



सत्यमेव जयते

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JHARKHAND GAZETTE  
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**COMMERCIAL TAXES DEPARTMENT**

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**NOTIFICATION**

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

**S. O. No.-57 dated 22<sup>nd</sup> October, 2014-** In exercise of the powers conferred by Section 94 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to make the following Amendments in Departmental Notification No. S.O. 219 dated 31<sup>st</sup> March, 2006.

**Amendments**

**1. Amendment in Rule 2 –**

**(i) Amendment in Rule 2 (xvi)**

Definition of **Tax Period** shall be substituted as follows:-

"**Tax Period** means, a Period of time, usually for the purpose of Section 29, 30, 31, 32, 33 and 58 shall be a *quarter* and part

thereof, and for the purpose of Section 34, 35, 36, 37, 38, 40, 42, 43 shall be a year and part thereof or such period(s) as may be specified from time to time."

**2. Amendment in Rule 3 –**

- (i) (a) In sub-rule (v), the words '*JVAT 101*' after the words '*shall be made in Form*' shall be substituted by the word '*JCRF*' (*Jharkhand Common Registration Form*).
- (b) In sub-rule (v) the word '*Annexure I, II, & III annexed to Form JVAT 100*' after the words '*as contained in*' shall be substituted by the words '*Annexure I, II, III & IV annexed to Form JCRF*'.
- (c) The words "*Form JVAT 101*" after the words '*contents of the application in*' shall be substituted by the words "*Form JCRF*".
- (d) In Explanation I The words "*Form JVAT 101*" after the words '*for registration in*' shall be substituted by "*Form JCRF*".
- (ii) (a) In sub-rule (vi)(a) before the word '*Signed*' the word '*Digitally*' shall be added.
- (b) In sub-rule (vi)(a) the words '*or Declared Business Manager*' after the words '*Officer In-charge thereof*' shall be added.
- (c) *A proviso shall be added in sub-rule (vi)(a) as follows:*

**'Provided that the Commissioner may relax the provision of obtaining digital signature electronically for a particular period.'**

- (d) In sub-rule vi(c) the words "*Form JVAT 101*" after the words "*application in*" shall be substituted by words "*Form JCRF*".
- (e) *After clause (c) of sub-rule (vi), a paragraph shall be added in the following manner:-*

"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 (vii) of this Rule, may revoke or cancel such Registration Certificate".

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

(a) Notwithstanding anything contained in sub-rule (i), (ii) & (v), in case of such dealers, who have more places or additional places or branches, of business than one, situated in different circles in the state, or in the case of a dealer having no fixed place of business in the state, and who sells goods, either directly or through his agents or salesmen or otherwise in his behalf, 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 dealer 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.

Provided every such dealer, who held a valid consolidated certificate of registration or consolidated assessment/return permission, under the Repealed Act, and whose liability to pay tax continues under the Repealed Act, as well as under the Act who opts for consolidated registration for the purpose of the Act, in one circle in the state, shall apply under this sub-rule, after declaring his principal place of business thereof, and shall apply before the Commissioner in Form JVAT 100.

Provided further such dealer(s) shall annex the statement of dispatches to each of his branch(s) or additional place(s) of business and shall also annex the sale turnover, at the time of filing returns as required under sub-rule (2) of Rule 14, as carried out by each of such branch(s) or the additional place(s) of business.

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

- (c) Nothing in such order passed in sub-rule shall be deemed to divest the prescribed authorities of the circle or sub-circle, in which the dealer sales goods of their powers and function conferred upon under section 70 of the Act, in respect of such dealer.
- (d) Notwithstanding anything contain in Rule 7, any existing registered dealer: intending to open a branch / unit / additional place of business, located in any other circle(s), he shall file an application in Form JCAF (Jharkhand Common Amendment Form) along with his registration certificate in JVAT 106 to the registering authority where he is registered and the registering authority after his due verification and recommendation, shall forward such application to the Commissioner for a consolidated registration under this sub-rule.

**(iv) *Sub-rule (xi) shall be substituted as follows:-***

(xi) "In case a registered dealer 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 a dealer 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."

**(v) *Existing sub-rule (xiii) shall be substituted as follows:***

"In case of a change of Business Manager, such Dealer 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 for such change."

**(vi) *Sub-rule (xiv) shall be substituted as follows:-***

The Business Manager declared shall be deemed to be authorised to submit all types of applications and returns, receive notice and other documents under this Act, and all acts done by the Business Manager in business shall be deemed to be done by the dealer and the dealer shall be responsible for all acts, done by his Business Manager in the course of business' .

(vii) *In sub-rule (xv) the words “JVAT 100 or JVAT 101” after the words ‘for registration in’ shall be substituted by the words “Form JCRF.”*

(viii) *Sub-rule (xvi) shall be deleted.*

**3. Amendment in Rule 3A –**

(i) (a) The words ‘*Form JVAT 101*’ after the words ‘*Commercial Taxes in*’ shall be substituted by the words ‘*Form JCRF*’.

(b) In sub-rule (iv) the words ‘*JVAT 101*’ after the words ‘*copy of the application in*’ shall be substituted by the words “*Form JCRF*”.

(c) In sub-rule (v) the words ‘*JVAT 101*’ after the words ‘*signed hard copy in*’ shall be substituted by the words “*Form JCRF*”.

**4. Amendment in Rule 4 –**

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

‘If a registered dealer intends to exercise his option to pay tax in accordance with the provisions of Section 22 of the Act, he shall make an Application in Form JVAT 119 to the Registering Authority, within thirty days from the date of his becoming liable for payment of tax under the Act.’

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

‘Where the Registering Authority is satisfied, if necessary, after making an enquiry, that an application in Form JVAT 119 is complete and correct and the dealer is genuine, he shall issue to the dealer a certificate of registration under the Act in JVAT 108 and grant him a registration number which shall bear the Taxpayers’ Identification Number or TIN as given in JVAT 106’.

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

‘(a) If a dealer liable to pay tax under the Act, intends to exercise his option to pay tax in accordance with the provisions of sub-section (1) of Section 58, he shall at the time of registration only, make an application to the Registering Authority in whose area the dealer is located in Form JCRF within thirty days from the date of becoming liable for payment of tax under the Act.

(b) Such an application shall be presented by the dealer in the manner laid down in sub-rule (vi) (a) and (vi) (b) of Rule 3 of the Rules.

(c) Where the Registering Authority is satisfied that the information furnished to him in application in Form JCRF is complete, true and correct,

and fulfills conditions laid down in sub-section (1) of Section 58, he shall, issue a Certificate in Form JVAT 106 and JVAT 108 simultaneously within seven days from the date of receipt of the application to the applicant dealer for making payment at compounded rate. While granting the permission, his turnover of sales in the preceding year shall be considered for making a registered dealer eligible to make payment under sub-section (1) of Section 58.

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 (vii) of Rule 3, may revoke or cancel such Registration Certificate.

**Explanation—** The registration certificate issued to such registered dealer(s), shall remain valid so long they fulfill the conditions as laid down in sub-rule (3), (4) and (5) of Rule 60 and also subject to sub-rule (v) of Rule 3.

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

" (a) If a dealer already registered under the Act intends to exercise his option to pay tax in accordance with the provisions of sub-section (1) of Section 58, he shall make an application to the Registering Authority in Form JVAT 119 for permission to do so within sixty days from the beginning of the year in respect of which the option is exercised.

(b) If the concerned Registering Authority, after making such enquiry or scrutiny as such authority may deem it necessary, is satisfied that the application is in order and fulfills conditions laid down in sub-section (1) of Section 58, he shall, issue a Certificate in Form JVAT 108 within seven days from the date of receipt of the application to the applicant dealer for making payment at compounded rate. The applicant dealer shall be informed even if his application is rejected. While granting the permission, his turnover of sales in the preceding year shall be considered for making a registered dealer eligible to make payment under sub-section (1) of Section 58."

**(v) A new sub-rule as sub-rule (vi) after existing sub-rule (v) shall be added as follows:**

" (vi) Notwithstanding anything contained in this Rule the provisions of Rule 3A shall *mutatis mutandis* apply."

**5. Amendment in Rule 7 –**

(i) (a) *Sub-rule (1) (d) shall be deleted.*

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

*"(e) of a change in bank account or e-mail or mobile number details or PAN details in case of addition of Partners or Directors."*

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

(d) In sub-rule (2) (b) the words '*Form JVAT 106 and Form JVAT 110*' after the words '*receiving an application in*' shall be substituted by the words '*Form JCAF along with JVAT 106*'.

**6. Amendment in Rule 8 –**

(i) (a) In sub-rule (2) the words '*on Form JVAT 105*' after the words '*may apply in writing*' shall be substituted by the words '*in Form JCCF (Jharkhand Common Cancellation Form).*'

(b) In sub-rule (6) after the words '*sub-rule (2)*' the words '*or sub-rule (10)*' shall be inserted.

(c) In sub-rule (8) the word '*fourteen*' after the words '*this rule within*' and before the words '*days of receipt*' shall be substituted by the word '*thirty*' and the words '*JVAT 105*' after the words '*receipt of form*' shall be substituted by the words '*JCCF*'

(d) In sub-rule (9) the word '*on*' after the words '*issue a notice*' shall be substituted by the word '*in.*'

(e) In sub-rule (10) a new clause as clause '*d*' shall be added as follows:

*'d. The gross turnover of a registered dealer has failed to exceed the specified taxable quantum for three successive years.'*

(f) In sub-rule (13) the words '*cancellation or*' after the words '*any order of*' shall be deleted

(g) In sub-rule (14) the words '*JVAT 105*' after the words '*cancellation in form*' shall be substituted by the words '*JCCF*'

**7. Amendment in Rule 10 –**

**(i) Existing sub-rule (3) shall be substituted as follows:-**

" Where VAT dealer registered under sub-section (1) of section 26 of the Act fails to file tax returns and fails to pay any tax due within the

prescribed time and his taxable turnover remains under the limits prescribed in sub-section (5) of Section 8, the Registering authority shall cancel such registration after giving the VAT dealer the opportunity of being heard and for this purpose the prescribed authority shall issue a notice in JVAT 112."

**8. Amendment in Rule 11 –**

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

‘(2) A dealer referred to in sub-rule (1) shall subject to sub-section (10) of Section 25 make an application in Form JCRF, within thirty days of such intention to set up a factory to manufacture taxable goods, for registration before the in-charge of the Circle.

Explanation: ‘Intention’ to set up a factory to manufacture taxable goods shall commence from the date, the application in **Form JCRF** is filed.’

*(ii) Existing sub-rule (6) and (7) shall stand deleted.*

**9. Amendment in Rule 14 –**

*(i) (a) Existing sub-rule (1) shall be substituted as follows:*

‘(1) A return to be filed by a registered VAT dealer under sub-section (1) of Section 29 including such registered dealers engaged in reselling of the goods and opting to pay tax under sub-section (2) of Section 9 and notification issued thereunder, and a dealer to whom a notice under sub-section (2) of Section 29 of the Act has been issued to file the return, shall be in Form JVAT 200 and it shall be filed in a circle, where such dealer is registered under the Act, within twenty five days after the end of the *quarter*. The return shall be true, correct and complete.’

Provided that such dealers also reselling other goods than those specified under sub-section (2) of Section 9 shall file their return in Form JVAT 200.

Provided further that the dealer shall fill the annexures appended to the Form JVAT 200 whichever is applicable to him.

*(b) After sub-rule (2), sub-rule (3) shall be added as follows :*

‘ **Notwithstanding anything contained in sub-rule (1) and (2); all the registered dealers other than those, who have been granted Registration Certificate in Form JVAT 108; shall also file a Monthly Abstract in Form JVAT 213, within twenty-five days after the end of the month.**’



*(c) Existing Sub-rule (4) shall be deleted.*

*(d) Existing sub-rule (7) shall be substituted as follows:*

‘ If any VAT dealer having furnished a return in Form JVAT 200 or JVAT 211, 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 Form JVAT 200 or JVAT 211 within a period of three months from the end of the respective *tax period* stating therein the reasons thereof indicating in Form JVAT 200, JVAT 211 as “Revised” and also indicating the Period of such revised returns.’

*(e) Existing sub-rule (9) shall be renumbered as 9(a) and shall be substituted as follows:*

"(a) The dealer opting for payment of Composition Tax under Section 58 of the Act whose gross turnover is upto 50 lakhs in a year and to whom Certificate of registration in Form JVAT 108 has been issued, shall file return in Form JVAT 211 within twenty five days after the end of the tax-period and pay the Composite Tax not later than 15<sup>th</sup> days after the end of such tax-period.

Provided that such dealer opting for Composition of Tax u/s 58 of the Act, shall also file Annual Return in Form JVAT 212 by 31<sup>st</sup> December of the following year.

Provided further that in the circumstances, if the gross turnover of the dealer exceeds Rs. 40 lakhs, he shall furnish the Audited Accounts by 31<sup>st</sup> December of the following year, which shall contain a certificate in Form JVAT 409 on behalf of such persons, conducting such audit of accounts as required under sub-section (1) of Section 63 of the Act, certifying therein genuineness and correctness of the account audited thereof."

*(f) A new sub-rule as (9) (b) after the sub-rule (9) (a) shall be added as follows:*

**"(b) The dealer opting for Composition of Tax under section 58 of the Act whose gross turnover is upto 25 lakhs in a year shall file only Annual Return in Form JVAT 212 by 25<sup>th</sup> April of the following year."**

*(g) A new sub-rule (9) (c) after the sub-rule (9) (b) shall be added as follows:*

**"(c) If the gross turnover of any dealer exceeds Rs. 40 lakhs, he shall furnish the Audited Accounts by 31<sup>st</sup> December of the following year, which shall contain a certificate in Form JVAT 409 on behalf of such persons, conducting such audit of accounts as required under sub-section**

**(1) of Section 63 of the Act, certifying therein genuineness and correctness of the account audited thereof."**

**(h) Existing sub-rule (10) shall be substituted as follows:-**

" The dealer liable to pay presumptive Tax under Section 22 of the Act and to whom certificate of registration in Form JVAT 108 has been issued, shall file Return in Form JVAT 211 within twenty five days after the end of the Tax-Period and pay the presumptive tax not later than 15<sup>th</sup> day after the end of the such Tax-Period

Provided the dealer liable to pay Presumptive Tax u/s 22 of the Act, shall also file Annual Return in Form JVAT 212 by 31<sup>st</sup> December of the following year.

Provided further that in the circumstances, if the gross turnover of the dealer exceeds Rs. 40 lakhs, he shall furnish the Audited Accounts by 31<sup>st</sup> December of the following year, which shall contain a certificate in Form JVAT 409 on behalf of such persons, conducting such audit of accounts as required under sub-section (1) of Section 63 of the Act, certifying therein genuineness and correctness of the account audited thereof."

**(i) Existing sub-rule (12) shall be substituted as follows:-**

" (a) Notwithstanding anything contained in this rule, registered dealers shall file their returns signed digitally under this rule by way of e-filing, through the departmental online system.

