



सत्यमेव जयते

**THE
JHARKHAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 561

30 Aashwin, 1936 (S)

Ranchi, Wednesday 22nd October, 2014

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

The 22nd October, 2014

S. O. No. 56 dated 22nd October, 2014- In exercise of the powers conferred by Section 12 of the Jharkhand Advertisement Tax Act, 2012 (Jharkhand Act 14 of 2012) Governor of Jharkhand is pleased to make the following Amendments in Departmental Notification No. S.O 38 dated 23rd December, 2013

Amendments

1. Amendment in Rule 4 –

- (i) In sub-rule(1) the words ‘ *in Form JAT 101*’ after the words ‘*Commercial Taxes Department*’ and before the words ‘ *such application for*’ shall be substituted by the words ‘*in Form JCRF (Jharkhand Common Registration Form)*’ including the information as contained in Annexure I, II, III and IV annexed to it’.

- (ii) In sub-rule (1) the words '*separately in respect of every place of business of the Advertising Agent*' after the words '*shall be filed*' and before the words '*within thirty days.*' shall be deleted.
- (iii) Sub-rule(2) shall be substituted as follows :-
- "(2) (a) Such application for registration shall be filed under digital signature through the said website by following the steps/ instructions contained in the software specially evolved this purpose.
- Provided the Commissioner may relax the provision of digital signature for a particular period.
- (b) The applicant shall receive the acknowledgement number, as regards the said application, for further reference.
- (c) The said electronic application shall thereafter be verified and the applicant shall be electronically informed, within two days of filing such an application, to appear within two days in the said electronic message, before the Registering Authority with the requisite documents.
- (d) On such specified date, the applicant shall appear before the Registering Authority and furnish the following documents:
- (i) hard copy of the duly filled application in Form JCRF, signed and verified in the manner as required under clause (b) of sub-rule (3) of this rule, and
 - (ii) Affidavit certifying that the contents of the said application in Form JCRF, are true and correct, and
 - (iii) two copies of the applicant's recent passport size color photograph, and
 - (iv) attested copies of the applicant's PAN Card and photo identity card.
- (e) Where the Registering Authority is satisfied that the information furnished to him in the application in Form JCRF is complete, true and correct, and the applicant is genuine; he shall, subject to Rule 4, issue to the applicant a Registration Certificate in Form JAT 106 within five days from the date of furnishing of the documents specified in the Clause (d) above and allot him a Registration Number.

The Registering Authority thereafter may conduct an enquiry within thirty days from the date of issue of such registration certificate, and if upon enquiry anything otherwise than the application in Form JCRF along with the annexure and security furnished thereof are found, the registering authority subject to sub-rule (4) of this Rule, may revoke or cancel such Registration Certificate.

(f) Notwithstanding anything contained in this rule, the Commissioner may evolve criteria, other than those prescribed under this rule, for the purpose of filing of application for registration and the issuance thereof.

(iv) *Clause (a) of sub-rule (3) shall be deleted.*

(v) *Existing clause (b) of sub-rule (3) shall be renumbered as sub-rule (3).*

(vi) In re-numbered sub-rule (3) the words '*or declared Business Manager*' shall be inserted after the words '*Chief Executive Officer thereof;*' and before the words '*and verified in the manner*'

(vii) In sub-rule(5) '*and fax number if any*' after the words '*mobile number*' and before the words '*to the incharge of*' shall be deleted.

(viii) *Sub-rule (6) shall be substituted as follows:*

"(6) (a) In case a registered advertising agent appoints a Business Manager, he shall declare the name of his Business Manager in annexure IV of JCRF along with two Passport size photographs of such Business Manager. In case of an advertising agent already registered under the Act and who has not declared the name of his Business Manager shall submit such declaration in Annexure IV of JCRF separately."

(b) In case of a change of Business Manager, such advertising agent shall inform the Prescribed Authorities within fifteen days from the date of such change and shall file a new declaration in Annexure IV of JCRF after exercising the option in JCAF (Jharkhand Common Amendment Form) for such change" .

(ix) *After sub-rule (6) a new sub-rule (7) shall be added as follows:-*

" 7 Notwithstanding anything contained in this rule the provisions of Rule 3 of Jharkhand Value Added Tax Rules, 2006 shall apply mutatis mutandis."

