealers, engaged in Resale of goods in the State, but other than works contractors.	Dealers engaged in retail selling within State, having gross turnover upto 25 lakhs per annum.	0.5 percent of the Turnover of sales in the case of a Registered Dealer, who has been granted Registration Certificate in Form JVAT 108	<ol style="list-style-type: none"> 1. ITC facility shall not be available to such dealers. 2. Facility of issuance of tax-invoice shall not be available and such dealer shall not be allowed to collect any amount by way of Tax. 3. No manufacturer or Importer or Dealer making Inter State Sales or Dealer dealing in liquor or IMFL shall be entitled to this facility. 4. Submission of PAN at the time of registration shall not be mandatory. Such dealers shall submit PAN within the period of three months from the date of registration. 5. Security in any forms as prescribed in Jharkhand Value Added Tax Rules, 2006, Rule 5 is not required for registration by such dealers. 6. Any type of assessment (the provisions of Section 35, 36 & 37 of Jharkhand Value Added Tax Act, 2005) shall not be applicable to such dealers. 7. No inspection of business premises of such dealers shall be made without prior permission of the Commissioner. 8. Such dealers shall file only annual return in the new format JVAT 215 by 25th April of the next financial year. (Form JVAT 215 attached). 9. Such dealer shall pay due tax on their gross turnover quarterly on or before 30th June, 30th September, 31st December and 25th March respectively of current financial year.

2. Such class of dealers who are availing benefit of composition of tax pursuant to serial no. 5 of S.O. No. 216 dated 31.3.2006 and S.O. 11 dated 23.05.2006 and fulfill the eligibility as mentioned in column no. 3 hereinabove, shall be entitled to benefit of this notification.

3. This Notification shall be in addition to S.O. 216 dated 31.3.2006 and S.O. 11 dated 23.05.2006. This Notification shall come into force with effect from date of Notification.

(File No. Va kar 1/VAT/2/2013)
By the Order of the Governor of Jharkhand,


(M. R. Meena)
 Secretary-cum-Commissioner,
 Commercial Taxes Department,
 Jharkhand, Ranchi

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

(See Rule 3B (i) and 14 (12) (i))

ANNUAL RETURN BY RETAILERS (TURNOVER UPTO 25 LAKHS) LIABLE TO PAY COMPOSITION TAX

Office of the _____

TIN

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Period	from		to	

1. Name

2. COMPOSITION / PERSUMPTIVE TAX SERIAL NO.

3. GROSS TURNOVER FOR THE PERIOD

Turnover	Tax Due

4. DETAILS OF TAX DEPOSITED

Payment Details

Details	Challan/Instrument No.	Date	Bank/Treasury	Branch Code	Amount
Payment Details:					

5. ACCOUNT OF STATE FORMS (JVAT 504P)

Sl. No.	No of JVAT 504P used for Purchase	Total Nos.	Total Amount

Sl. No.	No of JVAT 504P used for Sale	Total Nos.	Total Amount

6. Declarations and Certificates received from other Dealers to be furnished with the Annual Return

Serial No.	Type of Forms	No. of Forms furnished	Aggregate of amount of transactions for which Forms furnished
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

DECLARATION:
 I _____ S/o _____ state
 that the information furnished herein is true & correct to the best of my knowledge & belief.

 Signature