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

(b) In the absence of digital signature, any return, annexure or document filed online by a dealer or his declared Business Manager through enrolled departmental login ID and Password, shall be deemed to have been filed by the dealer himself.

(c) For the purpose of e-filing of the returns, all such dealers shall fill all the respective entries in a true, complete and correct manner. In the circumstances if any respective entries have not been filled, the same shall be treated the violation of sub-section (1) of section 29 and as such sub-section (4) of section 30 shall apply accordingly.

(d) In the circumstances if any e-filing return has been filed without an authorised digital signature; the same shall be treated to be the

violation of sub-section (5) of section 29 and as such action under sub-section (1) of section 36 shall apply accordingly.

- (e) Any such dealer opting for e-filing may revise return in accordance to the sub-section (3) of section 29.

Explanation: For the purpose of e-filing under this sub-rule, return shall mean the Form JVAT 200, JVAT 204, JVAT 211 and JVAT 212 and the date of such e-filing shall be the respective dates as prescribed in this rule. Form JVAT 213 shall be treated as monthly abstract and the date of e-filing shall be the respective dates as prescribed in this rule.

- (f) Notwithstanding anything contained in this sub-rule, the Commissioner may evolve a criteria and direction; other than those prescribed in this sub-rule, for filing e-filing returns by the registered dealers."

#### 10. Amendment in Rule 15 –

- (i) (a) In sub-rule (1)(a) the words '*Monthly return in Form JVAT 200*' after the words '*as due in*' shall be substituted by the words '*monthly abstract in Form JVAT 213*'.

- (b) In sub-rule (1)(b) after the words '*registered VAT dealers*' the words '*whose gross turnover is upto 50 lakhs in a year and*' shall be inserted.

- (c) In sub-rule (1) a new sub-clause '(c)' after the existing sub-clause (b) shall be added as follows:

**(c) "In the case of a registered VAT dealers whose gross turnover is upto 25 lakhs in a year and who have been granted Registration Certificate in Form JVAT 108, the tax shall be paid not later than 15<sup>th</sup> July, 15<sup>th</sup> October, 15<sup>th</sup> January and 15<sup>th</sup> April respectively."**

- (d) In the sub-rule (2) after the words '*the Form*' the words '*JVAT 200 return*' shall be substituted by the words '*JVAT 213*'.

**(e) In existing sub-rule (2) Explanation (1), (2), (3) and (4) shall be renumbered as Explanation (I), (II), (III) and (IV).**

- (f) Existing sub-rule (3) shall be substituted as follows:-

" If any registered VAT dealer having furnished a return in Form JVAT 200 and subsequently furnishes a revised return under sub-rule (7) of rule 14, shall pay the

different amount of tax according to the Revised Return, along with an Interest as provided in sub-section (1) of Section 30 of the Act."

**(g) Explanation II of sub-rule (6) shall be substituted as follows:**

" Explanation II – the date of payment of due taxes shall be the same as prescribed in sub-rule (1) and sub-rule (2) of this rule. If the due date of payment falls to be a holiday, the next working day shall be treated to be the due date of payment."

**(h) Explanation III of sub-rule (6) shall be deleted.**

**11. Amendment in Rule 18 –**

**(i)** In sub-rule (2) the words '*within fifteen days*' before the words '*sub-rule (1)*' shall, ' be substituted by the words '*within twenty five days*'

**12. Amendment in Rule 23 –**

**(i) (a) Existing sub-rule (1) (a) shall be substituted as follows:**

"(1)(a) Where any contractee awards a contract to a works contractor and where the contractee is liable for deduction of tax at source of Advance Tax, as specified in the notification issued under section 44 of the Act by the State Government in this behalf, shall make an online application to the registering authority in whose area the office or principal place of business is located in Form JVAT 125 for enrolment and such authority after satisfying himself that the application is in order shall, within seven days from receipt of such application issue online a certificate allotting the Tax Deduction Number in Form JVAT 126.

(b) the tax shall be deducted from the payment of valuable consideration after deducting the amount of transactions falling under section 3, 4 and 5 of the CST Act, 1956."

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

"(2) The amount of Advance Tax so deducted by the Contractee in pursuance to the notification issued in this behalf, the same shall be deposited in the Government Treasury in the following manner: -

(a) In the circumstances, when the contractee is the department of the State Government, it will deduct the Advance Tax from the bills of the contractor, in accordance to the rules, as provided by the

Government for such respective departments and shall remit to the Government Treasury for credit therein into the respective "0040 Head". Schedule (used by the works department of the State Government) for such deductions available on departmental website shall be filed by the contractee for each month within fifteen days of the following month. Such schedule filed online shall be digitally signed by the authorised person.

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

- (b) In the circumstances, where the contractee is other than the contractee mentioned in sub-rule (a) of this Rule, such person shall deposit the deducted Advance tax within fifteen days of the close of each month into the Head "0040", directly into the Government Treasury through a prescribed Challan JVAT 205 online separately for each work contractor from whose bills such deduction has been made, and furnish a statement in JVAT 215 available on departmental website. Such statement shall be filed by the contractee for each month within fifteen days of the following month. Such statement filed online shall be digitally signed by the authorised person.

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

- (c) Every person or Government Department referred in this Rule, shall issue to the contractor, a certificate of tax deduction at source in Form JVAT 400 generated electronically through the departmental online system on the basis of tax deducted at source by the contractee for respective month, as shown in Schedule or JVAT 215 as the case may be, furnished monthly for each such contractor. Provided that, such generated Certificate issued to the contractor in Form JVAT 400, in respect to a contractor shall be accepted and adjusted against the tax payable by such contractor, by the Assessing Authority, where the contractor is registered.

**13. Amendment in Rule 24 –**

(i) *Existing sub-rule (3) shall be substituted as follows:*

"(3) A supplier or the works contractor, registered under the Act, for the purpose of obtaining the certificate in Form JVAT 407, shall apply for the same, in Form JVAT 120 online and the circle-in-charge after verifying the particulars furnished in the application, shall issue the certificate in Form JVAT 407 generated through departmental online system.

Provided that the prescribed authority shall issue a certificate in Form JVAT 407 after the approval of the Commissioner

"Provided further that the registered dealer executing Works Contract and applying in Form JVAT 120 for obtaining a certificate in Form JVAT 407 shall annex the copy of the work order."

(ii) In existing sub-rule (4) after the words '*sub-rules*' the words '*(1) and*' shall be inserted.

**14. Amendment in Rule 25 –**

Existing sub-rule(4) shall be substituted as follows:-

" Notwithstanding anything contained in the Rules, no registered VAT dealer shall sell his goods below his purchase or cost price as the case may be."

**15. Amendment in Rule 31 –**

In sub-rule (2)(a) of Rule 31 the words '*sub-section (5) of Section 35*' before the words '*with the provisions of*' shall be substituted by the words '*sub-section (6)*'.

**16. Amendment in Rule 35 –**

**Existing Rule 35 shall be substituted as follows:**

"(1) A dealer who claims that any amount of his turnover should be exempted from tax on account of the goods being specified in Part E of Schedule II and for the sales made at the first stage of sale in the State under sub-section (3) of Section 9 of the Act, shall in respect of such claim be substantiated by the authority prescribed by examining, the purchase order, if any, the original copy of the tax invoice, cash memoranda or bills issued to him by the selling dealer and a true Declaration in Form JVAT 403 generated electronically through departmental online system, evidencing that the goods in question have already been subjected to tax on the first point of their sale in the state of Jharkhand.

(2) Any VAT dealer, who claims Input Tax Credit under sub-section (4) of Section 18 of the Act and his Output Tax payable requires the Input Tax

Credit, for the sales made at the stage(s) under sub-section (1) of Section 9 of the Act, shall in respect of such claim be substantiated by the authority prescribed by examining the original copy of tax invoice and a true Declaration in Form JVAT 404 generated electronically through departmental online system, evidencing that the goods in question have already been subjected to Tax at the preceding stage of their sale in the State of Jharkhand.

(3) Declaration in Form JVAT 403 and JVAT 404 in respect to one purchasing dealer shall be generated electronically through departmental online system on the basis of related details furnished by a selling dealer along with returns for the sale made to such purchasing dealer during a year. In case of such online generated declarations provisions of sub-section (9) of Section 60 shall apply.

(4) (a) In case of a registered dealer being Manufacturer or the Importer of such goods and sells such goods as specified in sub-section (2) of Section 9 and Notification issued thereunder, and recovers tax from its purchasing registered dealer at the full rate or at such increased rate, on the Maximum Retail Price of such goods; Form JVAT 410 shall be generated electronically through departmental online system.

Provided that one Declaration Form in respect of one purchasing registered dealer shall be generated on the basis of related details furnished by a selling dealer along with returns for the sale made to such purchasing dealer during a year. In case of such online generated declaration provisions of sub-section (9) of Section 60 shall apply.

(b) In case of registered dealer being reseller of such goods sold, as specified in sub-section (2) of Section 9 and Notification issued thereunder, and who recovers tax from its purchasing dealer at full rate *or at such increased rate*, on the Maximum Retail Price, paid by him at immediately preceding stage, Form JVAT 411 shall be generated electronically through departmental online system.

Provided that one Declaration Form in respect of one purchasing dealer shall be generated on the basis of related details furnished by a selling dealer along with returns for the sale made to such purchasing dealer during a year. In case of such online generated declaration provisions of sub-section (9) of Section 60 shall apply.

(5) The aforesaid Declaration(s) Form shall not be transferable."

**17. Amendment in Rule 41 –**

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

" (5) Where a vehicle carrying goods, coming from any place outside the State and bound for any other place outside the State, while passing through the State shall cross one of the check-posts situated in the State or pass through the notified routes within such time as mentioned in application Form JVAT 117, failing which it shall be presumed that the goods carried thereby have been sold within the State by the owner or person- in-charge of the vehicle and accordingly the tax is assessed and penalty shall be levied under sub-section (4) , (5) and (6) of Section 72.

Provided that the driver of the vehicles carrying the goods or person-in-charge of the goods shall inform the in-charge of the last exit check-post as mentioned in JVAT 508 (Transit Pass) about reason of delay for late arrival against such time and officer-in-charge of the last check-post after being satisfied may condone such delay."

**18. Amendment in Rule 42 –**

- (i) (a) In sub-rule (2) the word '*till*' after the words '*he shall*' shall be substituted by the words '*fill*'.
- (b) The word '**504B**' after the words '*Form JVAT 504P, 504G or*' the words '*(presently known as Sugam P, Sugam G or Sugam B respectively)*' shall be added.
- (c) The words '*and as authenticated by the Prescribed Authorities wherever necessary under sub-rule (4) of this rule, and*' after the words '*such VAT dealers*' shall be substituted by the words '*electronically through the departmental online system and.*'
- (d) In sub-rule(2)(a), the words '*in Form JVAT 504P*' after the words '*supported by a declaration*' shall be substituted by the words '*in Sugam P*'.
- (e) In sub-rule(2)(b), the words '*Form JVAT 504G*' after the words '*supported by a declaration*' shall be substituted by the words '*in Sugam G*'.
- (f) In sub-rule(2)(c), the words '*Form JVAT 504B*' after the words '*supported by a declaration*' shall be substituted by the words '*in Sugam B*'.
- (g) In sub-rule (2)(c) an Explanation shall be added as follows:-



" Explanation: In case of such online generated declarations provisions of sub-section (9) of Section 60 shall apply".

**(h) Sub-rule (3) shall be deleted.**

**(i) Existing sub-rule (4) shall be substituted as follows:**

(a) 'The Prescribed Authority or departmental online system may refuse or block issuance of such declarations in Sugam P, Sugam G and Sugam B to a registered dealer in the circumstances when,

(i) a dealer has dues of admitted tax or assessed tax or interest or penalty under the Act or under CST Act, 1956 or under the repealed Act(s),

(ii) a dealer files abstract for any month or return for any quarter showing nil turnover,

(iii) tax on interstate purchase and corresponding tax on sale is disproportionate to each other,

(iv) a dealer is not complying with the provisions of the Act and rules.

(b) Such online generated declarations shall remain valid for the period as set out in notifications issued by the department from time to time.'

**(f) Existing sub-rule (5) shall be substituted as follows:**

"Before furnishing the declaration in Form JVAT 503, the dealer or any person authorized by him in his behalf, shall fill in all required particulars in the Form and shall also affix his signature in the space provided in the Form for this purpose."

**(g) Existing sub-rules (6), (7) and (8) shall be deleted.**

**(h) Existing sub-rule (9) shall be substituted as follows:**

"If any error or omission is found by the dealer in such declarations generated electronically through the departmental online system, he shall report the fact to the Prescribed Authority within the prescribed period as notified in the notifications issued by the department from time to time for such purpose and in respect of each such declaration, shall furnish to the Prescribed Authority, an indemnity bond in Form JVAT 122 against any possible loss to the Government."

(i) In sub-rule (11) the words '*or class of dealers*' after the words '*any VAT dealer*' shall be inserted.

**(j) Existing sub-rule (12) shall be substituted as follows:**

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

- (k) In clause (ii) of existing sub-rule (13) the words '*Form JVAT 504G and JVAT 504B*' after the words '*For the term appearing in*' shall be substituted by the words '*Sugam G and Sugam B.*'

**19. Amendment in Rule 43 –**

*(i) After the existing sub-rule (9) a new sub-rule (10) shall be added as follows:*

"(10) Notwithstanding anything contained in this rule the Commissioner may evolve a criteria and direction other than those prescribed in this rule for the purpose of obtaining the transit pass electronically."

**20. Amendment in Rule 44-**

*Existing Rule 44 shall be substituted as follows:-*

- "(1) Where any dealer claims that he is not liable to pay tax under the Act, in respect of any goods, on the ground that the movement of such goods from one place to another within the State of Jharkhand was occasioned by the reason of transfer of such goods to other branches, or otherwise than by way of sale under Section 66 of the Act, the burden of proving the claim shall be on that dealer, and for this purpose he shall furnish to the Prescribed Authority the Statement or Challans or Transfer Memos or Invoices, under sub-rule (2)(h) of Rule 38 and,
- (a) a true and complete Declaration in Form JVAT 505, generated electronically through departmental online system on the basis of receipt details furnished by an Agent along with returns, for the goods received during a year from the Principal for sale on commission and Form JVAT 506 in case of branch transfer from one branch to another in the State on the basis of receipt details furnished by a transferee branch for the goods received during a year from the transferor branch.
- (b) Where any Principal dealer transfers any goods within the state to his Commission Agent or to his branch or units for sale therein, a Declaration in Form JVAT 507 shall be generated electronically through the

departmental online system on the basis of transfer details furnished by him along with returns in respect of such goods.

- (c) Correct and complete record of the name, address, Taxpayer Identification Number, if any, of the person to whom the goods were transferred incorporating therein the quantity of the goods and the value thereof.
  - (d) Copy of accounts rendered by the Agent or the office to the whom the goods were transferred, and
  - (e) Copy of the Railway or the Lorry receipts relating to such transfer.
- (2) The transferor shall issue to the transferee a Challan or Transfer Memo to this effect.

