

## THE JHARKHAND ENTRY TAX ON CONSUMPTION OR USE OF GOODS RULES, 2011

**S.O. No. 169 Date 09.09.2011** - In exercise of the powers conferred by Section 31 of the Jharkhand Entry Tax on Consumption or Use of Goods Act, 2011 (Jharkhand Act No. 11, 2011), the Governor of Jharkhand hereby makes the following Rules: -

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

- (i) These Rules shall be called the Jharkhand Entry Tax on Consumption or Use of Goods Rules, 2011.
- (ii) These Rules shall be deemed to have come into force on the Appointed Day on which the Act came into force.

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

- (i) "**Act**" means, the Jharkhand Entry Tax on Consumption or Use of Goods Act, 2011 (Jharkhand Act No. 11, 2011).
- (ii) "**Circle**" means: a unit of Commercial Taxes Administration; as specified in the Notifications issued in this behalf from time to time under the provisions of the Jharkhand Value Added Tax Act 2005 and the Rules made thereunder; within the local limits of which an assessee's place of business is situated or in which he is registered, under Rule 3, and includes sub-circle also.
- (iii) "**Designated Bank**" means any bank having treasury transactions or such other bank as notified/ authorised by Government to receive any amount; whether electronically or otherwise, due under the Act on behalf of Government.
- (iv) "**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;
- (v) "**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;
- (vi) "**Fees**" means, any fee leviable under these Rules.
- (vii) "**Form**" means, a Form prescribed and appended under these Rules.
- (viii) "**Government Treasury**" means, a Govt. Treasury in the State of Jharkhand, and includes a "sub-treasury".
- (ix) "**Key pair**" is an asymmetric crypto system, means 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.
- (x) "**Private key**" means the key of a key pair used to create a digital signature.
- (xi) "**Registering Authority**" means, the In-charge of the Circle or sub-circle.
- (xii) "**Section**" means, a Section of the Act, and includes "Sub-Section or clauses".
- (xiii) "**Secure Digital Signature**" means such digital signature satisfying the requirements of section 15 of the Information Technology Act, 2000.
- (xiv) "**Signature**" includes "Digital Signature".
- (xv) "**Verify**" in relation to a digital signature, electronic record or public key, with its grammatical variations and cognate expressions means to determine whether –
  - (a) the initial electronic record was affixed with the digital signature by the use of private key corresponding to the public key of the subscriber.
  - (b) the initial electronic record is retained intact or has been altered since such electronic record was so affixed with the digital signature.Explanation: - For the purpose of this clause "subscriber" means a person in whose name the digital signature is issued.
- (xvi) "**Warehouse**" means any enclosure, building or place where an assessee, or any other person keeps stocks of scheduled 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 and the Jharkhand Value Added Tax Act, 2005.

**3. Registration of Assessee: -**

- (1) Every assessee, who is liable to pay tax, shall make an application for registration electronically in the official website of department of commercial taxes in Form JET 101 for registration under sub-section (2) of Section 6 within thirty days from the date of his becoming liable for payment of tax under the Act or within forty five days after the commencement of these Rules, to the Registering Authority, in whose area the principal place of the business or otherwise of the assessee is located, along with two copies of his recent passport size colour photographs.

(2) Such application for registration may be filed either under digital signature or without any digital signature electronically through said website and follow the steps/ instructions contained in the software specially evolved for this purpose.

(a) The applicant shall receive the acknowledgement number for further reference as regard to the said application.

(b) The said electronic application thereafter shall be verified and the applicant shall be informed electronically within two days to be present within two days, before the prescribed authority with the requisite document(s).

(c) On such specified date the applicant shall furnish the security bond as required under Rule 4 and also file the hard copy of the application in JET 101, duly filled and signed as required under clause (b) of sub rule (3) of this rule, with the requisite fees along with an affidavit, certifying that the contents of the said application in Form JET 101 are true and correct.

