



सत्यमेव जयते

**THE  
JHARKHAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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No. 560

30 Aashwin, 1936 (S)

Ranchi, Wednesday 22<sup>nd</sup> October, 2014

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**COMMERCIAL TAXES DEPARTMENT**

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**NOTIFICATION**

The 22<sup>nd</sup> October, 2014

**S.O. No. 55 dated 22<sup>nd</sup> October, 2014-** In exercise of the powers conferred by Section 27 of the Jharkhand Entertainment Tax Act, 2012 (Jharkhand Act 13, 2012) Governor of Jharkhand is pleased to make the following Amendments in Departmental Notification No. S.O 14 dated 13<sup>th</sup> July, 2013

**Amendments**

**1. Amendment in Rule 3 –**

**(i) Existing sub-rule (i)(a) shall be substituted as follows:-**

" (1) An application for registration under section 6 shall be –

(a) made to the in-charge of the Circle, in Form JCRF (Jharkhand Common Registration Form) including the information as contained in Annexure I, II, III and IV annexed to it for in case of Cable Television

Operator and Direct to Home (DTH) Service Provider, as the case may be, within thirty days from the date of his becoming liable for payment of tax under that or within forty five days after the commencement of these Rules".

(ii) In sub-rule (1) (b) after the words '*office in-charge thereof*' the words '*or declared Business Manager;*' shall be inserted.

(iii) **Existing clause (e) of sub-rule (1) shall be substituted as follows:**  
 " Where the registering authority is satisfied, that the information furnished by him in application in Form JENT 101 or JENT 102 JCRF is true and correct, and that the Assessee/Proprietor is genuine, he shall subject to Rule 4, issue to the Assessee/Proprietor a Registration Certificate in Form JENT 106 and JENT 107, as the case may be, within five days from the date of filing of such applications, and allot him a eleven digit registration number which shall have the number the state code, the computer generated two digit code, the circle code, forty five, followed by the three digit 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 (3) of this Rule, may revoke or cancel such Registration Certificate.

Provided that Assessee/Proprietor having more than one place of entertainment shall make separate application in respect of every such place of entertainment

Provided that where Assessee/Proprietor having more than one place of entertainment provisions of sub-rule (x) of Rule 3 of Jharkhand Valued Added Tax Rules, 2006 shall mutatis mutandis apply."

(iv) In existing sub-rule (2) after the words '*in the official website*' the words '*of Department of Commercial Taxes*' shall be deleted.

(v) In sub-rule (2) after the words '*such application for registration*' the words '*may be filed either*' shall be substituted by the words '*shall be filed*'

(vi) In sub-rule (2) after the words '*under digital signature*' the words '*or without any digital signature*' shall be deleted.

(vii) A Sub-rule (2) a new proviso shall be added as follows:-

" Provided that the Commissioner may relax the provision of digital signature for a particular period"

**(viii) Existing clause (c) and (d) of sub-rule (2) shall be substituted as follows:-**

" (c) On such specified date the applicant shall furnish the security bond as required under Rule 4 and also file the hard copy of the application in Form JCRF, duly filed and signed as required under clause (b) of sub-rule (1) of this rule, with the requisite fee along with an affidavit, certifying that the contents of the said application in Form JCRF are true and correct.

(d) The prescribed authority being satisfied and subject to Rule 4 and clause (e) of sub-rule (1) of this rule, shall issue registration certificate in JENT 106 and JENT 107, as the case may be, within one day after submission of duly filed and signed hard copy in Form JCRF and such other document(s) filed under clause (c) of this sub-rule.

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

**(ix)** In existing sub-rule (5) after the words '*computer/ register within*' the word '*two*' shall be substituted by the word '*four*'.

**(x) In existing sub-rule (6) shall be substituted as follows:-**

"(6) (a) In case a registered Assessee / Proprietor 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 Assessee / Proprietor 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."

**(xi)** A new sub-rule (10) shall be added after the existing sub-rule (9) as follows:-

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

**2. Amendment in Rule 6 –**

(i) In sub rule (1) after the words '*representative, shall within*' the word '*seven*' shall be substituted by the word '*thirty*'.

(ii) In sub-rule(1) after the words '*granted under sub-rule*' the words '*(1)(e)*' shall be deleted.

(iii) In sub-rule(2) after the words '*granted under sub-rule*' the words '*(1)(e)*' shall be deleted.

