

THE JHARKHAND ENTRY TAX ON CONSUMPTION OR USE OF GOODS RULES, 2011

S.O. No. 169 Date 09.09.2011 - In exercise of the powers conferred by Section 31 of the Jharkhand Entry Tax on Consumption or Use of Goods Act, 2011 (Jharkhand Act No. 11, 2011), the Governor of Jharkhand hereby makes the following Rules: -

1. Short Title and Commencement: -

- (i) These Rules shall be called the Jharkhand Entry Tax on Consumption or Use of Goods Rules, 2011.
- (ii) These Rules shall be deemed to have come into force on the Appointed Day on which the Act came into force.

2. Definitions: - In these Rules, unless there is anything repugnant in the subject or context,-

- (i) "**Act**" means, the Jharkhand Entry Tax on Consumption or Use of Goods Act, 2011 (Jharkhand Act No. 11, 2011).
- (ii) "**Circle**" means: a unit of Commercial Taxes Administration; as specified in the Notifications 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 assessee's place of business is situated or in which he is registered, under Rule 3, and includes sub-circle also.
- (iii) "**Designated Bank**" means any bank having treasury transactions or such other bank as notified/ authorised by Government to receive any amount; whether electronically or otherwise, due under the Act on behalf of Government.
- (iv) "**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;
- (v) "**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;
- (vi) "**Fees**" means, any fee leviable under these Rules.
- (vii) "**Form**" means, a Form prescribed and appended under these Rules.
- (viii) "**Government Treasury**" means, a Govt. Treasury in the State of Jharkhand, and includes a "sub-treasury".
- (ix) "**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.
- (x) "**Private key**" means the key of a key pair used to create a digital signature.
- (xi) "**Registering Authority**" means, the In-charge of the Circle or sub-circle.
- (xii) "**Section**" means, a Section of the Act, and includes "Sub-Section or clauses".
- (xiii) "**Secure Digital Signature**" means such digital signature satisfying the requirements of section 15 of the Information Technology Act, 2000.
- (xiv) "**Signature**" includes "Digital Signature".
- (xv) "**Verify**" in relation to a digital signature, electronic record or public key, with its grammatical variations and cognate expressions means to determine whether –
 - (a) the initial electronic record was affixed with the digital signature by the use of private key corresponding to the public key of the subscriber.
 - (b) the initial electronic record is retained intact or has been altered since such electronic record was so affixed with the digital signature.Explanation: - For the purpose of this clause "subscriber" means a person in whose name the digital signature is issued.
- (xvi) "**Warehouse**" means any enclosure, building or place where an assessee, or any other person keeps stocks of scheduled goods, and includes a vessel, vehicle or godown;

Words and expressions used herein but not defined shall have the same meaning as assigned to them in the Act and the Jharkhand Value Added Tax Act, 2005.

3. Registration of Assessee: -

- (1) Every assessee, who is liable to pay tax, shall make an application for registration electronically in the official website of department of commercial taxes in Form JET 101 for registration under sub-section (2) of Section 6 within thirty days from the date of his becoming liable for payment of tax under the Act or within forty five days after the commencement of these Rules, to the Registering Authority, in whose area the principal place of the business or otherwise of the assessee is located, along with two copies of his recent passport size colour photographs.

(2) Such application for registration may be filed either under digital signature or without any digital signature electronically through said website and follow the steps/ instructions contained in the software specially evolved for this purpose.

(a) The applicant shall receive the acknowledgement number for further reference as regard to the said application.

(b) The said electronic application thereafter shall be verified and the applicant shall be informed electronically within two days to be present within two days, before the prescribed authority with the requisite document(s).

(c) On such specified date the applicant shall furnish the security bond as required under Rule 4 and also file the hard copy of the application in JET 101, duly filled and signed as required under clause (b) of sub rule (3) of this rule, with the requisite fees along with an affidavit, certifying that the contents of the said application in Form JET 101 are true and correct.

(d) The prescribed authority being satisfied and subject to Rule 4 and sub rule(4) of this rule, shall issue registration certificate in JET 102 within one day after the duly filled and signed hard copy in Form JET 101 and such other document(s) have been filed under clause (c) sub-rule.

Explanation: For the purpose of this rule the holidays shall not be counted as a day.

(e) Notwithstanding anything contained in this rule, the Commissioner may evolve criteria, other than those prescribed in this rule for the purpose of filing of application and obtaining of registration electronically.

(3) (a) Notwithstanding anything contained in sub-rule (1) such application for registration in Form JET 101, may by option, be filed by such assessee, who are proprietorship and whose turnover is likely to be within twenty lakhs a year.

(b) Such an application 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 undivided 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, and verified in the manner prescribed in the said Form.

(c) The Registering Authority after receiving the said application, shall issue a receipt for the application of registration.

(d) Such an application shall be filed or presented by an assessee within thirty days from the date of his becoming liable for payment of tax under the Act or within forty five days after the commencement of these Rules.

(4) Where the Registering Authority is satisfied, that the information furnished to him in application in Form JET 101 is true and correct, and that the assessee is genuine, he shall subject to Rule 4, issue to the assessee a Registration Certificate in Form JET 102 within five days from the date of filing of such application, and allot him a eleven digit registration number, which shall have the number forty two, the state code, the computer generated two digit code, the circle code, followed by the three digit registration number.

(5) 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 assessee, he shall provide an opportunity specifying the reasons for refusal before passing any order for such refusal to issue registration certificate and for this he shall issue a notice in Form JET 301.

(6) The Registering Authority shall enter the name and style of the business, the date of commencement of liability and the name and address of the applicant; and

(7) The full information contained in the application for registration mentioned in sub-rule (3) and sub-rule (1) shall be entered in the computer/register within two days of the receipt of such application.

(8) (i) Notwithstanding anything contained in sub-rule (1) and (3), in case of such assessees, who have more places or additional places or branches, of business than one, situated in different circles in the state, and who opts for consolidated registration for the purpose of the Act, in one circle in the state shall declare his principal place of business thereof, and apply before the In-charge of the respective circle in which he intends to have consolidated registration and the in-charge of the circle after his due recommendation shall forward such application to the Commissioner, within thirty days of becoming liable to pay tax under the Act, and the Commissioner or the Officer authorized in this behalf, on being satisfied that it is necessary to do so in the interest of revenue shall dispose of such application, within thirty days from the date of filing of the said application.

(ii) After obtaining such permission from the Commissioner or the Officer specially authorised in this behalf, and where the Assessee has been granted permission to get himself registered in any of

the circle, as specified in such permission, he shall apply in that respective Circle or sub-circle for getting himself registered for such Principal place of business, including that of Principal place of business and branches, and additional places thereof; and the provisions of the Act and these Rules shall apply accordingly. With his return in Form JET 203;

Provided such assessee(s) shall annex the statement of impacts of scheduled goods to each of his branch(s) or additional place(s) of business.

(iii) Where such permission for registration in the specified circle or sub-circle is granted to a assessee having places of business in different circles, and additional copy of the registration Certificate in Form JET 102 shall be issued to the assessee for each of such place of business.

(iv) The Commissioner or the Officer specially authorized in this behalf, on a request made for such permission may give a hearing to the assessee before passing any order under the rules.

(v) Nothing in such order passed in sub-rule shall be deemed to divest the inspecting authorities of the circle, in which the assessee consumes the goods of their powers and function conferred upon under section 7 of the Act, in respect of such assessee.

(9) Every registered assessee shall declare the name of his Business Manager(s) in Form JET 104, along with two Passport size colored photograph of such business Manager(s).

(10) In the circumstances if the prescribed authority is not satisfied in respect to the application for registration in JET 101 or for consolidated registration; he shall issue a notice to this effect in form JET 301.

(11) Notwithstanding anything contained in the Rules, the commissioner, in order to achieve the objectives of electronic methods and automation including the provision relating to digital signatures, electronic governance, attribution acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates; may determine criteria and shall in so far as they are feasible, apply to the said electronic procedures.

(12) Where any notice or communication is prepared on any automated data processing system and is properly served on any assessee or person, then the said notice or communication shall not be required to be personally signed by any officer or person and the said notice or communication shall not be deemed to be invalid merely on the ground that it is not personally signed by any such officer.

(13) For the proper functions of the departmental electronic system, all the registered assesseees are required to furnish their PAN, e-mail id, mobile numbers and fax numbers to the incharge of their respective circles.

4. Security: -

(1) Where the Registering Authority is of the opinion that an assessee who is liable to pay tax should furnish security for the proper payment of tax payable by him, the said authority may direct him to furnish, within such reasonable time not exceeding two days or earlier, as may be fixed by the said authority, security for an amount which, in the opinion of the said authority may deem just and proper.

(2) Such security may, subject to satisfaction of the Registering Authority, be furnished by the assessee, in any of the following ways, namely—

(a) by depositing such amount in cash, in a Government Treasury; or

(b) by depositing such amount into the different schemes of the Post Office and pledging the such Certificates of deposit and depositing the same with the said authority; or

(c) by furnishing two Sureties, who are either registered assesses under the Act or the registered dealers registered under the Jharkhand Value Added Tax Act, 2005, and are regularly abiding the provisions under the Act, and are acceptable to the said authority, by executing a security bond for such amount in Form JET 105; or

(d) by furnishing to the said authority a guarantee from a Nationalized Bank approved in this behalf by the said authority, agreeing to pay to the State Government, on demand the amount of security fixed by the said authority.

Provided such security shall also be furnished once in every five years.

(3) At any time, the said authority may to his satisfaction, increase or reduce the amount of security furnished in this behalf.

5. Certificate of Registration

(1) The certificate of registration shall be displayed in a conspicuous place at the place of business, mentioned in such certificate and a copy of such certificate shall be displayed in a conspicuous place at every other place or places of business within the State.

(2) No certificate of registration issued, shall be transferable.

(3) Where the certificate of registration issued is lost, destroyed, defaced or mutilated, a duplicate certificate shall be obtained from the Registering Authority on payment of prescribed fee.

Provided where the registration certificate granted under these rules is lost, or destroyed or becomes illegible, or have been defaced, the assessee shall forthwith apply to the Registering Authority, for the grant of a duplicate copy of such certificate. The said authority shall, after such verification as may be necessary and after obtaining an Affidavit, in case of loss or destruction, issue to the assessee a copy of the original certificate, after stamping and marking in "Red Colour" thereon the words, "Duplicate Copy".