Provided that one Declaration Form generated through departmental online system shall be available in the system to the Transferor or Transferee or Principal or for any such transfer made during a year."

#### **21. Amendment in Rule 58-**

(i) In sub-rule (1) the words '*sub-section (6) of Section 43*' after the words '*of Section 37*' shall be inserted.

(ii) In sub-rule (1) the words '*in Form JVAT 302*' after the words '*issue of notice*' shall be inserted.

#### **22. Amendment in Rule 59-**

*Rule 59 shall be substituted as follows:-*

'A notice of hearing for the purposes of sub-section (10) of Section 18, sub-section (7) of Section 25, sub-section (4) of Section 26, sub-section (7) of Section 27, sub-section (2) of Section 28, sub-section (2) of Section 29, sub-section (4)(d) of Section 30, sub-section (2) of Section 33, sub-section (3) of Section 34, sub-section (6) of Section 35, sub-section (1)(d) of Section 37, sub-section (4) of Section 37, sub-section (6) of Section 37, sub-section (1) of Section 40, sub-section (3) of Section 44, sub-section (1) of Section 46, sub-section (1) of Section 67, Section 71 and in any other Section, where the presence of the dealer and persons is required, shall be issued in Form JVAT 302.

The authority prescribed in Rule 57 for the purpose of section(6) of Section 35, sub-section (1) of Section 40, Section 42, sub-section (5) of Section 79, sub-section (4) of Section 80 and Section 81 shall fix a date, ordinarily not less than thirty days from the date of issue of Notice, for producing such accounts and other evidences, as may be required under the said Notice.

For Sections other than those mentioned above the prescribed authority shall fix a date ordinarily not more than thirty days from the date of issue of notice for producing such accounts and other evidences, as may be required under the said Notice.

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

**23. Amendment in Rule 60-**

(i) In the sub-rule (5) *the* words ‘*or continue in this scheme*’ after the words ‘*withdraw from composition*’ shall be inserted.

**24. Addition of a new Rule 67 captioned as 'Savings' -**

**After existing Rule 66, a new Rule 67 shall be added as follows:**

**Savings-** (1) Notwithstanding anything contained elsewhere in these amended Rules -

(a) Any dealer liable to furnish return as per the procedure/ format prescribed under the existing Rules immediately before the coming into effect of these Rules shall notwithstanding that a period, in respect of which he is so liable to, furnish return, commences on and day before such day of coming into effect of these Rules and ends on any day after such day of coming into effect of these Rules, furnish such return in respect of tax payable for sales or purchases made up to the day immediately before such day of coming into effect of these Rules and pay tax in accordance with the provisions of Rules in force before the day of coming in force of these Rules and shall furnish a separate return in respect of the remaining part of the period which commences on such day of coming into effect of these Rules and pay tax due on such return for sales or purchases made on and from such day of coming into effect of these Rules in accordance with the provisions and or procedure prescribed under these Rules;

(b) All prescribed forms under the Rules in force prior to the day of coming into force of these Rules and continuing in the force on the day immediately before the day of coming into effect of these Rules shall, with effect from such day of coming into effect of these Rules, continue in force so far they pertain to transactions prior to the day of coming into effect of these Rules and shall be used *mutates mutandis* for the purpose for which they were being used before such day of coming into effect of these Rules;

(c) All pending applications made as per the procedure and format prescribed under the existing Rules immediately before the coming into force of these Rules will be disposed off in accordance with the existing Rules in force prior to the date of coming into force of these Rules.

(d) Any prescribed form obtained or obtainable by the dealer from any prescribed authority or any declaration furnished or to be furnished by or to the dealer under the existing Rules immediately before the coming into force of these Rules for the claims in respect of any sale, purchase or receipt of goods before the day of coming into force of these Rules shall be

valid where such prescribed form is obtained or such prescribed form is furnished on or after such day of coming into effect of these Rules;

25. New Forms JCRF, JCAF, JCCF, JVAT 125, JVAT 126 and JVAT 215 are added. Forms are appended to this amendment notification.
26. Existing Forms JVAT 111, JVAT 112, JVAT 117, JVAT 119, JVAT 122, JVAT 200, JVAT 202, JVAT 204, JVAT 206, JVAT 207, JVAT 208, JVAT 209, JVAT 211, JVAT 212, JVAT 302, JVAT 306 and JVAT 508 are substituted. Forms are appended to this amendment notification.
27. Deleted Form JVAT 213 is restored with minor changes.
28. Amendment in Form, JVAT 120, JVAT 205, JVAT 400 and JVAT 407 Forms are appended to this amendment notification.
29. Existing Form JVAT 101, JVAT 102, JVAT 103, JVAT 105, JVAT 107, JVAT 110, JVAT 113 and Form JVAT 214 are deleted.
30. This amendment except the amendment in Rule 23 (2) (c) shall be effective from the date of notification. Amendment in Rule 23 (2) (c) shall be effective from 01.04.2015.

**(File No Ba Kar. Compu./15/2014/1199)**

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) &amp; 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	Phone	STD	Number	
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	Marriage Hall	Banquet Hall	Restaurant
Club	Societies	Co-operative Societies	Others
Hotel-Open space annexed or attached	Marriage Hall-Open space annexed or attached	Banquet Hall-Open space annexed or attached	

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
	Status.....
Date	Full Name .....

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

<b>(1)</b> Place.....	Signature.....	<b>(2)</b> Place.....	Signature.....
	Full Name .....		Full Name .....
Date.....	Status.....	Date.....	Status.....
<b>(3)</b> Place.....	Signature.....	<b>(4)</b> 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 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/ go down/ 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/PO Office Name/Treasurer Name	Branch Name	Amou	Start date	मदक कंजम	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 \_\_\_\_\_  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Full name \_\_\_\_\_  
Status \_\_\_\_\_

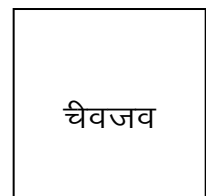
Note: Strike out which are not applicable

**Annexure IV**

FORM OF AUTHORISATION

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

Name _____
Address _____



TIN

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

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

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

Form JCAF

**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  
Details11 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)]

Date Month Year

--	--	--	--

01. Commercial Taxes Circle

_____  
---------------

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 .....

Form JVAT 125  
**GOVERNMENT OF JHARKHAND**  
**COMMERCIAL TAXES DEPARTMENT**

[See Rule 23, 24]

**Application for allotment of Tax Deduction Number**

To,  
 The Registering Authority  
 \_\_\_\_\_ Circle

1. Are you already allotted a TIN :  Yes  No

If ticked 'Yes' above enter TIN: \_\_\_\_\_

(In case TIN is present, no other details are required to be filled in the form)

**Type of Contractee/Deductor** (Select whichever is applicable)

Company	<input type="checkbox"/> Public Limited <input type="checkbox"/> Private Limited
Partnership	<input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Partnership Firm
Statutory Body	<input type="checkbox"/> Association of Persons <input type="checkbox"/> Society <input type="checkbox"/> Cooperative <input type="checkbox"/> Trust
Individual	<input type="checkbox"/> Proprietorship
Government Department	<input type="checkbox"/> Central Government Department <input type="checkbox"/> State Government Department
HUF	<input type="checkbox"/> HUF
Joint Venture	<input type="checkbox"/> Joint Venture
PSU	<input type="checkbox"/> Company/Corporation/Board
Club	<input type="checkbox"/> Club
Others	<input type="checkbox"/> Others _____ (Please Specify)

(Point No 2 is applicable only if Constitution of business is selected as Individual)

2.

Name of the Contractee*/Deductor**	First Name	Middle Name	Last Name

3. Office of the Contractee/ Deductor\*\*: \_\_\_\_\_

4. Designation of Contractee/Deductor: \_\_\_\_\_

5. Permanent Account Number or TAN of the Contractee/ Deductor :

6. Address and contact Number(s).

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 Bank Account(s)

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

**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.

Date :

Signature :

Place :

\* Name of Contractee/ Deductor should be identical as mentioned in PAN.

\*\* Contractee/ Deductor here means a person who deducts tax from the bill of contractor or supplier.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**CERTIFICATE OF ENROLMENT  
Form JVAT 126**

[See Rule 23, 24]

1. TDN (Tax Deduction Number)

2.

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

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

3. CIRCLE

--

4. NAME OF THE CONTRACTEE / DEDUCTOR

--

5. ADDRESS OF THE CONTRACTEE / DEDUCTOR

--

6. PAN / TAN OF CONTRACTEE / DEDUCTOR

--

7. TYPE OF CONTRACTEE / DEDUCTOR

--

Seal of the Registering Authority  
Authority

Signature of the Registering

Circle.

Date: \_\_\_\_\_

**Form JVAT 215**

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 23, 24]

**Statement specifying the details of tax deducted and deposited by  
contractee/ deductor (in case of supplier) other than Department of the  
State Government.**

**Part A – Particulars of person responsible for deduction of tax:**

<b>1.</b>	<b>Tax Deduction Number</b>		
<b>2.</b>	<b>Name / Designation of Contractee/ Deductor</b>		
<b>3.</b>	<b>Period</b>	<b>From:</b>	<b>To:</b>

**[Part B: Particulars of payment and tax deducted on account of contract/  
supply:**

1	2	3	4	5	6	7	8	9	Payment made during the month					15	16	17	18
									10	11	12	13	14				
TIN of Contractor/Supplier	Name of Contractor/Supplier	Address of Contractor/Supplier	Contract/Supply Order Number	Date of the Contract/Supply order	Nature of Contract/Supply Order	Full Value of Contract/Supply Order	Duration of Contract From and To	Bill No/Voucher Cash Memo (If Any)	Date of Bill/Voucher Cash Memo (If any)	Amount Paid	Date of Payment	Total Payment till the month	TDS liable to be deducted (Y/N)	Rate of VAT	Amount of VAT (TDS) collected during the Month	Amount of VAT (TDS) collected till the month	
<b>Total Amount</b>																	

**Digital Signature / Signature of the Officer/  
Person responsible for Deduction of tax:**

**Designation:**

Date :

Place :

**Schedule of Tax deducted and deposited by the Contractee/ Deductor (in case of supplier) of Department of State Government**

Office of the Contractee/ Deductor .....

Tax Deduction Number (TDN) .....

**SCHEDULE OF CREDIT TO SALE TAX FOR THE MONTH .....YEAR.....**

**Monthly Accounts.....**

Sl. No.	TIN of Contractor/Supplier	Name of Contractor/Supplier	Address of Contractor/Supplier	Contract / supply order No.	Date of the Contract / supply order	Nature of Contract/ Supply Order	Full Value of Contract / Supply Order	Duration of Contract	Opening Balance	Receipts During the Month				Total Payment till the Month	TDS liable to be deducted (V/N)	Rate of VAT	Amount of VAT (TDS) collected during the Month	Amount of VAT (TDS) collected till the month
										Bill No/Voucher Cash Memo (If Any)	Date of Bill /Voucher Cash Memo(If any)	Amount Paid	Date of Payment					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Total																		

DATE:  
PLACE:

SIGNATURE:  
DESIGNATION:

FORM JVAT 111

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**CERTIFICATE OF CANCELLATION OF VAT REGISTRATION**

[See Rule 3(vi) (c), 8(6), 8(10), 10(3)]

Date	Month	Year

01. Commercial Taxes Circle _____ _____
---

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

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

- Your VAT 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 VAT 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 VAT registration has been cancelled with effect from \_\_\_\_\_.
- You are not required nor entitled to apply for registration.**
- You have not declared taxable sales since VAT registration over a period of three continuous years.**
- You have no fixed place of abode or business.**
- You have failed to keep proper accounting of records relating to your business activities.**
- You have not submitted correct and complete VAT Returns and failed to pay tax.**
- You have not complied with the provisions of Act & 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-**

FORM JVAT 112

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**NOTICE FOR COMPULSORY CANCELLATION OF VAT REGISTRATION**  
[See Rule 8(9), 10(3)]

01. Commercial Taxes Circle  
\_\_\_\_\_

Date	Month	Year

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

03. Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

The undersigned is to inform you that as to why your VAT registration should not be cancelled because: (Strike off statements not applicable / Tick appropriate boxes)

- You are not required nor entitled to apply for registration.
- You have not declared taxable sales since VAT registration over a period of three continuous **years.**
- You have no fixed place of abode or business.
- You have failed to keep proper accounting of records relating to your business activities.
- You have not submitted correct and complete VAT Returns **and failed to pay tax.**
- You have not complied with the provisions of Act & Rules.
- You have used registration certificate otherwise than the purpose granted to you.
- You have ceased to be liable to pay tax.
- Other reasons (Pls. specify)

.....

.....

.....

You are required to file a final VAT Return after cancellation of Registration Certificate and account for VAT on any stock or assets on hand on which you have received a refund of input tax.

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

YOU ARE REMINDED THAT YOU CAN NOT CHARGE VAT AND ISSUE TAX INVOICES AFTER CANCELLATION OF REGISTRATION CERTIFICATE

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

REGISTERING AUTHORITY,  
\_\_\_\_\_ CIRCLE

**FORM JVAT 117**

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
Application Form for Obtaining Transit Pass  
[See Rule 43(1)]**

**Check Post Details**

Entry Check Post	<input type="text"/>	Expected Entry Date	<input type="text"/>
Exit Check Post	<input type="text"/>	Expected Exit Date	<input type="text"/>

**Vehicle/ Driver's Details**

Vehicle No.	<input type="text"/>	Vehicle Type	<input type="text"/>
Driving License No.	<input type="text"/>	Driver's Name	<input type="text"/>
Driver's Mobile No.	<input type="text"/>	Driver's Address	<input type="text"/>

**Consignor / Seller's Details**

TIN	<input type="text"/>	Name & Style	<input type="text"/>
Address	<input type="text"/>	District/Country	<input type="text"/>
PIN	<input type="text"/>	State	<input type="text"/>
Mobile	<input type="text"/>	Email	<input type="text"/>

**Consignee / Buyer's Details**

TIN	<input type="text"/>	Name & Style	<input type="text"/>
Address	<input type="text"/>	District/Country	<input type="text"/>
PIN	<input type="text"/>	State	<input type="text"/>
Mobile	<input type="text"/>	Email	<input type="text"/>

**Invoice Details**

Commodity	<input type="text"/>	Commodity Name (If other)	<input type="text"/>
Quantity (Unit)	<input type="text"/>	No. Of Packets	<input type="text"/>
Invoice No.	<input type="text"/>	Invoice Date	<input type="text"/>
Value/ Amount	<input type="text"/>	L.R No./ C. Note No.	<input type="text"/>

Date:  
Signature  
Place  
Status

FORM JVAT 119

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**APPLICATION FOR OPTING FOR COMPOSITION / PRESUMPTIVE OR  
WITHDRAWAL FROM OPTING COMPOSITION / PRESUMPTIVE OF TAX  
PAYABLE BY THE DEALER**

[See Rule 4, 60(5) & 61(5)]

Circle _____ _____ _____	Date	Month	Year
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	02. TIN	<input type="text"/>	<input type="text"/>
Name _____ Address _____ _____			

I / We carrying on business as .....,  
and would like to apply for any of the following option:

- Conversion from Regular to Presumptive Tax Scheme
- Conversion from Regular to Composition of Tax Scheme
- Composition of Tax (Turnover upto 25 lakhs per annum)
- Composition of Tax (Turnover upto 50 lakhs per annum)

Effective Date From: \_\_\_\_\_ (Beginning of financial year).