(iv) In the proviso of sub-rule(2) after the words '*granted under sub-rule*' the words '*(1)(e)*' shall be deleted.

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

"(3) The Assessee / Proprietor shall furnish such information to the registering authority in Form JCAF (Jharkhand Common Amendment Form)."

**3. Amendment in Rule 7 –**

(i) In sub rule (1) after the words '*he shall, within*' the words '*seven*' shall be substituted by the words '*thirty*'.

(ii) In sub rule (1) after the words '*granted under sub-rule*' the words '*(1) (e) and sub-rule (3)(2)(d) of rule 3, which shall be in Form JENT-104*' shall be substituted by the words '*(3) (e) and sub-rule (3)(2)(d) of rule 3, which shall be in Form JCCF (Jharkhand Common Cancellation Form)*'.

**(iii) Existing sub-rule (2) shall be substituted as follows:-**

" (2)(i) Where the registering authority receives, an application for the cancellation of certificate of registration under sub-rule (1) from an Assessee/Proprietor or his authorised agent or otherwise, is satisfied that the registration certificate of any Assessee/Proprietor should be cancelled, he shall, after making such enquiry as he deems necessary, cancel the certificate of registration of the Assessee in Form JENT 112 with effect from the date specified by him or on this behalf.

(ii) Where any order of refusal to cancel an application is made, the assessee shall be given an opportunity of being heard and for this purpose the prescribed authority shall issue a notice in JENT 401."

(iv) A new sub-rule (3) after the words '*opportunity of being heard*' the words '*in form JENT 401*' shall be inserted.

(v) A new sub-rule (3) after the words '*Assessee / Proprietor*' the words '*in form JENT 112*' shall be inserted. :

- (vi) After the existing sub-rule (3) a new sub-rule(4) shall be added as follows:-

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

**4. Amendment in Rule 25 –**

***Existing Rule 25 shall be substituted as follows:***

"(1) Every Assessee/Proprietor or owner of any cable operators, operating cable television network and Direct-to-Home Service Provider or any person authorised by him on his behalf shall furnish to the authority prescribed in Rule 3 a duly signed monthly return which shall be in Form JENT-203 latest by 25th of every month following the month to which the return relates.

(2) Every Assessee /Proprietor having furnished a return as per sub-rule(1), finds any omission or incorrect information therein, other than as a result of an inspection or receipt of any other information or evidence by the authority prescribed, he shall furnish a revised return in JENT 203 within a period of three months form the end of the respective month stating therein the reasons and period of such revised return.

(3) Notwithstanding anything contained in this rule, the Rule 14 of Jharkhand Value Added Tax Rules, 2006 shall mutatis mutandis apply and shall be followed for the purpose of filing the returns electronically. "

**5. Amendment in Rule 27 –**

***(i) Existing Rule 27 shall be renumbered as sub-rule(1).***

***((ii) After sub-rule (1) new sub-rules (2, (3) and (4 ) shall be added as follows:***

" (2) Every Assessee / Proprietor who is a Cable Television Operator or Direct-to-Home Service Provider shall pay the tax declared and due in a Return in Form JENT-203, not later than 15th day of the following month failing which an interest shall be payable @ 1.5 % per month or part thereof.

(3) If any Assessee / Proprietor having furnished a return in Form JENT-203 and subsequently files a revised return under sub-rule (2) of Rule 25 shall pay the different amount of tax according to the revised return along with the interest payable @1.5% per month or part thereof.

(4) Notwithstanding anything contained in this rule, the Rule 15 of Jharkhand Value Added Tax Rules, 2006 shall mutatis mutandis apply and shall be followed for the purpose of payment of tax electronically. "

**6. Amendment in Rule 40 –**

(i) *Existing Rule 40 shall be renumbered as sub-rule(1).*

(ii) *After sub-rule (1) a new sub-rule (2) shall be added as follows:*

"(2) Notwithstanding anything contained in this rule, the provisions of rule 19 of Jharkhand Value Added Tax Rule, 2006 shall mutatis mutandis apply for admissibility of claim of refund."

7. Existing Form JENT 101, JENT 102 and JENT 105 shall be substituted by Form JCRF as prescribed in Rule 3 and JENT 103 and ENT 104 shall be substituted by the Form From JCAF and Form JCCF respectively as prescribed in Rule 7 and 8 of Jharkhand Value Added Tax Rules, 2006 respectively. Forms are appended to this amendment notification.