6. Amendment of Registration Certificate: -

- (1) An assessee registered under Section 6 of the Act, shall inform the Registering Authority in writing within thirty days in the Prescribed Form in Form JET 103.
 - (a) of any change in the name, address, of the place of business or branches or discontinuation of the business; or
 - (b) of a change in circumstances of the assessee which leads to cessation of business; or
 - (c) of a change in business activities or in the nature of consumption or use being made or principal commodities traded; or
 - (d) of any changes in the constitution or status of business; or
 - (e) of a change in bank account details.
 - (f) of a change in e-mail id, Fax/Phone Nos. or Mobile Numbers.
- (2)
 - (a) Where an assessee intends to change his place of business from the jurisdiction of one authority to the jurisdiction of another authority in the State, he shall make an application in Form JET 103 along with JET 102, with full particulars relating to the change of address and the reasons for such change, to the authority prescribed.
 - (b) The authority prescribed receiving an application in Form JET 103 for a change of place of business / addition of additional place of business shall, on approval of the application by the Commissioner, remove such registration from the existing registration records. The registration file and the application shall be transferred to the authority prescribed in whose jurisdiction the proposed new place of business is sought to be established.
 - (c) The change in a place of business and a change in business activities shall not in itself, result in cancellation and a fresh registration of an assessee shall not be required.

7. Procedure for cancellation of Registration.

- (1) Where an assessee ceases to carry on his business, the assessee or his legal representative shall apply before the Registering Authority for cancellation of registration within fifteen days of the closure of business in Form JET 106.
- (2) Subject to sub-rule (3), an assessee may apply in writing on Form JET 106 to have his registration cancelled if,
 - (a) With respect to the preceding period of three consecutive years, the taxable turnover did not exceed specified quantum as specified in sub-section (1) of Section 6 of the Act.
- (3) The Registering Authority may cancel the registration of an assessee who has applied for cancellation under sub-rule (1) or sub-rule (2) of this rule if it is satisfied that there are valid reasons for such cancellation of registration. The cancellation shall be intimated in Form JET 107.
- (4) The authority prescribed may cancel the registration of an assessee registered under sub-section (2) of Section 6 of the Act, where the assessee—
 - (a) has not kept proper accounting records relating to any business activity carried on by him; or
 - (b) has not submitted correct and complete tax returns; or
 - (c) not complying the provisions of the Act and Rules.
- (5) Wherever any order of cancellation or refusal to cancel an application is made, the assessee shall be given an opportunity of being heard and for this purpose the prescribed authority shall issue a notice in JET 301.
- (6) Every assessee, applying for cancellation in Form JET 106, shall surrender all the unused prescribed Forms as specified in sub-section (4) of Section 5 of the Act.

8. Returns

- (1) Every registered assessee shall file a true, complete and correct return under sub-section (2) of Section 9 in Form JET 201 electronically and it shall be filed in a circle, where such assessee is registered under the Act, within twenty five days after the end of the month.

- (2) In the case of an assessee who is registered vide sub-rule (8) of Rule 3 of the Rules, all returns prescribed under this rule, shall be furnished by the principal place of business, in the State which has been declared by the such registered assessee, and shall include the total value of all the imports into the branches/units of such assessee.
- (3) Every registered assessee, who is liable to file Return under sub-rule (1) of this rule shall also file an Annual Return under sub- section (3) of section 9 in Form JET 202, by the end of the month of July after expiry of the year.
- (4) If any assessee having furnished a return in Form JET 201, finds any omission or incorrect information therein, other than as a result of an inspection or receipt of any other information or evidence by the authority prescribed, he shall furnish a revised return in Form JET 201 within a period of six months from the end of the respective month stating therein the reasons thereof indicating in Form JET 201 as "Revised" in red colour and also indicating the Period of such revised returns in red colour or by the end month of July after the reputed the year.
- (5) Where the assessee files an application for cancellation of its registration certificate, a final return in Form JET 202 shall be accompanied with such application.
- (6) Notwithstanding anything contained in this rule, the Rule 14 of the Jharkhand Value Added Tax Rules, 2006 shall be applied mutatis mutandis and followed for the purpose of filing the returns electronically.

9. Payment of Tax

- (1) (a) In the case of a registered assessee, the tax declared to be as due in Monthly return in Form JET 201 shall be paid electronically not later than 15th day after the end of the that month in challan Form JET 203.
- (2) The Form JET 201, return shall be accompanied by a receipt either electronically generated or from Government treasury, or a crossed demand draft or a crossed cheque drawn on the local bank in the State of Jharkhand in favour of the authority prescribed.
 Provided, if the In-charge of the circle, is satisfied that a assessee has been and is maintaining adequate funds in his bank account, he may permit him to pay the amount of tax including penalty, if any where such amount exceeds Rs.1,000/- through a crossed cheque or crossed bank draft on bank functioning at the place where the Government Treasury is situated. Such permission may, at any time, be revoked without assigning any reason:
 Provided further that where a assessee is permitted to pay the amount of tax including penalty if any by a crossed cheque or crossed bank draft such cheque or draft shall be drawn by the assessee in favor of and be forwarded by registered post to the in-charge of circle as the case may be to which the payment relates. Where cheque or draft is on a bank other than a branch of the Reserve Bank or the State Bank of India, it shall also include an additional amount equal to the actual collection charges.

Explanation –

- (a) For the purpose of calculating interest or penalty, if any, under the Act and these rules the date of receipt of cheque or draft, as the case may be, by the authority aforesaid shall ordinarily be deemed to be the date of payment by the assessee, save in the case of a cheque, which is dishonored.
 - (b) Notwithstanding anything, contained in sub-rule (1), the Commissioner may, by a notification issued in this behalf empower any authority appointed under Section 2 (e) for the purpose of receiving payment of tax interest or penalty or both in cash. Such order shall be subject to such conditions and restriction as may be imposed by the notification.
 - (c) A Challan shall be filled up in quadruplicate. The portion of the Challan marked "Original" shall be sent by the Treasury Officer to circle. A portion of the challan marked "Duplicate" shall be returned to the assessee or the payer after being duly received. The assessee or the payer shall retain the portion marked "triplicate" and shall furnish the portion marked "Quadruplicate" along with his return to the authority prescribed in Rule 24.
 - (d) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) the State Government may by an order provide for the acceptance or payments of any tax or penalty directly by any branch of the State Bank of India or of any other Scheduled Bank. The manner in which such payments shall be made by a assessee or accepted by the Branch of the Bank and other matters incidental thereto shall be specified in the order and be subject to such conditions and restrictions as may be laid down therein.
- (3) If any registered assessee having furnished a return in Form JET 201 and subsequently furnish a revised return under sub-rule (4) of Rule 8, shall pay the different amount of tax according to the Revised Return, along with an interest @ 2% per month.

- (4) In the case of a registered assessee or any other assessee or person, liable to pay tax, interest or penalty thereof, shall be paid into the Government Treasury by such date as may be specified in the notice issued in Form JET 301 for this purpose and such tax, Interest, Penalty or any other dues shall be paid in Form JET 203.
- (5) Notwithstanding anything contained in this rule; the Form JET 203, for the purpose of depositing tax under the Head "0042/106" i.e. Tax on Entry of goods into local area, shall be in yellow colour.
- (6) Any assessee who is liable to pay tax, but not registered under Section 6 of the Act, shall pay the tax at the specified rate on the import value of the scheduled goods, while applying for and obtaining JVAT 503 under sub-section (5) of section 5.
- (7) If any tax due on account of annual return in Form JET 202, such tax shall be deposited within 15th of the month of July after the end of the year along with the interest payable.
- (8) Notwithstanding anything contained in this rule, the Rule 15 of the Jharkhand Value Added Tax Rules, 2006 shall be applied mutatis mutandis and followed for the purpose of payment of tax electronically.

10. Notice of Demand and Excess Payment —

- (1) A notice of demand for tax, Penalty, Interest payable under the provisions of the Act or notice of excess payment in accordance with the provisions of the Act, shall be in Form JET 302.
- (2) A notice of demand under Section 17 of the Act shall be in Form JET 302.
- (3) (a) In case where any amount of tax, Penalty, or Interest remains unpaid, even after the due date of payment in pursuance to the Notice issued under Section 16, shall be recoverable as arrear of land revenue, and for such recovery a requisition shall be forwarded to the District Certificate Officer.
- (b) Where a requisition has been forwarded to the District Certificate Officer, and where any proceeding has been started for recovery of tax, Penalty, Interest or part thereof or other any amount remaining unpaid, have been commenced and the amount of tax, Penalty, Interest or any other amount is subsequently enhanced or reduced as a result of any order, the requisitioning officer (In-charge of Circle) shall revise such requisition and inform the assessee, as well as the District Certificate Officer.

11. Refunds -

- (1) For the purpose of Section 15, the following shall be the prescribed authority:-
 - (a) Commercial Taxes Officer, In-charge of the Circle, if the amount to be refunded does not exceed Rs.25,000/-; and
 - (b) Assistant Commissioner of Commercial Taxes, In-charge of the Circle, if the amount to be refunded does not exceed Rs.50,000/-; and
 - (c) Dy. Commissioner of Commercial Taxes, In-charge of the Circle, if the amount to be refunded does not exceed Rs.1,00,000/-; and
 - (d) The Joint Commissioner of Commercial Taxes (Administration), if the amount to be refunded exceeds, Rs.1,00,000/-.
- (2) The claim for refund under Section 15 of the Act, shall be made by an assessee in Form JET 108, within ninety days, from the date of receiving JET 302.
Provided the Commissioner, on application; may condone the delay for filling the claim of refund.
- (3) Any assessee who claims any refund in excess of tax, shall not be eligible for any refund, unless all the returns due have been filed and all the taxes, Interest or Penalties due have been paid, and a notice of excess demand has been issued by the prescribed authority and received by such assessee.
- (4) The authority prescribed shall have the powers to adjust any amount due to be refunded against any taxes, penalty or interest outstanding under the Act or under the Jharkhand Value Added Tax Act, 2005 or under the Central Sales Tax Act 1956.
Explanation- For the purpose of calculating any dues payable under the Jharkhand Value Added Tax Act 2005: any dues under the repealed section 11 of the said Act, shall not be taken into consideration.
- (5) The authority prescribed shall not refund any tax, where taxes, penalty, interest or any other amount is outstanding against such assessee under the Act or under the Jharkhand Value Added Tax Act, 2005 or under the Central Sales Tax Act 1956.
Explanation- For the purpose of calculating any dues payable under the Jharkhand Value Added Tax Act 2005: any dues under the repealed section 11 of the said Act, shall not be taken into consideration
- (6) The Refund Payment Order, in the case of "Refund Adjustment Order" or "RAO" shall be in Form JET 205 and in the case of refund in cash, shall be in Form JET 204.

12. Taxable turnover and calculation of tax payable -

- (1) The taxable turnover of an assessee shall be determined on the import value of scheduled goods, after deducting the amount of Central Sales Tax paid under the provisions of the Central Sales Tax Act, 1956.
- (2) The tax shall be levied and paid at the respective rates of the scheduled goods, on such import value after deducting therein the amount of Central Sales Tax paid.
- (3) No deduction on the import value shall be admissible, if the invoice or tax invoice issued by the dealers of other States, are inclusive of State Tax or Central Sales Tax amount.

