

**Government of Jharkhand**  
**Commercial Taxes Department**

**Notification**

S. O. No. 142..... dated 23.7.2011.. - In exercise of the powers conferred by Section 94 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to make the following Amendments in Departmental Notification No. S.O. 219 dated 31.03.2006:-

**Amendments**

**1. Amendment in Rule 2 –**

- (i) **Insertion** of new definition “designated bank” after the existing clause (iv) of Rule 2 –  
(ivA) “Designated Bank” means any bank having treasury transactions or such other bank as notified/ authorised by Government to receive any amount due under the Act on behalf of Government.
- (ii) **Insertion** of new definition “key pair” after the existing clause (x) of Rule 2 –  
(xA) “Key pair” is an asymmetric crypto system, means a private key and its mathematically related public key, which are so related that the public key can verify a digital signature created by the private key.
- (iii) **Insertion** of new definition as “Month” after the clause (xA) of Rule 2 as clause (xB) –  
(xB) “Month” shall mean a calendar month or part thereof.
- (iv) **Insertion** of new definition as “private key” after the clause (xB) of Rule 2 as clause (xC) –  
(xC) “Private key” means the key of a key pair used to create a digital signature.
- (v) **Insertion** of new definition as “Secure Digital Signature” after the existing clause (xiv) of Rule 2 –  
(xivA) “Secure Digital Signature” means such digital signature satisfying the requirements of section 15 of the Information Technology Act, 2000.
- (vi) **Amendment** in clause (xvi) of Rule 2 –  
After the words “the purpose of,” and before the words “Section 29”, the words and punctuations, “sub-section (1) of Section 29 shall be a month or part thereof and remaining of” shall be added.
- (vii) **Insertion** of new definition as “Verify” after the existing clause (xvii) as clause (xviiA) of Rule 2 –  
(xviiA) “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.

**2. Amendment in Rule 3 –**

- (i) **Insertion** of a new proviso after the existing second proviso in clause (i) of Rule 3 –  
“Provided further that all such dealers registered under the repealed Act and a Taxpayer’s Identification Number allotted to them, and who could not file application for registration in Form JVAT 100, and who continue to file returns and continue to pay tax under the Act, may file Application for registration in Form JVAT 100 within twelve months with a penalty of rupees one thousand along with an affidavit certifying that they were regularly filing the returns and paying the tax payable under the Act.”

(ii) **Amendment** in clause (iv) of Rule 3 –

The following shall be inserted after the clause (iv) –

“The prescribed authority shall issue a registration certificate in Form JVAT 106 within five days of filing of such application in Form JVAT 100, which has been filed in terms of second proviso of sub-section (1) of Section 95.”

(iii) **Amendment** in sub-rule (v) of Rule 3 –

The following shall be inserted after the clause (v) –

“Provided the dealer shall annex an affidavit, certifying that the contents of the application in Form JVAT 101, are true and correct.”

“Explanation I – Such application for registration in Form JVAT 101, may by option be filed by such dealers, who are proprietorship and whose turnover is likely to be within twenty five lakhs a year.”

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

(iv) **Amendment** in clause (c) of sub-rule (vi) of Rule 3 –

After the word “TIN.”, the sentence, “The Registering Authority thereafter may conduct an enquiry within forty five days from the date of issue of such registration certificate, and if upon enquiry anything otherwise than the application in Form JVAT 101 along with the annexures and security furnished thereof are found, the registering authority subject to sub-rule (vii) of this Rule, may revoke or cancel such Registration Certificate.” shall be deleted.

**3. Insertion of new Rule 3A, after Rule 3 –**

**3A. Application for registration by electronic means.**

Notwithstanding anything contained in Rule 3 and save as provided in the Explanation I of sub-rule (v) of Rule 3, every dealer liable to be registered u/s 25 and 26 of the Act, shall make an application for registration electronically in the official website of department of commercial taxes in Form JVAT 101 along with the annexures.

(i) 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.

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

(iii) 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).

(iv) On such specified date the applicant shall furnish the security bond as required under Rule 5 and also file the hard copy of the application in JVAT 101, duly filled and signed as required under sub-rule (v) and (vi) of rule 3, with the requisite fees along with an affidavit, that the contents of the said application are true and correct.

(v) The prescribed authority being satisfied and subject to Rule 5, shall issue registration certificate in JVAT 106 within one day after the duly filled and signed hard copy in Form JVAT 101 and such other document(s) have been filed under clause (c) and (d) of this rule.

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

(vi) “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”.

4. **Insertion of new Rule 3B, after Rule 3A –**

**3B Electronic Methods And Automation**

- (i) Notwithstanding anything contained in the Rules, the commissioner, for the purpose of Section 74 of the Act and 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.
- (ii) Where any notice or communication is prepared on any automated data processing system and is properly served on any dealer 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.
- (iii) For the proper functions of the departmental electronic system, all the registered dealers are required to furnish their PAN, e-mail id, mobile numbers and fax numbers to the incharge of their respective circles.

5. **Amendment in Rule 11 –**

**Insertion** of a new proviso in sub-rule (6) of Rule 11.

“Provided such dealer shall not be entitled to issue declaration forms; as prescribed in sub-rule (2) of Rule 42.”

6. **Amendments in Rule 14 –**

- (i) **Amendment** in sub-rule (1)–

After the words “after the end of the,” the words “tax period” shall be substituted by “month”.

- (ii) **Amendment** in sub-rule (2)–

**Insertion** of new proviso after the sub-rule (2)

“Provided further the oil companies dealing with the petroleum products shall annex the details of sales turnover, taxes accrued and paid therein separately for each and every commodity being sold by them.”

- (iii) The existing sub-rule (3) shall be deleted.

- (iv) **Amendment** in sub-rule (4) –

The existing sub-rule (4) shall be substituted by the following :-

**sub-rule (4)** - Notwithstanding anything contained in sub-rule (1) of this Rule, the registered dealers: engaged in reselling of the goods and opting to pay tax in the goods specified under sub-section (2) of Section 9 and notification issued thereunder, including such Registered Dealers: who have been granted registration certificate in Form JVAT 108, shall file their Return for the tax-period in Form JVAT 214 and JVAT 211 within twenty five day(s) after the end of the quarter.

Provided, such dealers also reselling other goods than those specified under sub-section (2) of Section 9 shall file their Return in Form JVAT 214

- (v) **Amendment** in sub-rule (5)

The words and punctuations appearing as “Form JVAT 201” shall be substituted by “Form JVAT 204”.

- (vi) **Amendment** in sub-rule (7)

After the words "the end of respective" and before the words "stating therein the reasons", the words "tax period" shall be substituted by, "tax period / month".

- (vii) **Amendment** in clause (h) of sub-rule (12) –

The words and punctuation "JVAT 213" shall be deleted.

**7. Amendment in Rule 15 –**

- (i) **Amendment** in clause (a) of sub-rule (1) and insertion of a proviso in clause (a) of sub-rule (1) –

(a) The words and punctuation appearing as "Monthly Abstracts in Form JVAT 213" shall be substituted by "Monthly return in Form JVAT 200".

(b) A new proviso shall be added after clause (a) of sub-rule (1)

" Provided the incharge of the circle, on application, may extend the due date of payment of tax, for such dealers who have deposited any advance tax, under Sub-section (13) of Section 8.

- (ii) **Amendment** in sub-rule (2) -

The words and punctuation appearing as "JVAT 213" shall be substituted by "JVAT 200".

- (iii) **Insertion** of new sub-rule, as sub-rule (7) –

(7) Notwithstanding anything contained in this rule, any dealer dealing in re-sale of such medicine, on which the tax has been levied and collected at the first stage of sale at maximum retail price under sub-section (2) of Section 9 and notification issued thereunder, shall also w.e.f. 07.05.2011, continue to recover only such tax as levied and collected at the first stage of sale, whether such tax has been levied at the rate of 4% or 5% as the case may be.

**8. Amendment in Rule 19 –**

- (i) **Insertion** of new sub-rule, after the existing sub-rule (14) –

(15)(a) Notwithstanding anything contained in this rule, any dealer claiming refund u/s 52 and 53 in excess of VAT or tax, may file refund application in JVAT 206 and 207 electronically.

- (ii) (b) 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 the Refunds electronically.

**9. Amendment in the Title of the Chapter V and Rule 22 –**

The existing title, "Determination of taxable turnover for the purpose of works contractors" shall be substituted by "Determination of taxable turnover for the purpose of the Act "

**Rule 22 -** The existing title, " Determination of taxable turnover for the purpose of the Act" shall be substituted by " Determination of taxable turnover for the purpose of works contractors "

**10. Amendments in sub-rule (2) of Rule 22 –**

In the proviso of sub-rule (2) of Rule 22: The word and punctuation, "at the rate of twelve and a half percent (12.5%)" shall be substituted by: "w.e.f. 07.05.2011 at the rate of fourteen percent (14%)".