8. Existing Forms JENT 401, JENT 501, JENT 502 and JENT 503 shall be substituted by the Forms appended to this amendment notification.

9. A new Form JENT 112 shall be added by the new Form appended to this amendment notification.

10. This amendment shall be effective from the date of notification.

**(File No Ba Kar. Compu./15/2014/1204)**

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     Yes     No  
from the 'Name appearing on PAN Card

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 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

<b>For dealers other than Presumptive / Composite Scheme:</b>			
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
<b>For dealers opting for Presumptive / Composite Scheme:</b>			
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 & address	Name	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 Number	Phone	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) Details of Entertainments

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 :	Signature .....
Date:	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
Date	Status.....
	Full Name .....

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

<b>(1)</b> Place.....	Signature.....	<b>(2)</b> Place.....	Signature.....
Date.....	Full Name .....	Date.....	Full Name .....
	Status.....		Status.....

<b>(3)</b> Place.....	Signature.....	<b>(4)</b> Place.....	Signature.....
Date.....	Full Name .....	Date.....	Full Name .....
	Status.....		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 Number	STD	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 Number	STD	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

**Annexure- II**

(To be attached with Form JCRF)

**Details of Additional places of business/units/branches**

Sr. No	Complete Address	Owned / Leased	Use of premises- factory/ godown/ office/ sale outlet/ any other (to be specified)	Whether Invoices are Issued or Not (Yes / No)	Telephone Number	TIN

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



Note: Strike out which are not applicable

**Annexure –III**  
(To be attached with Form JCRF)

**(Details of Security Furnished)**

**Surety Details:**

Sr No.	Name of the Surety	Amount	Name of the business in which surety has an interest	TIN of the business in which surety has an interest

**Security Details:**

Sr. No	Type of security	Bank Name/Post Office Name/Treasury Name	Branch Name	Amount	Start date	End date	Challan No. (In case of cash payment)	Challan Date

**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.

I / We \_\_\_\_\_ Signature of the Authorizing person/ Regd. dealer 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

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:  
Date:

Signature .....  
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

---



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

12	
----	--

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:  
Date:

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

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
[See Rule 33]  
NOTICE OF HEARING  
FORM JENT-401**

Office of the _____ of Commercial Taxes  _____ Circle
---

Date                      Month                      Year

--	--	--

TIN

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

Name \_\_\_\_\_

Address \_\_\_\_\_

(a) Whereas upon information which has come into my possession. I am satisfied that reasonable ground exists to believe that you are liable to pay tax under the Act, for the period mentioned below but have nevertheless willfully failed to apply for registration, or

Whereas having applied for registration under sub-section (2) of section 6, you have failed to furnish the particulars and informations required for the purpose of the said sub-section.

(b) Whereas, in respect to the application filed by you in JCCF under rule 7(1), you are hereby directed to furnish by ..... the required documents / pleadings in support of such cancellation. You are further directed that the undersigned is not satisfied with the particulars contained in JCCF and as such he is in opinion that the application for cancellation should be refused under rule 7(2)(ii), and



as such you are required to furnish the required documents or pleadings by ..... for the needful.

(c) Whereas, as per Rule 7(3), the undersigned is to inform you that as to why your JENT 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 him; or

you have not submitted true, correct and complete tax returns; or

you are not complying with the provisions of the Act and Rules; or

you have willfully not paid tax / compounded tax / advance tax; or

you have failed to comply with orders of assessment; or

you have willfully not paid tax / compounded tax / advance tax; or

Other reasons (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 JENT registration will be cancelled without any further notice.

(c) Whereas upon information which has come into my possession, I am satisfied that reasonable grounds exist to believe that the payments for admission received by you for the period mentioned below has escaped assessment/has been under assessed/has been assessed at lower rate that which was correctly applicable.

I, therefore, propose to assess/re-assess the amount of tax due in respect of the said payment for admission and for that purpose, I hereby require you to produce or cause to be produced accounts, registers, documents and other evidence mentioned hereunder at the following place and time according to the provisions of section 14 read with section 13 of the Act;

(d) Whereas it appears that you concealed, omitted or failed to disclose fully the particulars of your receipts of payment for admission and tax or have furnished incorrect particulars thereof and thereby returned figures below the real amount, you are hereby given an opportunity to show cause at the following place and time why an order imposing penalty on you should not be made under section 12(4) of the Act.