(d) The prescribed authority being satisfied and subject to Rule 4 and sub rule(4) of this rule, shall issue registration certificate in JET 102 within one day after the duly filled and signed hard copy in Form JET 101 and such other document(s) have been filed under clause (c) sub-rule.

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

(e) Notwithstanding anything contained in this rule, the Commissioner may evolve criteria, other than those prescribed in this rule for the purpose of filing of application and obtaining of registration electronically.

(3) (a) Notwithstanding anything contained in sub-rule (1) such application for registration in Form JET 101, may by option, be filed by such assessee, who are proprietorship and whose turnover is likely to be within twenty lakhs a year.

(b) Such an application shall be Signed, as the Applicant, by the proprietor of the business; or in the case of a firm, by the partner authorised to act on behalf of the firm; or in the case of the business of an undivided Hindu family, by the Karta; or in the case of a company incorporated under the Indian Companies Act, 1956 (1 of 1956) or a Corporation constituted under any law, by the Principal Officer or the Chief Executive Officer thereof; or in the case of a society, club or association of persons or a Department of Government or local authority, by the Principal Executive Officer, or officer-in-charge thereof, and verified in the manner prescribed in the said Form.

(c) The Registering Authority after receiving the said application, shall issue a receipt for the application of registration.

(d) Such an application shall be filed or presented by an assessee within thirty days from the date of his becoming liable for payment of tax under the Act or within forty five days after the commencement of these Rules.

(4) Where the Registering Authority is satisfied, that the information furnished to him in application in Form JET 101 is true and correct, and that the assessee is genuine, he shall subject to Rule 4, issue to the assessee a Registration Certificate in Form JET 102 within five days from the date of filing of such application, and allot him a eleven digit registration number, which shall have the number forty two, the state code, the computer generated two digit code, the circle code, followed by the three digit registration number.

(5) Where the Registering Authority is not satisfied with the information furnished by the applicant and has reasons to believe that the applicant does not meet the requirements for registration as assessee, he shall provide an opportunity specifying the reasons for refusal before passing any order for such refusal to issue registration certificate and for this he shall issue a notice in Form JET 301.

(6) The Registering Authority shall enter the name and style of the business, the date of commencement of liability and the name and address of the applicant; and

(7) The full information contained in the application for registration mentioned in sub-rule (3) and sub-rule (1) shall be entered in the computer/register within two days of the receipt of such application.

(8) (i) Notwithstanding anything contained in sub-rule (1) and (3), in case of such assesseees, who have more places or additional places or branches, of business than one, situated in different circles in the state, and who opts for consolidated registration for the purpose of the Act, in one circle in the state shall declare his principal place of business thereof, and apply before the In-charge of the respective circle in which he intends to have consolidated registration and the in-charge of the circle after his due recommendation shall forward such application to the Commissioner, within thirty days of becoming liable to pay tax under the Act, and the Commissioner or the Officer authorized in this behalf, on being satisfied that it is necessary to do so in the interest of revenue shall dispose of such application, within thirty days from the date of filing of the said application.

(ii) After obtaining such permission from the Commissioner or the Officer specially authorised in this behalf, and where the Assessee has been granted permission to get himself registered in any of

the circle, as specified in such permission, he shall apply in that respective Circle or sub-circle for getting himself registered for such Principal place of business, including that of Principal place of business and branches, and additional places thereof; and the provisions of the Act and these Rules shall apply accordingly. With his return in Form JET 203;

Provided such assessee(s) shall annex the statement of impacts of scheduled goods to each of his branch(s) or additional place(s) of business.

(iii) Where such permission for registration in the specified circle or sub-circle is granted to a assessee having places of business in different circles, and additional copy of the registration Certificate in Form JET 102 shall be issued to the assessee for each of such place of business.

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

(v) Nothing in such order passed in sub-rule shall be deemed to divest the inspecting authorities of the circle, in which the assessee consumes the goods of their powers and function conferred upon under section 7 of the Act, in respect of such assessee.