- Renewal of Composition of Tax Scheme (Turnover upto 25 lakhs per annum))

Effective Date From: \_\_\_\_\_ (Beginning of financial year)



Renewal of Composition of Tax Scheme (Turnover upto 50 lakhs per annum)

Effective Date From: \_\_\_\_\_ (Beginning of financial year)

Withdrawal from Composition of Tax Scheme (Turnover upto 25 lakhs per annum) to regular dealer.

Compulsory Withdrawal

Voluntary Withdrawal

Effective Date From: \_\_\_\_\_ (Last Day of the Month)

Withdrawal from Composition of Tax Scheme (Turnover upto 50 lakhs per annum))  
to  
regular Dealer

Compulsory Withdrawal

Voluntary Withdrawal

Effective Date From: \_\_\_\_\_

Withdrawal from Presumptive Tax Scheme to Regular Dealer

Compulsory Withdrawal

Voluntary Withdrawal

Effective Date From: \_\_\_\_\_

Conversion from Composition of Tax Scheme (Turnover upto 25 lakhs per annum))  
to Composition of Tax Scheme (Turnover upto 50 lakhs per annum)

Effective Date From: \_\_\_\_\_ (Beginning of financial year)

Signature of the Dealer

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

FORM JVAT 122

**Indemnity Bond for loss of Declaration Form in JVAT 505 series**  
[See Rule 35(8), 36(5), 42(9)]

I, Sri \_\_\_\_\_ son/daughter/wife of Sri \_\_\_\_\_

residing at \_\_\_\_\_ P.O. \_\_\_\_\_ P.S. \_\_\_\_\_

**Dist \_\_\_\_\_, Proprietor/Partner/(Managing) Director/Manager/Principal Officer/Authorised officer of the Dealer / Business known as \_\_\_\_\_**

situated at \_\_\_\_\_ and possessing a Tax-payers' Identification number bearing TIN \_\_\_\_\_ in the State of Jharkhand under the Jharkhand Value Added Tax Act, 2005, do hereby declare that the Declaration form bearing no. \_\_\_\_\_ issued online from official website by me on \_\_\_\_\_ has to be cancelled for the following reasons :-

- (i) Errors or omission in entry of particulars  
(ii) Others (Please specify) .....
- (Strike out whichever is not applicable)

And I, the aforesaid Sri \_\_\_\_\_ do hereby undertake to hold harmless and to indemnify the Government against any loss arising out of the aforesaid cancellation of Declaration Form.

And I bind myself, my heirs, executors, administrations and assignees and each one of the other person having any share, title or interest in the aforesaid business and his heirs, executors, administrators and assignee jointly and severally for holding harmless and indemnifying the Government for any such loss and aforesaid.

Place :  
Date :

Signature of the Dealer  
Designation with relation to the business:

FORM JVAT 200

**COMMERCIAL TAXES DEPARTMENT**  
**QUARTERLY RETURN FOR VALUE ADDED TAX**  
[See Rule 14(1), 14 (4) & 14(7)]

1. TIN

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

2. Name &amp; Address of the Dealer: .....

3. Period covered by this Return

From	DD	MM	YY	To	DD	MM	YY
	m						

4. (i) If you have made No "Sales ", Select Option Yes or No. Yes No

(ii) If you have made No " Purchases", Select Option Yes or No. Yes No

Is it a Revised Return

If Yes: Receipt No. and Date of Original Return

Yes No

**PURCHASE DETAILS:**

**INTERSTATE PURCHASES/ARRIVALS DURING THE PERIOD**

Sr. No.	Particulars	Purchase Price Including Tax ( as applicable)
5	Inter-State "Arrivals" otherwise than by way of sale from other States	
6	Inter-State purchases u/s 3(a) read with section 8(1) of the CST Act 1956 of goods other than capital goods.	
7	Inter-State purchases u/s 3(a) read with section 8(1) of the CST Act 1956 of capital goods.	
8	Inter-State purchases u/s 3(a) read with section 8(2) of the CST Act 1956	
9	Interstate Purchases u/s 3(a) or 3(b) of CST Act from SEZ/Other similar units of other states.	
10	Inter-State purchases u/s 3(b) of the CST Act 1956 of goods other than capital goods.	
11	Inter-State purchases u/s 3(b) of the CST Act 1956 of capital goods.	
12	"Imports" from outside the Country	

**INTRASTATE PURCHASES/ARRIVALS DURING THE PERIOD (INPUTS)**

Sr. No.	Particulars	Purchase (Excl. Tax)/ Transfer of goods/ Input Tax paid/ Computed
13	Purchases of Exempted Goods (Schedule-I)	
14	Purchases from unregistered dealers / persons	
15	Non-creditable purchases from registered dealers / persons	
16	Purchases by the dealers exempted u/s 57 of the Act	
17	Stock transfers from branches or by a Principal or by an Agent within State****	
18	Purchases of Medicines specified u/s 9 (2) of the Act (MRP Scheme)	
19.	Input Tax Credit brought forward from the preceding Quarter JVAT 200 [Box-61]	
20	Eligible ITC on Purchase of Capital Goods: as per JVAT 406 **	

21. Intrastate Taxable purchases as specified in Part A, B, C, D & F of Schedule II with description other than medicine specified u/s sec 9(2):

Description	Rate of Tax	Purchase Price of Goods excluding tax	Amount of Input Tax paid
(A)	(B)	(C)	(D= B*C)
Goods received by free Supply/Incentives or any other manner.*****			
Price Adjustment			
Taxable Goods			
<b>Total</b>		(E)	(F)

Sr. No.	Particulars	Input Tax paid/Computed
22	“Apportion” of eligible input tax credit as computed *** (Attach Annexure-‘A’)	
23	Total Amount of Input Tax***** (19+20+21(F) OR (19+20+22))	
24	Less: Amount of ITC on account of Purchase Return [26(F)+27(H)]	
25	Net Amount of Input Tax (23-24)	

26 Breakup of details of purchase return shown in column 24

Description	Rate of Tax	Taxable value of goods returned	Amount of Tax
(A)	(B)	(C)	(D=B*C)
Other Taxable Goods			
<b>Total</b>		(E)	(F)

27 Purchase Return of Medicine Specified u/s 9(2)

Description	Rate of Tax (5%)	Taxable value of goods returned	MRP Value of Goods	Amount of Tax
(A)	(B)	(C)	(D)	(E=B*D)
Medicine				
<b>Total</b>		(F)	(G)	(H)

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

	(b) Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : Diesel	
	(c) Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : ATF	
	(d) Taxable Purchases of Goods specified in Part-E of Schedule-II : IMFL	
	(e) Taxable Purchases of Goods specified in Part-E of Schedule-II : Country liquor	
	(f) Taxable Purchases of Goods specified in Part-E of Schedule-II : Other goods (Other goods include Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil))	
<b>Total</b>		

28 (ii) Tax Paid Purchases of Goods specified in Part-E of Schedule-II:

Description of goods	Rate of Tax	Purchase price excluding tax	Tax Paid (in the preceding stage of Sale in the State)
(A)	(B)	(C)	(D= B* C )
Petrol			
Diesel			
ATF			
IMFL			
Country Liquor			
Other goods ( include Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil)			
<b>Total</b>		(E)	(F)

**SALES DETAILS:**

Sr. No.	Particulars	Amount
29	Gross Turnover (excluding tax)	
30	Less: charges received u/s 9 (4)(c) of the Act / or other non-taxable charges	
31	Less: Intra State Sales Return (excluding tax) from registered dealer	
32	<b>Balance Turnover (29 – 30 - 31)</b>	

33 . Details of Intra State Sales Return from registered dealer [Other than medicine specified u/s 9(2)]

Description	Rate of Tax	Value of Sales return excluding tax	Amount of Tax
(A)	(B)	(C)	(D= B * C)
Other Taxable			

Goods			
Total		(E)	(F)

34 . Details of Intra State Sales Return of medicine specified u/s 9(2) from registered dealer

Description	Rate of Tax (5%)	Value of Sales return excluding tax	Maximum Retail Price (MRP)	Amount of Tax
(A)	(B)	(C)	(D)	(E = B*D)
Medicine				
<b>Total</b>		<b>(F)</b>	<b>(G)</b>	<b>(H)</b>

35 Total Amount of Tax on Sales Return as shown in Column 33 & 34: [33(F) +34 (H) ]

#### **INTERSTATE SALES / TRANSFER DURING THE PERIOD**

Sr. No	Particulars	Sale Price excluding Tax
36	Inter-State "Export" sales u/s 5(1) & 5(3) of the CST Act	
37	Inter-State Branch Transfers / Consignment Sales (Exempt Transactions)	
38	Inter-State Sales to the registered dealers u/s 3(a) read with Section 8(1) of the CST Act 1956	
39	Inter-State Sales to the unregistered dealers u/s 3(a) read with Section 8(2) of the CST Act 1956	
40	Inter-State Sales u/s 3(b) of the CST Act 1956	
41	Interstate sales u/s 3(a) or 3(b) of CST Act to SEZ/Other similar units	
42	Inter-State Sales to persons referred in Section 6(3) of the CST Act	

#### **INTRASTATE SALES / TRANSFER DURING THE PERIOD**

Sr. No	Particulars	Sale Price excluding Tax
43	Stock transfers to branches or to a Principal to the Agents within State****	
44	Sale of Exempted Goods (Schedule-I Goods)	
45	Sale of Goods by the dealers / persons exempted u/s 57 of the Act	
46	Sale of Goods to the dealers / persons exempted u/s 57 of the Act	

47 Details of Purchase Tax Payable u/s 10:

Description of goods.	Rate of Tax	Purchase price of goods excluding tax	Purchase Tax
(A)	(B)	(C)	(D=*C)
Total		(E)	(F)

48 Taxable Sales as specified in Part A,B,C,D & F of Schedule II with description other than medicine specified u/s sec 9(2):

Description	Rate of Tax	Sale price of goods excluding Tax	Output Tax
(A)	(B)	(C)	(D=B*C)
Goods disposed off by way of Free Supply/ Incentives or any other manner.			
Price Adjustment			
Other taxable Goods			
Total		(E)	(F)

49 Turnover for the Manufacturing/ Importing/ Reselling Dealer of medicines specified u/s 9(2)

Description	Taxable Sales Turnover excluding tax	MRP of Goods sold	MRP of Goods supplied free, if any	Total of Maximum Retail Prices E = (C+D)	Tax Payable
(A)	(B)	(C)	(D)	(E)	(F=E*5%)
Manufacturer					
Importer					
Reseller					
Total	(G)	(H)	(I)	(J)	(K)

50 . Total Amount of "Output Tax" [ 47(F) + 48(F) + 49(K) ]

51 . VAT Payable [Col. 50 – Col. 25] \*\*\*\*

52	For goods such as Petrol, High Speed Diesel Oil, Light Diesel Oil, Aviation Turbine Fuel, Liquors or IMFL, Molasses, Narcotics and Methylated & Rectified Spirit . "SALES"	Sale Price excluding Tax
(i)	(a) Taxable Sales of Goods specified in Part-E of Schedule-II : Petrol- oil companies to another oil company	
	(b) Taxable Sales of Goods specified in Part-E of Schedule-II : Diesel- oil companies to another oil company	
	(c) Taxable Sales of Goods specified in Part-E of Schedule-II : ATF- oil companies to another oil company	
(ii)	(a) Tax Paid Sales of Goods specified in Part-E of Schedule-II : Petrol	
	(b) Tax Paid Sales of Goods specified in Part-E of Schedule-II : Diesel	
	(c) Tax Paid Sales of Goods specified in Part-E of Schedule-II : ATF	
	(d) Tax Paid Sales of Goods specified in Part-E of Schedule-II : IMFL	
	(e) Tax Paid Sales of Goods specified in Part-E of Schedule-II : Country liquor	
	(f) Tax Paid Sales of Goods specified in Part-E of Schedule-II : Other goods (Others include Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil)	

53 . Taxable Sales of Goods specified in Part-E of Schedule-II : Oil companies to the dealers

Description of goods	Rate of Tax	Sales price excluding Tax	Output Tax Payable (at the first stage of Sale in the State)
(A)	(B)	(C)	(D=B*C)
Petrol			
Diesel			
ATF			
IMFL			
Country Liquor			
Other goods ( includes Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil)			
Total		(E)	(F)

54	VAT Payable for this Tax Period [51 + 53 (F) – 35]	
55	Add: the amount of interest payable, if any u/s 30(1) of the Act.	
56	Add: the amount of penalty payable, if any under the Act.	



57	Adjust: the amount of Tax deducted at source as shown & issued in JVAT 400*****				
58	Balance VAT Payable (54+55+56-57)				
59	Tax Refundable				
60	OR, Adjust the excess input tax amount against CST liability as shown in column 38.				
61	Excess Input Tax Credit to be c/f to next period (If balance remains even excess)				
62	Total amount of deferred Tax admissible as per Form JVAT 408	Validity date of Revised Eligible Certificate	Amount of Output Tax Payable in this tax period and : "deferred"		
63	Payment / Adjustment Details:				
Details	Challan/ Instrument No.	Date	Bank/Treasury	Branch Code	Amount
Payment Details:					

In the circumstances, if total of Box 25 i.e. "Net Amount of Input Tax", exceeds the total of Box 50 i.e. the "Output Tax Payable", and you have also declared Exports in Box 36 ; and not able to adjust this Excess "Input Tax Amount"; against any other tax liability, payable under the Act or CST Act, you can claim this "Excess Input Tax Amount" as "Refund" and fill this amount in Box 59 OR carry forward this "Excess Input Tax Credit" into Box 61

If you have declared, NO "Exports" in Box 36 : carry forward this "Excess Credit Amount" in Box 60 for adjustment thereof of this excess amount, against the Tax liability if any, under the "Act" or "CST Act", as shown in Box 38 or against future Tax liability under the Act

64. Name of the commodity dealt in –

Rate of Tax	Name of the commodity
Taxable @ 1%	
Taxable @ 2%	
Taxable @ 4%	
Taxable @ 5%	
Taxable @ 10%	
Taxable @ 14%	
Taxable @ 18%	
Taxable @ 20%	
Taxable @ 35%	
Taxable @ 50%	
Exempted goods	

**Following annexures are attached with the return:**

- Annexure: A – Computation of input tax paid and claimed in the tax period in JVAT 200
- Annexure: B – Statement of Intra state taxable sales [other than medicine specified in 9(2)] to registered dealer, unregistered dealer and Consumer:

- Annexure: C – Statement of Intra state sales of medicines [specified u/s 9(2)] to registered dealer, unregistered dealer and Consumer:
- Annexure: D – Statement of Input Tax Paid on Intra state taxable purchase [other than medicine specified in 9(2)] from registered dealer
- Annexure: E – Statement of Intra state taxable purchase of medicine specified in sec. 9(2) from registered dealer
- Annexure: F – Statement of Intra State Sales Return from Registered Dealer [other than medicine specified in 9(2)]
- Annexure: G – Statement of Intra State Sales Return from Registered Dealer [Medicine specified u/s 9(2)]
- Annexure: H – Statement of Intra State Purchase Return from Registered Dealer [other than medicine specified in 9(2)]
- Annexure: I – Statement of Intra State Purchase Return from Registered Dealer [Medicine specified in 9(2)]
- Annexure: J – Statement of dispatches to various branches within state and respective sales turnover:
- Annexure: K - Statement of transfer of goods by Principal to his agent or Branches/Unit within state:
- Annexure: L – Statement of receipt of goods by agent from his Principal or Branches/Unit within state:
- Annexure: M – Statement of TDS deducted
- Annexure: N – Statement of Reconciliation of Goods in Transit for SUGAM(G)

**DECLARATION):**

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

Signature

.....