13. Assessment

- (1) For the purpose of assessment under section 11 of the Act, the provisions of Section 35 of JVAT Act 2005 and the rules made thereunder, shall apply mutatis mutandis.
- (2) For the purpose of self-assessment the assessee shall file his claim in JET 109 within five months after the expiry of year.
- (3) Where an application has been filed under sub-rule (2) of this rule in Form JET 109, the prescribed authorities, if not satisfied may issue a notice in JET 301 within 45 days of furnishing the said application. If no notice has been issued to this effect, it shall be deemed the assessee has been self assessed.
- (4) The tax assessed under Section 11 shall be payable within thirty days from the date of receipt of notice of demand in JET 302, failing which a notice in JET 301 shall be issued for payment of interest and penalty as provided in sub-section (2) Section 16 of the Act.

14. Assessment of assessee who fails to get himself Registered

- (1) If the prescribed authority, upon information which has come into his possession, is satisfied that any assessee who has been liable to pay tax under the Act, in respect of any period, has failed to get himself registered, the prescribed authority shall proceed to assess to the best of his judgment the amount of tax due from the assessee in respect of such period and all subsequent periods and in making such assessment shall give the dealer reasonable opportunity of being heard in Form JET 301.
- (2) Notwithstanding anything contained in sub-rule (1), the prescribed authority may, if he is satisfied that the default was without reasonable cause, direct that the such assessee shall pay, by way of interest @ 5% for each month of such default , in addition to the amount of tax so assessed.

15. Records to be maintained by an assessee -

- (1) Every assessee shall keep and maintain a true and correct account of his business transactions preferably in English, Hindi or any other languages electronically, which can be readable to the Prescribed Authorities.
- (2) The following records in particular shall be maintained:
 - (a) Purchase records, showing details of all purchases on which Central Sales Tax of other States has been charged. The original invoices for purchases on which the tax has been charged, and invoices for purchases made without charge shall all be retained in a date order; and
 - (b) Records showing separately all the arrivals made at each tax rate, by way of Inter-State branch transfer / transactions otherwise than by way of sales ex from outside the Stat into the state.
 - (c) Record of inter-State purchases and inter-State transfer arrivals supported by "C Forms", "F Forms" and stock transfer invoices / vouchers etc.
 - (d) Cash records maintained by retailers namely cash books, petty cash vouchers, and other account records including copy receipts or cash register machine rolls detailing the daily takings.
 - (e) Records of Entry Tax payment.
 - (f) Computer/electronic records, where available.
 - (g) Annual accounts including trading, profit and loss accounts, and the balance sheet thereof.
 - (u) Bank records, including statements, chequebook counterfoils and pay-in-slips.
- (3) All records specified in this rule shall be retained and made available for inspections / verifications for a period of four years, after the end of the year.
- (4) Every assessee who keeps and maintains the accounts in a language other than English shall adopt international numerals in the maintenance of such accounts.

- (5) Every assessee, being a manufacturer or miner or works contractor or engaged in the generation and distribution of electricity or in telecommunication network shall, in addition to the accounts and register required to be maintained under this rule, shall also maintain month wise, separate accounts in respect of -
- (i) Quantity of stocks, receipts, issue and closing stocks of different scheduled goods received;
 - (ii) Quantity of opening stock, production, sales or dispatches and closing stock of different finished goods.

Explanation - Except the Registers and Records mentioned in sub-rule (1) and (2) of this Rule, where a manufacturer or other assessee registered under Central Excise Act 1944 (Act 1 of 1944) or Rules made thereunder, and is obliged to maintain Registers or records for the purposes of that Act, shall be deemed to have been kept under the Act also, provided it also contains the particulars mentioned in this rule.

16. Restriction on Movement of Goods – (1) Every assessee registered under the Act shall obtain the prescribed declaration in JVAT 504G from the prescribed authorities of the circle and shall carry such declarations in course of inter-state movement of goods into the State from outside the State.

(2) Every assessee is required to maintain the records and utilization statement of all such declarations used for importing the scheduled goods into the state.

(3) Any assessee, who is liable to pay tax, but not registered under the Act, shall carry JVAT 503 and obtain such declarations in JVAT 503 from the circle, as prescribed in sub-rule (1) of Rule 42 of JVAT Rules 2006.

(4) For the purpose of importing the scheduled goods, Rule 42 of the Jharkhand VAT Rules, 2006, read with notifications issued thereunder shall apply mutatis mutandis.

(5) Notwithstanding anything contained in this rule, the Rule 42(11) of Jharkhand Vat Rules 2006 shall also apply mutatis-mutandis.

17. Memorandum of Appeal and Revision

(1) Every Appeal or application for Revision shall-

- (a) specify the name and address of the appellant/applicant including e-mail id, mobile number and fax numbers;
- (c) specify the date of order against which it is made;
- (d) specify the date on which order was communicated to the appellant or applicant;
- (e) contain a clear statement of facts;
- (f) specify the grounds on which appeal or revision is preferred without any argument or narration and numbered consecutively;
- (g) state precisely the relief prayed for; and
- (h) be signed and verified by the appellant or applicant or an agent duly authorized by him in writing in this behalf in the following Form, namely:

Ithe appellant/applicant named in the above memorandum of appeal/application for revision do hereby declare that, what is stated therein, is true to the best of my knowledge and belief.

.....
Signature

- (2) (a) The Memorandum of Appeal shall be accompanied by :
 - (i) A certified copy of the impugned order; and
 - (ii) a copy of the challan in Form JET 203 in proof of the payment of the amount of tax in accordance with the provisions of sub-section (1) of Section 20;
- (3) An appeal against an order of assessment or against an order-imposing penalty shall be in Form JET 601 and shall be presented within forty five days from the date of receipt of notice of demand, against which it is filed.
- (4) An application for revision before the commissioner shall be in Form JET 602 and shall be presented within ninety days from the date of the receipt of the order against which it is filed.
- (5) Tribunal
- (6) The memorandum of appeal or application for revision shall be in duplicate and shall either be presented to the appellate or revisional authority either by hand or by registered post.
- (7) An appellate authority shall, ordinarily within thirty days of the presentation of the appeal, either admit or reject it after proper examination of the impugned order and/or the record relating to such order.

Provided the Appellate or the Revisional Authority may condone the delay in filing such Appeal or Revision within the specified time, on an Application filed by the Appellant or Applicant in Form JET 603.

Provided further the appeal under sub-rule (1) and revision under sub-rule(4) shall be disposal within one year of filing such appeal or revision.

18. Disposal of Appeal or Application for Revision

(1) If a Memorandum of Appeal or an Application for Revision does not comply with all the requirements of Rule 17, Appellate or Revisional authority may reject it summarily:

Provided that no Appeal or Application for Revision shall be summarily rejected under this sub-rule unless the Appellant or Applicant has been given a reasonable opportunity in Form JET 301 to amend the Memorandum or Application so as to bring it into conformity with all the requirements of Rule 17.

(2) An Appeal or Application for Revision may be summarily rejected on other reasonable grounds after giving the Appellant or Applicant a reasonable opportunity of being heard and for this purpose a notice in JET 301 shall be issued.

(3) (i) If an appellant intends to pray for stay of recovery of the disputed amount of tax, penalty or interest arising out of an order Appealed against, he shall make a stay petition containing, inter-alia, substance of facts leading to the exact amount of tax, penalty or interest sought to be stayed and the exact amount of tax, penalty or interest disputed, payment of tax before and alter the said order and reasons in brief for seeking stay, and stay petition shall be presented along with the memorandum of appeal under Rule 17 in Form JET 604.

(ii) Where a stay petition has been presented by an appellant along with the Memorandum of Appeal or along with application for Revision before the Appellate authority or the Revisional Authority, as the case may be, and such Appeal or Revision has been entertained, he shall, after giving such Appellant a reasonable opportunity in Form JET 301 of being heard, dispose of such stay petition within one month from the date of presentation of such Petition.

(iii) The Appellate or the Revisional Authority, as the case may be, may, in his discretion, by an order in writing, stay realisation of the amount of tax or interest, part or whole, as the case may be, in dispute, on such terms and conditions as he may deem fit and proper in the facts and circumstances of the case.

(iv) If the realisation of the amount of tax, penalty or interest is stayed by the Appellate Authority subject to payment of such amount of tax penalty or interest, or furnishing security for securing the payment of the amount of tax, penalty or interest in dispute, as the case may be, specified in the order referred to in rule 35, the appellant shall pay such amount of tax, penalty or interest, or furnish such security, by the date specified in such order.

(v) Where an appellant fails to pay any amount of tax or interest in dispute which he is required to pay according to the order referred to in sub-clause (iv) by the date specified therein or such other date as may be allowed by the Appellate Authority, such order staying realization of the amount of tax, or interest, as the case may be, shall stand automatically vacated after the expiry of the date specified in the order or such other date as may be allowed by the Appellate Authority.

(4) Where an application for appeal or revision is admitted for hearing on merit the Appellate or Revisional Authority shall, after giving the parties concerned a reasonable opportunity in Form JET 301 of being heard, fix a date for passing the final order on the appeal or application for revision as the case may be, if the order is not passed on the date of hearing.

19. Stay of the Recovery of the Amount Payable under the Act -

An Appellate or Revisional Authority may, on application, stay recovery of any amount payable under the Act in respect of which an appeal has been entertained by the said authority; before allowing such stay the said authority may obtain and consider a report from the In-charge of the circle, to which such dues relate.

20. Services of Notice

(1) Notices under the Act or these rules may be served by any of the following methods, namely:-

(i) by delivering or rendering a copy of the notice to the addressee or to any adult male member or his family residing with him or to his manager, if any, declared under sub-rule (9) of rule 3 of these Rules; or

(ii) by Post or by Speed Post; or

(iii) by such courier services as approved by the Commissioner or the Joint Commissioner (Administration) In-charge of the division concerned; or

(iv) by fax, by e-mail service or by any other electronic means.

Rule 50 of the Jharkhand Value Added Tax Rules, 2006 for its applicability for the purpose of this rule shall, apply mutatis-mutandis.

21. Appearance before Taxing Authorities and Tribunal and Appointment of "Tax Practitioners"

(1) Any person who is entitled or required to appear before any prescribed authority, in relation with any proceedings under the Act: may be represented before such authority, as prescribed under rule 51 of the Jharkhand Value Added Tax Rules, 2006.

Rule 51 of the Jharkhand Value Added Tax Rules, 2006 for its applicability for the purpose of this rule shall, apply mutatis-mutandis.