2. Amendment in Rule 5 –

(i) *Existing Rule 5 shall be substituted as follows:*

" (5) (1)Notwithstanding anything contained in sub-rule (1) & (2) of Rule 4, in case of such advertising agent, who have more places or additional places or branches, of business than one, situated in different circles in the state, shall apply for consolidated registration for the purpose of the Act, in one circle in the state where his principal place of business is situated. Such advertising agent, shall apply in Form JCRF before the In-charge of the respective circle in which he intends to be consolidated registered within thirty days of becoming liable to pay tax under the Act. The In-charge of the circle after his due verification and recommendation shall forward such application to the Commissioner within thirty days, and the Commissioner or the Officer authorized in this behalf, on being satisfied shall dispose

of such application and grant permission to get himself registered in the Circle as specified in his application. The provisions of the Act and these Rules shall apply accordingly.

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

(3) Nothing in such order passed in this rule shall be deemed to divest the prescribed authorities of the circle, in which the advertising agent advertises, of their powers and function conferred upon under section 11 of the Act, in respect of such assessee.

(4) Notwithstanding anything contained in this rule, every such advertising agent, who is already consolidated registered in one circle for additional branch(s)/unit(s), shall also obtain a fresh consolidated registration under this rule and for this purpose, the sub-rule (1) and sub-rule (2) of Rule 4 shall be applied and followed mutatis-mutandis."

3. Amendment in Rule 8 –

(i) Sub-rule (1) shall be substituted as follows:-

" (1) Dealer registered under the Act, shall inform the Registering authority within thirty day in Form JCAF appended to these rules, along with the registration certificate in Form JAT 106 issued to him –

(a) of any change in the name, address of the place of business or the branches thereof; or

(b) of discontinuation of business and change in the circumstances of the dealer which led to the discontinuation of business; or

(c) of any change in bank account details; or

(d) of a change in e-mail or mobile number details or PAN details in case of addition of Partners or Directors.

(2) On receipt of such application along with certificate of registration, the registering authority, shall after making such enquiry, if any, as he deems fit, make necessary amendments in the certificate of registration and such amendment shall operate with effect from the date specified in certificate of registration."

(ii) In sub-rule (2) (a) the words '*Form JAT 110*' after the words '*an application in*' shall be substituted by the words '*Form JCAF*' .

- (iii) In sub-rule (2) (a) the words '*Form JAT 110*' after the words '*an application in*' shall be substituted by the words '*Form JCAF*' .

4. Amendment in Rule 9 –

(i) In sub-rule (1)(b) the words '*in Form JAT 110*' after the words '*shall forthwith apply*' shall be substituted the words '*in Form JCAF (Jharkhand Common Amendment Form)*'.

(ii) In sub- rule (3) after the words '*Section 6 of the Act*' the words '*in Form JAT 111*' shall be added.

(iii) After sub-rule (4) a new sub-rule (5) shall be added as follows : -

"(5) Notwithstanding anything contained in this rule the provisions of Rule 8 of Jharkhand Value Added Tax Rules, 2006 shall mutatis mutandis apply."

5. Amendment in Rule 10 –

(i) In sub-rule (2) the words '*month of July*' after the words '*by the end of the*' shall be substituted by the words '*month of September*'

(ii) Sub-rule (3) shall be substituted as follows :-

"(3) If any advertising agent having furnished a return in Form JAT 102, 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; on or before filing of annual return, stating therein the reasons thereof."

6. Amendment in Rule 11 –

Sub-rule (1) shall be substituted as follows :-

" In the case of every registered advertising agent, the tax declared to be as due in return in Form JAT 102, shall be paid not later than 15th day after the end of that month by challan in Form JAT 105 failing which an interest shall be payable @ 2% per month or part thereof.

Provided, the Officer In- charge of the Circle, within whose area of jurisdiction the place of business of the advertising agent is located, may allow him to pay the amount of tax, including interest and penalty, if any, through a crossed cheque or bank draft, drawn in favour of the Deputy Commissioner of Commercial Taxes or the Assistant Commissioner of Commercial Taxes, as the case may be, of the Circle to which the payment relates."

7. Existing Form JAT 101 and JAT 110 shall be substituted by the Form JCRF, Form JCAF and Form JCCF respectively as prescribed in Rule 3, 7 and 8 of Jharkhand Value Added Tax Rules, 2006 respectively. Forms are appended to this amendment notification.

8. Existing Forms JAT 111 and JAT 112 shall be substituted by the Forms appended to this amendment notification
9. Existing Form JAT 104 shall be deleted.
10. This amendment shall be effective from the date of notification.

(File No Ba Kar. Compu./15/2014/1205)

By the Order of the Governor of Jharkhand,

M.R. Meena,

Secretary cum Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi.