(9) Every registered assessee shall declare the name of his Business Manager(s) in Form JET 104, along with two Passport size colored photograph of such business Manager(s).

(10) In the circumstances if the prescribed authority is not satisfied in respect to the application for registration in JET 101 or for consolidated registration; he shall issue a notice to this effect in form JET 301.

(11) Notwithstanding anything contained in the Rules, the commissioner, in order to achieve the objectives of electronic methods and automation including the provision relating to digital signatures, electronic governance, attribution acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates; may determine criteria and shall in so far as they are feasible, apply to the said electronic procedures.

(12) Where any notice or communication is prepared on any automated data processing system and is properly served on any assessee or person, then the said notice or communication shall not be required to be personally signed by any officer or person and the said notice or communication shall not be deemed to be invalid merely on the ground that it is not personally signed by any such officer.

(13) For the proper functions of the departmental electronic system, all the registered assesseees are required to furnish their PAN, e-mail id, mobile numbers and fax numbers to the incharge of their respective circles.

#### **4. Security: -**

(1) Where the Registering Authority is of the opinion that an assessee who is liable to pay tax should furnish security for the proper payment of tax payable by him, the said authority may direct him to furnish, within such reasonable time not exceeding two days or earlier, as may be fixed by the said authority, security for an amount which, in the opinion of the said authority may deem just and proper.

(2) Such security may, subject to satisfaction of the Registering Authority, be furnished by the assessee, in any of the following ways, namely—

(a) by depositing such amount in cash, in a Government Treasury; or

(b) by depositing such amount into the different schemes of the Post Office and pledging the such Certificates of deposit and depositing the same with the said authority; or

(c) by furnishing two Sureties, who are either registered assesses under the Act or the registered dealers registered under the Jharkhand Value Added Tax Act, 2005, and are regularly abiding the provisions under the Act, and are acceptable to the said authority, by executing a security bond for such amount in Form JET 105; or

(d) by furnishing to the said authority a guarantee from a Nationalized Bank approved in this behalf by the said authority, agreeing to pay to the State Government, on demand the amount of security fixed by the said authority.

Provided such security shall also be furnished once in every five years.

(3) At any time, the said authority may to his satisfaction, increase or reduce the amount of security furnished in this behalf.

#### **5. Certificate of Registration**

(1) The certificate of registration shall be displayed in a conspicuous place at the place of business, mentioned in such certificate and a copy of such certificate shall be displayed in a conspicuous place at every other place or places of business within the State.

(2) No certificate of registration issued, shall be transferable.

(3) Where the certificate of registration issued is lost, destroyed, defaced or mutilated, a duplicate certificate shall be obtained from the Registering Authority on payment of prescribed fee.

Provided where the registration certificate granted under these rules is lost, or destroyed or becomes illegible, or have been defaced, the assessee shall forthwith apply to the Registering Authority, for the grant of a duplicate copy of such certificate. The said authority shall, after such verification as may be necessary and after obtaining an Affidavit, in case of loss or destruction, issue to the assessee a copy of the original certificate, after stamping and marking in "Red Colour" thereon the words, "Duplicate Copy".

**6. Amendment of Registration Certificate: -**

- (1) An assessee registered under Section 6 of the Act, shall inform the Registering Authority in writing within thirty days in the Prescribed Form in Form JET 103.
  - (a) of any change in the name, address, of the place of business or branches or discontinuation of the business; or
  - (b) of a change in circumstances of the assessee which leads to cessation of business; or
  - (c) och c