**NOTES:**

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

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

\*\*\* In the circumstances, if there are "Exempt Transactions", or "Zero Rated Sales", or "Sale of Exempted Goods" and "Specific Input Tax" or "Common Inputs": "*Eligible Input Tax Credit*", should be computed as per sub-rule from (5) to (14) of Rule 26 of the Rules. Annex **Annexure-'A'** with this Return. In such circumstances, the total Input Tax paid, as shown in Box 21(E)(D) shall not be taken into consideration for "eligible Input Tax Credit". The amount appearing in Box 22 i.e as "computed" in Annexure-A, shall be taken into consideration for "eligible Input Tax Credit" and for this purpose where there is "apportion" the total of 22 shall stand adjusted against the total of 50.

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

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

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

\*\*\*\*\* In case annexure A is applicable then it is 19 + 20 + 22 and in other cases it is 19 + 20 + 21(E)(D). Here, Column 20 should be added only when certificate in JVAT 406 is issued.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**COMPUTATION OF INPUT TAX PAID AND CLAIMED IN THE TAX PERIOD IN  
JVAT 200**

(See from sub-rule 5 to 14 of Rule 26)

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

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

(2) Tax Period

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

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

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

	Inputs	VAT paid on Specific inputs 'x'	VAT Paid on Common inputs	Eligible Input Tax on common inputs. 'y'	Total Eligible ITC 'x' (+) 'y'
(6)	1% Rate Purchases				
(7)	5% Rate Purchases				
(8)	10% / 14% Rate Purchases				
	-				
	4% portion of 5%, 10%, & 14%				
	Balance 1%, 6%, 10% portion				
(9)	Total				

- (1) Specific Input Tax means: the Input Tax Paid on Specific Taxable Purchases and sold specifically in the same Rate, i.e. if purchases are for @5%, the Goods in question are also sold against 5% Taxable Sales. [See Rule 26(7)]
- (2) Common Inputs means: Inputs Tax Paid and consumed commonly for "Taxable Sales" as well as for "Exempt Transactions" and "Export sales". [See Rule 26(8), (9), (10) & (11) and compute the eligible ITC accordingly]
- (3) Apportion of 5%, 10%, 14% tax in accesses of tax 4% i.e 1%, 6%, 10% "Portions"; if you have any "Exempt Transactions" or / and "Export Sales".
- (4) The total eligible Input Tax Credit as computed should be entered in the "eligible ITC", by the aforesaid formula shall be entered in Box 22 . The eligible Input Tax

Credit; as arrived and entered in Box 22 , shall stand adjusted against the total of Output Tax accrued and as entered in Box 50 .

Note:

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

$\frac{A \times B}{C}$  For abbreviations please see sub-rule (5) of Rule 26.

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

Signature of the dealer/person  
Authorized in this behalf

**Annexure: B – Statement of Intra state taxable sales [other than medicine specified in 9(2)] to registered dealer, unregistered dealer and Consumer:**

Sl. No	Description	Name of Purchaser	TIN	Invoice No	Date of Invoice	Commodity	Rate of Tax (A)	Amount before tax (B)	VAT/Tax Charged (C = A*B)	Invoice Value (D =B+C)	Used Sugam P Number
	Taxable Goods										
	Taxable Goods disposed by way of free supply / price adjustment /incentive/ any other manner										
<b>Total</b>											
Unregistered Dealer (Mention the total amount and total number of Sugam P used)											
Consumer (Mention the total amount and total number of Sugam P used)											
<b>Total</b>											

**Annexure: C – Statement of Intra state sales of medicines [specified u/s 9(2)] to registered dealer, unregistered dealer and Consumer:**

Sl. No	Description	Name of Purchaser	TIN	Invoice No	Date of Invoice	Rate of Tax	Taxable Value (Excluding Tax) (B)	Maximum Retail Price (MRP) (C)	VAT/Tax Charged	Invoice Value	Used Sugam P Number
						(A)			(D= A*C)	(E = B+D) in case of Free supply (E=D)	
	Medicine under MRP Scheme										
	Free Supply of Medicine										
<b>Total</b>											
Unregistered Dealer (Mention the total amount and total number of Sugam P used)											
Consumer (Mention the total amount and total number of Sugam P used)											
<b>Total</b>											

**Annexure: D – Statement of Input Tax Paid on Intra state taxable purchase [other than medicine specified in 9(2)] from registered dealer**

Sl. No	Description	Name of Seller	TIN	Invoice No	Date of Invoice	Commodity	Rate of Tax (A)	Amount before tax (B)	Input Tax Paid (C=A*B)	Invoice Value (D = B+C)	Used Sugam P Number on Sale
	Taxable Goods (Capital										
	Taxable Goods (Other Than										
	Price										
Total											

**Annexure: E – Statement of Intra state taxable purchase of medicine specified in sec. 9(2) from registered dealer**

Sl. No	Description	Name of Seller	TIN	Invoice No	Date of Invoice	Rate of Tax 5% (A)	Taxable Value excluding tax (B)	Maximum Retail Price (MRP) (C)	VAT Charged (D=A*C)	Invoice Value (DE = B+D)	Used Sugam P Number on Sale
	Medicines under MRP										
Total											

**Annexure: F – Statement of Intra State Sales Return from Registered Dealer [other than medicine specified in 9(2)]**

Sl.No	Name of Purchaser	TIN	Original Invoice No.	Date of Invoice	Purchaser's Goods Return Challan No.	Challan Date	Credit Note No.	Credit Note date	Commodity	Rate of Tax (A)	Amount before tax (B)	VAT /Tax Charged (C= A * B)	Used Sugam P Number
Total													

**Annexure: G – Statement of Intra State Sales Return from Registered Dealer [Medicine specified u/s 9(2)]**

Sl.No	Name of Purchaser	TIN	Original Invoice No.	Date of Invoice	Purchaser's Goods Return Challan No.	Challan Date	Credit Note No.	Credit Note date	Commodity	Rate of Tax (A)	Taxable Value Excluding Tax (B)	Maximum Retail Price (MRP) (C)	VAT Charged (D = A * C)	Used Sugam P Number
Total														

**Annexure: H– Statement of Intra State Purchase Return from Registered Dealer  
[other than medicine specified in 9(2)]**

Sl. No	Name of Seller	TIN	Seller's Original Invoice No.	Date of Invoice	Goods Return Challan No.	Challan Date	Seller's Credit Note No	Credit Note Date	Commodity	Rate of Tax (A)	Amount before tax (B)	VAT Charged ( C = A * B)	Used Sugam P Number
Total													

**Annexure: I – Statement of Intra State Purchase Return from Registered Dealer  
[Medicine specified in 9(2)]**

Sl. No	Name of Seller	TIN	Seller's Original Invoice No.	Date of Invoice	Goods Return Challan No.	Challan Date	Seller's Credit Note No	Credit Note Date	Commodity	Rate of Tax (A)	Taxable Value Excluding Tax (B)	Maximum Retail Price (MRP) (C)	VAT Charged ( D= A*C)	Used Sugam P Number
Total														

**Annexure: J – Statement of dispatches to various branches within state and respective sales turnover:**

Sl. No	Branch's name and address	Name and address of branch to which goods are dispatched	Amount (Rs)	Sales Turnover of Branch

**Total**

**Annexure: K - Statement of transfer of goods by Principal to his agent or Branches/Unit within state:**

Sl.No	Category	Name of Agent/Branch/Unit	TIN	Address	Date of dispatch of goods	Delivery Challan Number	Date of delivery Challan	Commodity	Rate of Tax	Value of Goods	Used Sugam P Number
	Principal/Agent/ Branch/Unit										
Total											

**Annexure: L – Statement of receipt of goods by agent from his Principal or Branches/Unit within state:**

Sl. No	Category	Name of Branch/Unit/Principal	TIN	Addresses	Date of dispatch of goods	Delivery Challan Number	Date of delivery Challan	Commodity	Rate of Tax	Value of Goods	Used Sugam P Number
	Principal/Agent/Branch/Unit										
Total											

**Annexure: M – Statement of TDS deducted**

Sr. No.	Tax Deduction Number / TIN	Name of Deductor	Certificate /Challan Number	Certificate /Challan Date	Rate of Deduction	Amount Deducted
Total						

**Annexure N : Statement of Reconciliation of Goods in Transit for SUGAM(G)**

Sl. No.	Name of Dealer from whom Purchased / Received	TIN	Value of Sugam-G generated for Interstate Purchase/Stock Transfer Receipt during the Period	Value of Goods in Transit during the Period	Value of Goods in Transit in immediately preceding quarter but received during the current quarter	Net Value (G=D+F-E)
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Total						

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

**INFORMATION /DECLARATION TO BE FURNISHED BY A CASUAL DEALER**

[See Rule 14, (8) (a)]

Commercial Taxes Circle ..... .....
---

Date	Month	Year

I intend to conduct sale of goods as a casual trader as per the following details:

1. Firm's Name

2. Address of Principal place of Business

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	

3. Name of the Dealer

First Name	Middle Name	Last Name

4. PAN Of The Dealer

5. Venue Where Sale Is Proposed To be Conducted

--

6. Date of Commencement of sale

DD	MM	YYYY

7. Date of Conclusion of sale

DD	MM	YYYY



## 8. Nature of Goods

## 9. Value of Goods Brought For Sale

## 10. Estimated Sales Turn Over

## 11. Tax Due On the Estimated Sale at Specified Rate(s)

## 12. Payment Details (50% of the estimated tax on the goods proposed to be sold)

DD/ Cash/ Cheque	Bank Name	Branch Name	Challan No. (CIN)	Challan Date	Amount
---------------------	-----------	----------------	----------------------	-----------------	--------

**DECLARATION:**

I \_\_\_\_\_ S/o \_\_\_\_\_

State that the information furnished herein is true & correct to the best of my knowledge & belief. I further undertake to file a final declaration of my total sales and pay the due tax in full along with Form JVAT 203.

Date :

Signature :

Place :

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

PERMISSION TO A CASUAL DEALER TO ESTABLISH A TRADE FAIR/ EXHIBITION CUM SALE

Commercial Taxes Circle ..... .....
---

Date	Month	Year

Casual Dealer Reference Number

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

As directed/ applicable, you have deposited Rs. .... (in words) vide Challan No. .... date.....

You are hereby granted permission to establish a trade-fair / exhibition cum sale : for the purpose of Casual Trader as defined in Clause XII of Section 2 of the Act for the period from ..... to .....

You are further directed to furnish the Return in Form JVAT 203 immediately before closing the trade-fair / exhibition cum sale along with the payment of Balance Tax.

Date:

Signature:  
Circle In-charge

Place:

FORM JVAT 204

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 204**

[See Rule 14(11)]

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

1. TIN

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

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

3. Period covered by this Return

From	DD	MM	YY	To	DD	MM	YY

4. (i) If you have made No "Sales ", Select Option Yes or No. Yes      No

(ii) If you have made No " Purchases", Select Option Yes or No. Yes      No

**PURCHASE DETAILS:**

**INTERSTATE PURCHASES/ARRIVALS IN THE PERIOD**

Sr. No.	Particulars	Purchase Price Including Tax (as applicable)
4	Aggregate of Inter-State "Arrivals" otherwise than by way of sale from other States	
5	Aggregate of Inter-State purchases u/s 3(a) read with section 8(1) of the CST Act 1956 of goods other than capital goods.	
6	Aggregate of Inter-State purchases u/s 3(a) read with section 8(1) of the CST Act 1956 of capital goods.	
7	Aggregate of Inter-State purchases u/s 3(a) read with section 8(2) of the CST Act 1956	
8	Aggregate of Interstate Purchases u/s 3(a) or 3(b) of CST Act from SEZ/Other similar units of other states.	
9	Aggregate of Inter-State purchases u/s 3(b) of the CST Act 1956 of goods other than capital goods.	
10	Aggregate of Inter-State purchases u/s 3(b) of the CST Act 1956 of capital goods.	
11	Aggregate of "Imports" from outside the Country	

**INTRASTATE PURCHASES/ARRIVALS IN THE PERIOD (INPUTS)**

Sr. No.	Particulars	Purchase (Excl. Tax)/ /Transfer of goods/ Input Tax paid/ Computed
12	Aggregate of Purchases of Exempted Goods (Schedule-I)	
13	Aggregate of Purchases from unregistered dealers / persons	
14	Aggregate of Non-creditable purchases from registered dealers / persons	
15	Aggregate of Purchases by the dealers exempted u/s 57 of the Act	
16	Aggregate of Stock transfers from branches or by a Principal or by an Agent within State	
17	Aggregate of Purchases of Medicines specified u/s 9 (2) of the Act (MRP Scheme)	
18.	Excess Input Tax Credit brought forward from the preceding Year	
19	Aggregate of Eligible ITC on Purchase of Capital Goods: as per JVAT 406	

20. Aggregate of Intrastate Taxable purchases as specified in Part A, B, C, D & F of Schedule II with description other than medicine specified u/s sec 9(2):

Description	Rate of Tax	Purchase Price of Goods excluding tax	Amount of Input Tax paid
(A)	(B)	(C)	(D)
Goods received by free Supply/Incentives or any other manner.			
Price Adjustment			
Taxable Goods			
Total		(E)	(F)

Sr. No.	Particulars	Input Tax paid/Computed
21	"Apportion" of eligible input tax credit as computed and annexed as Annexure 'A' in JVAT 200	
22	Total Amount of Input Tax (18+19+21) OR (18+19+20(F))	
23	Less: Amount of ITC on account of Purchase Return [25(F) + 26(H)]	
24	Net Amount of Input Tax (22-23)	

## 25 Aggregate of Breakup of details of purchase return shown in column 23

Description	Rate of Tax	Taxable value of goods returned	Amount of Tax
(A)	(B)	(C)	(D=B*C)
Other Taxable Goods			
<b>Total</b>		(E)	(F)

## 26 Aggregate of Purchase Return of Medicine Specified u/s 9(2)

Description	Rate of Tax (5%)	Taxable value of goods returned	MRP Value of Goods	Amount of Tax
(A)	(B)	(C)	(D)	(E=B*D)
Medicine				
<b>Total</b>		(F)	(G)	(H)

