

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

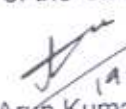
**NOTIFICATION**

S.O. 44 dated 19-12-09 In exercise of the powers conferred by the sub-section (2) of Section 72 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) read with sub-rule (1) and sub-rule (2) of Rule 42 of the Jharkhand Value Added Tax Rules, 2006, the Governor of Jharkhand, after being satisfied, that it is necessary to curb Value Added Tax evasion, is pleased to substitute the clause 2(b) of the Notification No. S.O. 212 dated 31.03.06 in the following manner: -

"2(b) In case, if the declaration Form is found blank or not containing all the requisite particulars, it shall be deemed to be a violation of the Provisions of sub section 2 of section 72 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) with an intention to evade tax. The Officer incharge of the Check-Post or the officer empowered under the Act may seize such goods along with the vehicle, carrier or vessel as provided under sub-section 5 of section 72 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) and also release such goods along with vehicle, carrier or vessel on payment of such penalty as may be imposed."

This Notification shall come into force with effect from the date of its publication in the Official Gazette.

(File No. Va. Kar 1/Sanshodhan/2/2009)  
By the Order of the Governor of Jharkhand,

  
19-12-09  
(Arun Kumar Singh)  
Secretary-cum-Commissioner,  
Commercial Taxes Department,  
Jharkhand, Ranchi