- (2) In the case of an assessee who is registered vide sub-rule (8) of Rule 3 of the Rules, all returns prescribed under this rule, shall be furnished by the principal place of business, in the State which has been declared by the such registered assessee, and shall include the total value of all the imports into the branches/units of such assessee.
- (3) Every registered assessee, who is liable to file Return under sub-rule (1) of this rule shall also file an Annual Return under sub-section (3) of section 9 in Form JET 202, by the end of the month of July after expiry of the year.
- (4) If any assessee having furnished a return in Form JET 201, 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 JET 201 within a period of six months from the end of the respective month stating therein the reasons thereof indicating in Form JET 201 as "Revised" in red colour and also indicating the Period of such revised returns in red colour or by the end month of July after the reputed the year.
- (5) Where the assessee files an application for cancellation of its registration certificate, a final return in Form JET 202 shall be accompanied with such application.
- (6) Notwithstanding anything contained in this rule, the Rule 14 of the Jharkhand Value Added Tax Rules, 2006 shall be applied mutatis mutandis and followed for the purpose of filing the returns electronically.

## 9. Payment of Tax

- (1) (a) In the case of a registered assessee, the tax declared to be as due in Monthly return in Form JET 201 shall be paid electronically not later than 15th day after the end of the that month in challan Form JET 203.
- (2) The Form JET 201, return shall be accompanied by a receipt either electronically generated or 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 assessee 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 assessee 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 assessee in favor 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 –

- (a) For the purpose of calculating interest or 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 assessee, save in the case of a cheque, which is dishonored.
  - (b) Notwithstanding anything, contained in sub-rule (1), the Commissioner may, by a notification issued in this behalf empower any authority appointed under Section 2 (e) for the purpose of receiving payment of tax interest or penalty or both in cash. Such order shall be subject to such conditions and restriction as may be imposed by the notification.
  - (c) A Challan shall be filled up in quadruplicate. The portion of the Challan marked "Original" shall be sent by the Treasury Officer to circle. A portion of the challan marked "Duplicate" shall be returned to the assessee or the payer after being duly received. The assessee 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 24.
  - (d) 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 assessee 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 assessee having furnished a return in Form JET 201 and subsequently furnish a revised return under sub-rule (4) of Rule 8, shall pay the different amount of tax according to the Revised Return, along with an interest @ 2% per month.

- (4) In the case of a registered assessee or any other assessee 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 in Form JET 301 for this purpose and such tax, Interest, Penalty or any other dues shall be paid in Form JET 203.
- (5) Notwithstanding anything contained in this rule; the Form JET 203, for the purpose of depositing tax under the Head "0042/106" i.e. Tax on Entry of goods into local area, shall be in yellow colour.
- (6) Any assessee who is liable to pay tax, but not registered under Section 6 of the Act, shall pay the tax at the specified rate on the import value of the scheduled goods, while applying for and obtaining JVAT 503 under sub-section (5) of section 5.
- (7) If any tax due on account of annual return in Form JET 202, such tax shall be deposited within 15<sup>th</sup> of the month of July after the end of the year along with the interest payable.
- (8) Notwithstanding anything contained in this rule, the Rule 15 of the Jharkhand Value Added Tax Rules, 2006 shall be applied mutatis mutandis and followed for the purpose of payment of tax electronically.

**10. 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 JET 302.
- (2) A notice of demand under Section 17 of the Act shall be in Form JET 302.
- (3) (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 Section 16, 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 assessee, as well as the District Certificate Officer.

**11. Refunds -**

- (1) For the purpose of Section 15, 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) The claim for refund under Section 15 of the Act, shall be made by an assessee in Form JET 108, within ninety days, from the date of receiving JET 302.  
Provided the Commissioner, on application; may condone the delay for filling the claim of refund.
- (3) Any assessee who claims any refund in excess of tax, shall not be eligible for any refund, unless all the returns due have been filed and all 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 assessee.
- (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 Jharkhand Value Added Tax Act, 2005 or under the Central Sales Tax Act 1956.  
**Explanation-** For the purpose of calculating any dues payable under the Jharkhand Value Added Tax Act 2005: any dues under the repealed section 11 of the said Act, shall not be taken into consideration.
- (5) The authority prescribed shall not refund any tax, where taxes, penalty, interest or any other amount is outstanding against such assessee under the Act or under the Jharkhand Value Added Tax Act, 2005 or under the Central Sales Tax Act 1956.  
**Explanation-** For the purpose of calculating any dues payable under the Jharkhand Value Added Tax Act 2005: any dues under the repealed section 11 of the said Act, shall not be taken into consideration
- (6) The Refund Payment Order, in the case of "Refund Adjustment Order" or "RAO" shall be in Form JET 205 and in the case of refund in cash, shall be in Form JET 204.