FORM JCRF

GOVERNMENT OF JHARKHAND COMMERCIAL TAXES DEPARTMENT

[See Rule See Rule 3 (JVAT), 3 (JENT), 3(JHLT), 4 (JAT) & 3 (JED)]

Application for the grant of Registration
Under JVAT, JENT, JHLT, JAT & JED

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 Value Added Tax Act, 2005

- Registration u/s 25 or 26 of the Jharkhand VAT Act, 2005

Compulsory Registration (Sec. 25)

Voluntary Registration (Sec. 26)

- Registration for payment of Composition Tax u/s 58 of the Jharkhand VAT Act, 2005

Composition of Tax (Turnover upto 25 lakhs per annum)

Composition of Tax (Turnover upto 50 lakhs per annum)

The Jharkhand Entertainments Tax Act, 2012

Normal Registration u/s 6

Cable Television Operator and Direct to Home (DTH) service provider

Jharkhand Taxation on Luxuries in Hotel Act, 2011

Jharkhand Advertisement Tax Act, 2012

The Jharkhand Electricity Duty (Amendment) Act, 2011

Type of Constitution: Individual Non – Individual

1. (i)

Name of the Dealer/Assessee	First Name	Middle Name	Last Name

1. (ii)

Name of Dealer/Assessee (As provided above) if different from the 'Name appearing on PAN Card' Yes No

If ticked 'Yes' above, Name of the Dealer / Assessee	First Name	Middle Name	Last Name

2. (i) Name and style of the business: _____

(ii) Please specify registration number if you are registered under the following Act –

Act	Registration Number
Central Excise	
Service Tax	
State VAT Registration (TIN)	
CST Registration number	
IEC Number	
Corporate Identity Number	
Profession Tax Registration	
Shops & Establishment Registration	
Other State Specific Registrations	

iii) Do you want to take registration as MRP Dealer of Medicine u/s 9(2) of VAT Act Yes No

3. Principal place of Business and contact Number(s). (Field marked in * are mandatory fields)

Flat/Floor/ Holding No/Block No./ Name of House/ Building				Road Street / Lane *
Village / Area /Locality*				State *
District*				Post Office*
City*				Pin code*
Mobile Number*				E-Mail*
Landline Number	Phone Number	STD	Number	

Type of premises : Owned Leased

Whether invoices are issued from the premises : Yes No

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

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

- Company Public Limited Private Limited
- Partnership Limited Liability Partnership Partnership Firm
- Statutory Body Association of Persons Society Cooperative Trust
- Proprietorship Proprietorship
- Government Department Government Department
- HUF HUF
- Joint Venture Joint Venture
- PSU Company/Corporation/Board
- Club Club

6. Nature of Business (✓) whichever is applicable

For dealers other than Presumptive / Composite Scheme:			
Manufacturing	Exporter	Local Authority	Mining
Whole Sale Trade	Importer	Power Generation / Distribution	C & F Agent
Govt. Company	Intending manufacturer u/s 25(10)	Intending power generation/distribution & telecommunication u/s 25(11)	SEZ unit or similar unit/EOU/STPI/EHTP
Distributor	Stockist	Retail Trade	Works Contractor
Restaurant	Bakery	Leasing Business	Others
For dealers opting for Presumptive / Composite Scheme:			
Distributor	Stockist	Retail Trade	Brick Kiln Owner
Works Contractor	Restaurant / Eating House	Stone Crushing Unit	Old & Used Motor Vehicles
Bakery	Others		

For Others (Pl. Specify): _____

7. **(a) For Reseller:**

For Purchase/import

(i) Principal commodities in which the business deals in

(ii) The items codes therein

For Sale/Export

(i) Principal commodities in which the business deals in

(ii)The items codes therein

(b) For Intending Manufacturers

Intend to purchase

(i) Principal commodities in which the business deals in

(ii)The items codes therein

Intend to sale

(i) Principal commodities in which the business deals in

(ii)The items codes therein

(c) For Manufacturers/Mining/Generation of Electricity/Tele Communication Network

For purchase

(i) Principal commodities in which the business deals in

(ii)The items codes therein

For sale

(i) Principal commodities in which the business deals in

(ii)The items codes therein

(d) For Packing Material:

(i) Name of Commodity

(ii) Item Code

(e) For Works Contract

(i) Name of Commodity

(ii) Item Code

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 or registration u/s 25(10)/25(11)
 (e) Other Provisions

9. a) Date of liability

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

b) Date of Commencement of business

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

10. a) If voluntary registration/Composite Dealer: specify the GTO (Previous Year):-

b) Estimated Turnover details:-

Turnover Details	Estimated Annual Gross Turnover in Rs	Estimated Annual Taxable Turnover in Rs

11. Details of Bank Account(s)

Name of Bank	Branch Name & address	Type of account	Account Number	IFSC code	MICR Code

12. Details of immovable properties owned wholly or partly by the business (if any).

Sr. No.	Description of property	Address where property is Situated	Approximate value	Share Percentage