- (i) **Insertion** of new sub-rule(4) after the existing sub-rule (3)-

Sub-rule (4) – Notwithstanding anything contained in the Rules, the word and punctuations wherever appearing in the Rules as, at the rate of twelve and a half percent (12.5%) or 12.5% as the case may be, shall be deemed to be treated as, w.e.f. 07.05.2011 as at the rate of fourteen percent (14%) or the rate as specified in Schedule II Part-D of the Act.

11. **Amendment in Rule 24 –**

**Insertion** of new sub- clause (c) in sub-rule (1) –

Clause (c) – If the dealer is re-seller of the goods specified under Section 9(2) of the Act and where by notification, the tax has been levied and paid at the first stage of sale at the maximum retail price.

12. **Amendment in Rule 25 –**

**Insertion** of new sub-rule as sub-rule (4) –

(4) Notwithstanding anything contained in the Rules, no registered VAT dealer shall sell his goods below his purchase price.

The existing sub-rule (4) shall be re-numbered as sub-rule (5).

13. **Amendment in Rule 26 –**

(i) **Amendment** in clause (a) of sub-rule 9 –

The words “for the purchase of goods taxed at 12.5%, the input tax to the extent of 8.5% portion” shall be substituted by the words “for the purchase of goods taxed at 5%, 10%, 12.5% and 14%, and the input tax to the extent of 1%, 6%, 8.5% and 10% portion” shall be substituted.

(ii) **Amendment** in clause (b) of sub-rule 9 –

For the words and punctuations “and for the 4% tax portion in respect of goods taxable at 12.5%” shall be substituted by “and for the 4% tax portion in respect of goods taxable at 5%, 10%, 12.5% and 14%” shall be substituted.

(iii) **Amendment** in clause (a) of sub-rule 10 –

The words “for the purchase of goods taxed at 12.5%, the input tax to the extent of 8.5% portion can be provisionally fully claimed in the tax period” shall be substituted by the words “for the purchase of goods taxed at 5%, 10%, 12.5% and 14%, the input tax to the extent of 1%, 6%, 8.5% and 14% portion can be provisionally fully claimed in the same tax period”.

(iv) **Amendment** in clause (b) of sub-rule 10 –

The words “goods taxable at 1%, 4% and for the 4% tax portion in respect of the goods, taxable at 12.5%” shall be substituted by “goods taxable at 1%, 4%, 5%, 10%, 12.5% and 14% and for the 4% tax portion in respect of taxable goods at 5%, 10%, 12.5% and 14%” shall be substituted.

(v) **Amendment** in clause (a) of sub-rule 11 –

The words “the excess input credit claimed including 8.5% portion” shall be substituted by “the excess input credit claimed including 1%, 6%, 8.5% and 10% portion” shall be substituted.

(vi) **Amendment** in clause (C) of sub-rule 11 –

The words “in excess of input tax of 4% of 12.5% rate of goods” shall be substituted by “in excess of input tax of 4% of 5%, 10%, 12.5% and 14% rate of goods”.

14. **Amendment in Rule 30 –**

(i) **Insertion** of new clause as clause (c) in sub-rule (3) –

“(c)

- (i) Notwithstanding anything contained in this rule, any credit or debit note is required to be issued by a selling dealer to a purchasing dealer or by a purchasing dealer to a selling dealer against any prior sales or purchase, such shall be issued exclusively only on Sale Price.
- (ii) Such dealers shall not alter the tax component as charged in the original tax invoices issued to a purchasing dealer by a selling dealer at the time of such sales or purchases, except in the circumstances the goods returned."
- (iii) No credit or debit note shall be issued on such tax invoices which are inclusive of taxes.

(ii) **Amendment** in clause (f) of sub-rule (4) –

The sentence “, the sale price shown on the tax invoice, the revised amount of the sale price, the difference between those two amounts and the tax charged that relates to that difference :” shall be substituted by the sentence “The sale price shown on the tax invoice, the revised amount of the sale price.”

(iii) **Amendment** in clause (f) of sub-rule (5) –

The sentence “, the sale price shown on the tax invoice, the revised amount of the sale price, the difference between those two amounts and the tax charged that relates to that difference :” shall be substituted by the sentence “The sale price shown on the tax invoice, the revised amount of the sale price.”

15. **Amendment in Rule 35 –**

**Amendment** in clause (b) of sub-rule (9) –

After the words, “from its purchasing dealer at full rate” and before the words “on maximum retail price”, the words “or at such increased rate” shall be added.

16. **Amendments in Rule 42 –**

(i) **Amendment** in sub-rule (4) -

After the words , “before issue of declaration if Form JVAT 504G,” and after the words, “, the volume shall be” the words, “and JVAT 504B” shall be added.

(ii) **Amendment** in existing sub-rule (10) –

The existing sub-rule (10) shall be substituted by the following: -

“The declarations forms as prescribed in this rule shall not be transferable in so far as they did not relate to transactions, other than falling under clause (b) of Section 3 of the CST Act, 1956 (Act No.74 of 1956).”

Provided the prescribed declarations under this rule shall not determine the nature of any transaction

(iii) **Insertion** of new sub-rules as sub-rule (11), (12), (13) and (14) –

“(11) Notwithstanding anything contained in this rule, the commissioner may exempt any VAT dealer whose taxable turnover exceeds Rs.200 crores a year: for issuing and carrying any declarations under this rule and for this the commissioner shall determine the respective manner and criteria thereof.”

“(12) Notwithstanding anything contained in this rule, the Commissioner may evolve a criteria and direction, other than those prescribed in this rule for the purpose for downloading the prescribed declarations as prescribed under sub-rule (2) of this rule electronically”.

“(13) (i) Such declarations as downloaded electronically under sub-rule (12), shall be treated to be the prescribed declarations under sub-rule (2) of this rule and the notifications issued thereunder”.

(ii) For the term appearing in Form JVAT 504G and JVAT 504B as, "not transferable"; the following shall be substituted: "save as provided in sub-rule (10) of rule 42: not transferable".

"(14) The term, "consignment", appearing in this rule shall mean and include the description of goods in term of quantity and value as declared in the bill/ invoice/ challan being transported in the vehicle or vehicles for the purpose of Section 72 and notification issued thereunder.

**17. Amendment in Rule 47-**

Amendment in clause (a) of sub-rule (1)

After the words "appellant /applicant", the following shall be added, "including e-mail id, mobile number and fax numbers.

**18. Amendment in Rule 50 –**

Amendment in sub-rule (1) -

The clause (iv) shall be substituted by, "by fax, by e-mail service or by any other electronic means."

**19. Amendment in Rule 57 –**

(i) Insertion of new proviso in Rule 57 –

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

**20. Amendment in Rule 59 –**

Insertion of a proviso after the existing Rule 59

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

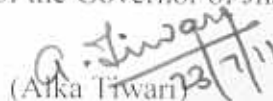
**21.** Form JVAT 201 and JVAT 213 are deleted.

**22.** Amendment in Form JVAT 101, JVAT 106, JVAT 200, JVAT 203, JVAT 204, JVAT 214, JVAT 504G, JVAT 504B and JVAT 508 appended to this amendment notification.

**23.** The Amendments/ insertion/ deletion as appearing in Sl. Nos. 1(vi), 6, 7, 10, 11, 13, 15 shall be deemed to be effective from 07.05.2011 and Amendments appearing in Sl. Nos. 14 shall be deemed to be effective from 01.04.2010 and the remaining amendments shall be effective prospectively from the date of notification.

(File No. Va.Kar 1/Sansodhan/1/2011)

By the Order of the Governor of Jharkhand.

  
(Anka Tiwari)

Secretary cum Commissioner,  
Commercial Taxes Department,  
Jharkhand, Ranchi

## Form JVAT 101

To

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 Value Added Tax Act, 2005, for which a registration fee of ₹ 50.00 has been paid on ..... vide Ch No..... date...../ by affixing court fee stamp worth ₹ 50.00 on this application

2. Name and style of the business

3. Principal place of Business and contact Number(s).

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

4. Permanent Account Number of the Dealer(s)/Business (PAN)

5. 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

6. Nature of Business (✓) whichever is applicable

Manufacturing	Exporter	Distributor	Local Authority
Mining	Whole Sale Trade	Stockist	Importer
Power Generation / Distribution	Retail Trade	C & F Agent	Others
Works Contractor	Restaurant	Govt. Company	Intending manufacturer u/s 25(10)
Intending power generation/distribution & telecommunication u/s 25(11)	SEZ unit or similar unit		

7. (a) Principal commodities in which the business deals in  
(b) Principal commodities for intending manufacturers u/s 25(10)  
(c) The items codes therein


8. Basis of incurring liability to pay tax (✓) whichever is applicable:

- (a) Import of Goods into the State  
(b) Export of Goods out of State  
(c) Sale exceeding the specified quantum u/s 8(5) of the Act  
(d) Voluntary registration and Registration u/s 25(10) / 25(11)  
(e) Other Provisions

9. Date of liability

[illegible]

10. If voluntary registration: specify the GTO

## 11. Details of Bank Account(s)

Name of Bank with address	Type of account	Account Number

## 12. \*Details of immovable properties owned wholly or partly by the business.

Serial. No.	Description of property	Address where property is situated	Approximate value	Share Percentage

\* Optional

## 13. Script in which account books are maintained.

## 14. State: whether your accounts are computerized :

Yes / No (please tick)

15. State: whether you were registered under the Repealed Act or CST Act Yes / No (please tick)  
If Yes: Please specify your Regn. Nos. -

## 16. 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).

## 17. Enclose a copy of the Partnership deed /Memorandum of Articles of Association.

## 18. Attach Annexure-II for the details of Additional place(s) of business/units/branches.

## 19. Attach Annexure-III for the details of security furnished.

## 20. 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 :  
Date:

Signature .....  
Status.....  
Full Name .....