22. Review

(1) When any authority appointed under Section 2(c) and 2(r) reviews under Section 22 of the Act any order passed under the Act, it shall record reasons for doing so.

(2) Save with the previous sanction of the Commissioner or an authority specially authorized by him in this behalf no authority appointed under Section 2(r), other than the Commissioner, shall review any such order except before the expiry or twelve months from the date of passing of the order which is sought to be reviewed.

(3) Save with the previous sanction of the Commissioner or an authority specifically authorized by him in this behalf, no authority appointed under Section 2(r) other than the Commissioner, shall review any order, which has been passed by any of its predecessors in office.

(4) Provided that no such review, if it has the effect of enhancing the tax or penalty or both, or of reducing a refund shall be made unless the prescribed authority gives a reasonable opportunity of being heard and for this purpose a notice in JET 301 shall be issued.

23. Investigation of Offences

For the purposes of Section 28 the Commissioner may authorize any authority or officer appointed under Section 2(r) to investigate, either generally or in respect of a particular case or class of cases, all or any of the offences punishable under the Act. The officer so authorized shall conduct such investigation in accordance with the provisions of Section 28 of the Act.

24. Prescribed Authority for the purposes of certain Sections of the Act

(1) The Commissioner shall be the Prescribed Authority for the purpose of Section 21 (3) and 29 of the Act. The Deputy commissioner/the assistant commissioner/Commercial Taxes Officer in-charge of the Circle shall be the prescribed authority for the purposes of Sections 6, 7, 10, 11, 12, 13, 15, 16, 17 and 22. The Joint Commissioners shall be the prescribed for the purposes of Section 20, 21(1)(a) of the Act.

(2) The incharge of the circle shall distribute the respective proceedings under the Act and these Rules, among the officers posted therein.

(3) Provided where no authority has been prescribed for the purpose of any section, the commissioner shall be the prescribed authority.

25. Notice of hearing

A notice of hearing for the purposes of Section 5, 6, 10, 11 12, 13, 16, 17, 19, 20, 21, 22 shall be issued in Form JET 301.

The authority prescribed in Rule 24 shall fix a date, ordinarily not less than thirty days from the date of issue of notice, for producing such accounts and other evidences, as may be required under the said notice(s).

Provided the notices can be sent to the assesseees by an electronic means through e-mails or by any other electronic media, and such shall be treated to be served upon the assessee.

26. Compounding of Offence

(1) When the Commissioner decides under Section 28 to accept any sum from a assessee or any other person charged with an offence under Section 29 of the Act by way of composition of that offence, he shall issue an order directing the assessee or other person, as the case may be, to deposit into the Government Treasury, the amount of composition money by the date mentioned therein and to produce before such authority as may be specified in the order a copy of the receipted challan showing payment of such amount. A copy of the order shall be sent simultaneously to the said authority and the Government Treasury.

(2) On receipt of the order the assessee or person shall comply with all the terms thereof failing which the order of composition shall stand cancelled.

27. Fees

The following fees shall be payable in connection with proceeding under the Act and other matter ancillary or incidental thereto, namely: -

- (a) Upon a memorandum of Appeal against an order of assessment or penalty or both 2% of the amount in dispute calculated to the nearest of Rupees subject to a minimum of Rupees one hundred and a maximum of rupees one thousand.
- (b) Upon an application for revision of an appellate or revisional order concerning an order of assessment or penalty, or both 7.5% of the amount in dispute calculated to the nearest of Rupees two hundred and a maximum of rupees two thousand.
- (c) Upon an application for grant of a registration certificate, Rupees one hundred.
- (d) Upon an application for grant of a duplicate copy of a registration certificate, Rupees two hundred.
- (e) Upon a memorandum of appeal against an order under Section 20 or upon an application for revision other than an application for review or upon any other miscellaneous petition or petition or relief, Rupees twenty.
- (f) Upon an Application for Amendment or Cancellation of a Registration Certificate, Rupees fifty.
- (g) Upon an Application for extension of amount for Payment of Tax, Penalty Rupees one hundred.

28. Application of Jharkhand Value Added Tax Rules 2006

In the circumstances where there is no rules provided under these Rules, the JVAT rules 2006 shall be applicable in such issues.

Provided the respective Rules for the Entry Tax under section 11 of the JVAT Act 2005 and Rules made thereunder shall not applicable.

- 29. Punishment for Breach of Rules** - Any person contravening any provision of these rules shall be punishable with a penalty, which may be imposed by an authority appointed under Section 2(c) and 2(r) of the Act, after allowing the person concerned an opportunity in Form JET 301 of being heard, not exceeding two thousand rupees and where the contravention is a continuing, with a daily penalty of a sum not exceeding rupees twenty five subject to a limit of rupees five thousand in a year during the continuance of contravention and for this purpose a notice shall be issued in JET 302.

(File No. Va.Kar1/Pravesh Kar/4/2011)

By the Order of the Governor of Jharkhand,

Sd/-

(Pancham Prasad)

Under Secretary,

Commercial Taxes Department,

Jharkhand, Ranchi

**DETAILS OF JHARKHAND ENTRY TAX OF GOODS Rules 2011
FORMS TO BE APPENDED**

Sl.	Form No.	Purposes & Uses of the Forms thereof, for the purpose of Act & Rules
1.	JET 101	Application for Registration- Rule 3(1) and 3(3)
2.	JET 102	Registration Certificate -Rule 3(2)(d) and 3(4)
3.	JET 103	Amendment in Registration Certificate- Rule 3(8)(vi),6(1) and 6(2)(a)
4.	JET 104	Declaration of Business Manager- Rule 3(9)
5.	JET 105	Security Bond- Rule 4(2)(c)
6.	JET 106	Application for cancellation for Registration Certificate- Rule 7(1) and 7 (2)
7.	JET 107	Cancellation of Registration Certificate- Rule 7(3)
8.	JET 108	Application for Refund - Rule 11(2)
9.	JET 109	Application for Self-Assessment- Rule 13(2)
10.	JET 201	Monthly Return- Rule 8(1) and 8(4)
11.	JET 202	Annual Return -Rule 8(3)
12.	JET 203	Payment of Tax into the Treasury / Challan -Rule 9(1), 9(5) and 17(2)
13.	JET 204	Refund Order- Rule 11(6)
14.	JET 205	Refund by Adjustment Order- Rule 11(6)
15.	JET 301	Notice for hearing- Rule 3(5), 3(10), 7(5), 9(4), 13(3), 13(4) 14(1), 18(1) 18(2), 18(3)(ii),18(4) 22(4), 25, 29
16.	JET 302	Notice of Demand –Rule 10(1), 10(2), 11(2), 13(4) and 29.
17.	JET 601	Memorandum of Appeal- Rule 17(3)
18.	JET 602	Application for Revision by Commissioner -Rule 17(4)
19.	JET 603	Application for Condonation for delay for filing Appeal- Rule 17
20.	JET 604	Application for stay of recovery in Appeal/Revision -Rule 18(3)(i)
21.	JET 605	Application for revision before the Tribunal -Rule 17(5)

JET-101
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
 [See Rule 3(1) & 3(3)]

Application for the grant of Registration u/s 6(2) of the Jharkhand Entry Tax Act, 2011

To

The *Registering Authority*,
 Circle

I/We Proprietor/Partner(s)/Karta of HUF/Principal Officer managing the business/affairs of the Company/Society/Association of Persons/Club/Head of the Department or any other officer duly authorised by him in writing, of the business, details of which are given below, hereby apply on behalf of the said business for grant of a certificate of registration under the Jharkhand Entry Tax on Consumption and Use of Goods Act, 2011, for which a registration fee of Rs. 100.00 has been paid on..... vide Ch No..... date...../ by affixing court fee stamp worth Rs.100.00 on this application :-

1. Name and address of the assessee -
2. Name and style of the business / or otherwise -
3. Principal place of Business and contact Number(s).

Address	Phone / Mobile:
City	Fax:
District	E-Mail:

4. Permanent Account Number of the Assessee/Business (PAN) -
5. Please specify whether you are registered under the Jharkhand VAT Act 2011
If Yes – Please enter your TIN-
6. Please specify whether you are registered under the CST Act 1956
If Yes – Please enter your registration no. -

7. Constitution of the business (✓) whichever is applicable

Proprietorship	Public Limited Company	Board or Corporation	Government Department
Partnership	HUF	Association of Persons	Joint Ventures
Private Limited Company	Co-Operative Society	Club	Others

8. Nature of Business (✓) whichever is applicable

Manufacturing	Distributor	Local Authority
Mining	Whole Sale Trade	Importer
Power Generation / Distribution		Others
Works Contractor	Restaurant	Govt. Company
Power generation/ distribution & telecommunication		

8. Date of liability

D	D	-	M	M	-	Y	Y	Y	Y
		-			-				

9. Details of Bank Account(s)

Name of Bank with address	Type of account	Account Number

10. State: whether your accounts are computerized : Yes / No (please tick)

11. Attach Annexure-I for the names, addresses and other details of the Proprietor, each of the Partner, Karta of HUF and each Director (in case of Private/Public limited Company).
12. Enclose a copy of the Partnership deed /Memorandum of Articles of Association.
13. Attach Annexure-III for the details of security furnished.
14. Passport size (self signed) recent colour photographs of the proprietor, each of the partner, Karta of HUF and each director (in case of private or public limited company) are pasted below.

Name Status	Name Status	Name Status

Name Status	Name Status	Name Status

VERIFICATION

I/We _____ do hereby solemnly affirm and declare that the information(s) contained in this application, including Annexures attached herewith, are true, correct and complete to the best of my/our knowledge and belief.

Place : _____ Signature

Date: _____ Status.....

Full Name

DECLARATION

- (i) I/We hereby undertake to abide by the provisions of the Jharkhand Tax Rules, 2006.
- (ii) A signboard in the name of my/our business has already been displayed at all the business premises.
- (iii) That the books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

Place..... Signature

Date Full Name

(For office use only)

Acknowledgement receipt No. Date Circle

Signature and Stamp of
section clerk

Annexure I
(To be attached with JET-101)

Information about Proprietor, each Partner (in case of partnership business)/Director
(in case of Private/Public Limited Company) separately and Karta of HUF

1. **Full Name in Capitals** _____
2. **Father's Name in Capitals** _____
3. **Status** _____
4. **Extent of interest in business** _____
5. **Permanent Address** House No. _____ Sector/ Street _____
City _____ District _____
State _____ Pin _____
6. **Present Address** House No. _____ Sector/ Street _____
City _____ District _____
State _____ Pin _____

7. Particulars of other business(s) in which the person has interest

Sr.No.	Name of business	Address	Extent of share

Annexure –II JET

(Details of Security Furnished)

Serial No.	Name of the surety	Type of Security	Amount	Name and TIN under the VAT Act of the business in which surety has an interest	Date of expiry (in case of Bank guarantee)

VERIFICATION

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein. I further declare that I shall inform the department whenever there is a change in the information provided in this Annexure.