(e) Whereas I have reasons to believe that, not being registered under sub-section (3) of section 6, you have collected an amount towards or purported to be tax on payment for admission in a case in which or to the extent you were/are not liable to pay such amount under the Act, you are hereby required on the date and at the time and place specified below to attend to show cause why an order imposing penalty on you should be made under section 23 of the Act.

(f) Whereas you have failed to pay the tax assessed under section 13 & 14 and the amount of penalty imposed under section 12(2), 12(4), 14 & 20 for the period mentioned below, you are hereby required to show cause at the following place and time why an order imposing penalty on you should not be made under the sections of the Act.

(g) Whereas you have failed to furnish return/make payment of tax for the period mentioned below within the prescribed time, you are hereby given an opportunity to show cause at the following place and time why an order imposing penalty on you should not be made under section 12(2)/12(4) of the Act.

(h) Whereas I am not satisfied without requiring your presence or production of evidences that returns furnished by you for the period mentioned below are correct and complete, I hereby require you to produce or cause to be produced accounts and other evidences on which you may rely in support of such return of the following place and time according to the provisions of rule 34 of the Rules.

(i) Whereas you have failed to file returns for the period noted below, I hereby require you to produce the evidences noted below and to show cause at the following place and time as to why assessment of tax should not be made to the best of judgement under rule 34(4).

Period under reference –

Evidence required to be produced :

(a) Counterfoils of tickets maintained under rules 9(1)/11(1).

(b) Inspection book maintained under rule 26.

(c) Register maintained under rule 13(1)/15(1)(iii)(d)/60.

(d) Any other accounts, document or other evidences which you may wish to produce, and

(e) Evidences or papers as detailed below :-

(Here enter any other accounts, papers and documents required)

.....

Date:

Place :

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

**THE JHARKHAND ENTERTAINMENTS TAX RULES, 2013**

**FORM JENT-501**

**APPLICATION FOR REFUND u/s 17**

(See Rule 39(1))

To,

The Commissioner of Commercial Taxes, Jharkhand, Ranchi.

Through

the ..... Circle

I, .....(full name), son of .....

(full name) hereby apply for Refund for the tax paid under the Act and furnish the following particulars for that purpose.

1. Name of the proprietor/Assessee ...
2. Address of the Proprietor/Assessee ...
3. Contact No./Fax of the Authorised Person ...
4. e-mail ...
5. Bank A/c No.\* ...
6. Registration No. ...
7. Name and Style of the Entertainment ...

8. Location of the place of the Entertainment ...  
 9. Purpose of the Entertainment ...  
 10. Date of Entertainment ...  
 11. Seating capacity and rates of payment for admission to different classes :

Class	Maximum sitting Capacity	Rate of Admission	No. of tickets sold	No. of complementary ticket issue	Gross Proceeds
1	2	3	4	5	6

12. 20% amount of gross proceed ...  
 13. Amount of Entertainment tax paid ...  
 14. Amount of Refunds claimed ...  
 15. Check list of supporting Documents ...  
 Evidence showing the tickets sold  
 Evidence showing the complementary tickets issued  
 Evidence showing the Gross collection proceed received  
 Evidence showing the deduction on account of the expenses of Entertainment  
 Audited account by a Chartered Accountant within the meaning of the Chartered Accounts Act, 1949 (38 of 1949)  
 Proof of Entertainment tax paid

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

Date  
Place

Signature  
Full Name  
Designation

\* The Applicant shall mention same A/c No. which has been provided at the time of registration / amendment

**THE JHARKHAND ENTERTAINMENTS TAX RULES, 2013**  
**FORM JENT-502**  
**APPLICATION FOR REFUND OTHER THAN REFUND u/s 17**  
(See Rule 40)

To,

The Commissioner of Commercial Taxes, Jharkhand, Ranchi.

Through

the ..... Circle

I,.....(full name), son of .....

(full name) hereby apply for ,Refund for the tax paid under the Act and furnish the following particulars for that purpose.

