

CHAPTER IV

RETURNS, PAYMENT OF TAX, RECOVERY AND REFUND OF TAX

14. Returns

- (1) A return to be filed by a registered VAT dealer under sub-section (1) of Section 29, 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 tax period. The return shall be true, complete and in duplicate and one copy of the return shall be retained by such dealer.
- (2) In the case of a VAT dealer who is registered vide clause (x) (a) of rule 3 of the Rules, all returns prescribed under these rules, shall be furnished by the principal place of business, in the State which has been declared by the such registered VAT dealer, and shall include the total value of all transactions of all the branches/units of such VAT dealer.
- (3) Where the registration of a VAT dealer is cancelled, a final return in Form JVAT 201 shall be filed within fifteen days of the effective date of cancellation of registration.
- (4) If there is a change in the rate of tax during a tax period, a separate return in respect of each portion of the tax period showing the application of different rates of tax shall be furnished.
- (5) If any VAT dealer having furnished a return in Form JVAT 200 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 within a period of three months from the end of the relevant tax period stating therein the reasons thereof and indicating in Form JVAT 200 as "Revised" in red colour and also indicating the Period of such revised returns in red colour.
- (6)
 - (a) In the case a casual trader a declaration in Form JVAT 202 shall be filed within five days of arrival of goods in any place in the State, before the authority prescribed indicating the nature of goods and their value in which he intends to deal and the period for which he intends to conduct his business. After proper verification and to his satisfaction, the prescribed authority may grant permission to such casual traders for the same, provided the prescribed authority may require from such casual traders payment of advance tax, if necessary.
 - (b) The casual trader shall file a final declaration in Form JVAT 203 before the authority prescribed on the last day on which he intends to leave the place along with payment of the tax due on the taxable turnover, after making adjustment of advance tax, if any.
- (7) The dealer opting for payment of Composition Tax under Section 58 of the Act and to whom Certificate of registration vide clause (IV) of Rule 4 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 21st days after the end of the such tax-period.

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

Provided further in the circumstances, if the gross turnover of the dealer exceeds Rs. 40 lakhs, he shall furnish the Audited Accounts by 31st 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.

Explanation: Notwithstanding anything contained in sub-rule (xvi) of Rule 2, for the purpose of filing of returns under this sub-rule, the Tax-Period shall be a quarter, whereas for the purpose of payment of tax, the Tax-Period shall be a Month.
- (8) The dealer liable to pay presumptive Tax under Section 22 of the Act and to whom certificate of registration vide Clause (ii)(c) of Rule 4 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 21st 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 31st July of the following year.

Provided further in the circumstances, if the gross turnover of the dealer exceeds Rs. 40 lakhs, he shall furnish the Audited Accounts by 31st 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.

Explanation: Notwithstanding anything contained in sub-rule (xvi) of Rule 2, for the purpose of filing of returns under this sub-rule, the Tax-Period shall be a quarter, whereas for the purpose of payment of tax, the Tax-Period shall be a Month.

- (9) Every registered VAT dealer, who is liable to file Return under sub-rule (1) of this rule shall also file an Annual Return in Form JVAT 204, by 31st July of the following year.

Provided that the Annual Return filed in Form JVAT 204 contain a true and complete statements in annexures appended to Form JVAT 204 separately giving all the details mentioned in that Form.

Provided further where a dealer who is a manufacturer, has filed an Annual Return along with the annexures as mentioned above, shall provide a true and complete statement showing the quantity and value of goods received for use in manufacture of goods, consumed in manufacture of goods, and the stock remaining at the end of that year and value of goods manufactured.

15. Payment of Tax

- (1) In the case of a registered VAT dealer, the tax declared as due in Form JVAT 200, shall be paid not later than 21st day after the end of the tax period in Form JVAT 205.
- (2) The Form JVAT 200, return shall be accompanied by a receipt from Government treasury, or a crossed demand draft or a crossed cheque drawn on the local bank in the State of Jharkhand in favour of the authority prescribed.