Place _____
Date _____

Signature _____
Full name _____
Status _____

JET-102
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
REGISTRATION CERTIFICATE
[See Rule 3(2) (d) and 3(4)]

1. Registration Certificate Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. DATE OF LIABILITY

DD	MM	YYYY

3. CIRCLE

--

4. NAME AND STYLE OF THE BUSINESS

--

5. NAME OF THE ASSESSEE/PERSON

--

6. PRINCIPAL PLACE AND ADDRESS OF THE BUSINESS

--

7. PAN OF ASSESSEE/BUSINESS

--

8. CONSTITUTION OF BUSINESS

--

9. NATURE OF BUSINESS

--

10. PRINCIPAL COMMODITIES THE ASSESSEE IMPORTS –

SEAL OF THE REGISTERING AUTHORITY
DATE

SIGNATURE OF THE REGISTERING AUTHORITY
_____ CIRCLE/SUB-CIRCLE

JET-103
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

APPLICATION FOR AMENDMENT IN REGISTRATION CERTIFICATE

[See Rule 3 (8)(ivi), 6(1) & 6(2)(a)]

01. Commercial Taxes Circle-

Regn. No.																			
-----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

02. Name: _____

Address: _____

Sl. No.	Amendments	Present	Proposed	With effect from
03.	Change in Business Name or change/addition/ deletion of the name(s) of the Proprietor / Partner(s) / Director(s) etc.			
04.	Change/Addition/ Deletion in Address of Place of Business:			
05.	Change/Addition/ Deletion in address of Branches/ Godowns			
06.	Change in Legal status of the business			

08. My business activities / commodities have changed in the following manner:
- a) Change in Business activities: _____ w.e.f.
- b) Additional commodities now imported are: _____ w.e.f.

- 09.. My new Bank Account / PAN / Contact No. / email -id/ fax details are herewith furnished
- Bank & Branch Name & Code: - _____
- Account type and Account Number: - _____
- PAN : - _____
- Contact No. - _____
- E-mail - _____
- Fax No. - _____

Declaration:

I (Name) _____ Status (Title) _____ of the above business hereby declare that the informations given in this form are true and correct.

Date Month Year

Signature and Stamp _____ Date of declaration

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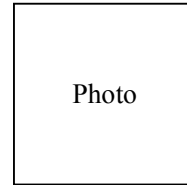
JET-104
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

FORM OF AUTHORISATION

[See Rule 3(9)]

Declaration by the registered assessee, declaring / appointing his Business Manager

Name _____
Address: _____



Regn. No.																			
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I/We _____
hereby appoint Sri _____ who is my
relative/a person regularly employed by me/the _____ /
a legal practitioner/ a Chartered Accountant/ a Sales Tax Practitioner to attend on my behalf/benefit of
the said * _____ / before _____ (state the
Tax Authority) the proceedings (describe the proceedings) _____ before the
said (Tax Authority) _____ and to produce accounts
and documents / statements and to receive on my behalf/benefit of the said **
_____ any notice or documents / statements issued in connection
with the said proceedings Sri _____ is hereby authorized to act
on my behalf/benefit of the said * _____ in the said
proceedings.

I agree/the said* _____ agrees to ratify all acts
done by the said Sri _____ in pursuance of this authorization.

Signature(s) of the Authorizing
person(s) / Regd. Dealer

I / We _____ accept the above responsibility.

Dated: _____ Signature(s) of Authorised person(s)

JET-105
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

Security Bond under the Jharkhand Entry Tax on Consumption and Use of Goods Act, 2011

[See Rule 4(2)(c)]

Know all men by these presents that, I/We _____ (full name)
_____ (full address) am/are held and firmly bound unto the Government of Jharkhand, exercising power of the Government of the State of Jharkhand (hereinafter referred to as the Government), which expression shall unless excluded by or repugnant to the context, include his successors in office and assigns including any authority **appointed under Section 2(r) of the Jharkhand Entry Tax on Consumption and Use of Goods Act, 2011** in the sum of rupees _____ (amount in figures and followed by amount in words) (hereinafter referred to as the said sum) to be paid to the Government on demand, for which payment will and truly to be made, I/we bind myself/ourselves, my/our heirs, executors administrators and legal representatives by these presents;

WHEREAS the above bounden is required by **Section 8 or 11 of the Jharkhand Entry Tax on Consumption and Use of Goods Act, 2011** to pay tax under the said Act and is further required by **Section 16,17,18 or 19 of the said Act** to be registered under the said Act and to be in possession of a valid registration certificate thereunder;

WHEREAS the above bounden is required by Rule 4 of the **Jharkhand Entry Tax on Consumption and Use of Goods Rules, 2011** to obtain a certificate in Form JET 102 for making purchases of goods required by him/them directly for use in manufacture/processing of goods for sale/or mining/in the generation or distribution of electricity.

WHEREAS in course of an inspection of the place of business / godown / warehouse / vessel / goods carrier belonging to/under the control of/under the charge of above bounden by an authority appointed under **Section 2(r) of the Act**, goods are found for which the above bounden is not in a position to produce satisfactory accounts forthwith;

WHEREAS the above bounden has been required under the Act, by the Prescribed Authorities in Rule 24 to furnish security/additional security for the said sum for the purpose of securing timely payment of the amount of any tax or other sum payable under the Act by him/them/and for indemnifying the Government against all losses, costs or expenses which the Government may, in any way, suffer, sustain or pay by reason of the omission, default or failure of the above bounden or any person acting under or for him/them to oat such tax or sum in the manner and by the time provided by or prescribed under/ the said Act;

AND WHEREAS the above bounden has been required by the _____ of Commercial Taxes _____ Circle/Sub-Circle to furnish security for the said sum for the purpose of production of proper accounts in respect of goods found securing the proper payment of the tax payable by him/them under the said Act/the proper use of the Certificate in Form JET 102 and indemnifying the Government against all loss, costs or expenses, which the Government may, in any way suffer, sustain or pay by reason of the omission, default or failure of the above bounden or any persons acting under or for his/them to produce proper accounts in respect of goods found/to pay such tax in the manner and by the time provided by or prescribed under the said Act/to make proper use of the Certificate in Form JET 102.

Now the condition of the above written bond is such that if the above bounden his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them pays the full amount of tax payable by him under the said Act in the manner and by the time provided by or prescribed under the said Act on demand by any authority prescribed in rule 24 of the rules prescribed under the said Act such demand to be in writing and to be served upon the above bounden, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them in the manner provided by/or prescribed under the said Act and shall also at all times indemnify and save harmless the Government from all and every loss, cost or expense which has been or shall or may at any time or times hereafter during the period in which the above bounden is held liable to pay tax under the said Act be caused by reason of any act, omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force.

And it is hereby further agreed that in the event of the death/partition/disruption/dissolution/ winding up or the final cessation of the liability under the Act or the rules prescribed thereunder, the establishment of the intended business to which the certificate in Form JET 102, relates and registration of the business so established under the said Act of the above bounden, this bond shall remain with the authority prescribed in rule 24 of the said rules or any officer duly authorized by him in this behalf for twelve years from the occurring of any of the events aforesaid for recovering any tax that may be payable by the above bounden or any loss, cost or expenses, that may have been sustained, incurred or paid by the Government owing to the Act, omission default, failure or insolvency

of the above bounden's heirs, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the said Act or the Rules prescribed thereunder (the establishment of the intended business and registration thereof under the said Act).

And it is hereby also agreed that in the event of failure of the above bounden to produce proper accounts in respect of the goods found in the place of business / godown / warehouse / vehicle / vessel / goods carrier belonging to/under the control of/under the charge of the said bounden within 15 days from the date of such inspection this bond shall be used by the authority prescribed in rule 57 recovering the said sum:

Provided always that without prejudice to any other right or remedy for recovering the tax, loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue.

In witness whereof the said _____ (full name) has hereunto set his hand this ____ day of _____.

Signed and delivered by the above named in the presence of —

(1)

(2)

*Signature.....

Status.....

We hereby declare ourselves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to do and perform, and in case of his/their omission, default or failure therein, we hereby bind ourselves jointly and severally to forfeit to the Governor of Jharkhand exercising the executive power of the Government of the State of Jharkhand (hereinafter referred to as the Government), which expression shall, unless excluded by or repugnant to the context, include his successors-in-office and assigns including any authority appointed under Section 2(r) of the Jharkhand Entry Tax on Consumption and Use of Goods Act, 2011 the sum of rupees (amount in figures followed by amount in words) (hereinafter referred to as the said sum) in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the authority prescribed under rule 57 of the rules framed under the said Act to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost or expenses which the Government may sustain, incur or pay by reason of such omission, default or failure.

And we agree that the Government may, without prejudice to any other right or remedies of the Government, recover the said sum from us, jointly and severally, as an arrear of land revenue.

And we also agree that neither of us shall be at liberty to terminate this suretyship except upon giving to the authority prescribed in rule 24 of the said rule six calendar month's notice in writing of his intention so to do and our joint and several liability under this bond shall continue in respect of all acts, omissions, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties—

(1)

(2)

Signature.....

Permanent address

In presence of—

(1)

(2)

Signature.....

Permanent address

*This shall be signed by the proprietor of the business, if an individual; by the karta, if an undivided Hindu family; by an authorized partner in the case of a firm; by a Managing Director, Managing Agent or Principal Executive Officer in the case of a Company or Corporation; by a Principal Executive Officer or Officer-in-charge in the case of a society, club, association, Department of Government or local authority, and by any person required to furnish a Security under the provisions of the Act or Rules framed thereunder.

JET-106
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

APPLICATION FOR CANCELATION OF REGISTRATION.

[See Rule 7(1), 7(2) and 7(3)]

Commercial Taxes Circle

Date	Month	Year

R.C											
-----	--	--	--	--	--	--	--	--	--	--	--

03. Name: _____
Address: _____

- (1) I apply to cancel my Registration with effect from -
- (2) Reason(s) for the cancellation of registration:
 - (i) My business closed on -
 - (ii) The value of my taxable turnover over the previous 3 calendar years was -
And the value of my taxable turnover over the previous 12 calendar months was –
- (3) The value of my taxable turnover over the previous 3 calendar years was -
- (4) The value of my taxable turnover over the previous 12 calendar months was -
- (5) I hereby surrender the unused Authenticated Prescribed Forms -
(Indicate the details of the forms)

DECLARATION					
I (Name)..... Status..... of the above enterprise do hereby declare that the information given in this form is true and correct.					
	Date	Month			
	Year				
Signature & Stamp.....	Date of declaration	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"> </td> <td style="width: 33%;"> </td> <td style="width: 33%;"> </td> </tr> </table>			

OFFICE USE ONLY

Date of Application received
Check Arrears
Confirmation from Return Processing Section – Tax Arrears
Final Return issued
Final Return Received.....
For Verification YES/NO
Date of cancellation from
Date of Form JET 107 issued
Date from (refusal of cancellation) issued

Registering Authority
Circle/Sub-circle

JET-107
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

CERTIFICATE OF CANCELLATION OF REGISTRATION.