1. Assessment/Re-assessment Order No ..... ..
2. Name of the proprietor/Assessee .. ..
3. Address of the Proprietor/Assessee ..... ..
4. Contact No./Fax of the Authorized Person ..... ..
5. e-mail ..... ..
6. Bank A/c No.\* ..... ..
7. Registration No. .... ..
8. Name and Style of the Entertainment ..... ..
9. Location of the place of the Entertainment ..... ..
10. Date of the service of the Notice of Excess Payment ..... ..

11. Details of the Refund : .....

Year	Related Quarter	Assessed Tax	Tax Paid	Amount of Excess Claimed
1	2	3	4	5

**VERIFICATION**

I certified that the information given in this Form and its attachments (if any) is true and correct

to the best of my knowledge and belief and nothing has been concealed.

Date  
Place

Signature  
Full Name  
Designation

Attachments:

- Copy of the Notice of demand of Excess Payment
- Proof of Entertainment Tax paid

\* The Applicant shall mention same A/c No. which has been provided at the time of registration / amendment

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**FORM JENT 112**

**CERTIFICATE OF CANCELLATION OF JENT REGISTRATION**  
[See Rule 7(2), 7(3)]

01. Commercial Taxes Circle

Date	Month	Year

02. TIN																			
---------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

03. Name: _____
-----------------

- Your JENT 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 JENT 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 JENT registration has been cancelled with effect from \_\_\_\_\_

- you have not kept proper accounting records relating to any business activity carried on by him; or
- you have not submitted true, correct and complete tax returns; or
- you are not complying with the provisions of the Act and Rules; or
- you have willfully not paid tax / compounded tax / advance tax; or
- you have failed to comply with orders of assessment; or
- you have willfully not paid tax / compounded tax / advance tax; or
- 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  
[See Rule 16,39,40]  
REFUND PAYMENT ORDER  
FORM JENT-503**

Book number \_\_\_\_\_  
Serial number \_\_\_\_\_

Book No. \_\_\_\_\_ Voucher \_\_\_\_\_  
Serial No. \_\_\_\_\_ No \_\_\_\_\_

Book Number \_\_\_\_\_  
Serail Number \_\_\_\_\_

of List of payment  
for .....

(1) (\*045-Other Taxes and Duties on Commodities and Service- Entertainment Tax- Refunds) Counterfoil order for the refund of Entertainment Tax.

Circle ..... 19  
(1) (\*045-Other and Duties on Commodities and Services- Entertainment Tax- Refunds Order for the refund of Entertainments Tax.

(1) (\*045-Other Taxes and Duties on Commodities and Services- Entertainments Tax- Refunds) Order for the refund of Entertainments Tax

1. Name and Style of Entertainment –

(Payable at the Government Treasury within one month of issue.)

(Advise to Treasury Officer, not to be called.)

2. Address –

To,  
The Treasury Officer,

To,  
The Treasury Officer,

3. Registration No. (TIN)

1. Certified that with reference to the assessment record of ..... the period ..... a refund of Rs. .... is due to ..... of .....

1. Certified that with reference to the assessment record of ..... the period ..... a refund of Rs. .... is due to ..... of .....

5. Period of Refund

2. Certified that the amount of Entertainments Tax concerning which this refund is allowed has been duly credited to the Government Treasury.

2. Certified that the amount of Entertainments Tax concerning which this refund is allowed has been duly credited to the Government Treasury.

6. Date of order directing the refund

3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

8. Bank A/c No of the proprietor/ Assessee \*

4. Please pay to him the sum of Rs. .... Rupees .....

4. Please pay to him the sum of Rs. .... Rupees .....

9. Challan number and date by which the amount was credited –

10. Signature and designation of officer issuing the order –

11. Signature of the Recipients of the order –

12. Treasury Voucher no. ....

13. Date of encashment in the Government Treasury.

Signature .....

Designation .....

Encashment in the Treasury.

Date .....

Pay rupees ..... only.

Signature .....

Designation .....

Place .....

\* The proprietor/ Assessee shall mention same A/c No. which has been provided at the time of registration / amendment

**Treasury Officer  
Received payment  
Claimant's signature**

Memo No. .... Date ..... Signature .....

Date ..... Memo No. .... Designation .....

Treasury Officer ..... Date of issue .....

Forwarded to ..... Forwarded to .....

Proprietor ..... Proprietor for encashment

Memo No. ....

Date of issue .....

Signature ..... Signature ..... Forwarded to the Treasury Officer .....  
for information.

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

Designation .....