### DECLARATION

- (i) I/We hereby undertake to abide by the provisions of the Jharkhand Value Added Tax Act, 2005 and the Jharkhand Value Added 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.....  
Date

Signature .....  
Status.....  
Full Name .....

### (Signature of other partners in case of partnership business)

(1) Place.....	Signature.....	(2) Place.....	Signature.....
	Full Name .....		Full Name .....
Date.....	Status.....	Date.....	Status.....
(3) Place.....	Signature.....	(4) Place.....	Signature.....
	Full Name .....		Full Name .....
Date.....	Status.....	Date.....	Status.....

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### (For office use only)

Acknowledgement receipt No. .... Date ..... Circle .....

Signature and Stamp of  
section clerk

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**Annexure I**

(To be attached with Form JVAT 100/101/102/103)\*

[See Rule 3(i), 3(v), 3(x)(a), 3A, 4(i) and 11(2)]

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. **Details of all immovable properties owned:**

Sr. No	Full address where property is situated	Approximate value	Extent of share

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

Sr.No.	Name of business	Address	Extent of share

**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein.

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature of the person concerned

\* Strike out which are not applicable

**Annexure- II**

(To be attached with Form JVAT 100/101/103)\*

[See Rule 3(i), 3(v), 3(x)(a), 3A & 4(i)]**Details of Additional places of business/units/branches**

Serial No.	Complete Address	Use of premises-factory/ godown/ office/ sale outlet/ any other (to be specified)	Telephone Number/Mobile Number

**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 \_\_\_\_\_

\* Strike out which are not applicable

**Annexure –III**

(To be attached with Form JVAT 100/101/103)\*

[See Rule 3(i), 3(v), 3(x)(a), 3A & 4(i)]**(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 \_\_\_\_\_

\* Strike out which are not applicable

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
REGISTRATION CERTIFICATE**  
[See Rule 3(iv), 3(vi)(c), 3(x)(b) and 3A]

FORM JVAT 106

1. TIN (Taxpayer's Identification Number)

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2. DATE OF LIABILITY\*

DD	MM	YYYY

3. CIRCLE

4. NAME AND STYLE OF THE BUSINESS (As declared in Serial No. 2/1 of JVAT 101/100)

5. NAME OF THE DEALER/PERSON (As declared in Annexure-I of form JVAT 101)

6. PRINCIPAL PLACE AND ADDRESS OF THE BUSINESS (As declared in Serial No. 3 of JVAT 101)

7. PAN OF DEALER/BUSINESS

8. CONSTITUTION OF BUSINESS (Please refer Serial No. 5 of JVAT 101)

9. NATURE OF BUSINESS (please refer Serial No. 6 of JVAT 101)

10. DETAILS OF ADDITIONAL PLACES OF BUSINESS/BRANCHES/UNITS (Refer Annexure-II of JVAT 101/100)

11. (a) PRINCIPAL COMMODITIES IN WHICH THE DEALER DEALS IN


(b) THE ITEM CODES THEREIN

12.


BASIS OF INCURRING LIABILITY TO PAY TAX (✓) WHICHEVER IS APPLICABLE.

- (A) IMPORT OF GOODS INTO THE STATE  
(B) EXPORT OF GOODS OUT OF STATE  
(C) SALE EXCEEDING THE SPECIFIED QUANTUM U/S 8(5) OF THE ACT  
(D) VOLUNTARY REGISTRATION AND REGISTRATION U/S 25(10) / 25(11)  
(E) OTHER PROVISIONS

13. DETAILS OF CST REGISTRATION

Yes	No
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(Tick as applicable)

14. SEAL OF THE REGISTERING AUTHORITY

SIGNATURE OF THE REGISTERING AUTHORITY

DATE: \_\_\_\_\_

\_\_\_\_\_  
CIRCLE/SUB-CIRCLE.

\* The date of liability for the registration u/s 25(10) / 25(11) shall be the date of start of such business.  
Note:- The registration certificate shall be displayed by the dealer at the place(s) of business, and it shall be produced on demand, by the prescribed authorities.

**MONTHLY RETURN FOR VALUE ADDED TAX**  
[See Rule 14(1) & 14(7)]

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

2. TIN

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3. Period covered by this Return

From	DD	MM	YY	To	DD	MM	YY

4. If you have made No "Sales and Purchases", 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 Tax Period for which the Revised Return is being furnished.

@ Please (✓) tick

5. Gross Turnover (excluding tax)

₹
₹
₹
₹

6. Less charges received u/s 9 (4)(c) of the Act / or other non-taxable charges

7. Less Sales Return \*

**Balance Turnover**

**PURCHASES/ARRIVALS DURING THE MONTH (INPUTS)**

	Purchase Price exclud. Tax	Input Tax Paid/Computed (A)	(B)
8. Inter-State "Arrivals" otherwise than by way of sale from other States	₹		
9. Inter-State purchases u/s 3(a) of the CST Act 1956	₹		
10. Inter-State purchases u/s 3(b) of the CST Act 1956	₹		
11. "Imports" from outside the Country	₹		
12. Purchases of Exempted Goods (Schedule-I)	₹		
13. Purchases from unregistered dealers / persons	₹		
14. Non-creditable purchases from registered dealers / persons	₹		
15. Purchases by the dealers exempted u/s 57 of the Act	₹		
16. Stock transfers from branches or by a Principal or by an Agent within State****	₹		
17. Input Tax Credit brought forward from the preceding JVAT 200 [Box 53]		₹	
18. Eligible ITC on Purchase of Capital Goods: as per JVAT 406 **		₹	
18A. Goods received by way of free supply/ incentives/ price adjustment or by any other manner*****	₹	₹	
19. 1% Rate Purchases (Goods listed in Part-A of Schedule-II)	₹	₹	
20. 5% Rate Purchases (Goods listed in Part-B/C of Schedule-II) wef. 07.05.2011	₹	₹	
21. 10% Rate Purchases (Goods listed in Part-F of Schedule-II) wef. 07.05.2011	₹	₹	
22. 14% Rate Purchases (Goods listed in Part-D of Schedule-II) wef. 07.05.2011	₹	₹	
23. "Apportion" of eligible input tax credit as computed *** (Attach Annexure-'A')		₹	
24. Total Amount of Input Tax [sum of 17(B) to 22(B)]		₹	

**SALES TURNOVER DURING THE MONTH(OUTPUTS)**

	Sale Price excluding Tax (A)	Output Tax Payable (B)
25. Inter-State "Export" sales u/s 5(1) & 5(3) of the CST Act	₹	
26. Inter-State Branch Transfers / Consignment Sales (Exempt Transactions)	₹	
27. Inter-State Sales to the registered dealers u/s 3(a) read with Section 8(1) of the CST Act 1956	₹	
28. Inter-State Sales to the unregistered dealers u/s 3(a) read with Section 8(2) of the CST Act 1956	₹	
29. Inter-State Sales u/s 3(b) of the CST Act 1956	₹	
30. Stock transfers to branches or to a Principal to the Agents within State****	₹	
31. Sale of Exempted Goods (Schedule-I Goods)	₹	
32. Sale of Goods by the dealers / persons exempted u/s 57 of the Act	₹	
33. Sale of Goods to the dealers / persons exempted u/s 57 of the Act	₹	
34. Purchase Tax u/s 10	₹	₹
34A. Goods disposed by way of free supply/ incentives/ price adjustment or by any other manner*****		
35. Taxable sales @1% (Goods listed in Part-A of Sch-II)	₹	₹
36. Taxable sales @5% (Goods listed in Part-B/C of Sch-II) wef 07.05.2011	₹	₹
37. Taxable sales @10% (Goods listed in Part-D of Sch-II) wef 07.05.2011	₹	₹

38	Taxable sales @ 14% (Goods listed in Part-D of Sch-II) wef 07.05.2011		
39	Total amount of Output Tax [sum of 34((B) to 38(B)]		₹
40	Balance Payable [39(B) - 24(B)]		₹
41	Balance Payable [39(B) - 23(B)]****		₹