[See Rule 7(3)]

Commercial Taxes Circle _____ _____ _____
--

Date	Month	Year

Regn. No.											
--------------	--	--	--	--	--	--	--	--	--	--	--

Name: _____ Address: _____ _____
--

1. Your registration has been cancelled from the date of Application.
2. It is confirmed that your registration has been cancelled with effect from _____.
3. You are hereby reminded that should your taxable turnover exceed the registration limits in the future, you must apply for Registration.

**REGISTERING AUTHORITY,
CIRCLE/ SUB-CIRCLE.**

JET-108
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

[See Rule 11(2)]

Application for Refund

Checklist of Supporting Documents

- Original purchase invoice on the basis of which refund is claimed
- Proof of payment of tax received
- Copy of Annual Return/ JET202/Assessment Order in which Refund has been claimed under section
- Copy of the Notice of demand in JET 302

Reasons for Rejection (For Office Use only)

Please tick as applicable

- Not filed Mandatory _____
- Not attached Support Document(s) _____
- Other _____

1. Name of the Assessee _____
2. Registration No. _____
3. Address _____

Telephone _____ Number(s) _____

Fax _____ Number(s)/E-mail _____

4. Details of purchases for which refund is claimed:

Invoice				Description n of goods	Quantity	Value	Tax paid (Rs.)
Name of Dealer	Registratio n No.	Number	Date				

5. Reason _____ for _____ Refund

Verification

I certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed

Signature _____

Full name of Applicant _____

Designation/Date/Place _____

Please attach separate sheet(s), specifying the reasons therein for refund

Instructions

1. Please ensure that the form is complete
2. This Form should be verified and signed by:
 - a. Proprietor, in case of Proprietorship concern
 - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
 - c. Managing Director or authorized signatory, in case of a Company
 - d. Karta, in case of Hindu Undivided Family
 - e. Authorised Signatory, in all other cases
3. Enclose original copies of invoices
4. Enclose copy of return in which refund has been claimed

JET-109
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
APPLICATION FOR SELF-ASSESSMENT
[See Rule 13(2)]

01. Commercial Taxes Circle

Date	Month	Year

02. Reg. No.																			
--------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

03. Name of the assessee _____

04. Nature of Business (✓) whichever is applicable

Manufacturer	Miner	Trader	Works Contractor	Others
--------------	-------	--------	------------------	--------

I hereby apply for Self-Assessment, for the Tax Period _____

05. For this purpose, I am enclosing the under-mentioned Informations / Documents / Forms

- I have filed the Annual Return on _____
(state the receipt no. & if possible please attach the copy of the Annual Return)
- I have deposited all my Entry Tax Payable (detail of payments enclosed)
- I hereby enclose the Profit & Loss Account / Trading Account / Manufacturing Account
(wherever applicable)
- I hereby enclose the statement of Purchases / Arrivals from outside the State under CST Act
(wherever applicable)

(Please tick the appropriate)

Dated.....

Signature of the dealers.....
Status.....
Full name.....

OFFICE USE ONLY

Date of Application received

Check Arrears of Tax Payments

Confirmation from Returns filed – Tax Arrears, if any.....

All Monthly Returns filed and Tax Paid (Please tick the appropriate or applicable)

Annual Return Filed (Please tick the appropriate or applicable)

All the statements showing therein are attached and are in order. YES/NO

If any extra tax / interest / penalty payable – such notice is issued YES/NO

All amount due / paid YES/NO

Prescribed Authority
Circle/Sub-circle

JET-201
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
MONTHLY RETURN
[See Rule 8(1), 8(4)]

1. Name & Address of the assessee:

.....

2. Regn. No.

--	--	--	--	--	--	--	--	--	--	--	--

TIN under the Jharkhand VAT Act 05*

--	--	--	--	--	--	--	--	--	--	--	--

3. Period covered by this Return

From	DD	MM	YY	To	DD	MM	YY

4. If you have made No import of scheduled goods, write "NIL" in this Box.

Please state whether *Original Return* or *Revised Return* (If *Revised Return* date & receipt no. of *Original Return*)

Please specify the month for which the Revised Return is being furnished.

5. Gross Turnover of imported scheduled goods (without CST Amount) - Rs.

INTER-STATE IMPORTS OF SCHEDULED GOODS DURING THE MONTH		Purchase/Arrival Price excluding CST Amount	Entry Tax payable
		(A)	(B)
1.	"Imports" from outside the Country	`	
2.	Inter-State "Arrivals" otherwise than by way of sale from other States for 4% scheduled goods	`	
3.	Inter-State purchases u/s 3(a) of the CST Act 1956 for 4% scheduled goods	`	
4.	Inter-State purchases u/s 3(b) of the CST Act 1956 for 4% scheduled goods	`	
5.	Inter-State "Arrivals" otherwise than by way of sale from other States for 10% scheduled goods		
6.	Inter-State purchases u/s 3(a) of the CST Act 1956 for 10% scheduled goods		
7.	Inter-State purchases u/s 3(b) of the CST Act 1956 for 10% scheduled goods		
8.	Inter-State "Arrivals" otherwise than by way of sale from other States for 15% scheduled goods		
9.	Inter-State purchases u/s 3(a) of the CST Act 1956 for 15% scheduled goods		
10.	Inter-State purchases u/s 3(b) of the CST Act 1956 for 15% scheduled goods		
11.	Total		

12. **Tax Payable** for this Tax Period

13.	(a) Add the amount of Interest Payable, if any u/s 5(1) of the Act	`	
	(b) Add the amount of Penalty Payable, if any under the Act	`	
14.	Total Tax Payable	`	

*In the circumstances if you are registered under the Jharkhand VAT Act 2005, please enter your TIN.

15. Payment Details:

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

16. I hereby furnish the statement of the transactions made on the basis of the Form JVAT 504G during the month.

JVAT 504G	Nos. of Forms authenticated -	Nos. of Forms used -	Total value of Purchases / Arrivals - `
--------------	----------------------------------	-------------------------	--

DECLARATION:

Name.....being..... of the above assessee do hereby declare that the information given in this Return is true and correct.

Signature & Stamp.....

Date of declaration

JET-202
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
ANNUAL RETURN
[See Rule 8(3)]

1. Name & Address of the assessee:
.....

2. Regn. No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

3. Period covered by this Return

From	DD	MM	YY	To	DD	MM	YY

TIN under the Jharkhand VAT Act 05*

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

4. If you have made No import of scheduled goods, write "NIL" in this Box.

5. Gross Turnover of imported scheduled goods (without CST Amount) - Rs.

INTER-STATE IMPORTS OF SCHEDULED GOODS DURING THE MONTH		Purchase/Arrival Price excluding CST Amount	Entry Tax payable
		(A)	(B)
6.	Aggregate of "Imports" from outside the Country	`	
7.	Aggregate of Inter-State "Arrivals" otherwise than by way of sale from other States for 4% scheduled goods	`	
8.	Aggregate of Inter-State purchases u/s 3(a) of the CST Act 1956 for 4% scheduled goods	`	
9.	Aggregate of Inter-State purchases u/s 3(b) of the CST Act 1956 for 4% scheduled goods	`	
10.	Aggregate of Inter-State "Arrivals" otherwise than by way of sale from other States for 10% scheduled goods		
11.	Aggregate of Inter-State purchases u/s 3(a) of the CST Act 1956 for 10% scheduled goods		
12.	Aggregate of Inter-State purchases u/s 3(b) of the CST Act 1956 for 10% scheduled goods		
13.	Aggregate of Inter-State "Arrivals" otherwise than by way of sale from other States for 15% scheduled goods		
14.	Aggregate of Inter-State purchases u/s 3(a) of the CST Act 1956 for 15% scheduled goods		
15.	Aggregate of Inter-State purchases u/s 3(b) of the CST Act 1956 for 15% scheduled goods		
16.	Total		

17. **Tax Payable** for this Tax Period

18.	(a)	Add the amount of Interest Payable, if any u/s 5(1) of the Act	`
	(b)	Add the amount of Penalty Payable, if any under the Act	`
19.	Total Tax Payable		`

*In the circumstances if you are registered under the Jharkhand VAT Act 2005, please enter your TIN.

20. Payment Details:

Challan / Instrument No.	Date	Bank/Treasury	Branch Code	Amount

21. I hereby furnish the statement of the transactions made on the basis of the Form JVAT 504G.

JVAT 504G	Nos. of Forms authenticated -	Nos. of Forms used -	Total value of Purchases / Arrivals -`
--------------	----------------------------------	-------------------------	---

DECLARATION:

Name.....being..... of the above assessee do hereby declare that the information given in this Return is true and correct.

Signature & Stamp.....

Date of declaration

JET-203
COMMERCIAL TAXES DEPTT.
GOVERNMENT OF JHARKHAND

In yellow colour

**Challan Under The Jharkhand Entry Tax on Consumption or Use
of Goods Act, 2011**

[See Sub-section (4) of Section 4, Rule 9(1), 9(5) and 17(2)]

*Serial no.

**1. ORIGINAL (*to be sent by the Treasury Officer to the Circle or Sub-Circle to which the payment relates*)

2. DUPLICATE (*to be retained in the Treasury*)

3. TRIPLICATE [*to be returned to the dealer (depositor) for his own use*].

4. QUADRUPPLICATE [*to be returned to the dealer (depositor) for being forwarded/attached with the Return to be furnished before the Appropriate Commercial Taxes Authority*].

"0042/106* - Tax on Entry of goods into local area.

FOR THE MONTH ENDING.....

Name of Circle / Sub-Circle to which the payment relates

Payment of Entry Tax

Name of the Treasury / Sub-Treasury

District Treasury Challan No. of collection register for the month ending

Name and Branch of the State Bank of India / other Schedule Bank*

Name/Address/Registration number of the person by whom or on whose behalf money is tendered. Enter the details of the Bank Instrument, if any. If Cash; indicate as "CASH".	Payment on account of	Amount (in figures)
1	2	3
If unregistered Please tick the appropriate <input type="checkbox"/> Yes <input type="checkbox"/> No If no, please enter the Registration no. of the person liable to pay Entry Tax	Entry Tax :	
	Admitted -	
	Assessed -	
	Interest -	
	Penalty -	
	Total	

Rupees (in words)

Signature of the person or depositor

FOR USE IN THE TREASURY

I received payment of Rs..... P. (Rupees P) only.