Provided, if the In-charge of the circle, is satisfied that a dealer has been and is maintaining adequate funds in his bank account, he may permit him to pay the amount of tax including penalty, if any where such amount exceeds Rs.1,000/- through a crossed cheque or crossed bank draft on bank functioning at the place where the Government Treasury is situated. Such permission may, at any time, be revoked without assigning any reason:

Provided further that where a dealer is permitted to pay the amount of tax including penalty if any by a crossed cheque or crossed bank draft such cheque or draft shall be drawn by the dealer in favour of and be forwarded by registered post to the in-charge of circle as the case may be to which the payment relates. Where cheque or draft is on a bank other than a branch of the Reserve Bank or the State Bank of India, it shall also include an additional amount equal to the actual collection charges.

Explanation –

- (1) For the purpose of calculating penalty, if any, under the Act and these rules the date of receipt of cheque or draft, as the case may be, by the authority aforesaid shall ordinarily be deemed to be the date of payment by the dealer, save in the case of a cheque, which is dishonoured.
- (2) Notwithstanding anything, contained in sub-rule (1), the Commissioner may, by a notification issued in this behalf empower any authority appointed under Section 4 for the purpose of receiving payment of tax or penalty or both in cash. Such order shall be subject to such conditions and restriction as may be imposed by the notification.
- (3) A Challan shall be filled up in quadruplicate. The portion of the Challan marked "Original" shall be sent by the Treasury Officer to the Commercial Taxes Officer in-charge of the sub-circle, if the payment relates to a sub-circle and to the Deputy Commissioner or the Assistant Commissioner of the circle in other cases. A portion of the challan marked "Duplicate" shall be returned to the dealer or the payer after being duly receipted. The dealer or the payer shall retain the portion marked "triplicate" and shall furnish the portion marked "Quadruplicate" along with his return to the authority prescribed in Rule 57.
- (4) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) the State Government may by an order provide for the acceptance or payments of any tax or penalty directly by any branch of the State Bank of India or of any other Scheduled Bank. The manner in which such

payments shall be made by a dealer or accepted by the Branch of the Bank and other matters incidental thereto shall be specified in the order and be subject to such conditions and restrictions as may be laid down therein.

- (3) If any registered VAT dealer having furnished a return in Form JVAT 200 and subsequently furnish a revised return under sub-rule (5) of rule 14, shall pay the different amount of tax according to the Revised Return, along with an Interest @ 1% per month.
- (4) In the case of a registered VAT dealer or any other dealer or person, liable to pay tax, interest or penalty thereof, shall be paid into the Government Treasury by such date as may be specified in the notice issued for the purpose, such tax, Interest, Penalty or any other dues shall be paid in Form JVAT 205.

16. Grant of installments

- (1) An application for grant of installments shall be in Form JVAT 123, and shall be produced before the In-charge of the Circle, and in the case, where such installment has to be granted, by the Joint Commissioner (Administration) of the Division or the Commissioner, the same shall be forwarded by the In-charge of the Circle to the authority mentioned in sub rule 2.
- (2) Subject to the provisions of sub-section (5) of Section 43, where it is established that, a dealer is not in a position to make payment of the total demand outstanding against him, under the repealed Act or Acts or under the Act or under the Central Sales Tax Act, 1956, and the Prescribed Authority has reasons to believe that, if an installment is granted, the recovery of such tax is possible, an installment may be granted for a period, not exceeding twelve months from the date of such order, to such dealer,-
 - (i) by the Commercial Taxes Officer, In-charge of the Circle, in case the total demand does not exceed Rs. 50,000/-; and
 - (ii) by the Assistant Commissioner of Commercial Taxes, In-charge of the Circle, in case the total demand does not exceed Rs. 1,00,000/-.
 - (iii) by the Deputy Commissioner of Commercial Taxes, In-charge of the Circle, in case the total demand does not exceed Rs. 10,00,000/-.
 - (iv) by the Joint Commissioner of Commercial Taxes, Administration of the Division, in case the total demand does not exceed Rs. 25,00,000/-.
 - (v) by the Commissioner of Commercial Taxes, in case the total demand exceeds Rs. 25,00,000/-
- (3) Where the period of twelve months is found insufficient in view of the circumstances of the case, prior permission in writing shall be required from the officers referred to in the this rule, and such officer may extend the time, for a further period of six months.
- (4) Where payment of any demand is postponed by installments, in sub-rule (1) and (2) beyond a period of one month, the dealer shall be required to furnish a Security Bond in form JVAT 115 executed with two sureties acceptable to the assessing authority or the officer authorised by the Commissioner for the purpose for the amount of such payment.