**Add: the Amount of Tax : Payable on Sales of Goods specified in Part-E of Schedule II : Refer Section 9(3)**

42.	For goods such as Petrol, High Speed Diesel Oil, Light Diesel Oil, Aviation Turbine Fuel, Liquors or IMFL, Molasses, Narcotics and Methylated & Rectified Spirit : "PURCHASES"	Purchase Price excluding Tax (A)	Tax Paid (in the preceding stage of Sale in the State) (B)
(i)	(a) Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : Petrol	₹	
	(b) Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : Diesel	₹	
	(c) Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : ATF	₹	
	(d) Taxable Purchases of Goods specified in Part-E of Schedule-II : IMFL	₹	
	(e) Taxable Purchases of Goods specified in Part-E of Schedule-II : Country liquor	₹	
	(f) Taxable Purchases of Goods specified in Part-E of Schedule-II : Other goods	₹	
(ii)	(a) Tax Paid Purchases of Goods specified in Part-E of Schedule-II : Petrol	₹	
	(b) Tax Paid Purchases of Goods specified in Part-E of Schedule-II : Diesel	₹	
	(c) Tax Paid Purchases of Goods specified in Part-E of Schedule-II : ATF	₹	
	(d) Tax Paid Purchases of Goods specified in Part-E of Schedule-II : IMFL	₹	
	(e) Tax Paid Purchases of Goods specified in Part-E of Schedule-II : Country liquor	₹	
	(f) Tax Paid Purchases of Goods specified in Part-E of Schedule-II : Other goods	₹	

43.	"SALES"	Sale Price excluding Tax (A)	Output Tax Payable (at the first stage of Sale in the State) (B)
	For goods such as Petrol, High Speed Diesel Oil, Light Diesel Oil, Aviation Turbine Fuel, Liquors or IMFL, Molasses, Narcotics and Methylated & Rectified Spirit		
(i)	(a) Taxable Sales of Goods specified in Part-E of Schedule-II : Petrol- oil companies to another oil company	₹	
	(b) Taxable Sales of Goods specified in Part-E of Schedule-II : Diesel- oil companies to another oil company	₹	
	(c) Taxable Sales of Goods specified in Part-E of Schedule-II : ATF- oil companies to another oil company	₹	
	(a) Taxable Sales of Goods specified in Part-E of Schedule-II : Petrol- oil companies to the dealers.	₹	
	(b) Taxable Sales of Goods specified in Part-E of Schedule-II : Diesel- oil companies to the dealers.	₹	
	(c) Taxable Sales of Goods specified in Part-E of Schedule-II : ATF- oil companies to the dealers.	₹	
	(d) Taxable Sales of Goods specified in Part-E of Schedule-II : IMFL	₹	
	(e) Taxable Sales of Goods specified in Part-E of Schedule-II : Country liquor	₹	
	(f) Taxable Sales of Goods specified in Part-E of Schedule-II : Other goods	₹	
	(g) Sales to another oil company of Petrol	₹	
	(h) Sales to another oil company of Diesel	₹	
	(i) Sales to another oil company of ATF	₹	
(ii)	(a) Tax Paid Sales of Goods specified in Part-E of Schedule-II : Petrol	₹	
	(b) Tax Paid Sales of Goods specified in Part-E of Schedule-II : Diesel	₹	
	(c) Tax Paid Sales of Goods specified in Part-E of Schedule-II : ATF	₹	
	(d) Tax Paid Sales of Goods specified in Part-E of Schedule-II : IMFL	₹	
	(e) Tax Paid Sales of Goods specified in Part-E of Schedule-II : Country liquor	₹	
	(f) Tax Paid Sales of Goods specified in Part-E of Schedule-II : Other goods	₹	

44. **VAT Payable** for this Tax Period

45.	(a)	Add the amount of Interest Payable, if any u/s 30(1) of the Act.	₹
	(b)	Add the amount of Penalty Payable, if any under the Act	₹
46.		Adjust the amount of Tax deducted at source as shown & issued in JVAT 400*****	₹
47.		<b>Balance VAT Payable</b>	₹

## 48. Payment / Adjustment Details:

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

49	Total amount of deferred Tax admissible as per Form JVAT 408	Validity date of Revised Eligible Certificate	Amount of Output Tax Payable in this tax period and : "deferred"

In the circumstances, if total of Box 24(B) i.e. "Input Tax Paid", exceeds the total of Box 40(B) i.e. the "Output Tax Payable", and you have also declared Exports in Box 25(A); and not able to adjust this Excess "Input Tax Amount", against any other tax liability, payable under the Act or CST Act, you can claim this "Excess Input Tax Amount" as "Refund" and fill this amount in Box 50, OR carry forward this "Excess Input Tax Credit" into Box 51.

If you have declared, NO "Exports" in Box 25(A), carry forward this "Excess Credit Amount" in Box 51, for adjustment thereof of this excess amount, against the Tax liability if any, under the "Act" or "CST Act", as shown in Box 27(A) or against future Tax liability under the Act.

Option for "Refund"

OR

50

carry forward this Excess ITC

against CST liability as shown in

Box 27(A), or against future tax liability

51

52 If you want to Adjust this "Excess Input Tax Paid" Amount, against the Tax liability under the Act or CST Act, please fill the CST Amount payable into Box 52, calculated as per Box 27(A)

53 If the balance remains even excess; the same can be carried over to subsequent Quarter and enter this Excess Amount, in Box 17(B) in the Return for the next Quarter

54 I hereby furnish the statement of the transactions made on the basis of the Form JVAT 504G, 504P & 504B during this Tax Period.

JVAT 504G	Nos. of Forms authenticated -	Nos. of Forms used -	Total value of Purchases / Arrivals - ₹
JVAT 504B	Nos. of Forms authenticated -	Nos. of Forms used -	Total value of Sales/Dispatches - ₹
JVAT 504P	Nos. of forms authenticated -	Nos. of Forms used -	Total value of Sales/Dispatches - ₹
JVAT 504P	Nos. of forms authenticated -	Nos. of Forms used -	Total value of Purchases/Arrivals - ₹

55 Name of the commodity(s) dealt in -

Rate of Tax	Name of the commodity
Taxable @ 1%	
Taxable @ 4/5%	
Taxable @ 10%/12.5% / 14%	
Exempted goods	

56 I hereby annex the details of the Input Tax paid, during this tax period -

Sl. No.	Rate of Tax	Name of Dealer(s) from whom inputs purchased	TIN of the dealer(s) from whom purchased	Purchase Amount	Input Tax paid
				₹	₹

## DECLARATION:

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

Signature &amp; Stamp.....

Date of declaration .....

## NOTES:

\* Please see sub-rule (3) of Rule 30.

\*\* Enter your Eligible Input Tax Credit i.e. 36<sup>th</sup> installments of the admissible "Input Tax Credit" on purchase of "Capital Goods", as communicated in Form JVAT 406.

\*\*\* In the circumstances, if there are "Exempt Transactions", or "Zero Rated Sales", or "Sale of Exempted Goods" and "Specific Input Tax" or "Common Inputs": "Eligible Input Tax Credit", should be computed as per sub-rule from (5) to (14) of Rule 26 of the Rules. Annex Annexure-'A' with this Return. In such circumstances, the total Input Tax paid, as shown in Box 24(B) shall not be taken into consideration for "eligible Input Tax Credit". The amount appearing in Box 23(B) and as "computed" in Annexure-A, shall be taken into consideration for "eligible Input Tax Credit" and for this purpose where there is "apportion" the total of 23(B) shall stand adjusted against the total of 39(B).

\*\*\*\* Please See Rule 44.

\*\*\*\*\*In the circumstances, Tax deducted at source u/s 44 and 45 of the Act: "Output Tax", stand adjusted against the amount shown in JVAT 400: Refer sub-rule (2) of Rule 23 and sub-rule (4) of Rule 24.

Attach the photocopy of Form JVAT 400.

\*\*\*\*\* Please see Section 9(5)

Date &amp; Signature of the Receiving Authority

GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT

Annexure - 'A' to JVAT 200

**COMPUTATION OF INPUT TAX PAID AND CLAIMED IN THE TAX PERIOD IN JVAT 200**  
(See from sub-rule 5 to 14 of Rule 26)

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

(2) Tax Period

**(I) Details of Turnovers for the Tax Period**

(3)	Total amount of "Sales", eligible for "Input Tax Credit". See section 18(4)	₹
(4)	Total amount of Sales of "Exempt Goods" (Schedule-I)	₹
(5)	Total amount of "Exempt Transactions" [See section 18(8)(ix) Rule 2(vii)]	₹
(6)	Total amount of "Export Sales"	₹
(7)	Total amount of Stock transfer within the State (See Rule 26(5)(ii) & 44)	₹

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

	Inputs	VAT paid on common inputs 'x'	VAT Paid on specific inputs	Eligible Input Tax on common inputs as computed by the prescribed formulas, on the common inputs 'y'	Eligible ITC 'x' (-) 'y'
(6)	1% Rate Purchases	₹	₹	₹	₹
(7)	4% / 5% Rate Purchases	₹	₹	₹	₹
(8)	10% / 12.5% / 14% Rate Purchases -		₹	₹	₹
	4% portion of 5%, 10%, 12.5% & 14%	₹	₹	₹	₹
	Balance 1%, 6%, 8.5%, 10% portion	₹	₹	₹	₹
(9)	Total	₹	₹	₹	₹

- Specific Input Tax means: the Input Tax Paid on Specific Taxable Purchases and sold specifically in the same Rate, i.e. if purchases are for @5%, the Goods in question are also sold against 5% Taxable Sales. [See Rule 26(7)]
- Common Inputs means: Inputs Tax Paid and consumed commonly for "Taxable Sales" as well as for "Exempt Transactions" and "Export sales". [See Rule 26(8), (9), (10) & (11) and compute the eligible ITC accordingly]
- Apportion of 5%, 10%, 12.5%, 14% tax in accesses of tax 4% i.e. 1%, 6%, 8.5%, 10% "Portions", if you have any "Exempt Transactions" or / and "Export Sales".
- The total eligible Input Tax Credit as computed should be entered in the "eligible ITC", by the aforesaid formula shall be entered in Box 23(B). The eligible Input Tax Credit, as arrived and entered in Box 23(B), shall stand adjusted against the total of Output Tax accrued and as entered in Box 39(B).

