

Government of Jharkhand
Commercial Taxes Department

Notification

S.O. No. 37 dated 22-12-2012 - In exercise of the powers conferred by Section 94 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) (as amended upto date), the Governor of Jharkhand is pleased to make the following Amendments in Jharkhand Value Added Tax Rules, 2006 notified vide Departmental Notification No. S.O. 219 dated 31.03.2006.:-


Amendments

1. Amendment in Rule 33 -
In the sub-rule (5) of Rule 33, the words 'Circle Incharge' shall be substituted by 'Joint Commissioner of Commercial Taxes or Incharge, VAT Audit'.
2. Amendment in Rule 57 —
 - (i) After the words Section 29 and before the words "and 88", Section 37 shall be deleted.
 - (ii) After the number '36' and before the number '38', the number '37' shall be added.
3. Amendment in Form JVAT 304
The Form JVAT 304 shall be substituted

This notification shall be effective from date of its publication in the Official Gazette.

(File No. Va. Kar 1/Vividh/11/2011)

By the Order of the Governor of Jharkhand,


22.12.12
(M. R. Meena)

Secretary – cum - Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi

GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

NOTICE FOR PRODUCTION OF DOCUMENTS AND INFORMATION FOR AUDIT ASSESSMENT

[See Rule 33(3) & 33(8)]

01. Office of the _____ of Commercial Taxes _____ _____ Audit Division _____
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Date	Month	Year
_____	_____	_____

TIN	_____	_____	_____	_____	_____	_____	_____	_____	_____
Period	_____								

To

Name _____
Address: _____

Whereas your attendance is necessary to give evidence in course of Audit or Audit Assessment u/s 34 or 37 of the Act, and whereas the following documents (herein describe* the documents in sufficient detail for proper identification with reasonable certainty) are required with reference to an enquiry under the Jharkhand Value Added Tax Act, 2005 (here enter briefly the subject of the enquiry) now pending before me, you are hereby summoned to appear in person or through an authorised representative to produce, or cause to produce, the said documents before me on the _____ day of _____ at _____ O' clock at (place) _____

Without prejudice to the provisions of any other law for the time being in force, if you intentionally omit or fail to attend and give evidence or to produce the books of Accounts Registers, Records / or other Documents, as required, a Penalty upto Rs. _____ (Rupees _____ only) may be imposed upon you under Section 37(6) of the Jharkhand VAT Act, 2005.

Given under my hand and seal this _____ day of _____

Signature

In-charge of the Audit Division

*Documents required to be maintained in Rule 33.