17. Notice of Demand and Excess Payment —

- (1) A notice of demand for tax, Penalty, Interest payable under the provisions of the Act or Notice of excess payment in accordance with the provisions of the Act, shall be in Form JVAT 300.
- (2) A notice of demand under Section 46 of the Act, shall be in Form JVAT 301.
- (3) If any VAT dealer makes an application before the prescribed authority with a court fee stamp of ten rupees, after service of Notice in Form JVAT 302 for any period, but before the issue of notice of demand in Form JVAT 300 related therewith that a copy of order of assessment / penalty / interest or any other order concerning with the demand notice may be supplied to him, thereafter a copy of such order may be supplied to him, along with the Notice of Demand.
Provided that, even if the demand of any period is NIL, but such application has been made, a copy of such order may be, nevertheless, be supplied.
- (4) (a) In case where any amount of tax, Penalty, or Interest remains unpaid, even after the due date of payment in pursuance to the Notice issued under sub-section (4) and sub-section (5) of Section 43, shall be recoverable as arrear of land revenue, and for such recovery a requisition shall be forwarded to the District Certificate Officer.

- (b) Where a requisition has been forwarded to the District Certificate Officer, and where any proceeding has been started for recovery of tax, Penalty, Interest or part thereof or other any amount remaining unpaid, have been commenced and the amount of tax, Penalty, Interest or any other amount is subsequently enhanced or reduced as a result of any order, the requisitioning officer (In-charge of Circle) shall revise such requisition and inform the dealer, as well as the District Certificate Officer.

(5) A notice for the purpose of sub-section (2) of Section 47 shall be in Form JVAT 302.

18. Scrutiny of Returns

- (1) The Prescribed Authority of the record, within five days of receiving the returns or statements, shall ensure that the full information as contained in them is entered in the computer/ register and thereafter the same is also entered in the Register(s) maintained for this purpose, and the same is also placed on the record of the dealer.
- (2) The authority prescribed in sub rule (1) shall, within fifteen days of the Returns being placed on the record of the dealer, shall scrutinize them in accordance with the provisions of sub section (1) of Section 33, and shall verify the correctness of the return.
- (3) The authority prescribed in sub rule (1) finds any omission or error thereof in the return, shall issue a notice under sub section (2) of Section 33 of the Act in Form JVAT 303.
- (4) If any amount is found payable by the dealer pursuant to an order under sub-section (2) of Section 33 the authority prescribed in sub-rule (1) shall require the dealer to pay the said amount by a date which shall, ordinarily, not be less than fifteen days from the date of service of the Notice requiring such payment along with the Interest.

Provided that where the authority prescribed under sub-rule (1) considers it expedient in the interest of state revenue, it may, for reasons to be recorded in writing, require any dealer to make such payment forthwith.

