

S.O. No 219/ Date:- 31.03.2006 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 hereby makes the following Rules: -

**1. Short Title and Commencement: -**

- (i) These Rules may be called Jharkhand Value Added Tax Rules, 2006.
- (ii) These Rules shall come into force on the Appointed Day on which the Act comes into force.

**2. Definitions: -** In these Rules, unless there is anything repugnant in the subject or context,-

- (i) "**Act**" means, the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006).
- (ii) "**Circle**" means, a unit of Commercial Taxes Administration as specified in the Government Notification issued in this behalf from time to time, within the local limits of which a dealer's place of business is situated or in which he is registered, under Rule 3 and includes sub-circle also.
- (iii) "**Contractee**", means any person for whom or for whose benefit a works contract is executed;
- (iv) "**Contractor**" means any person who executes, either himself or through a sub-contractor a works contract;
- (v) "**Digital Key**", means in an asymmetric crypto system, a private key and its mathematically related public key, which are so related that the public key can verify a digital signature created by the private key or the key of a key pair used to verify a digital signature and listed in the Digital Signature Certificate under the Provisions of Information Technology Act 2000;
- (vi) "**Digital Signature**" means authentication of any electronic record by a subscriber by means of an electronic method or procedure in accordance with the provisions of Section 3 of Information Technology Act 2000;
- (vii) "**Exempt Transaction**" means, the transfer of taxable goods outside the State, by any VAT Dealer, otherwise than by way of sale.
- (viii) "**Fees**" means, any fee leviable under these Rules.
- (ix) "**Form**" means, a Form prescribed under these Rules.
- (x) "**Government Treasury**" means, a Govt. Treasury in the State of Jharkhand, and includes a "sub-treasury".
- (xi) "**Quarter**" means, a period of three calendar months ending on the 30<sup>th</sup> June, 30<sup>th</sup> September, 31<sup>st</sup> December, and the 31<sup>st</sup> March.
- (xii) "**Registering Authority**" means, the In-charge of the Circle or sub-circle.
- (xiii) "**Repealed Act(s)**" means, "The Adopted Bihar Finance Act (Part-I) 1981, (Bihar Act 5 of 1981)", and includes "The Adopted Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale therein Act 1993 (Bihar Act 16 of 1993)".
- (xiv) "**Section**" means, a Section of the Act, and includes "Sub-Section".
- (xv) "**Signature**" includes "Digital Signature".
- (xvi) "**Tax Period**" means, a Period of time, usually for the purpose of Section 29, 30, 31, 32, 33 shall be a calendar month 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 .
- (xvii) "**Tax Practitioner**" means —
  - (a) A "Legal Practitioner", as defined in Clause (iii) of sub-section (2) of Section 288 of the Income Tax Act, 1961, and who has completed fifteen years as a "Legal Practitioner" under the Provisions of Income Tax Act, 1961 or under the Provisions of the Repealed Acts, Central Sales Tax Act / VAT Act/Acts, and who also possesses a degree in Commerce, or Economics, or Banking including Higher Auditing conferred by any Indian University incorporated by any law for the time being in force or any foreign University duly approved by the State Government, and are also enrolled as "Tax Practitioner" vide sub-rule (9) of Rule 51.
  - (b) A "Tax Practitioner", who has been appointed by the Commissioner as "Tax Practitioner" vide sub-rule (9) of Rule 51.
- (xviii) "**Warehouse**" means any enclosure, building or place where a dealer, casual dealer or any other person keeps stocks of goods, and includes a vessel, vehicle or godown;

Words and expressions used herein but not defined, shall have the same meaning as assigned to them in the Act.