13. Application for the grant of Registration under the provisions of the **Jharkhand Electricity Duty (amendment) Act, 2011**

Nature and Type of Assessee, please (✓) whichever is applicable

Captive Generating Plant	Board	DVC	NTPC
Generating Company/ Board/ Corporation	Electricity Trader	Distribution Licensee	Licensee
Industrial Unit who obtain bulk supply of energy	Mining Unit who obtain bulk supply of energy	Other Person liable to pay duty	Actual user of power
Power Grid Corporation	Government		

14. Application for the grant of Registration u/s 6 **The Jharkhand Entertainments Tax Act, 2012**

(i) Style of the Entertainment:

(ii) Nature of Entertainment:

(iii) Address of office or any other place where notice and communications should ordinarily be dispatched:-

Flat/Floor/ Holding No/Block No./ Name of House/ Building			Road Street / Lane *	
Village / Area /Locality*			State *	
District*			Post Office*	
City*			Pin code*	
Mobile Number*			E-Mail*	
Landline Phone Number	STD	Number		

(iv) Books of accounts ordinarily maintained: _____

(v) State the class for which complimentary tickets will be issued and rate of payment for admission, if any _____

Applicable for Normal Registration u/s 6(2):

(vi) How often in a week and on what days it will be held?

(vii) Hours of commencement and termination-

Week days : From : : To: :

Sunday : From : : To: :

(viii) Seating capacity and rates of payment for admission to different classes-

Class 1	Seating capacity 2	Rates of payment for admission 3	Tax payable 4	Remark 5

Applicable for Cable Television Operator and Direct to Home (DTH) service provider

(ix) क्मजंपसे वऱ्दजमतजंपदउमदजे

Number of Channels exhibited	Number of connections in operation	Amount charged to subscriber for cable Television Connections/ DTH	Gross Collections	Entertainment Tax Payable

15. Application for the grant of Registration u/s 6 of **The Jharkhand Taxation Luxuries in Hotel Act 2011**

(i) Nature of Business () whichever is applicable

Hotel Club	Marriage Hall Societies	Banquet Hall Co-operative Societies	Restaurant
Hotel-Open space annexed or attached	Marriage Hall-Open space annexed or attached	Banquet Hall-Open space annexed or attached	Others

For Others(Pl. Specify) : _____

(ii) Details of Accommodation

Sr No	Type of Accommodation	A.C/Non AC	No of Rooms	Room No. (Comma Separated Values to be shown)	Room Rent/Tariff
1.	Room Single Double Suite of Rooms Others				
2.	Dormitory Conference Hall Banquet Hall Marriage Hall Other Types of Hall				

16. Script in which account books are maintained.

17. State: whether your accounts are computerized: Yes No

18. The names, addresses and other details of the Proprietor, each of the Partner, Karta of HUF and each Director (in case of Private limited Company) are attached as per Annexure – I.

19. A copy of the Partnership deed /Memorandum of Articles of Association is enclosed.
20. The details of Additional place(s) of business/units/branches are attached as per Annexure-II
21. The details of security furnished are attached as per Annexure-III
22. Please declare name of CA/Lawyer/Sales Tax Practitioner / Relative / Person employed by dealer/ who is representing on behalf of dealer (If any):

(Attach the Form of Authorization as per Annexure IV.)

23. Passport size (self-signed) photographs of the proprietor, each of the partner, Karta of HUF and each director (in case of private limited company) are pasted below.

Name	Name	Name	Name	Name
Status	Status	Status	Status	Status
	0			

24. Registration Fees:

Tax Type	Bank Name	Challan No. (CIN)	Challan Date	Amount in Rs.
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VERIFICATION

I/We _____ do hereby solemnly affirm and declare that the information contained in this application, including Annexures attached herewith, is true and correct 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 or
- (ii)I/We hereby undertake to abide by the provisions of the Jharkhand Entertainment Tax Act and Rules 2012 or
- (iii)I/We hereby undertake to abide by the provisions of the Jharkhand Taxation on Luxuries in Hotel Rule 2011 or
- (iv)I/We hereby undertake to abide by the provisions of the Jharkhand Advertisement Tax Act, 2012 and the Jharkhand Advertisement Tax Act, 2012 or
- (v)I/We hereby undertake to abide by the provisions of the Jharkhand Electricity Duty(Amendment) Act 2011.

(Please select the appropriate option based on the application)

- A signboard in the name of my/our business/our entertainment has already been displayed at all the business premises/ Entertainment Premises.
- 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

Status.....

Date

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..... |

Annexure I

(To be attached with Form JCRF)

Information about Proprietor, each Partner (in case of partnership business)/Director (in case of Private Company) separately and Karta of HUF, Members of Association, Trustees etc.