**Note:**

**1. To claim eligible Input Tax Credit Tax Rates of 1%, 4%, 5%, 10%, 12.5% and 14% tax: the 1%, 6%, 8.5% and 10% portion respectively - the following calculation is to be made:**

$$\frac{A \times B}{C}$$

For abbreviations please see sub-rule (5) of Rule 26.

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

Signature of the dealer/person  
Authorized in this behalf

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

FORM JVAT 203

**RETURN BY A CASUAL TRADER**

[See Rule 14(6)(b)]

01. Commercial Taxes Circle/Sub-Circle:

.....  
.....  
.....

02	Period	from		to	
----	--------	------	--	----	--

03. Name .....

Permanent Address:/ PAN .....

.....

04. Goods sold taxable at:

Sl.No	Rate of Tax	Turnover	Tax Due
a)	1%		₹
b)	5%		₹
c)	10%		₹
d)	14%		₹
	Exempted		₹
			₹
			₹
	<b>Total:</b>		₹

05 Advance Tax paid along with Form JVAT 202. .... ₹ .....

06 Balance.. .. ₹ .....

07 Mode of payment

**DECLARATION:**

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

Signature

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 14(11)]

**Form of Annual Return for the VAT Registered Dealers  
Details of Turnover for the Year**

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

TIN

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

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

1. **Name & Address of the Dealer:** .....

2. If you had made No Sales and Purchases, write "NIL" in this Box

3. Gross Turnover during the Year (excluding tax)

₹	
₹	

4. Details of Goods Returned / Received by the Purchaser or the Seller: in the Period

(a)	Aggregate of Total amount of goods received by way of Sales Return from the purchaser	₹
(b)	Aggregate of Total amount of goods returned to the purchaser	₹
(c)	Total net increase / decrease in Output Tax on account of Adjustment	₹
(d)	Total net increase / decrease in Input Tax Credit on account of Adjustment	₹

Calculate your Output Tax Payable during the year, after the adjustment if any by Debit or Credit Notes and as shown in **Annexure – 'A'**  
Please see Section 9(5), 21 & 24 read with Rule 30.

5. Details of Purchases / Arrivals under "**Central Sales Tax Act**" in the Period

		Value of Turnover (A)	CST Paid (B)
(a)	Aggregate of Inter-State Arrivals by way of Branch Transfers / Consignment Sales	₹	
(b)	Aggregate of "Imports" from Outside the Country	₹	
(c)	Aggregate of Inter-State Purchases u/s 3(a) or 3(b) of the CST Act, from the SEZ/other similar units of other states *	₹	
(d)	Aggregate of Inter-State Purchases 3(b) of the CST Act	₹	
(e)	Aggregate of Inter-State Purchases u/s 3(a) read with 8(1) of the CST Act		₹
(f)	Aggregate of Inter-State Purchases u/s 3(a) read with 8(2) of the CST Act		

\* Please See Section 8(6), 8(7) and 8(8) of the CST Act 1956 read with Rule 12(11) of the CST Rules 1957.

6. Details of Turnovers under "**Central Sales Tax Act**" in the 12-Months Period

		Value of Turnover (A)	CST Payable (B)
(a)	Aggregate of Inter-State Branch Transfers / Consignment Sales, i.e. "Exempt Transaction" <sup>a</sup>	₹	
(b)	Aggregate of "Inter-State Export Sales" <sup>a</sup>	₹	
(c)	Aggregate of Inter-State Sales to SEZ/similar units *	₹	
(d)	Aggregate of Inter-State Sales to persons referred in Section 6(3) & 6(4) of the Act <sup>b</sup>	₹	
(e)	Aggregate of "Inter-State Sales" u/s 3(b) read with u/s 6(2) of the CST Act 1956		
(f)	Aggregate of "Inter-State Sales" u/s 3(a) read with u/s 8(1) of the CST Act 1956	₹	₹
(g)	Aggregate of "Inter-State Sales" u/s 3(a) read with u/s 8(2) of the CST Act 1956		

<sup>a</sup> Please Attach Annexure-B for respective apportion of Input Tax Paid.

<sup>b</sup> Please See Section 8(6), 8(7) and 8(8) of the CST Act 1956 read with Rule 12(11) of the CST Rules 1957.

<sup>c</sup> See Section 6(3) & 6(4) of the CST Act 1956 read with Rule 12(11A) of the CST Rules 1956

7.	Details of Purchases/Arrivals <b>under the VAT Act</b> , on which "Input Tax" has been paid/eligible: in the 12-Months Period	Purchase price excluding Tax/Transfer Value (A)	Input Tax Paid / computed (B)
----	---	--	----------------------------------

(a)	Purchases of Exempted Goods (Schedule-I)	₹	
(b)	Purchases from unregistered dealers / persons	₹	
(c)	Non-creditable purchases from registered dealers / persons	₹	
(d)	Purchases by the dealers exempted u/s 57 of the Act	₹	
(e)	Stock transfers from branches or by a Principal or by an Agent within State****	₹	
(f)	Excess Input Tax Credit brought forward from the preceding year		₹
(g)	Eligible ITC on Purchase of Capital Goods as per JVAT 406 **		₹
(gi)	Aggregate of goods received by way of free supply/ incentives/ price adjustment or by any other manner****		
(h)	1% Rate Purchases	₹	₹
(i)	4% Rate Purchases	₹	₹
(j)	5% Rate Purchases	₹	₹
(k)	10% Rate Purchases	₹	₹
(l)	12.5% Rate Purchases	₹	₹
(m)	14% Rate Purchases	₹	₹
(n)	Total Amount of Input Tax [sum of 7(f) to 7(m)]		₹
(o)	"Apportion" of eligible input tax credit as computed (Attach Annexure-'B')*		₹

Attach Form JVAT 404, 405 & 406 (wherever and whichever is applicable), Form JVAT 505 or 506 and JVAT 507 for Transactions otherwise than by way of Sale within the State. In the circumstances turnover under column 7(d): attach Certificate issued by the authorized authority

\* In the circumstances, if there are "Exempt Transactions", or "Zero Rated Sales", or "Sale of Exempted Goods" and "Specific Input Tax" or "Common Inputs": Eligible Input Tax Credit should be computed as per sub-rule (5) or (6) or (7) or (8) or (9) or (10) or (11) of Rule 26 of the Rules, as the case may be. Annex: Annexure-'B' and enter the figures as computed in "eligible ITC" Column of annexure "B" with the Annual Return.

8.	Details of Turnovers under the VAT Act where "Output Tax" Payable: in the 12-Months Period	Sale Price excluding Tax (A)	Output Tax Payable (B)
(a)	Aggregate of turnovers by way of Stock Transfers to the Branches within State	₹	
(b)	Aggregate of turnovers by way of Stock Transfers by the Principal to his Agent within State	₹	
(c)	Aggregate of turnovers to exempted persons / dealers	₹	
(d)	Aggregate of Turnover of Sales of Goods Taxable @ 4% for the goods specified u/s 9(2) for the resellers, on which tax has been levied at the first stage of sale on MRP*	₹	
(d)	Aggregate of Turnover of Sales of Goods Taxable @ 5% for the goods specified u/s 9(2) for the resellers, on which tax has been levied at the first stage of sale on MRP*		
(e)	Aggregate of Turnover of Goods received by way of free supply or any other price adjustment / incentives for the resellers, on which tax has been levied at the first stage of sale on MRP *	₹	
(f)	Aggregate of MRP of Goods Taxable @ 4% for the goods specified u/s 9(2) for the first sellers / manufacturers.	₹	
(g)	Aggregate of MRP of Goods Taxable @ 5% for the goods specified u/s 9(2) for the first sellers / manufacturers.		
(h)	Aggregate of goods disposed by way of free supply/ incentives/ price adjustment or by any other manner ****	₹	
(i)	Aggregate of Tax due on Purchase of Goods: where "Purchase Tax" Payable u/s 10 of the Act	₹	₹
(j)	Aggregate of Turnover of Sales of Goods Taxable @ 1%	₹	₹
(k)	Aggregate of Turnover of Sales of Goods Taxable @ 4% [excluding goods specified u/s 9(2)]	₹	₹
(l)	Aggregate of Turnover of Sales of Goods Taxable @ 5% [excluding goods specified u/s 9(2)]		
(m)	Aggregate of Turnover of Sales of Goods Taxable @ 10%	₹	₹
(n)	Aggregate of Turnover of Sales of Goods Taxable @ 12.5%		
(o)	Aggregate of Turnover of Sales of Goods Taxable @ 14%		
(p)	Total Amount of "Output Tax"		₹
(q)	Total Amount of VAT payable Box 8(p) - 7(n)**		₹
(r)	Total Amount of VAT payable Box 8(p) - 7(o)***		₹

\* Dealers: selling the goods specified u/s 9(2) of the Act, read with respective notification issued thereunder, and also making free supplies of such goods, by any means: should reflect the total Output Tax Payable in Box 8(i). Attach JVAT 410 or 411 as the case may be.