2. Date of Entry :

Treasurer

Accountant

 Treasury Officer
 Agent or Manager of Bank

JET-204
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
[See Rule 11(6)]
Refund Payment Order

Counterfoil I REFUND ORDER	Foil II: (to be presented to the Treasury Officer for payment) REFUND ORDER	Foil III: (to be remitted to the Treasury: not to encash) REFUND ADVICE OF PAYMENT
Book No..... Serial No..... Head No Deduct Refund Payable to.....	Book No..... Serial No..... Order For Refund of tax Circle/Sub-Circle	Book No..... Serial No..... Date of issue..... Amount of refund(in figures).(in words)
Name of Assessee/Applicant* Address Registrations No. Period..... Date of order directing refund..... Valid up to 30 days from the date of issue..... Amount of refund..... Serial Number of the assessee in Demand and Collection Register showing collection of amount regarding which refund is made..... Signature of the In-charge of the Circle/Sub-Circle, / and Signature of the concerned Assistants of the Record / Office. Signature of recipient. Paid on (date)	Valid upto 30 days from date Payable at Treasury/ Sub-Treasury 1. Certified that with reference to the assessment record bearing No..... of Registration Certificate, a refund of Rs.....is due to Sri / Ms 2. Certified that the tax, penalty, or interest concerning which the refund is given has been credited in Bank/Treasury/vide Challan No.....dated..... 3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of Assessment under my signature. Please pay to Sri/Ms on account of the above Refund, the sum of Rs.....(Figures) Rs.....(in words) Signature and seal of In-charge of the Circle Signature/Counter signature and seal of the JCCT (Admn) of Division Received payment.	Payable at..... Treasury Signature & Designation of Paying Authority. No.....date..... Checked the Refund Advice of the In-charge of the Circle/Sub-Circle Seal of Treasury or Bank. Signature of Treasury Officer/Manager of the Bank.
Signature Designation	(Claimant's signature) Examined.	
(to be attested by the In-Charge of the Circle/Sub-Circle after advice of payment is received from their Bank/Treasury.) Entered in Demand & Collection Register & Refund Register vide Item No.....dated..... In-charge of the Circle/Sub-Circle	Signature of the Treasury Officer / Manager of the Bank	

JET-205
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

Order of Refund of Tax by Adjustment under the
Jharkhand Entry Tax on Consumption and Use of Goods Rules, 2011
 [See Rule 11(6)]

Book No..... Treasury Voucher No.....
 Serial No..... List of payment for
 Circle/Sub-Circle.....

0042-ENTRY TAX REFUNDS - REFUNDS UNDER
THE JHARKHAND ENTRY TAX ON CONSUMPTION AND USE OF GOODS ACT, 2011

To,

1. Certified that
- (i) with reference to the Assessment Records of / Statement of Claim in Form JET 202 by bearing Reg. No. Certificate No. for the year / month ending I am satisfied that a Refund of Rs. (amount in figures and words)..... is due, under Rules 11 of the Jharkhand Entry Tax on Consumption and Use of Goods Rules, 2011 to Mr./Messrs..... TIN
- (ii) The tax concerning which this Refund is allowed, has been credited to the Treasury as detailed below: -

Serial No.	Challan No. in Form JET 203	Date	Amount
1	2	3	4

- (iii) No Refund Order regarding the sum in question has previously been granted and this Order of REFUND has been entered in the original file of Assessment under my signature.
2. This Refund is adjusted towards due from this Dealer for the period from to Please, therefore, debit to ["0042 - Entry Tax "Refunds - Refunds under Jharkhand Entry Tax on Consumption and Use of Goods Act, 2011" the sum of Rs..... (amount in figures and words) and credit the amount to ["0042-Entry Tax - Taxes under the Jharkhand Entry Tax on Consumption and Use of Goods Act, 2011 - Receipts under the Jharkhand Entry Tax on Consumption and Use of Goods Act, 2011."]
3. A challan in Form JET 203 is enclosed.

SEAL

Signature.....
 Designation.....

Memo No..... dated..... Copy forwarded to for information.

Signature.....
 Designation.....

(To be returned by the Treasury Officer to the of Commercial Taxes Circle/Sub-Circle.

No.

Date.....

To,
 The of Commercial Taxes, Circle/Sub-Circle.

TAX REFUNDS - ADJUSTMENTS

Your Memorandum Number to the (Date)
 I have adjusted the Refund of Rs..... payable to Mr./Messrs..... Regn.No..... The Treasury Voucher of Refund bears no. Dated

Treasury Officer

**JET-301
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

NOTICE OF HEARING UNDER THE JHARKHAND ENTRY TAX ON CONSUMPTION AND USE OF GOODS ACT, 2011

[See Rule Rule 3(5), 3(10), 7(5), 9(4), 13(3), 13(4) 14(1), 18(1) 18(2), 18(3)(ii),18(4) 22(4), 25, 29]

NOTICES UNDER THE ACT

Office of the _____ of Commercial Taxes _____ Circle/Sub-Circle _____	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 2px;">Date</td> <td style="text-align: center; padding: 2px;">Month</td> <td style="text-align: center; padding: 2px;">Year</td> </tr> <tr> <td style="border: 1px solid black; width: 33%; height: 25px;"></td> <td style="border: 1px solid black; width: 33%; height: 25px;"></td> <td style="border: 1px solid black; width: 33%; height: 25px;"></td> </tr> <tr> <td colspan="3" style="text-align: center; padding: 2px;">Registration Number</td> </tr> <tr> <td style="border: 1px solid black; width: 5%; height: 20px;"></td> <td style="border: 1px solid black; width: 5%; height: 20px;"></td> <td style="border: 1px solid black; width: 5%; height: 20px;"></td> <td style="border: 1px solid black; width: 5%; height: 20px;"></td> <td style="border: 1px solid black; width: 5%; height: 20px;"></td> <td style="border: 1px solid black; width: 5%; height: 20px;"></td> <td style="border: 1px solid black; width: 5%; height: 20px;"></td> <td style="border: 1px solid black; width: 5%; height: 20px;"></td> <td style="border: 1px solid black; width: 5%; height: 20px;"></td> <td style="border: 1px solid black; width: 5%; height: 20px;"></td> </tr> </table>	Date	Month	Year				Registration Number												
Date	Month	Year																		
Registration Number																				

Name _____

Address _____

Fax No./email-id _____

Whereas, the prescribed authority is not satisfied with the particulars of the application in JET 101 in respect to the registration under Section 6, you are hereby directed to appear before the undersigned by and submit or furnish the required documents/pleadings, failing which the undersigned shall have no option but to reject the said applications.

Whereas, the prescribed authority is not satisfied with the particulars of the application in JET 101 in respect to the registration under Section 6 read with rule 3(10), you are hereby directed to appear before the undersigned by and submit or furnish the required documents/pleadings, failing which the undersigned shall have no option but to reject the said applications.

Whereas, in respect to the application filed by you in JET 106 under rule 7(2), you are hereby directed to furnish by the required documents / pleadings in support of such cancellation. You are further directed that the undersigned is not satisfied with the particulars contained in JET 106 and as such he is in opinion that the application for cancellation should be refused under rule 7(5), and as such you are required to furnish the required documents or pleadings by for the needful.

Whereas, you have failed to pay tax as per revised return and as such you are required to pay the difference Admitted Tax u/s 5(1) read with rule 9(4) and Interest payable thereof in respect to the Period.....

Whereas, the application for self assessment under rule 13(3) has been filled by you and under signed is not satisfied with the content of the said application as such by you are hereby directed to furnish the required documents in support of your such application.

Whereas, you have failed to apply for Registration, though you are liable to get yourself registered under the Act. Therefore you are hereby directed to show cause by as to why assessment / penalty not be imposed under Rule 14(1) of the Act.

Whereas, you have failed to pay the Assessed Tax u/s 11(1) and Interest payable or the Penalty imposed. Therefore you are hereby-directed under Rule 13(4), to show cause by..... as to why Penalty should not be imposed.

Whereas, you have failed to comply the provisions and notices issued thereof u/s 16 of the Act. Therefore Notice is being issued to you, to deposit Rs..... being the sum due from you to, or held by you for, or on account of M/s..... or you are further require to pay into the Government

Treasury any money which may subsequently become due from you to the said dealer upto the amount of arrears, still remaining unpaid, forthwith on the money becoming due or being held by you.

Whereas, the application for refund u/s 15 is inconsistent with the rules prescribed and as such by you are hereby directed to furnish the required documents in support of your such application for refund.

Whereas, the undersigned, in respect to the appeal / revision filed u/s 20 or 21 of the Act, is not satisfied with your claim as such you are hereby directed by to appear personally or through your authorised person to furnish / plead in order to satisfy the undersigned. Failing which your application shall stand rejected.

Whereas, the commissioner is of the opinion that you are liable to be disqualified for the provisions read in section 30 of the Act and as such you are hereby directed to appear personally by and to furnish / pleadings as to why the commissioner shall not disqualify for the said purpose.

Whereas, the prescribed authority is of the opinion that a review u/s 22 of the Act is required and as such it shall affect the enhancing of the tax or penalty or both or reducing your refund claim u/s 15 of the Act and as such you are hereby directed to appear by to furnish the required documents in support of the aforesaid.

Whereas, the prescribed authority is of the opinion that you have contravened the provisions of the rules and as well as such contravention is also continuing as on date and as such you are liable to be penalized vide rule 29 of the rules. Therefore you are hereby directed to furnish the details / pleadings by as to why penalty should not be imposed.

Whereas, the prescribed authority is of the opinion that you have contravened the provisions of sectionread with rule and as such you are hereby directed/required to to appear/ furnish the required documents in support of the said default by in course of the aforesaid

Date:

Place :

Commissioner / Additional Commissioner
Joint Commissioner / Dy. Commissioner /
Assistant Commissioner of Commercial Taxes /
Commercial Taxes Officer *

JET-302
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

[See Rule 10(1),10(2),13(4) and 29]
NOTICE OF DEMAND

Office of the.....
..... Circle/sub-circle

1. Name of Assessee

2. Reg. No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

3. Address Building Name/ Number
Area/ Road
Locality/ Market
Pin Code
Telephone Number(s)/email-id

Take notice that you have been assessed to tax / Penalty has been imposed on you/an Interest has been charged on you is payable by you/ amounting to Rs(figure) (In words) in connection with the tax Assessment or Other Order for the period.....and as such you are required to pay the said amount by

The amount of Tax / Penalty / Interest shall be paid by you in the Government Treasury by theday of year / ordays from the service of this Notice.