- 1. Full Name in Capitals** _____
- 2. Father's Name in Capitals** _____
- 3. Status** _____
- 4. Extent of interest in business** _____

Other Information:

PAN*	
Gender	
Designation	
Date of Birth	
Passport	
UID No.	

5. Permanent Address

Flat/Floor/ Holding No/Block No./ Name of House/ Building				Road Street / Lane *
Village / Area /Locality*				State *
District*				Post Office*
City*				Pin code*
Mobile Number*				E-Mail*
Landline	Phone	STD	Number	
Number				

6. Present Address

Flat/Floor/ Holding No/Block No./ Name of House/ Building				Road Street / Lane *
Village / Area /Locality*				State *
District*				Post Office*
City*				Pin code*
Mobile Number*				E-Mail*
Landline	Phone	STD	Number	
Number				

7. Details of all immovable properties owned : (if any)

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	TIN

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 Dealer

Note: Strike out which are not applicable

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 _____ Signature _____
 Date _____ Full name _____
 Status _____

Note: Strike out which are not applicable

Annexure IV

FORM OF AUTHORISATION

Declaration by the Registered Dealer, declaring / appointing his Business Manager

Name _____
Address _____



TIN

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I/We _____ hereby appoint Sri _____ who is my relative/a person regularly employed by me/ a legal practitioner/ a Chartered Accountant/ a Sales Tax Practitioner to attend on my behalf before the said (state the Tax Authority) _____ and to produce accounts and documents / statements / Sign on my behalf and to receive on my behalf any notice or documents / statements issued in connection with the said proceedings Sri _____ is hereby authorised to act on my behalf.

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

Signature of the Authorizing person/ Regd. dealer

I / We _____ accept the above responsibility.

Address of authorized person:
 PAN of authorized person:
 Mobile No. of authorized person:
 E-mail ID of authorized person:

Date:

Place :

Signature of Authorised person:

Notes for completion of Application Form for Registration:

(These are meant for the guidance of the dealers/assessee/officers/officials of the Commercial Taxes Dept., Govt. of Jharkhand and do not form a part of Rules)

Select type of Registration: Please select any one type of registration which you want to opt for: Compulsory VAT / Voluntary VAT / Presumptive Dealer / Composite Dealer / Entertainment Tax - Normal Registration u/s 6 / Cable Television Operator and Direct to Home (DTH) service provider
/ Luxuries in Hotel Tax/ Advertisement tax / Electricity Duty.

Point 1. (i) Name of Dealer / Assessee: Please enter the name of the applicants as per the format. Name first, followed by Fathers/Husband's name (if married) and Surname as appropriate. (Applicable for the Individual). This point is applicable for all tax types.

Point 1. (ii) Name of Dealer / Assessee as per PAN: This section is applicable for the Individual only.) This point is applicable for all tax types.

Point 2(i) Name and Style of the business: Please enter the name under which the business trades. This point is applicable for all tax types.

Point 2(ii). Specify registration number if you are registered. These fields are non – mandatory. This point is common across all tax types.

Point 2(iii). Do you want to take registration as MRP Dealer Yes No – This point is applicable for VAT.

Point 3: Principal Place of Business and Contact Number(s):

This point is applicable for all tax types.

Point 4: PAN Details: Please enter PAN as issued by Income Tax Dept. PAN will be common across all tax types.

Point 5: Constitution of the business: Select the option that identifies the status of your business.

This point is applicable for all tax types. Constitution will be common across all tax types.

Point 6: Nature of business: Please select the nature of business from the list which best describes

your business. This point is applicable for

- Jharkhand Advertisement Tax Act, 2012
- Jharkhand Electricity Duty (amendment) Act, 2011
- The Jharkhand Entertainments Tax Act, 2012
- Jharkhand Taxation on Luxuries in Hotel Act, 2011

Point 7: (a), (b), (c), (d), (e) This point is not applicable for the

- The Jharkhand Entertainments Tax Act, 2012
- Jharkhand Taxation on Luxuries in Hotel Act, 2011
- Jharkhand Advertisement Tax Act, 2012
- Jharkhand Electricity Duty (amendment) Act, 2011

Point 8: Basis of incurring liability to pay tax, this point is not applicable for the

- The Jharkhand Entertainments Tax Act, 2012
- Jharkhand Taxation on Luxuries in Hotel Act, 2011

- Jharkhand Advertisement Tax Act, 2012
- Jharkhand Electricity Duty (amendment) Act, 2011

Point 8(a) & (b) is not applicable for the application by presumptive and composite dealer.