27	For goods such as Petrol, High Speed Diesel Oil, Light Diesel Oil, Aviation Turbine Fuel, Liquors or IMFL, Molasses, Narcotics and Methylated & Rectified Spirit : "PURCHASES"	Purchase Price excluding Tax
(i)	(a) Aggregate of Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : Petrol	
	(b) Aggregate of Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : Diesel	
	(c) Aggregate of Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : ATF	
	(d) Aggregate of Taxable Purchases of Goods specified in Part-E of Schedule-II : IMFL	
	(e) Aggregate of Taxable Purchases of Goods specified in Part-E of Schedule-II : Country liquor	
	(f) Aggregate of Taxable Purchases of Goods specified in Part-E of Schedule-II : Other goods (Other goods include Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil))	
<b>Total</b>		

## 27 (ii) Aggregate of Tax Paid Purchases of Goods specified in Part-E of Schedule-II:

Description of goods	Rate of Tax	Purchase price excluding tax	Tax Paid (in the preceding stage of Sale in the State)
(A)	(B)	(C)	(D=B*C )
Petrol			
Diesel			
ATF			
IMFL			
Country Liquor			
Other goods ( include Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil)			
<b>Total</b>		(E)	(F)

**SALES DETAILS:**

Sr. No.	Particulars	Amount
28	Gross Turnover During the Year (excluding tax)	
29	Less: charges received u/s 9 (4)(c) of the Act / or other non-taxable charges	
30	Less: Intra State Sales Return (excluding tax) from registered dealer	
31	<b>Balance Turnover (28 – 29 - 30)</b>	

32. Aggregate of details of Intra State Sales Return from registered dealer [Other than medicine specified u/s 9(2)]

Description	Rate of Tax	Value of Sales return excluding tax	Amount of Tax
(A)	(B)	(C)	(D)
Other Taxable Goods			
<b>Total</b>		(E)	(F)

33. Aggregate of details of Intra State Sales Return of medicine specified u/s 9(2) from registered dealer

Description	Rate of Tax (5%)	Value of Sales return excluding tax	Maximum Retail Price (MRP)	Amount of Tax
(A)	(B)	(C)	(D)	(E = B*D)
Medicines				
<b>Total</b>		(F)	(G)	(H)

34 Total Amount of Tax on Sales Return as shown in Column 32 & 33: [32(F) +33(H) ]

**INTERSTATE SALES / TRANSFER IN THE PERIOD**

Sr. No.	Particulars	Sale Price excluding Tax
35	Aggregate of Inter-State "Export" sales u/s 5(1) & 5(3) of the CST Act	
36	Aggregate of Inter-State Branch Transfers / Consignment Sales (Exempt Transactions)	
37	Aggregate of Inter-State Sales to the registered dealers u/s 3(a) read with Section 8(1) of the CST Act 1956	
38	Aggregate of Inter-State Sales to the unregistered dealers u/s 3(a) read with Section 8(2) of the CST Act 1956	
39	Aggregate of Inter-State Sales u/s 3(b) of the CST Act 1956	
40	Aggregate of Interstate sales u/s 3(a) or 3(b) of CST Act to SEZ/Other similar units	
41	Aggregate of Inter-State Sales to persons referred in Section 6(3) of the CST Act	

**INTRASTATE SALES / TRANSFER IN THE PERIOD**

Sr. No.	Particulars	Sale Price excluding Tax
42	Aggregate of Stock transfers to branches or to a Principal to the Agents within State	
43	Aggregate of Sale of Exempted Goods (Schedule-I Goods)	

44	Aggregate of Sale of Goods by the dealers / persons exempted u/s 57 of the Act	
45	Aggregate of Sale of Goods to the dealers / persons exempted u/s 57 of the Act	

## 46 Aggregate of Purchase Tax Payable u/s 10:

Description of goods.	Rate of Tax	Purchase price of goods excluding tax	Purchase Tax
(A)	(B)	(C)	(D=B*C)
Total		(E)	(F)

## 47 Aggregate of Taxable Sales as specified in Part A,B,C,D &amp; F of Schedule II other than medicine specified u/s sec 9(2):

Description	Rate of Tax	Sale price of goods excluding Tax	Output Tax
(A)	(B)	(C)	(D=B*C)
Goods disposed off by way of Free Supply/ Incentives or any other manner.			
Price Adjustment			
Other taxable Goods			
Total		(E)	(F)

## 48. Aggregate of Turnover for the Manufacturing/ Importing/ Reselling Dealer of medicines specified u/s 9(2)

Description	Taxable Sales Turnover excluding tax	MRP of Goods sold	MRP of Goods supplied free, if any	Total of Maximum Retail Prices E = (C+D)	Tax Payable
A	B	C	D	E	(F=E*5%)
Manufacturer					
Importer					
Reseller					
Total	(G)	(H)	(I)	(J)	(K)

49. Total Amount of "Output Tax" [ 46 (F) + 47(F) + 48 (K) ]

50 . Total Amount of VAT Payable [Col. 49 – Col. 24 ]

51	For goods such as Petrol, High Speed Diesel Oil, Light Diesel Oil, Aviation Turbine Fuel, Liquors or IMFL, Molasses, Narcotics and Methylated & Rectified Spirit . "SALES"	Sale Price excluding Tax
(i)	(a) Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : Petrol- oil companies to another oil company	
	(b) Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : Diesel- oil companies to another oil company	
	(c) Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : ATF- oil companies to another oil company	

(ii)	(a) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : Petrol	
	(b) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : Diesel	
	(c) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : ATF	
	(d) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : IMFL	
	(e) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : Country liquor	
	(f) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : Other goods (Others include Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil)	

52. Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : Oil companies to the dealers

Description of goods	Rate of Tax	Sales price excluding Tax	Output Tax Payable (at the first stage of Sale in the State)
(A)	(B)	(C)	(D=B*C)
Petrol			
Diesel			
ATF			
IMFL			
Country Liquor			
Other goods ( includes Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil)			
<b>Total</b>		<b>(E)</b>	<b>(F)</b>

53	Total Amount of VAT Payable for this Tax Period [50 + 52 (F)] – 34]				
54	Add the amount of interest payable, if any u/s 30(1) of the Act.				
55	Add the amount of penalty payable, if any under the Act.				
56	Adjust the amount of Tax deducted at source as shown & issued in JVAT 400				
57	Indicate the Reverse Tax Amount [See section 2(xlvi) & 18(9) read with Rule 26(15)]				
58	Balance VAT Payable (53+54+55-56-57=58)				
59	Tax Refundable				
60	OR, Adjust the excess input tax amount against CST liability as shown in column 34.				
61	Excess Input Tax Credit to be c/f to next period (If balance remains even excess) (58-59-60=61)				
62	Total amount of deferred Tax admissible as per Form JVAT 408	Validity date of Revised Eligible Certificate	Amount of Output Tax Payable in this tax period and : "deferred"		
63	Payment / Adjustment Details:				
Details	Challan/ Instrument No.	Date	Bank/Treasury	Branch Code	Amount
Payment Details:					

64. Name of the commodity dealt in –

Rate of Tax	Name of the commodity
Taxable @ 1%	
Taxable @ 2%	
Taxable @ 4%	
Taxable @ 5%	
Taxable @ 10%	
Taxable @ 14%	
Taxable @ 18%	
Taxable @ 20%	
Taxable @ 35%	
Taxable @ 50%	
Exempted goods	

**Following annexure is attached with the return:**

- Statement of Manufacturing Account for Manufacturing Dealer
- Statement of Trading and Profit & Loss Account



Final\_JVAT 204  
Return Form Annexur

**DECLARATION):**

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

Signature

.....



**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**  
[See Rule 19(2)(a)]  
**Application for Refund  
Cover Page**

Form JVAT 206

Checklist of Supporting Documents	
<input type="checkbox"/>	Copy of Assessment Order in which Refund has been claimed
<input type="checkbox"/>	Copy of the Notice of demand in JVAT 300
Reasons for Rejection (For Office Use only)	
<b><i>Please tick as applicable</i></b>	
<input type="checkbox"/>	Not filed Mandatory _____
<input type="checkbox"/>	Not attached Support Document(s) _____
<input type="checkbox"/>	Other _____

1. Assessment/Re-assessment Order No \_\_\_\_\_
2. TIN \_\_\_\_\_
3. Name of the Dealer \_\_\_\_\_
4. Address \_\_\_\_\_  

Telephone Number(s) \_\_\_\_\_

Fax Number(s)/E-mail \_\_\_\_\_
5. Bank A/c No.\* \_\_\_\_\_
6. Period of refund: From : \_\_\_\_\_ to : \_\_\_\_\_
7. Amount of Refund Claimed (Rs): \_\_\_\_\_
8. Reason for Refund \_\_\_\_\_
9. Option of Refund  RAO (Refund Adjustment Order)  RPO (Refund Payment Order)

**Verification**

I certify 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

Signature

Full name of Applicant

Designation/Date/Place

**Instructions**

1. Please ensure that the form is complete
2. This Form should be verified and signed by:
  - a. Proprietor, in case of Proprietorship concern
  - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
  - c. Managing Director or authorized signatory, in case of a Company
  - d. Karta, in case of Hindu Undivided Family
  - e. Authorised Signatory, in all other cases

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

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 19(2)(b), 19(7), 19(8) and 19(10)]

**Application for Provisional REFUND**

**Cover Page**

Checklist of Supporting Documents

- Shipping bill duly authenticated by Customs Department
- Duplicate copy of Sale Invoice
- Original purchase invoice on the basis of which refund is claimed
- Proof of payment received or copy of letter of credit
- Certificate from a Chartered Accountant / Tax Practitioner regarding purchase and sale of goods and correctness of claim of refund Append to this Form.
- Affidavit as prescribed in this Application Form.
- In case of exports under rule 5(3) of CST Act, copy of declaration by actual exporters
- In case of sales of goods to the SEZ or the STP, or EOU or the EHTP, shall be accompanied by the copy of the tax invoice, certificate of the competent authority showing the name and address of the dealer, under which it is established and the entitlement of the dealer to purchase goods free of tax
- In the case of Refund for excess Input Tax against CST Payable: an Affidavit to this extent that Input Tax under the Provisions of the Act has been paid into the Government Treasury.

Reasons for Rejection (For Office Use only)

***Please tick as applicable***

- Not filed Mandatory \_\_\_\_\_
- Not enclosed Supporting Document(s) \_\_\_\_\_
- Other \_\_\_\_\_

1. Name of the Dealer \_\_\_\_\_
2. TIN \_\_\_\_\_
3. Address
- Building Name/Number \_\_\_\_\_
- Area/Road \_\_\_\_\_
- Locality/Market \_\_\_\_\_
- Pin Code \_\_\_\_\_
- E-mail Id \_\_\_\_\_
- Telephone Number(s) \_\_\_\_\_
- Fax Number(s) \_\_\_\_\_
- Bank A/C No.\* \_\_\_\_\_

4. Type of exports/type of Zero Rated Sales  Under Section 5(1) & 5(3) of CST Act, 1956  Under Section 5(3) of CST Act, 1956  Zero Rated Sales

5. Period for which refund is claimed \_\_\_\_\_

6. Amount of Refund claimed (Rs.) \_\_\_\_\_

7. Option of Refund  RAO (Refund Adjustment Order)  RPO (Refund Payment Order)

8. Details of purchases for which refund is claimed:

Invoice				Description of goods	Quantity	Value	Tax paid (Rs.)
Name of Dealer	Registration No. (TIN)	Number	Date				

9. Details of exports undertaken or sales made to the units specified in clause (ii) and (iii) of sub-section (2) of Section 49:

Invoice				Description of goods	Quantity	Value	Tax paid (Rs.)
Name of Dealer	Registration No. (TIN)	Number	Date				

10. Details of Zero Rated Sales undertaken specified in sub-section (2) of Section 49

Name of Dealer	Registration No. (TIN)	Amount of CST payable vide column 22(A) of Form JVAT 200	Amount of excess Input Tax Credit vide column 19(B) of Form JVAT 200	Period from which CST due, is Payable	Amount of CST for which claim of Refund is made

**Declaration**

I declare that I have not taken credit of input tax on purchases for which I have claimed refund and that I have reversed credit of input tax, if taken earlier

Signature

Full name of Applicant

**Verification**

I certify 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

Signature

Full name of Applicant

Designation

Date

Place

**Affidavit**

I undertake that, in case of re-import of the above goods, I will communicate within a period of one month from the date of re-import into India of such goods, to the assessing authority or any other officer authorized in this behalf, and shall repay, forthwith, the amount of refund granted to me on this account along with interest

**Instructions :**

1. The application should be filed in duplicate
2. Enclose the following :
  - a. Shipping bill duly authenticated by Customs Department
  - b. Copy of Sale Invoice
  - c. Affidavit
  - d. Original purchase invoice on the basis of which refund is claimed
  - e. Proof of payment received or copy of letter of credit
  - f. In case of exports u/s 5(3) of CST Act, declaration by actual exporter
  - g. Certificate from a Chartered Accountant regarding purchase and sale of goods and correctness of claim of refund
3. This Form should be verified and signed by:
  - a. Proprietor, in case of Proprietorship concern
  - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
  - c. Managing Director or authorized signatory, in case of a Company
  - d. Karta, in case of Hindu Undivided Family
  - e. Authorised Signatory, in all other cases
  - f. Or by the declared Business Manager

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

Form JVAT 208

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

[See Rule 19(2)(c), 20(1), 21(3)]

**Application for Refund for others****Cover Page**

## Checklist of Supporting Documents

- Original purchase invoice on the basis of which refund is claimed
- Proof of payment of tax received/paid
- Enclose copy of contract (in case of contractors)
- Wherever applicable, attach copy of documents (in support that the applicant is not liable to tax)

## Reasons for Rejection (For Office Use only)

***Please tick as applicable***

- Not filed Mandatory \_\_\_\_\_
- Not enclosed Supporting Document(s) \_\_\_\_\_
- Other \_\_\_\_\_

1. Name of Person(s) / Foreign Diplomatic Missions/U.N. Bodies \_\_\_\_\_
2. Registration No. (TIN), if any \_\_\_\_\_
3. Address
 

	Building Name/Number _____
	Area/Road _____
	Locality/Market _____
	Pin Code _____
	E-mail Id _____
	Telephone Number(s) _____
	Fax Number(s) _____
	Bank A/C No. _____
4. Amount of Refund Claimed (Rs.) \_\_\_\_\_
5. Reason for refund \_\_\_\_\_

## 6. Details of purchases for which refund is claimed:

Invoice				Description of goods/ Transaction	Quantity	Value	Tax paid (Rs.
Name of Dealer	Registration No. (TIN)	Number	Date				