19. Refund and Provisional Refund

- (1) For the purposes of Section 52 and 53 the following shall be the prescribed authority:-
- (a) Commercial Taxes Officer, In-charge of the Circle, if the amount to be refunded does not exceed Rs.25,000/-; and
- (b) Assistant Commissioner of Commercial Taxes, In-charge of the Circle, if the amount to be refunded does not exceed Rs.50,000/-; and
- (c) Dy. Commissioner of Commercial Taxes, In-charge of the Circle, if the amount to be refunded does not exceed Rs.1,00,000/-; and
- (d) The Joint Commissioner of Commercial Taxes (Administration), if the amount to be refunded exceeds, Rs.1,00,000/-.
- (2) (a) The claim for refund under Section 52 of the Act, shall be made by a VAT dealer in Form JVAT 206, within ninety days from the date of receipt of excess demand notice.
- (b) The claim for the Provisional Refund u/s 53 of the Act, shall be made by a VAT dealer in Form JVAT 207.
- (c) The claim for refund for other persons, and for such person(s) as specified in Section 54, shall be made by a VAT dealer or by such person(s) in Form JVAT 208, within thirty days from the date of filing of Return.
- (3) Any VAT dealer who claims any refund in excess of VAT or Tax, shall not be eligible for any refund, unless all the returns due have been filed and the taxes, Interest or Penalties due have been paid, and a notice of excess demand has been issued by the prescribed authority and received by such dealer.
- (4) The authority prescribed shall have the powers to adjust any amount due to be refunded against any taxes, penalty or interest outstanding under the Act or under the repealed Act(s) or under CST Act 1956, against such VAT dealer.
- (5) The authority prescribed shall not refund any VAT where taxes, penalty, interest or any other amount is outstanding against such VAT dealer under the Repealed Act and or under the CST Act 1956.
- (6) Where the VAT dealer makes a claim of refund under Section 52 of the Act, such refund shall be made within a period of ninety days of the date of filing of such claim, as specified in clause (a) of sub-rule (2) of this rule.

- (7) Where the VAT dealer makes a claim of Refund under Section 53 of the Act in the return furnished for a tax period on account of sales as specified in Clause (ii) or (iii) of sub-section (2) of Section 49, he shall make an application in Form JVAT 207 to the Prescribed Authority of the circle, within ninety days from the date of furnishing of such return and the application so made shall be accompanied by documents as specified in sub-rule (9) of this Rule.

Provided that an application for refund made after ninety days may be admitted by such Prescribed Authority if he is satisfied that the dealer had sufficient cause for not making the application within the said period.

- (8) (a) In the case of sales falling within the scope of sub-section (1) of Section 5 of CST Act 1956, for which Refund/Provisional Refund has been claimed, the VAT dealer shall furnish the following documents:
- (i) Copy of contract or order from a foreign buyer
 - (ii) Copy of the customs clearance certificate
 - (iii) Copy of the invoice issued to the foreign purchaser
 - (iv) Transport documentation i.e. Bill of Lading, Airway Bill, or other similar documents.
 - (v) Evidence of payment or evidence of letter of credit from the foreign purchaser.
- (b) In the case of sales falling within the scope of sub-section (3) of Section 5 of CST Act 1956, the VAT dealer shall furnish the following documents:
- (i) Declaration in Form 'H'
 - (ii) Purchase order from exporter
 - (iii) Evidence of export in the Form of Transport Documentation i.e. Bill of Lading, Air Way Bill or other similar documents.
- (9) The application for refund furnished under sub-rule (7) shall be accompanied by the copy of the tax invoice, certificate of the competent authority showing the name and address of the dealer of the SEZ or the STP, or EOU or the EHTP, under which it is established and the entitlement of the dealer to purchase goods free of tax or is entitled for Input Tax Credit covered under such tax invoice and such other evidences, as may be required to establish the claim of Refund.
- (10) (a) Where the VAT dealer fails to annex the details of documents required under sub-rule (9), the Prescribed Authority shall issue a notice to furnish accounts or records or documents required by the authority prescribed within seven days of date of issue of the notice, and in such cases the time limit defined in above clause (7) shall not apply.
- (b) Where a VAT dealer makes a claim under Section 53 of the Act, for refund of Input Tax paid by him, in course of his purchases, he shall file an Affidavit that such Input Tax has been paid by him to the registered VAT dealer(s), against the Tax Invoice(s) under Section 60 of the Act.
- (c) Where the VAT dealer makes a claim under Section 53 of the Act, on account of sales made, as specified in Clause (ii) and (iii) of sub-section (2) of Section 49, such refund shall be made within a period of ninety days from the date of filing of such claim, in the manner as specified in this behalf, by a Notification published in Official Gazette.
- Provided the application contains all the requisite documents as required, vide sub-rule (9) of this rule.
- (11) A VAT dealer making sale of goods in the course of inter-state trade or commerce falling under Section 3 of the CST Act 1956 may adjust any excess credit available under the Act against any tax payable under the CST Act, 1956.
- Provided in the circumstances, if the total of Input Tax paid exceeds against the Tax Payable under the CST Act, for continuous six months, after the due date of filing of returns under the Act and under the CST Act, and he has no any other liability under the Act or under the CST Act, such dealer may, file refund application u/s 53 of the Act.
- (12) For the purpose of refund necessitated u/s 53 of the Act, the Prescribed Authority, subject to his satisfaction may direct the dealer / applicant, to furnish security in any of the ways, as prescribed in sub-rule (2) of Rule 5 of this rules and such security shall be retained by the Prescribed Authority till the assessment of the dealer, under Section 35 or 36 or 37 as the case may be, is completed or till such time the Prescribed Authority may deem fit and proper.