Point 9: (a) Date of liability: Please enter the date from which you are liable to **pay tax or duty**. In case of Industrial Unit/ Generation or Distribution of Electricity/ Telecommunication Network, Date of Liability is the date of application of Form JCRF. This point is applicable for all tax types

(b) Date of Commencement of Business: Please enter the date from which your business commenced. This point is applicable for all tax types

Point 10: Turnover Details:

Point 10 (a) This point is not applicable for the

- Normal and MRP VAT Dealers
- The Jharkhand Entertainments Tax Act, 2012
- Jharkhand Taxation on Luxuries in Hotel Act, 2011
- Jharkhand Advertisement Tax Act, 2012
- Jharkhand Electricity Duty (amendment) Act, 2011

Point 10 (b) This point is applicable for **JVAT Act only**.

Point 11: Details of Bank Account(s): Please enter the full name of your bank, and branch, IFSC (Not Mandatory) and MICR code used for business purposes. This point is applicable for all tax types

Point 12: Details of immovable properties owned wholly or partly by the business: This point is not applicable for the

- The Jharkhand Entertainments Tax Act, 2012
- Jharkhand Taxation on Luxuries in Hotel Act, 2011
- Jharkhand Electricity Duty (amendment) Act, 2011

Point 13: This point is **applicable for** the registration under Jharkhand Electricity Duty (amendment) Act, 2011

Point 14: This point is **applicable for** the registration under The Jharkhand Entertainments Tax Act, 2012.

Point 15: This point is applicable for the registration under Jharkhand Taxation on Luxuries in Hotel Act, 2011

Point 16, 17, 18, 19, 23 and 24 is applicable for **all the types of the registration**.

Point 20: Please refer the guidelines given for annexure II.

Point 22: Declaration by the Registered Dealer, declaring / appointing his Business Manager

Guidelines for Annexure I, II and III:

Guidelines for Annexure I: It is applicable to all tax types.

Guidelines for Annexure II: Applicable for all tax types

Guidelines for Annexure III: Annexure III is **not applicable** for the application for the grant of registration under Jharkhand Electricity Duty (amendment) Act, 2011 and Composite dealer with GTO upto 25 lakhs under VAT Act

Guidelines for Annexure IV: Form of Authorization should be non-mandatory. Annexure IV will be Common for all tax types.

1. First Name
2. Middle Name
3. Last Name
4. PAN
5. Address
6. Type (Legal Practitioner, Chartered Accountant, Sales Tax Practitioner, Employee, relative, Others)
If Others then Specify:
7. Mobile no. of authorized person
8. E-mail ID of authorized person

Attachment List:

I. Identification Proof *

1. Proprietorship: Pan Card/ Voter's ID/ Driving License
2. Partnership: Pan Card of Firm/ Pan Card of the partner who is applying for registration/ Driving License.
3. Private Public Ltd. Co. PAN Card of company/ PAN card/ Driving license / Voter's ID of principal officer or CEO who is applying for registration.

II. Proof of Business: - *

- (i.) If place of business is in his own name then related paper.
- (ii.) If place of business is rented then Rent agreement, lease deed or Rent receipt.

III. PAN Card of proprietor/ Firm/ Company *

IV. 2 Passport size photographs for proprietor/each partner/Principal Officer/ CEO in case of company.*

V. Partnership deed in case of Partnership firm and in case of Private/ Public Ltd co. Certificate of Incorporation and Memorandum & Articles of Association.

VI. Resolution of Board of Directors, meeting regarding authorization of particular person for filing application for registration/ power of attorney.

VII. Bank A/C: Updated Passbook / Bank Statement

VIII. Residential proof: Telephone Bill/ Electricity Bill/ Voter's ID/ Ration Card/ Gas connection/ Passport/UID. *

IX. Paper regarding Immovable property if any.

X. Receipt of registration fees.

XI. Import bill in case the basis for registration is import of goods for sale.

XII. First sale bill after import for determination of date of liability.

XIII. Detailed project reports in case of registration of Industrial Unit.

XIV. Enlistment certificate or proof from the concerned department in case of registration of Government contractors.

XV. Proof of Security furnished.

XVI. Security Bond.

XVII. Affidavit declaring that the contents of application are true and correct.

* These will be mandatory

Form JCAF

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

COMMON APPLICATION FOR AMENDMENT IN REGISTRATION CERTIFICATE

[See Rule 7 (JVAT), 6 (JENT), 6(JHLT), 8(JAT) & 5 (JED)]

Commercial Taxes Circle <hr style="border: 0; border-top: 1px solid black; margin-top: 10px;"/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">TIN</td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>	TIN																			
TIN																					
Name: _____ Address: _____																					