**Verification**

I certify 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

Signature

Full name of Applicant

Designation

Date

Place

**Instructions :**

1. Please ensure that the form is complete
2. This Form should be verified and signed by:
  - a. Proprietor, in case of Proprietorship concern
  - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
  - c. Managing Director or authorized signatory, in case of a Company
  - d. Karta, in case of Hindu Undivided Family
  - e. Authorised Signatory, in all other cases
4. Enclose original copies of VAT invoices/or certificate of Deduction of Tax at source, and evidence of payment of such Tax in Government Treasury.
5. Enclose copy of contract (in case of contractors)

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 19(11), 20(3)]  
**Refund Payment Order**

Counterfoil I VAT <b>REFUND ORDER</b>	Foil II: (to be presented to the Treasury Officer for payment) VAT <b>REFUND ORDER</b>	Foil III: (to be remitted to the Treasury: not to encash) VAT <b>REFUND ADVICE OF PAYMENT</b>
Book No..... Serial No..... Head No ..... Deduct Refund Payable to.....	Book No..... Serial No..... Order For Refund of VAT Circle/Sub-Circle	Book No..... Serial No..... Date of issue..... Amount of refund .....(in figures). .....(in words)
Name of Dealer/Applicant*  Address  Registrations No. (TIN) .....  Period.....  Date of order directing refund.....  Valid up to 30 days from the date of issue.....  Amount of refund..... Bank A/c No. of the Dealer (Applicant) * .....  Serial Number of the assessee in Demand and Collection Register showing collection of amount regarding which refund is made.....  Signature of the In-charge of the Circle/Sub-Circle, / and Signature of the concerned Assistants of the Record / Office.  Signature of recipient.  Paid on (date)	Valid upto 30 days from date .....  Payable at ..... Treasury/ Sub-Treasury  1. Certified that with reference to the assessment record bearing T.I.N. No..... of VAT Registration Certificate, a refund of Rs.....is due to Sri / Ms ..... ..... ..... ..... ..... 2. Certified that the tax, penalty, or interest concerning which the refund is given has been credited in Bank/Treasury/vide Challan No.....dated.....  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. Please pay to Sri/Ms ..... ... on account of the above Refund, the sum of Rs.....(Figures) Rs.....(in words)  Signature and seal of In-charge of the Circle  Signature/Counter signature and seal of the JCCT (Admn) of Division Received payment.	Payable at..... Treasury  Signature & Designation of Paying Authority.  No.....date.....  Checked the Refund Advice of the In-charge of the Circle/Sub-Circle .....  Seal of Treasury or Bank.  Signature of Treasury Officer/Manager of the Bank.
Signature  Designation	(Claimant's signature) Examined.	
(to be attested by the In-Charge of the Circle/Sub-Circle after advice of payment is received from their Bank/Treasury.)  Entered in Demand & Collection Register & Refund Register vide Item No.....dated..... In-charge of the Circle/Sub-Circle	Signature of the Treasury Officer / Manager of the Bank	

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

FORM JVAT 211

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**QUARTERLY RETURN BY A DEALER LIABLE TO PAY COMPOSITION & PRESUMPTIVE TAX**

[See Rule 3B(i), 14(7), 14(9), 14(10) & 14 (12)(i)]

TIN

1. 

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

2. Name &amp; Address of the Dealer: .....

3. Period covered by this Return

From	DD	MM	YY	To	DD	MM	YY

Is it a Revised Return  If Yes: Receipt No. and Date of Original ReturnYes  No 

4. Gross Turnover For The Period .....

Description (Scheme Opted by Dealer)	Nature of Trade	Rate of Tax (A)	Taxable Turnover (B)	Amount of Tax (C=A*B)
Composition Scheme (Works Contract)	Works Contractor	4.00%		
Composition Scheme (Upto 50 Lakhs)	Restaurant / Eating House/ Refreshment Room, Dhaba, Line Hotel, Boarding Establishment, Factory Canteen, Club and Caterers.	4.00%		
	Bakery Products (excluding bread and buns.)	4.00%		
	Brick Klin Owner (excluding refractory bricks)	2.00%		
	Stone Crushing Unit (excluding marble stone, granite stone and similar stones.)	4.00%		
	Second hand Motor Vehicles (including two and three wheelers)	2.00%		
	Retail Trade	0.50%		
Presumptive Tax Scheme	----	1.50% to 8.00%		

5. Details of tax deposited

Challan/ Instrument No.	Date	Bank/Treasury	Branch Code	Amount

**DECLARATION:**

I \_\_\_\_\_ S/o \_\_\_\_\_

state that the information furnished herein is true &amp; correct to the best of my knowledge &amp; belief.

Signature.....

FORM JVAT 212



**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**ANNUAL RETURN BY A DEALER LIABLE TO PAY COMPOSITION & PRESUMPTIVE TAX**

[See Rule 3B(i),14(9), 14(10) & 14 (12)(i)]

1. TIN  

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

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

3. Period covered by this Return

From	DD	MM	YY	To	DD	MM	YY

3. GROSS TURNOVER FOR THE PERIOD .....

Description (Scheme Opted by Dealer)	Nature of Trade	Rate of Tax (A)	Taxable Turnover (B)	Amount of Tax (C=A*B)
Composition Scheme (Works Contract)	Works Contractor	4.00%		
Composition Scheme (Upto 50 Lakhs)	Restaurant / Eating House/ Refreshment Room, Dhaba, Line Hotel, Boarding Establishment, Factory Canteen, Club and Caterers.	4.00%		
	Bakery Products (excluding bread and buns.)	4.00%		
	Brick Klin Owner (excluding refractory bricks)	2.00%		
	Stone Crushing Unit (excluding marble stone , granite stone and similar stones.)	4.00%		
	Second hand Motor Vehicles (including two and three wheelers)	2.00%		
	Retail Trade	0.50%		
Presumptive Tax Scheme	----	1.5% to 8.00%		
Composition Scheme (Upto 25 Lakhs)	Retail Trade	0.50%		

4. Details of tax deposited

Payment / Adjustment Details:					
Period	Challan/ Instrument No.	Date	Bank/Treasury	Branch Code	Amount
Quarter 1					
Quarter 2					
Quarter 3					
Quarter 4					

**DECLARATION:**

I \_\_\_\_\_ S/o \_\_\_\_\_

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

Signature.....

**COMMERCIAL TAXES DEPARTMENT****NOTICE OF HEARING UNDER JHARKHAND VAT ACT 05**

[See Rule 3(xv), 8(13), 17(3), 17(5), 18(2), 19(10), 26(4), 27(2), 31(2), 33(8), 34(1), 40(2), 48(2), 48(3)(ii), 51(6), 53, 54(4), 59 and 66]

**NOTICES UNDER THE ACT**

	Date	Month	Year						
Office of the _____ of Commercial Taxes _____ Circle _____									
	TIN								

Name \_\_\_\_\_

Address \_\_\_\_\_

Whereas, the methods that were used by you in tax period - ----- to determine the extent of availing the input tax credit to which goods are used, consumed or supplied or intended to be used in course of making taxable sales, is not fair and reasonable or as prescribed. In view of the same you are directed u/s 18(10) to appear before the undersigned by ..... as to why the method to determine ITC used by you should not be rejected and requisite amount of ITC be calculated.

Whereas, the prescribed authority is not satisfied with the particulars of the application in JVAT 100 or in JVAT 101 in respect to the registration u/s 95 or 25 or 26, 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, the prescribed authority is not satisfied with the particulars of the application in JVAT 125 in respect to the registration under rule 23 or 24, 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 JVAT 105 under sub-section 5 of Section 25 or sub-section (4) of Section 26, 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 JVAT 105 and as such he is in opinion that the application for cancellation should be refused and as such you are required to furnish the required documents or pleadings by ..... for the needful.

Whereas, you have committed following offences and therefore the Registering Authority is of view that your Registration Certificate should be suspended u/s 25(7) of the Act.

In view of the same, you are hereby directed to appear before the undersigned Registering Authority and to show cause by \_\_\_\_\_ as to why your VAT Registration Certificate should not be suspended u/s 25(7) of the Act.

Reasons of suspension:

- (i) failed to file return for the tax period ..... within the time prescribed for  
the purpose ; or
- (ii) knowingly furnished incomplete or incorrect information in the return furnished for the tax  
period or the periods or;
- (iii) failed to pay tax, interest and penalty due under the Act for the period or period; or
- (iv) you have no business at the declared place at ; or
- (v) contravened the provisions of section ..... of the Act; or
- (vi) discontinued business without informing such discontinuation as per details specified in  
the order; or
- (vii) conducted business in such manner that there is responsible apprehension of evasion of  
tax or attempt to evade tax and such apprehension is based on facts, the details of which  
are specified in the order.
- (viii) Prevented or obstructed or abated the prevention or obstruction of any survey, inspection,  
entry, search or seizure by a prescribed authority.

Whereas, the undersigned is of the opinion that the claim for input tax credit u/s 18 of the Act read with your JVAT 118 is not consistent with the provisions of the Act and Rules and as such you are hereby directed by ..... to furnish such details / copy of the invoices in support of such claims. Failing which your application shall not be considered.

Whereas, the security furnished by you u/s 27 (1) is forfeited / rendered insufficient. You are hereby directed to furnish fresh or further security of requisite amount or makeup the deficiency by .....

Whereas, you have failed to apply for 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 Penalty should not be imposed u/s 28(1) 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 Penalty should not be imposed u/s 30(3) 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 u/s 30(4) of the Act.

Whereas, you have failed to furnish Return u/s 29(2) and the notices issued in this behalf, or you have failed to furnish the Revised Return u/s 29(3) of the Act, or you have failed to pay the tax payable according to your Return. You are hereby directed to show cause by ..... as to why penalty should not be imposed u/s 30(3)/30(4) of the Act.

Whereas, on scrutiny of your Returns furnished by you u/s 29 of the Act, the undersigned is of the opinion that the particulars of the returns and the claims thereof are inconsistent in sub-section (1) of Section 33 read with the provisions of the Act and as such you are hereby directed by ..... to satisfy / furnish tax invoices or such accounts as you may deem fit and necessary.

Whereas, on scrutiny of your Returns furnished by you u/s 29 of the Act, it has been detected that a sum of Rs..... is due on you and therefore you are hereby directed to pay the balance Tax amount by ..... u/s 33(2) of the Act.

Whereas, you have not filed the requisite and prescribed Form for the purpose of Self-Assessment u/s 35(3) of the Act, read with Rule 31(1) of the Rules for the tax period .....: as such you are hereby required to be assessed u/s 35(6) of the Act, read with Rule 31(2) 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 required to be present on your behalf: u/s 91 of the Act read with Rule 51 of the Rules.

Whereas, you have prevented the Prescribed Authority to conduct the proceeding u/s 37 though you may have already assessed under u/s 35 or 36 under the Act. Therefore you are hereby directed to show cause by ..... as to why Penalty should not be imposed u/s 37 (4) of the Act.

Whereas, the prescribed authority is satisfied that you have in order to evade or avoid payment of tax-;

- (a) Failed to furnish without reasonable cause, returns in respect of any period by the prescribed date; or
- (b) Furnished incomplete and incorrect returns for any period; or
- (c) Availied Input Tax Credit to which he is not entitled to or
- (d) Employed such method of accounting which does not enable the prescribed authority to assess the tax due from him;

You are hereby directed to appear by ..... before the undersigned in person or through your Authorized Representative as to why Penalty should not be imposed u/s 37 (6) of the Act.

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 u/s 38 (i) of the Act, should not be proceeded against you and determine the tax payable by you.

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 Penalty u/s 38(2) of the Act, should not be imposed on you.

Whereas, the undersigned, upon information has reasons to believe that you have,

- (a) escaped assessment; or
- (b) been under assessed; or
- (c) been assessed at a rate lower than the rate on which it is assessable
- (d) been wrongly allowed any deduction there from; or
- (e) been wrongly allowed any credit therein;

Therefore you are hereby directed u/s 40 (1) of the Act, 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 to the best of his judgment and shall proceed to determine the tax payable by you and penalty thereon.

Whereas, the undersigned has reasons to believe that you have,

- (a) Concealed any sales or purchases or any particulars thereof, with a view to reduce the amount of tax payable by you under this Act, or
- (b) Furnished incorrect statement of your turnover or incorrect particulars of your sales or purchases in the return furnished under sub-section (1) of Section 29;

Therefore, You are hereby directed u/s 40(2) of the Act, to appear by ..... before the undersigned in person or through your Authorized Representative along with complete Books of Account, failing which the undersigned shall have no option but to proceed to determine the tax payable by you and penalty thereon.

Whereas, Hon'ble ..... Court / Tribunal 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 u/s 42 (2) of the Act, to appear by ..... with your complete Books of Account for re-assessment for above mentioned period .....

Whereas, an objection or observation has been made by the Comptroller and Auditor – General of India in respect of assessment / reassessment made or scrutiny of return in respect of period ..... In view of the aforesaid you are hereby directed u/s 42(3) of the Act to appear before the undersigned by ..... with your complete Books of Account for reassessment for above mentioned period.

Whereas, you have failed to pay the Assessed Tax / Interest payable or the Penalty imposed amounting to Rs..... You are hereby afforded further / final opportunity to pay and appear along with evidence in token of having deposited the said amount by ..... failing which penalty u/s 43(6) shall be initiated or it shall be presumed that you have nothing to say in your defense and recovery proceedings provided in the Act shall be initiated without any further notice to you.

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 u/s 43(6) should not be imposed.

Whereas, you have failed to comply to the provisions of Section 44 of the Act and the notification issued there under to deduct the Tax from the bills of the contractors and deposit the same with the Government Treasury. Therefore you are hereby-directed u/s 44(6) of the Act by ..... to show cause as to why Penalty should not be imposed.

Whereas, you have failed to comply with the provisions of Section 45 of the Act and the notification issued there under to deduct the Tax from the bills of the suppliers and deposit the same with the Government Treasury. Therefore you are hereby-directed u/s 45(5) of the Act by ..... to show cause as to why Penalty should not be imposed.

Whereas, you have failed to comply with the provisions and notices issued thereof u/s 43 of the Act. Therefore Notice is being issued to you, to deposit Rs..... being the sum due from you to, or held by you for, or on account of M/s..... or

You are further require to pay into the Government Treasury any money which may subsequently become due from you to the said VAT Dealer upto the amount of arrears, still remaining unpaid, forthwith on the money becoming due or being held by you.

Be it known to you that the aforesaid money in form of Tax / Penalty / Interest, for which payment has been made by you in compliance with this notice shall be deemed u/s 46(1) of the Act, to have been made under the Authority of the Dealer, and the Receipt from the Government Treasury shall constitute a good and sufficient discharge of liability to the said Dealer to the extent of the amount specified in the receipt.

Whereas, it has been established that you have collected Tax, being not liable to collect Tax, or it that, you have collected by way of Tax in Excess of the Tax payable by you. Therefore you are hereby-directed u/s 47 (2) of the Act, to show cause by..... as to why Penalty u/s 47(1) or forfeiture u/s 48 or both of the sum, should not be imposed on you.

Whereas, the application for refund u/s 52 or 53 is inconsistent with the rules prescribed and as such by ..... you are hereby directed to furnish the required documents in support of your such application for refund.

Whereas, u/s 62 of the Act, you are required to provide information as regard to ..... by .....