\*\* Applicable for such dealers, where there is NO APPORTION of eligible Input Tax Paid. (Please see sub-rule (4), (6)(a) & (6)(b) of Rule 26)

\*\*\* Applicable for such dealers, where there is APPORTION of eligible Input Tax Paid: Attach Annexure-B appended to this Return. (Please see sub-rule (5)(ii) to (14) of Rule 26 excluding sub-rule (6)(a) & (6)(b))

\*\*\*\* Please see section 9(5)

9	For goods such as Petrol, High Speed Diesel Oil, Light Diesel Oil, Aviation Turbine Fuel, Liquors or IMFL, Molasses, Narcotics and Methylated & Rectified Spirit : "PURCHASES"	Purchase Price excluding Tax (A)	(B)
(i)	(a) Aggregate of Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : Petrol	₹	
	(b) Aggregate of Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : Diesel	₹	

	(c) Aggregate of Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : ATF	₹	
	(d) Aggregate of Taxable Purchases of Goods specified in Part-E of Schedule-II : IMFL	₹	
	(e) Aggregate of Taxable Purchases of Goods specified in Part-E of Schedule-II : Country liquor	₹	
	(f) Aggregate of Taxable Purchases of Goods specified in Part-E of Schedule-II : Other goods	₹	
	(g) Aggregate of purchase turnovers from (a) to (f)	₹	
			Tax Paid (in the preceding stage of Sale in the State)
(ii)	(a) Aggregate Tax Paid Purchases of Goods specified in Part-E of Schedule-II : Petrol*	₹	₹
	(b) Aggregate Tax Paid Purchases of Goods specified in Part-E of Schedule-II : Diesel*	₹	₹
	(c) Aggregate Tax Paid Purchases of Goods specified in Part-E of Schedule-II : ATF*	₹	₹
	(d) Aggregate Tax Paid Purchases of Goods specified in Part-E of Schedule-II : IMFL*	₹	₹
	(e) Aggregate Tax Paid Purchases of Goods specified in Part-E of Schedule-II : Country liquor*	₹	₹
	(f) Aggregate Tax Paid Purchases of Goods specified in Part-E of Schedule-II : Other goods*	₹	₹
	(g) Aggregate of Tax Paid Purchases from (a) to (f)	₹	₹

10.	<b>"SALES"</b> For goods such as Petrol, High Speed Diesel Oil, Light Diesel Oil, Aviation Turbine Fuel, Liquors or IMFL, Molasses, Narcotics and Methylated & Rectified Spirit	Sale Price excluding Tax (A)	Output Tax Payable (at the first stage of Sale in the State) (B)
(i)	(a) Aggregate of Sales of Goods specified in Part-E of Schedule-II : Petrol- oil companies to another oil company	₹	
	(b) Aggregate of Sales of Goods specified in Part-E of Schedule-II : Diesel- oil companies to another oil company	₹	
	(c) Aggregate of Sales of Goods specified in Part-E of Schedule-II : ATF- oil companies to another oil company	₹	
(ii)	(a) Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : Petrol- oil companies to the dealers.	₹	₹
	(b) Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : Diesel- oil companies to the dealers.	₹	₹
	(c) Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : ATF- oil companies to the dealers.	₹	₹
	(d) Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : IMFL	₹	₹
	(e) Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : Country liquor	₹	₹
	(f) Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : Other goods	₹	₹
(iii)	(a) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : Petrol	₹	
	(b) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : Diesel	₹	
	(c) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : ATF	₹	
	(d) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : IMFL	₹	
	(e) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : Country liquor	₹	
	(f) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : Other goods	₹	

Note: Aggregate of Entry Tax Paid for the goods in Part E read with Schedule-III, are liable to be adjusted against the aggregate of Output Tax. Also attach Form JVAT 405 for Entry Tax Paid claim.

\* Attach Form JVAT 403

11 "	(i) Total Amount of Value Added Tax Payable: Box [8(q)(B) + 10(i)(g)(B)] *	₹
	OR	
	(ii) Total Amount of Value Added Tax Payable : Box [8(r)(B) + 10(i)(g)(B)] **	₹
	(iii) Total Amount of Tax Payable : Adjust the amount payable for goods return : as per Debit & Credit Note ***	₹

# In the circumstances: if Input Tax Paid exceeds Output Tax Payable; write "ITC exceeded" in the respective columns.

\* Applicable for such dealers, where there is no apportion of eligible Input Tax Paid. (Please see sub-rule (4), 5(i), (6)(a) & (6)(b) of Rule 26)

\*\* Applicable for such dealers, where there is apportion of eligible Input Tax Paid: attach Annexure-B appended to this Return. (Please see sub-rule (5)(ii) to (14) of Rule 26; excluding sub-rule (6)(a) & (6)(b) of Rule 26)

\*\*\* See Rule 30.

12.	(i) In the circumstances, Input "Tax exceeding Output Tax" : enter the amount of such exceeded "Input Tax" from either Box 8(q)(B) or 8(r)(B) as the case may be	₹
	(ii) In the circumstances, Zero Rated Sales or Export Sales : enter the amount of Input Tax paid, which is refundable (See Section 53 read with Rule 19(7), 19(8), 19(9))	₹
	(iii) In the circumstances, CST is payable as per Box 6(f)(B): enter the CST amount payable	₹
	(iv) Adjust the exceeded Input Tax as shown in Box 12(i) against CST payable in Box 12(iii)	₹
	(v) Balance Payable by way of CST Returns	₹

13 Details of Transactions executed by the Works Contractor (in case the Dealer being a Works Contractor)

(a)	Total amount of valuable consideration for which Works/Job as awarded to the Contractor	₹
(b)	Total amount of valuable consideration transferred to the sub-contractors	₹
(c)	Total amount of valuable consideration on "Non-Taxable Heads of Expenses"	₹
(d)	Total amount of value of goods: Transfer of Property in Goods in the same or in other Forms	₹
(e)	Total amount of value of goods involved in the execution of Contract in course of inter-State purchases	₹
(f)	Total amount of value of goods involved in the execution of Contract, purchased within the State	₹

For prescribed deductions see Section 9(4)(c) read with Rule 22. If you had been issued JVAT 407: attach the photocopy thereof (Whether u/s 44 or 45 of the Act, read with Rule 24.)

14	Total amount of deferred Tax admissible as per Form JVAT 408	Validity date of Revised Eligible Certificate	Total Amount of Output Tax Payable in this Tax Period	Total Amount of Output Tax deferred for this tax-period

Attach Form JVAT 408

15 Details of the Refunds admissible and claimed

(a)	Total amount of Refunds admissible under the provisions of the Act and Rules	₹
(b)	Total amount of Refunds claimed during the year	₹

16 Total VAT Payable\* (as per Box 11) ₹

17	(a)	Add the amount of Interest Payable, if any u/s 30(1) of the Act	₹
	(b)	Add the amount of Penalty Payable, if any under the Act	₹

18 Adjust the amount of Tax deducted at source as shown & issued in JVAT 400 \* ₹

\* In the circumstances: Tax deducted at source: Attach the copy of Form JVAT 400 - See Rule 23.

19 Indicate the Reverse Tax Amount [See section 2(xlvii) & 18(9) read with Rule 26(15)] ₹

20 Balance VAT Payable ₹

21 Details of Tax deposited

(a) Attach the list of Challians in Form JVAT 205 by which the VAT was deposited into the Government Treasury.

(b) In case of Deduction of Advance Tax u/s 44 or 45 of the Act, attach the copies of Certificate in Form JVAT 400.

22 Account of Statutory/non-statutory/self-printed: "State as well as Central" Forms and Forms authenticated by the Prescribed Authority and uses thereof

Sl. No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during the return period	Number of forms used during the return period	Balance Form in Stock at the end of year	Aggregate of amount of transactions for which forms used
1	504P*					
2	504P*					
3	504G					
4	504B					

\* Specify separate figures for the sales & purchases made within the State.

23 Details of Statutory/non-statutory/self-printed Declarations and Certificates received from other Dealers and statements furnished hereby with the Annual Return \*

Serial No.	Type of Forms	No. of Forms furnished	Aggregate of amount of transactions for which Forms furnished	Serial No.	Type of Central Forms	No. of Forms furnished	Aggregate of amount of transactions for which forms furnished
(1)	403			(8)	C		
(2)	404			(9)	D		
(3)	405			(10)	E-I		
(4)	406			(11)	E-II		
(5)	408			(12)	F		
(6)	410			(13)	H		
(7)	411			(14)	I		
				(15)	J		

\*Separate sheet(s) may be attached.