- (13) The Refund Payment Order, in the case of "Refund Adjustment Order" or "RAO" shall be in Form JVAT 210 and in the case of refund in cash, shall be in Form JVAT 209.
- (14) The In-charge of the Circle shall be the Prescribed Authority for the purpose of Section 56 of the Act.

20. Refund of Tax to Foreign Diplomats or Foreign Missions

- (1) Any foreign diplomat or mission making any purchase of any goods, excluding in Schedule I and Part E of Schedule II of the Act, after payment of tax; and eligible for refund of such tax under section 54 of the Act, shall Apply for Refund in Form JVAT 208 of the tax so paid.
- (2) Such application shall:
 - (a) be made to the In-charge of the Circle under whose jurisdiction the dealer selling the goods is situated;
 - (b) be accompanied by the original copy of the Tax Invoice issued by the selling dealer showing separately the tax charged;
 - (c) contain the address of the applicant; and
 - (d) contain the following certificate, granted by an officer of the concerned Embassy especially authorised in this behalf.

CERTIFICATE

"Certified that the goods mentioned in the Invoice accompanying this application have been purchased by (name of the purchaser) who is entitled for refund of tax under Section 54 of the Jharkhand Value added Tax Act, 2005.

Further certified that I have been duly authorised to sign this certificate"

Date	Signature
Seal of Embassy	Name and designation of signing authority

- (3) Notwithstanding anything contained in sub-rule (1) of Rule 19, on receipt of such Application, the In-charge of the Circle shall pass Refund Order in Form JVAT 209 within fifteen days of such receipt. The concerned Treasury or the Bank, as the case may be, shall prepare a Bank Draft in the name specified in the Refund Order and forward the same to the concerned Circle In-charge within five days of the receipt of the Refund Order.
- (4) Upon receipt of the Bank draft from the Treasury or the Bank, as the case may be, the Circle In-charge shall send the same by registered post to the applicant within three days of receipt of such draft.

21. Forfeiture of Tax collected in violation of the Act

- (1) The authority referred to in Rule 57 shall, in the matter of a proceeding under sub-section (2) of Section 48, serve upon any person or a registered dealer proceeded against a notice in Form JVAT 305 fixing a date of hearing which shall in no case be less than thirty days from the date of issue of such notice.
- (2) The person from whom the amount so forfeited was collected shall apply to the Commissioner in Form JVAT 116 for the Refund of the amount forfeited.
- (3) Where an order for forfeiture is passed under Section 48, the Commissioner shall cause a notice to be published in more than one widely circulated newspaper containing the following details: -
 - (a) The name of the dealer of person, as the case may be, from whom the amount illegally collected has been forfeited;
 - (b) The period during which the amount was illegally collected;
 - (c) The amount forfeited; and
 - (d) Any other information that may be deemed fit in the facts and circumstances of the case.