Tax Type: VAT ACT Entertainment Tax ACT Hotels and Luxury Tax ACT
 Advertisement Tax ACT Electricity Duty ACT

Sr. No	Particulars	Present	Proposed	With Effect From
1	Change in Business			
2	Name Change in Address of Principal Place of Business, E-mail and Mobile No.			
3	Change/Addition/Deletion in Nature of Business Details			
4	Change/Addition/Deletion in Commodity Details			
5	Change/Addition/Deletion in Bank Details			
6	Change/Addition/Deletion in Immovable Property of Proprietor / Partner(s) / Director (s) etc.			
7	Change/Addition/Deletion in Immovable Property by			

the Business

- 8 Change/
addition/deletion of the Partner (s)
/ Director (s details (including
PAN)
- 9 Change/Addition/Deletion
- In additional place of
business
- 10 Change in Business Manager
Details
- 11 Amendment in Electricity
Duty details*
- 12 Amendment in Entertainment
tax details**
- 13 Amendment in Luxury tax
details***

DECLARATION

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

Place: Signature
Date: Status
Full Name

* 1. Install a new plant 2. Makes any extension of existing plant which results in the increased production.

** 1. Change or Modification in No. of seats. 2. Change or modification in the No. of shows. 3. Change or modification in the rate of admission fees. 4. Change in No. of channels exhibited. 5. Change in No. of connections in operation. 6. Change in amount charged to subscriber for cable television connections / DTH

*** 1. Change in No. of Rooms 2. Change in Room Type/ Category 3. Change in Tariff / Room Rent

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

Form JCCF

COMMON APPLICATION FOR CANCELLATION OF REGISTRATION

[See Rule 8 (VAT), 7 (JENT), 7 (JHLT), 9(JAT), 5(JED)]

01. Commercial Taxes Circle

Date	Month	Year

02. TIN

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

03. Name: _____

Address: _____

Tax Type: VAT ACT Entertainment Tax ACT Hotels and Luxury Tax ACT
 Advertisement Tax ACT Electricity Duty ACT

I apply to cancel my Registration with effect from

04	Date:
----	-------

Reason(s) for the cancellation of registration: Delete (i) (ii) or (iii) if not applicable)

(i) My business closed on:

05	Date:
----	-------

(ii) The value of my taxable turnover over the previous 3 calendar years was

06	Value:			
----	--------	--	--	--

And the value of my taxable turnover over the previous 12 calendar months was

07	Value
----	-------

(This Clause ii is applicable for VAT Dealers)
 (iii) I request to cancel my voluntary registration which was registered with effect from **(applicable for VAT Dealers) .**

08	Date:
----	-------

The value of my taxable turnover over the previous 3 calendar years was :

09	Value:			
----	--------	--	--	--

The value of my taxable turnover over the previous 12 calendar months was:

10	Value
----	-------

(iv) Other reasons (Pls. specify)

11	
----	--

(v) I hereby surrender the unused Authenticated Prescribed Forms

12	
----	--

(Indicate the details of the forms in the box provided)

The reasons for the application under (i), (ii), (iii) or (iv) above are:

.....

I undertake that I must account for VAT on any stock or assets on hand on which I have received refund of input tax, and file a final tax return and pay the VAT due prior to the cancellation of my registration (For VAT Dealer Only).

13. DECLARATION

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

Place: Signature
 Date: Status
 Full Name

FORM JAT 111

**GOVERNMENT OF JHARKHAND
 COMMERCIAL TAXES DEPARTMENT**

CERTIFICATE OF CANCELLATION OF JAT REGISTRATION

[See Rule 6(2)]

01. Commercial Taxes Circle _____ _____	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Date</td> <td style="text-align: center; border-bottom: 1px solid black;">Month</td> <td style="text-align: center; border-bottom: 1px solid black;">Year</td> </tr> <tr> <td style="border: 1px solid black; width: 33%; height: 30px;"></td> <td style="border: 1px solid black; width: 33%; height: 30px;"></td> <td style="border: 1px solid black; width: 33%; height: 30px;"></td> </tr> </table>	Date	Month	Year															
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02. TIN <table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>																			

03. Name: _____

Address: _____

- Your JAT registration and TIN has been cancelled from the date of registration as the information furnished by you in your Common Registration Form (**Form JCRF**), are found to be incorrect after verification.
- It is confirmed that your JAT registration has been cancelled with effect from _____. You are hereby reminded that should your taxable turnover exceed the registration limits in the future, you must apply for Registration.
This is to be informed that your JAT registration has been cancelled with effect from _____
- you have not kept proper accounting records relating to any business activity carried on by you ; or
- you have not submitted true, correct and complete tax returns; or
- you are not complying with the provisions of the Act and Rules.
- Other reasons (Pls. specify)

.....