24 Name of the commodity(s) dealt in -

Rate of Tax	Name of the commodity
Taxable @ 1%	

Taxable @ 4%	
Taxable @ 5%	
Taxable @ 10%	
Taxable @ 12.5%	
Taxable @ 14%	
Exempted goods	

#### DECLARATION:

Name .....being (Title)..... of the above Enterprise do hereby declare that the information given in this Return is True, Complete and Correct.

Signature & Stamp.....

Date of Declaration .....

#### Please Note:

- 1) This Return must be presented on or before 31<sup>st</sup> December of the following Year.
- 2) In case of the payment is made by a Challan in the Bank, please endorse a copy of the same.
- 3) You will be, as per provisions of the Jharkhand VAT Act 2005, subject to penalties if you:
  - (a) Fail to file the VAT return at the Local VAT Circle/Sub-Circle even if it is a Nil Return;
  - (b) Make a late payment of tax;
  - (c) Make a false declaration.
- 4) If any of the prescribed forms are not attached with this Annual Return: the same must be furnished by 31<sup>st</sup> of December along with the JVAT 124 for the purpose of self-assessment\* or provisional assessment\*.

\* Please See Section 35 read with Rule 31 of the Rules and Section 36 of the Act.

#### FOR OFFICIAL USE ONLY

Date of Receipt:

Total Amount of Tax deposited: ₹

Mode of Payment(s):

Signature of Receiving Authority  
With Stamp

**GOVERNMENT OF JHARKHAND**  
**COMMERCIAL TAXES DEPARTMENT**

TO BE ATTACHED WITH THE RETURN IN THE CIRCUMSTANCES OF ADJUSTMENT IN  
 PRICES (Please see section 24 (4) and rule 30)

(I)

Nature of Adjustment	Increase in purchase price (A)	Decrease in purchase price (B)
Goods Sold and Returned		₹
Other adjustments, if any (specify)	₹	₹

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

(II)

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

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

**COMPUTATION OF INPUT TAX PAID AND CLAIMED IN THE YEAR**  
(See from sub-rule 5 to 14 of Rule 26)

(1) Computation of Input Tax Credit of VAT dealers: having any of the following Transactions, -

- a) Sales of Exempt Goods (goods mentioned in Schedule I of the Act);
- b) Inter State and Intra State Stock Transfers / Branch Transfers / Consignment Sales: "Exempt Transactions"
- c) Sales in course of Export out of Country

(2) Tax Period

**(I) Details of Turnovers for the Tax Period**

(3)	Total amount of "Sales", eligible for "Input Tax Credit" See section 18(4)	₹ .
(4)	Total amount of Sales of "Exempt Goods" (Schedule-I)	₹
(5)	Total amount of "Exempt Transactions" [See Section 18(8) (ix), Rule 2(vii)]	₹
(6)	Total amount of "Export Sales"	₹
(7)	Total amount of Stock transfer within the State (See Rule 44 & 26(5)(ii))	₹

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

	Inputs	VAT paid on common inputs 'x'	VAT Paid on specific inputs	Eligible Input Tax on common inputs as computed by the prescribed formulas, on the common inputs 'y'	eligible ITC 'x' (-) 'y'
(6)	1% Rate Purchases	₹	₹	₹	₹
(7)	4% / 5% Rate Purchases	₹	₹	₹	₹
(8)	10% / 12.5% / 14% Rate Purchases -		₹	₹	₹
	4% portion of 5%, 10%, 12.5% & 14%	₹	₹	₹	₹
	Balance 1%, 6%, 8.5%, 10% portion	₹	₹	₹	₹
(9)	Total	₹	₹	₹	₹

- (5) Specific Input Tax means: the Input Tax Paid on Specific Taxable Purchases and sold specifically in the same Rate, i.e. if purchases are for @5%, the Goods in question are also sold against 5% Taxable Sales. [See Rule 26(7)]
- (6) Common Inputs means: Inputs Tax Paid and consumed commonly for "Taxable Sales" as well as for "Exempt Transactions" and "Export sales". [See Rule 26(8), (9), (10) & (11) and compute the eligible ITC accordingly]
- (7) Apportion of 5%, 10%, 12.5%, 14% tax in accesses of tax 4% i.e 1%, 6%, 8.5%, 10% "Portions"; if you have any "Exempt Transactions" or / and "Export Sales"
- (8) The total eligible Input Tax Credit as computed should be entered in the "eligible ITC", by the aforesaid formula shall be entered in Box 7(o) (B). The eligible Input Tax Credit, as arrived and entered in Box 7(o) (B), shall stand adjusted against the total of Output Tax accrued and as entered in Box 8 (p)(B).

**Note:**

**1. To claim eligible Input Tax Credit Tax Rates of 1%, 4%, 5%, 10%, 12.5% and 14% tax: the 1%, 6%, 8.5% and 10% portion respectively - the following calculation is to be made:**

$$\frac{A \times B}{C}$$

For abbreviations please see sub-rule (5) of Rule 26.

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

Signature of the dealer/person  
Authorized in this behalf

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

FORM JVAT 214

[See Rule 14(4)]

Quarterly Return to be filed by the Dealers: Manufacturers\* / Importers\* / Resellers\* Selling/ reselling of the goods, specified under sub-section (2) of Section 9 and Notification issued thereunder, along with other Vatable goods

1. Name & Address of the selling dealer
2. Name of the Circle, where he is registered
3. TIN of the selling dealer
4. Month for which Return is being filed

	Purchases / Inputs	Purchase Price excluding tax (A)	Input tax (B)
5.	Input Tax brought forward from preceding Month		₹
6.	Inter-State "Arrivals" otherwise than by way of sale from other States	₹	
7.	Inter-State purchases u/s 3(a) & 3(b) of the CST Act 1956	₹	
8.	Stock transfers from branches or by/to a Principal to/by his agent within State**	₹	
9.	Exempted goods: Schedule - I goods or purchases from unregistered dealer or both	₹	
10.	4%/5% Rate Purchases Goods specified u/s 9 (2) of the Act	₹	
11.	4%/5% Rate Purchases of Goods other than Goods in Box 10(A)	₹	₹
12.	12.5%/14% Rate Purchases Goods	₹	₹
13.	Total of Input Tax (Box 5B+11B+12B)		₹

14. Gross Turnover during the period

15. Turnover for the Manufacturing\* / Importing\* dealers

Sl No.	Description	Taxable Sales Turnover excluding tax	MRP of Goods sold	MRP of Goods supplied free, if any	Total of Maximum Retail Prices	Tax Payable
(a)	Sales turnover of Medicines @4%/5%***	₹	₹	₹	₹	₹
(b)	Sales turnover of other goods taxable @4%/5%	₹				₹
(c)	Sales turnover of other goods taxable @12.5%/14%	₹				₹
(d)	Tax Payable [Box (a) + (b)+(c) - 13(B)****]					₹
(e)	Stock transfers to branches or by a Principal to his Agent within State**	₹				

16. Turnover for the Reselling\* dealers

Sl No.	Description	Taxable Sales Turnover excluding tax	MRP of Goods sold	MRP of Goods supplied free, if any	Total of Maximum Retail Prices	Tax Payable
(a)	Sales turnover of Medicines @4%/5%	₹	₹	₹	₹	
(b)	Sales turnover of other goods taxable @4%/5%	₹				₹
(c)	Sales turnover of other goods taxable @12.5%/14%	₹				₹
(d)	Tax Payable [(b)+(c)-13(B) ****]					₹

17.

	Turnover	CST payable
(a)	Inter State Direct Sales	₹
(b)	Turn Over other than direct Sales under CST Act 1956	₹

\* Please tick (✓) the appropriate.

\*\* See Rule 44.

\*\*\* Full tax is liable to be paid. No brought forward credit of Input Tax or Box 5(B); is admissible for the sales covered in Box 15(a)

\*\*\*\* Input Tax Paid and claimed for Input Tax Credit, as shown in Box 11(B) and 12 (B); shall be admissible only once, either for Box 15(b), (c) or Box 16(b),(c).

Input Tax Credit shall be admissible to the manufacturing dealers: manufacturing goods specified u/s 9(2) of the Act.

In the circumstance of exempt transaction for such dealers: please follow the Rule 26(7) or 26(8) or 26(9) or 26(10) as the case may be, for apportion of 12.5%/14% inputs and attach separate computed sheet, at par with the annexure 'A' to JVAT200.

In the circumstances input tax paid exceeding output tax payable: the same shall be adjusted against CST payable or if not: the same shall be carried forward to Box 5(B) of the next return.

**DECLARATION**

I ..... Status ..... of the above business do hereby declare that the amount of tax recovered from the first purchasing registered dealer in respect of sales notified u/s 9(2) of the Act, as well for others VAT Payable (if any), has been deposited into the Government Treasury.