Whereas, you have failed to get your accounts audited and furnish a true copy of the Audit Report u/s 63(1) of the Act. Therefore you are hereby directed to show cause by..... u/s 63(3) of the Act 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 ..... u/s 67(1) of the Act.

Whereas, it is proposed to seek information regarding transaction of your business for the period .....

Or

Whereas, Department is in receipt of certain figures / informations / declarations regarding transactions of your business for the period ..... which need to be examined.

You are therefore directed u/s 70(1) to make available all relevant Books of account or any other documents maintained by you, by ..... before the undersigned authority.

Whereas, you have been identified to be liable to pay tax under the Act, and you are not registered under the Act as yet. Therefore the prescribed authority shall cause a survey on you by ..... u/s 71 of the Act.

Whereas, you (*Driver of the Vehicle or the Person In-charge of the goods*) are carrying goods in movement, which are not supported with the requirement documents. Therefore you are hereby- directed u/s 72(6) of the Act by ..... as to why penalty should not be imposed under the Act.

Whereas, you have failed to maintained true and complete accounts, registers and documents in respect of the goods handled by you and documents of title relating thereto.

Therefore you are hereby directed to show cause by ..... as to why Penalty should not be imposed u/s 73 (3) of the Act.

Whereas, you have failed to produce any evidence or failed to satisfy the prescribed authority regarding proper accounting of goods. Therefore, you are hereby directed to show cause by .....as to why penalty should not be imposed u/s 70(5)(b) of the Act.

Whereas, you have,

- (a) Willfully refused or without lawful excuse neglected to furnish information or return as was required, or
- (b) Willfully furnished or caused to be furnished any information or return which is incorrect or false.

Therefore you are hereby directed to show cause by ..... as to why penalty should not be imposed u/s 77(3) of the Act.

Whereas, the undersigned, in respect to the appeal / revision filed u/s 79 or 80 of the Act, is not satisfied with your claim as such you are hereby directed by ..... to appear personally or through your authorised person to furnish / plead in order to satisfy the undersigned failing which your application shall stand rejected.

Whereas, the undersigned, in respect to application for Grant of Stay of recovery in JVAT 603, is not satisfied with the reasons mentioned in the application hence you are hereby directed by ..... to appear personally or through your authorised person to furnish / plead in order to satisfy the undersigned failing which your application shall stand rejected.

Whereas, the prescribed authority is of the opinion that a review u/s 81 of the Act is required and as such it shall affect the enhancing of the tax or penalty or both or reducing your refund claim u/s 52 or 53 of the Act and as such you are hereby directed

to appear by ..... to furnish the required documents in support of the aforesaid.

Whereas, the commissioner is of the opinion that you are liable to be disqualified for the provisions read in section 91 of the Act and as such you are hereby directed to appear personally by ..... and to furnish / pleadings as to why the commissioner shall not disqualify for the said purpose.

Whereas, the prescribed authority is of the opinion that you have contravened the provisions of the rules and such contravention is also continuing as on date and as such you are liable to be penalized. Therefore you are hereby directed to furnish the details / pleadings by ..... as to why penalty under rule 66 should not be imposed of JVAT Rules. .

Hearing Remarks to be entered by authority in case the applicable section is not covered above:

Date:

Place:

Signature

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

Form JVAT 306

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
NOTICE OF SUSPENSION OF REGISTRATION CERTIFICATE**

[See Rule 9(5)]

Office of the _____ of Commercial Taxes _____ Circle _____	Date	Month	Year	
	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
	TIN			
	<input style="width: 100%; height: 20px;" type="text"/>			

Name \_\_\_\_\_

Address \_\_\_\_\_

04. You are found to have committed the following Offence(s) as per Records available in this office:  
[Please, Right mark, whichever is applicable in the appropriate box.]

- (i) failed to file return for the tax period \_\_\_\_\_ or tax period \_\_\_\_\_ within the time prescribed for the purpose \_\_\_\_\_ ; or
- (ii) knowingly furnished incomplete or incorrect information in the return furnished for the tax period or the periods \_\_\_\_\_ ; or
- (iii) failed to pay tax, interest and penalty due under the Act for the period or period; or
- (iv) you have no business at the declared place at \_\_\_\_\_ ; or
- (v) contravened the provisions of section \_\_\_\_\_ of the Act; or
- (vi) discontinued business without informing such discontinuation as per details specified in the order; or
- (vii) conducted business in such manner that there is responsible apprehension of evasion of tax or attempt to evade tax and such

apprehension is based on facts, the details of which are specified in the order.

- (viii) Prevented or obstructed or abated the prevention or obstruction of any survey, inspection, entry, search or seizure.

05. Accordingly, your continuances as a registered dealer is prejudicial of the interest of revenue.

06. Your certificate of registration is, therefore, suspended under sub-section (7) of Section 25 of the Jharkhand Valued Added Tax Act, 2005.

07. The suspension of your registration certificate shall take effect from the date of service of this notice.

08. Please note that you are not entitled to input tax credit from the date, the suspension takes effect to the date of order of the restoration of your registration certificate, if any.

09. Please also note that you are not entitled to issue any tax invoice against your sales during the period as mentioned in the proceeding paragraph.

10. However, you are given in an opportunity to produce such evidence, record or document relying on which, you intend to rebut the allegations.

11. You are, therefore, direct to appear in person or through your authorised representative in the office of the undersigned at \_\_\_\_\_ A.M./P.M. on \_\_\_\_\_ and produce such evidence, record or documents.

12. If you fail to appear or cause appearance on the date of time fixed and produce relevant evidence, records or documents, the order of suspension of the registration certificate shall be decided on merit.

Registering Authority  
\_\_\_\_\_ Circle

Place :  
Date :



**FORM JVAT 508**

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**TRANSIT PASS**

[See Rule 43(2)]

**Check Post Details**

Check Post In  Check Post Out   
 Expected Entry Date  Expected Exit Date

**Driver/ Vehicle's Details**

Mode of Transport  Vehicle Reg. No./ Courier Ref No.   
 Driver's Name  Driver's Address   
 Driver's Mobile No.  Driver's license No.

**Transporter's Details**

Name  Address.   
 District.  State   
 PIN  PAN   
 Mobile No  Email

**Consignor's Details**

Name & Style	TIN	Addresses	District/ Country	State	Mobile No.	Email-ID

**Consignee's Details**

Name & Style	TIN	Addresses	District/ Country	State	Mobile No.	Email-ID

**Invoice / Commodity Details**

Commodity	No. of Packages	Quantity (Unit)	Invoice No.	Invoice Date	Amount	L.R No. / C. Note No.

.....cut here .....✂.....

Issue Date	Check Post Counter Foil	<b>Form JVAT 508</b>
------------	-------------------------	----------------------

Check Post In	<input style="width: 90%;" type="text"/>	Check Post Out	<input style="width: 90%;" type="text"/>
Transit No.	<input style="width: 90%;" type="text"/>	Vehicle No.	<input style="width: 90%;" type="text"/>
Check Post Entry Date & Time	<input style="width: 90%;" type="text"/>	Check Post Exit Date & Time	<input style="width: 90%;" type="text"/>

FORM JVAT 213

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**MONTHLY ABSTRACT**  
[See Rule 14(3) & 14(7)]  
**IF YOU HAVE NO ENTRY FOR ANY BOX, INSERT "NIL".**

1. TIN

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

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

3. Period

From	DD	MM	YY	To	DD	MM	YY

4. If you have made No "Sales and Purchases", select Option "Yes" or "No" Yes    No

Is it a Revised Return If Yes: Receipt No. and Date of Original Return

Yes    No

5. Gross Turnover during the Month (excluding tax)

6. Taxable Turnover during the Month   
**(Deduct Charges received u/s 9(4)(c) of the Act, or other non-taxable charges and Sales Return excluding tax)**

7. Gross Turnover under the CST Act (excluding tax).

8. CST Payable

9. Details of "Input Tax" available during the Month

(a) Input Tax Brought forward from the Preceding Month (From box 15):	<input style="width: 90%;" type="text"/>
(b) Eligible Input Tax during the period*	<input style="width: 90%;" type="text"/>
(c) Total Input Tax during the period [(a) + (b)]	<input style="width: 90%;" type="text"/>

10 Total Output Tax Payable on Goods specified in Part A, B, C, D, E and F of schedule II and Goods specified in Section 9(2)

11. Net Amount Payable [10-9]

A. Add the amount of Interest payable if any u/s 30(1)   
B. Add the amount of penalty payable if any under the act.

12 Adjust the amount of TDS as per JVAT400

13 Balance VAT Payable

14. Adjust the amount of CST payable against Inter State Sales to registered dealers u/s 3(a) read with 8(1) of the CST Act 1956. (If figure in box 13 is negative)

--

15. Excess ITC carried forward to next month.

--

16. Payment / Adjustment Details

Tax Type	Challan/ Instrument No.	Date	Bank/Treasu ry	Branch Code	Amount
VAT					
CST					

**DECLARATION:**

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

Signature

.....

\* Eligible Input tax includes Eligible Monthly Installment of "Input Tax" on Capital Goods purchases (if applicable), Input tax paid on taxable purchases as specified in schedule II Part A, B, C, D and F or apportion of eligible input tax credit computed as per Rule 26. Input Tax Credit shall not be allowed to the dealer as per conditions laid down in sec 18(8) and Goods specified u/s 9(2).

**Form JVAT 120  
GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Application for Grant of Certificate for Non-Deduction of Tax from Bills of a Supplier / works contractor registered under the Jharkhand Value Added Tax Act, 2005**  
[See Rule 24]

**Office of the ----- of Commercial Taxes ----- Circle**  
To,

The-----  
----- Circle.

I ----- (full name) son of ----- (full name) hereby apply for the grant of certificate in Form JVAT 407 under Rule 24 of the Jharkhand Value Added Tax Rules, 2006 and furnish the following particular for that purpose—

1. Name and style of the firm / works contractor\*—
2. Taxpayer Identification Number—
3. TDN of authority / person / contractee\* to whom the goods are to be supplied / works executed
4. Name and complete address of the authority / person / contractee\* to whom the goods are to be supplied / works executed\* —
5. Value of the goods to be supplied / valuable consideration of works contract\*

**(Attach copy of the each works contract/order) —**

6. I am holder of the Registration Certificate in Form JVAT 106/ Form JVAT 108

**DECLARATION**

I do hereby declare that particulars furnished in this application are correct and complete to the best of my knowledge and belief.

I further declare that tax payable in regard to the supplies / valuable consideration / composition tax\* mentioned at serial number 4 / 5 above shall be deposited by me in \_\_\_\_\_ (*Name of the circle*) as and when the tax thereon becomes due for payment.

Date -----  
-----

Signature of the applicant -----

\* Please tick (✓) the appropriate  
-----

Status in relation of the dealer --

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

FORM JVAT 205

CHALLAN UNDER THE JHARKHAND VALUE ADDED TAX RULES,  
2006

[See Rule 15(1), 15(4)]

\*Serial no. ....

\*\*1. ORIGINAL (*to be sent by the Treasury Officer to the Circle or Sub-Circle to which the payment relates*)

2. DUPLICATE (*to be retained in the Treasury*)

3. TRIPLICATE [*to be returned to the dealer (depositor) for his own use*].

4. QUADRUPPLICATE [*to be returned to the dealer (depositor) for being forwarded/attached with the Return to be furnished before the Appropriate Commercial Taxes Authority*].

"0040/102\* - State Sales Tax" - Taxes under the Jharkhand Value Added Tax Act, 2005.

"0040/101\* - Central Sales Tax" - Taxes under the Central Sales Tax Act, 1956.

"0042/106\* - Tax on Entry of goods into local area.

FOR THE MONTH/TAX PERIOD ENDING.....

Name of Circle to which the payment relates .....

Payment of Value Added Tax*	Central Sales Tax *	Entry Tax*
1	2	3

Name of the Treasury / Sub-Treasury .....

District Treasury Challan No. .... of collection register ..... for the Tax-Period ending

Name and Branch of the State Bank of India / other Schedule Bank\* .....

Name/Address/TIN of the dealer/person by whom or on whose behalf money is tendered. Enter the details of the Bank Instrument, if any. If Cash; indicate as "CASH".	Payment on account of	Amount (in figures)										
1	2	3										
T.I.N. of the VAT Dealer :- <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td> </tr> </table>											Output Tax : Admitted -	
	Assessed -											
	Interest -											
	Penalty -											
	Composition */ Presumptive* Amount -											
	CST Amount-											
	Entry Tax Amount -											
	Appeal/Revision Fee(s)*											
	TDS											
	Miscellaneous*											
<b>TOTAL</b>												

Rupees (in words)

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

Signature of the dealer or depositor

**FOR USE IN THE TREASURY**

I received payment of Rs..... P. .... (Rupees ..... P .....)  
 only.

2. Date of Entry : .....

Treasurer

Accountant

\_\_\_\_\_  
 Treasury Officer

Agent or Manager of Bank

\* Please (✓) tick appropriate payment of Tax

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**CERTIFICATE OF TAX RECOVERY AT SOURCE. rule**

01. Office of the _____ of Commercial Taxes _____ Circle	Date	Month	Year
03. Name _____ Address _____			

4. Tax Deducted at Source (TDS) For the Month ..... Year .....

I / We \_\_\_\_\_ certify that a sum of Rs. \_\_\_\_\_ was collected being the amount payable by M/s. \_\_\_\_\_

TIN \_\_\_\_\_ towards Value Added Tax collected at the rate of \_\_\_% on the total value of the contract and the amount has been paid to the sales tax (Major Head "0040") credit of Government of Jharkhand.

05.	Date of the Contract / supply order	
06.	Nature of Contract / Supply order	
07.	Full Value of Contract / Supply order	
08.	Bill No. / Voucher Cash Memo and Date	
09.	Amount paid in the bill and Date of payment	
10.	Amount of Value Added Tax Collected @ ___% of Col.8 above	
11.	Remittance Particulars to the Government.	

Date:  
responsible for  
Place:  
Commercial

Signature of the Officer / Person  
Deduction of tax/ remittance to  
Taxes Department :  
Designation:

**Form JVAT 407  
GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Certificate for Non-Deduction of Tax u/s 44 & 45 of the Act**

[See Rule 24]

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

To,

M/s / Sri / Name of the Authority\*\*: ..... (Persons entitled to deduct Tax)

Address : .....

**TDN:**

Certified that M/s \_\_\_\_\_ is a registered dealer / works contractor / composite tax dealer\* under the Jharkhand Value Added Tax Act 2005; and has been allotted Taxpayer's Identification No.-----

As he is not statutorily liable to pay tax / filing returns and paying tax / under composite tax scheme\* as per the provisions of the Act, there shall not be any deduction of tax under Section 44 & 45\* of the Jharkhand Value Added Tax Act, 2005 from the bills / invoices\* relating to the sale / supply / works contract executed by him.

**This certificate is Valid for Contract No./ Supply Order No. ....Dated.....**

This certificate is valid up to-----.

Date .....

Signature

Seal .....

Designation

*\*Please tick the appropriate*

-----