You have the right to appeal against this order within 30 days of date of receipt of this order.

REGISTERING AUTHORITY,
 _____ CIRCLE

**GOVERNMENT OF JHARKHAND
 COMMERCIAL TAXES DEPARTMENT**

FORM JAT 112

NOTICE OF HEARING UNDER JHARKHAND ADVERTISEMENT TAX ACT 2005

[See Rule 4(4), 9(3), 9(4), 14(4), 13(4), 14(1)]

NOTICES UNDER THE ACT

	Year	Date	Month										
Office of the _____ of Commercial Taxes _____ Circle													
		TIN											
		<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>											

Name: _____

Address: _____

Whereas, the prescribed authority is not satisfied with the particulars of the application in JCRF in respect to the registration u/s 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, in respect to the application filed by you in JCAF/JCCF under Rule 8(1) & 9(1), you are hereby directed to furnish by the required documents / pleadings in support of such cancellation/ amendment. You are further directed that the undersigned is not satisfied with the particulars contained in JCAF/JCCF and as such he is in opinion that the application for cancellation/amendment should be refused and as such you are required to furnish the required documents or pleadings by for the needful.

Whereas, as per Rule 9(3), the undersigned is to inform you that as to why your JAT registration should not be cancelled because: (Strike off statements not applicable / Tick appropriate boxes)

- you have not kept proper accounting records relating to any business activity carried on by you; or
- you have not submitted true, correct and complete tax returns; or
- you are not complying with the provisions of the Act and Rules.
- Other reason (Pls. specify)

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

You are required to file a final Return after cancellation of Registration Certificate.

It is noted that you have arrears unpaid of _____, payment of this amount must be made with your final return.

You are directed to file written objections if any along with documentary evidence on or before, failing which your JAT registration will be cancelled without any further notice.

Whereas, you have failed to apply for JAT Registration, though you are liable to get yourself registered under the Act. Therefore you are hereby directed to show cause by as to why Penalty should not be imposed u/s 28 of the Act.

Whereas, you have failed to pay Tax and Interest payable thereof in respect to the Period..... therefore you are hereby directed to show cause by as to why interest should not be imposed u/s 8(2) of the Act.

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 under section 7(2) of the Act.

Whereas, you have not filed the requisite and prescribed Form for the purpose of Self-Assessment under rule 13(2) of the Rules, for the tax period referred to above: as such you are hereby required to be assessed under rule 13(3) of the Rules, for the purpose of determining the tax payable by you u/s 17 of the Act. Therefore, in view of the aforesaid, you are hereby directed to appear before the undersigned on, by yourself or through any person competent to be present on your behalf.

Whereas, you have failed to get VAT 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 under rule 14(2) of the Rules, should not be completed to determine the tax payable by you under the Act.

Whereas, you have failed to get VAT Registration, though you are liable to get yourself registered under the Act, and you have also failed to pay the Tax Assessed u/r 14 of the Rules. Therefore you are hereby directed to show cause by as to why Penalty u/s 11 of the Act, should not be imposed on you.

Whereas, u/s 40 of the Act, the undersigned, upon information has reasons to believe that you have,

- (a) escaped assessment; or
- (b) been under assessed,

Therefore you are hereby directed, to appear by before the undersigned in person or through your Authorised Representative along with the complete Books of Accounts, failing which the undersigned shall have no option, but to assess you best of his judgment and shall proceed to determine the tax payable by you.

Whereas, Hon'ble Court has passed an order as regard to your Appeal/Revision etc. in respect to the period..... on

In view of the aforesaid, you are hereby-directed to appear by with your complete Books of Account for re-assessment for the period

Whereas, you have failed to pay the Assessed Tax / Interest payable or the Penalty imposed. Therefore you are hereby-directed to show cause by..... as to why Penalty should not be imposed.

Whereas, you have failed to comply to the provisions of rule 12(1) of the Rules to deduct the Tax from the bills of the Advertising Agents and deposit the same with the Government Treasury. Therefore you are hereby-directed u/r 12(4) of the Rules by to show cause as to why Penalty should not be imposed.

Whereas, you being a partner in the Firm M/s..... TIN..... address....., and where your aforesaid Firm is liable to pay Tax under this Act, and the same has not been paid into the Government Treasury. Therefore you are hereby directed to pay the Tax / Penalty / Interest by

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 16 of the rules. Therefore you are hereby directed to furnish the details / pleadings by as to why penalty should not be imposed.

Date:

Place :

Dy. Commissioner /
Assistant Commissioner of Commercial Taxes /
Commercial Taxes Officer