Date of declaration

Signature & Stamp

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 504 G**

**Form of Permit**

[See Rule 42(2)(b)]

Name of the Printer/ Self Computer Printed (in Bold letters)  
(Counterfoil - save as provided in sub-rule (10) of Rule 42 : Not transferable)

- Serial no. \_\_\_\_\_  
(To be filled in by the permit-holder before Transport of Goods)
- Name of dealer by whom the permit is issued with TIN Number. \_\_\_\_\_
  - Name and address of the consignor \_\_\_\_\_
  - Name and address of the consignee \_\_\_\_\_
  - Place of dispatch \_\_\_\_\_
  - Destination \_\_\_\_\_
  - Name of notified railway station/other place, from where delivery is to be taken \_\_\_\_\_
  - Number and date of -  
a. Railway receipt \_\_\_\_\_  
b. Other document \_\_\_\_\_
  - Description of consignment -  
Name of goods \_\_\_\_\_ value \_\_\_\_\_ quantity \_\_\_\_\_
- Seller's invoice/forwarding note number and date \_\_\_\_\_
  - Mode of transport (vehicle no.) \_\_\_\_\_
- I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.
- Signature of dealer/declared manager \_\_\_\_\_  
Date \_\_\_\_\_

**RESULT OF CHECKING ON THE ROUTE**

Designation and quarters of the authority by whom transport consignment was checked.	Description of goods	Quantity of goods actually transported.	Dated signature of the authority mentioned in column 1 and place of checking
1	2	3	4

NOTE-(1) Separate form should be used for each consignment.  
(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.  
(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

Name of the Printer/ Self Computer Printed (in Bold letters)  
(Duplicate - save as provided in sub-rule (10) of Rule 42 : Not transferable)

- Serial no. \_\_\_\_\_  
(To be filled in by the permit-holder before Transport of Goods)
- Name of dealer by whom the permit is issued with TIN Number. \_\_\_\_\_
  - Name and address of the consignor \_\_\_\_\_
  - Name and address of the consignee \_\_\_\_\_
  - Place of dispatch \_\_\_\_\_
  - Destination \_\_\_\_\_
  - Name of notified railway station/other place, from where delivery is to be taken \_\_\_\_\_
  - Number and date of -  
a. Railway receipt \_\_\_\_\_  
b. Other document \_\_\_\_\_
  - Description of consignment -  
Name of goods \_\_\_\_\_ value \_\_\_\_\_ quantity \_\_\_\_\_
- Seller's invoice/forwarding note number and date \_\_\_\_\_
  - Mode of transport (vehicle no.) \_\_\_\_\_
- I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.
- Signature of dealer/declared manager \_\_\_\_\_  
Date \_\_\_\_\_

**RESULT OF CHECKING ON THE ROUTE**

Designation and quarters of the authority by whom transport consignment was checked.	Description of goods	Quantity of goods actually transported.	Dated signature of the authority mentioned in column 1 and place of checking
1	2	3	4

NOTE-(1) Separate form should be used for each consignment.  
(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.  
(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

Name of the Printer/ Self Computer Printed (in Bold letters)  
(Original - save as provided in sub-rule (10) of Rule 42 : Not transferable)

- Serial no. \_\_\_\_\_  
(To be filled in by the permit-holder before Transport of Goods)
- Name of dealer by whom the permit is issued with TIN Number. \_\_\_\_\_
  - Name and address of the consignor \_\_\_\_\_
  - Name and address of the consignee \_\_\_\_\_
  - Place of dispatch \_\_\_\_\_
  - Destination \_\_\_\_\_
  - Name of notified railway station/other place, from where delivery is to be taken \_\_\_\_\_
  - Number and date of -  
a. Railway receipt \_\_\_\_\_  
b. Other document \_\_\_\_\_
  - Description of consignment -  
Name of goods \_\_\_\_\_ value \_\_\_\_\_ quantity \_\_\_\_\_
- Seller's invoice/forwarding note number and date \_\_\_\_\_
  - Mode of transport (vehicle no.) \_\_\_\_\_
- I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.
- Signature of dealer/declared manager \_\_\_\_\_  
Date \_\_\_\_\_

**RESULT OF CHECKING ON THE ROUTE**

Designation and quarters of the authority by whom transport consignment was checked.	Description of goods	Quantity of goods actually transported.	Dated signature of the authority mentioned in column 1 and place of checking
1	2	3	4

NOTE-(1) Separate form should be used for each consignment.  
(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.  
(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 504 B**

**Form of Permit**

[See Rule 42(2)(c)]

Name of the Printer/ Self Computer Printed (in Bold letters)

(Counterfoil - save as provided in sub-rule (10) of Rule 42 : Not transferable)

Serial no. \_\_\_\_\_

(To be filled in by the permit-holder before Transport of Goods)

1. Name of dealer by whom the permit is issued with TIN Number. \_\_\_\_\_
2. Name and address of the consignor \_\_\_\_\_
3. Name and address of the consignee \_\_\_\_\_
4. Place of dispatch \_\_\_\_\_
5. Destination \_\_\_\_\_
6. Name of notified railway station/other place, from where delivery is to be taken \_\_\_\_\_
7. Number and date of -  
a. Railway receipt \_\_\_\_\_  
b. Other document \_\_\_\_\_

8. Description of consignment - value quantity

9. Seller's invoice/forwarding note number and date \_\_\_\_\_

10. Mode of transport (vehicle no.) \_\_\_\_\_

I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.

Signature of dealer/declared manager \_\_\_\_\_

Date \_\_\_\_\_

**RESULT OF CHECKING ON THE ROUTE**

Designation and head of authority by whom transport consignment was checked.	Description of goods	Quantity of goods actually transported.	Dated signature of the authority mentioned in column 1 and place of checking
1	2	3	4

NOTE: (1) Separate form should be used for each consignment.

(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.

(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

Name of the Printer/ Self Computer Printed (in Bold letters)

(Duplicate - save as provided in sub-rule (10) of Rule 42 : Not transferable)

Serial no. \_\_\_\_\_

(To be filled in by the permit-holder before Transport of Goods)

1. Name of dealer by whom the permit is issued with TIN Number. \_\_\_\_\_
2. Name and address of the consignor \_\_\_\_\_
3. Name and address of the consignee \_\_\_\_\_
4. Place of dispatch \_\_\_\_\_
5. Destination \_\_\_\_\_
6. Name of notified railway station/other place, from where delivery is to be taken \_\_\_\_\_
7. Number and date of -  
a. Railway receipt \_\_\_\_\_  
b. Other document \_\_\_\_\_

8. Description of consignment - value quantity

9. Seller's invoice/forwarding note number and date \_\_\_\_\_

10. Mode of transport (vehicle no.) \_\_\_\_\_

I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.

Signature of dealer/declared manager \_\_\_\_\_

Date \_\_\_\_\_

**RESULT OF CHECKING ON THE ROUTE**

Designation and head of authority by whom transport consignment was checked.	Description of goods	Quantity of goods actually transported.	Dated signature of the authority mentioned in column 1 and place of checking
1	2	3	4

NOTE: (1) Separate form should be used for each consignment.

(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.

(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

Name of the Printer/ Self Computer Printed (in Bold letters)

(Original - save as provided in sub-rule (10) of Rule 42 : Not transferable)

Serial no. \_\_\_\_\_

(To be filled in by the permit-holder before Transport of Goods)

1. Name of dealer by whom the permit is issued with TIN Number. \_\_\_\_\_
2. Name and address of the consignor \_\_\_\_\_
3. Name and address of the consignee \_\_\_\_\_
4. Place of dispatch \_\_\_\_\_
5. Destination \_\_\_\_\_
6. Name of notified railway station/other place, from where delivery is to be taken \_\_\_\_\_
7. Number and date of -  
a. Railway receipt \_\_\_\_\_  
b. Other document \_\_\_\_\_

8. Description of consignment - value quantity

9. Seller's invoice/forwarding note number and date \_\_\_\_\_

10. Mode of transport (vehicle no.) \_\_\_\_\_

I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.

Signature of dealer/declared manager \_\_\_\_\_

Date \_\_\_\_\_

**RESULT OF CHECKING ON THE ROUTE**

Designation and head of authority by whom transport consignment was checked.	Description of goods	Quantity of goods actually transported.	Dated signature of the authority mentioned in column 1 and place of checking
1	2	3	4

NOTE: (1) Separate form should be used for each consignment.

(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.

(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

**GOVERNMENT OF JHARKHAND****COMMERCIAL TAXES DEPARTMENT****TRANSIT PASS**

[See Rule 43(2)]

ORIGINAL / DUPLICATE / TRIPLICATE

Date                      Month                      Year

Office Address/Check Post .....

Serial Number:

	Particulars	
1.	Time and Date	
2	Registration Number of the Vehicle	
3	Destination (Place and State)	
4	Description of the goods	
5	Quantity	
6	Value	
7	L.R. No./C. Note No. and Date	
8	Name and address of the Owner/Transport Agency	
9	Serial Number of the Application in Form JVAT 117	
10	Name of the last check post in the State to be crossed by the vehicle with the expected time and date within which it should cross	

(Signature of the Officer-in-charge  
Of the first check post)This is to certify that the above vehicle crossed this last check-post at \_\_\_\_\_  
(hour) on \_\_\_\_\_Signature of the Officer-in-charge  
Of the last check post)