Whereas, you have failed to furnish return by the prescribed date in respect to the Period..... therefore you are hereby directed to show cause by as to why Penalty should not be imposed u/s 10(1) of the Act.

Whereas, you have failed to pay Admitted Tax u/s 5(1) and Interest payable thereof in respect to the Period..... therefore you are hereby directed to show cause by as to why Penalty should not be imposed u/s 10(2) of the Act.

Please note that if the amount is not paid within the said time, it shall be recoverable as arrears of land revenue or you shall be exposed to all modes of Recovery provided in the Act and further you shall also be liable to prosecution under the Act.

Seal
Enclosure:
Date
Circle

Dy. Commissioner/
Assistant Commissioner/
Commercial Taxes Officer/

Rs (in words also) already deposited by you have been adjusted.

Rs (in words also) claimed by you as deposited and supported by receipts but not verified, shall be adjusted after verification to be made by this office.

JET-601
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
[See Rule 17(3)]
Memorandum of Appeal

Instructions:

1. The application should be filed in duplicate
2. Affix court fee stamp as prescribed.
3. Enclose proof payment of undisputed amount of tax
4. Enclose proof payment 20% of the disputed amount of tax, as the case may be.
5. Enclose copy of the order appealed against.
6. In case of delay, enclose Form JET 601
7. Enclose Form JET 603 for stay of demand
8. This Form should be verified and signed by:
 - a. Proprietor, in case of Proprietorship concern
 - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
 - c. Managing Director or authorized signatory, in case of a Company
 - d. Karta, in case of Hindu Undivided Family
 - e. Authorised Signatory, in all other cases
 - f. Or by the declared Business Manager

**APPEAL U/S 20 OF THE JHARKHAND ENTRY TAX ON CONSUMPTION AND USE OF GOODS ACT,
2011 AGAINST ORDER DATED _____ PASSED BY _____**

1. Name of the Dealer _____
2. Registration / TIN _____
3. Address _____
Building Name/Number _____
Area/Road _____
Locality/Market _____
Pin Code _____
E-mail Id _____
Telephone Number(s) _____
Fax Number(s) _____
4. Date of service of order appealed against _____ / _____ / _____
DD / MM / YYYY
5. Section, under which order passed and designation of assessing authority - _____
6. Relief claimed in appeal -
 - a) Total liability including tax, interest and penalty
Determined by the authorised officer or assessing authority (Rs) _____
Admitted by the appellant (Rs) _____
Disputed by the appellant (Rs) _____
 - b) If turnover is disputed
Disputed turnover (Rs) _____
Tax due on disputed turnover (Rs) _____
 - c) If rate of tax is disputed
Turnover (Rs) _____
Amount of tax disputed (Rs) _____
 - d) If order of penalty/ interest is disputed
Section under which penalty/ interest is disputed _____
Amount of penalty in dispute (Rs) _____
Amount of interest in dispute (Rs) _____
 - e) Any other relief claimed _____
7. Have you paid the admitted liability? Yes No
If yes, enclose copy of bank challan as proof of payment
8. Is the said order an ex-parte assessment? Yes No
9. Have you paid the remaining disputed liability? Yes No
If yes, enclose copy of bank challan as proof of payment
9. Grounds for appeal Yes No

Enclose additional sheet(s) in case this space is not sufficient

Enclose all documents/ evidence that you want to be considered regarding your appeal

JET-603
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

[See Rule 17]

Application for Condonation of delay for filing Appeal and Revision

1. Name of the Dealer _____
2. TIN _____

3. Date of order being appealed against _____ / _____ / _____
DD / MM / YYYY

4. Date of service of said order _____ / _____ / _____
DD / MM / YYYY

5. Number of days by which is the Appeal is _____
late beyond the date of communication of the said order

6. Reason for delay in filing the appeal

Attach additional sheet(s) in case you are not able to provide all details in this space

Attach all documents/ evidence that you want considered regarding your application

Verification

I certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature

Full name of Applicant

Designation

Date

Place

Instructions:

This Form should be verified and signed by:

- a. Proprietor, in case of Proprietorship concern
- b. Managing Partner, in case of registered partnership deed and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
- c. Managing Director or authorized signatory, in case of a Company
- d. Karta, in case of Hindu Undivided Family
- e. Authorised Signatory, in all other cases

JET 602
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

[See Rule 17(4)]

Application for Revision by Commissioner

Instructions:

1. The application should be filed in duplicate
2. Enclose copy of order for which revision application being filed
3. This Form should be verified and signed by:
 - a. Proprietor, in case of Proprietorship concern
 - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
 - c. Managing Director or authorized signatory, in case of a Company
 - d. Karta, in case of Hindu Undivided Family
 - e. Authorised Signatory, in all other cases
 - f. Or by the declared Business Manager

-
1. Name of the Assessee _____
 2. Registration No. _____
 3. Address _____ Building Name/Number _____
Area/Road _____
Locality/Market _____
Pin Code _____
E-mail Id _____
Telephone Number(s) _____
Fax Number(s) _____
 4. Date of the order sought to be revised _____ / _____ / _____
(Please enclose copy of the above order) DD / MM / YYYY
 5. Section, under which order passed and authority which passed the order _____
 6. Period of dispute _____
 7. Have you preferred an appeal against the said order? Yes No
 8. Disputed amount Rs. _____
 9. Grounds for revision of the said order _____

Enclose additional sheet(s) in this space is not sufficient

Enclose all documents/ evidence that you want to be considered regarding your application

Verification

I certify that the above information and its enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature

Full name of Applicant

Designation

Date

Place

JET-604
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

[See Rule 18(3)(i)]

Application for Stay of Recovery in Appeal/Revision

Instructions:

1. Enclose proof of payment of undisputed demand (if any)
2. Enclose proof of filing of Appeal.
3. This Form should be verified and signed by:
 - a. Proprietor, in case of Proprietorship concern
 - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
 - c. Managing Director or authorized signatory, in case of a Company
 - d. Karta, in case of Hindu Undivided Family
 - e. Authorised Signatory, in all other cases

-
1. Name of the Assessee _____
 2. Registration No. _____
 3. Address _____
Building Name/Number _____
Area/Road _____
Locality/Market _____
Pin Code _____
E-mail Id _____
Telephone Number(s) _____
Fax Number(s) _____
 4. Date of the order being appealed against _____ / _____ / _____
(Please enclose copy of the above order) DD / MM / YYYY
 5. Date of service of said order _____ / _____ / _____
DD / MM / YYYY
 6. Section, under which order passed _____
 7. Disputed amount Rs. _____
 8. Date on which appeal is filed _____ / _____ / _____
DD / MM / YYYY
 9. Amount for which stay is requested Rs. _____
 10. Reasons for stay of recovery of the disputed amount _____

Enclose additional sheet(s) in case you are not able to provide all details in this space

Enclose all documents/ evidence that you want considered regarding your application

Verification

I certify that the above information and its enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature

Full name of Applicant

Designation

Date

Place

JET-605
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

[See Sec 21(2)(b) of the Act and Rule 17]

Application for Revision before the Tribunal
Cover Page

For Office Use Only

Reasons for Rejection

<i>Please tick as applicable</i>	
<input type="checkbox"/>	Not filed Mandatory _____
<input type="checkbox"/>	Not enclosed Mandatory Support Document(s) _____
<input type="checkbox"/>	Other _____

Summary of Form

<i>Please fill as applicable</i>	
1.	Date of order being appealed against _____ / _____ / _____ DD / MM / YYYY
2.	Date of service of said order _____ / _____ / _____ DD / MM / YYYY
3.	Is the Revision within 90 days of the date of communication of the said order? If no, then answer Q4 <input type="checkbox"/> Yes <input type="checkbox"/> No
4.	Has appellant filed JET 601 (Application for condonation of delay)? <input type="checkbox"/> Yes <input type="checkbox"/> No
5.	Has the appellant enclosed proof of payment of admitted liability? <input type="checkbox"/> Yes <input type="checkbox"/> No
6.	Has the appellant paid the remaining disputed liability? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, then answer Q 7
7.	Has appellant filed JET 603 (Application for stay of recovery of disputed amount)? <input type="checkbox"/> Yes <input type="checkbox"/> No

Checklist of Supporting Documents

<i>Please tick as applicable</i>	
<u>Mandatory Supporting Documents</u>	
<input type="checkbox"/>	Copy of the order being appealed against
<input type="checkbox"/>	Two self addressed envelopes (Without stamps)

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**
[See Sec 21(2)(b) of the Act and Rule 17]

Application for Revision before the Tribunal

Instructions:

1. The application should be filed in duplicate
2. Affix court fee stamp as prescribed.
3. Enclose certified copy of order against which appeal is being filed
4. Enclose proof payment of undisputed amount
5. In case of delay, enclose Form JET 601
6. This Form should be verified and signed by:
 - a. Proprietor, in case of Proprietorship concern
 - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
 - c. Managing Director or authorized signatory, in case of a Company
 - d. Karta, in case of Hindu Undivided Family
 - e. Authorised Signatory, in all other cases
 - f. Or by the declared Business Manager

Revision U/S OF THE JHARKHAND ENTRY TAX ON CONSUMPTION AND USE OF GOODS ACT, 2011 AGAINST ORDER DATED _____ PASSED BY _____

1. Name of the Dealer _____
2. Registration No. _____
3. Address _____
 Building Name/Number _____
 Area/Road _____
 Locality/Market _____
 Pin Code _____
 E-mail Id _____
 Telephone Number(s) _____
 Fax Number(s) _____
4. Date of service of order appealed against _____ / _____ / _____
 DD / MM / YYYY
5. Section, under which order passed and authority which passed the order _____
6. Period of dispute _____
7. Relief claimed in appeal -
 - a) Total liability including tax, interest and penalty Determined by the authority which has passed Such order (Rs) _____
 Admitted by the appellant (Rs) _____
 Disputed by the appellant (Rs) _____
 - b) If turnover is disputed
 Disputed turnover (Rs) _____
 Tax due on disputed turnover (Rs) _____
 - c) If rate of tax is disputed
 Turnover (Rs) _____
 Amount of tax disputed (Rs) _____
 - d) If order of penalty/ interest is disputed
 Section under which penalty/ interest is disputed _____
 Amount of penalty in dispute (Rs) _____
 Amount of interest in dispute (Rs) _____
 - e) Any other relief claimed _____
8. Have you paid the admitted liability? Yes No
 Is yes, enclose copy of bank challan as proof of payment
9. Have you paid the remaining disputed liability? Yes No
 If yes, enclose copy of bank challan as proof of payment
10. Grounds for appeal Yes No

Enclose additional sheet(s) in case this space is not sufficient

Enclose all documents/ evidence that you want to be considered regarding your appeal