**12. Taxable turnover and calculation of tax payable -**

(1) The taxable turnover of an assessee shall be determined on the import value of scheduled

- (5) Every assessee, being a manufacturer or miner or works contractor or engaged in the generation and distribution of electricity or in telecommunication network shall, in addition to the accounts and register required to be maintained under this rule, shall also maintain month wise, separate accounts in respect of -
- (i) Quantity of stocks, receipts, issue and closing stocks of different scheduled goods received;
  - (ii) Quantity of opening stock, production, sales or dispatches and closing stock of different finished goods.

Explanation - Except the Registers and Records mentioned in sub-rule (1) and (2) of this Rule, where a manufacturer or other assessee registered under Central Excise Act 1944 (Act 1 of 1944) or Rules made thereunder, and is obliged to maintain Registers or records for the purposes of that Act, shall be deemed to have been kept under the Act also, provided it also contains the particulars mentioned in this rule.

**16. Restriction on Movement of Goods –** (1) Every assessee registered under the Act shall obtain the prescribed declaration in JVAT 504G from the prescribed authorities of the circle and shall carry such declarations in course of inter-state movement of goods into the State from outside the State.

(2) Every assessee is required to maintain the records and utilization statement of all such declarations used for importing the scheduled goods into the state.

(3) Any assessee, who is liable to pay tax, but not registered under the Act, shall carry JVAT 503 and obtain such declarations in JVAT 503 from the circle, as prescribed in sub-rule (1) of Rule 42 of JVAT Rules 2006.

(4) For the purpose of importing the scheduled goods, Rule 42 of the Jharkhand VAT Rules, 2006, read with notifications issued thereunder shall apply mutatis mutandis.

(5) Notwithstanding anything contained in this rule, the Rule 42(11) of Jharkhand Vat Rules 2006 shall also apply mutatis-mutandis.

**17. Memorandum of Appeal and Revision**

(1) Every Appeal or application for Revision shall-

- (a) specify the name and address of the appellant/applicant including e-mail id, mobile number and fax numbers;
- (c) specify the date of order against which it is made;
- (d) specify the date on which order was communicated to the appellant or applicant;
- (e) contain a clear statement of facts;
- (f) specify the grounds on which appeal or revision is preferred without any argument or narration and numbered consecutively;
- (g) state precisely the relief prayed for; and
- (h) be signed and verified by the appellant or applicant or an agent duly authorized by him in writing in this behalf in the following Form, namely:

I .....the appellant/applicant named in the above memorandum of appeal/application for revision do hereby declare that, what is stated therein, is true to the best of my knowledge and belief.

.....  
Signature

(2) (a) The Memorandum of Appeal shall be accompanied by :

- (i) A certified copy of the impugned order; and
- (ii) a copy of the challan in Form JET 203 in proof of the payment of the amount



Provided the Appellate or the Revisional Authority may condone the delay in filing such Appeal or Revision within the specified time, on an Application filed by the Appellant or Applicant in Form JET 603.

Provided further the appeal under sub-rule (1) and revision under sub-rule(4) shall be disposal within one year of filing such appeal or revision.

**18. Disposal of Appeal or Application for Revision**

(1) If a Memorandum of Appeal or an Application for Revision does not comply with all the requirements of Rule 17, Appellate or Revisional authority may reject it summarily:

Provided that no Appeal or Application for Revision shall be summarily rejected under this sub-rule unless the Appellant or Applicant has been given a reasonable opportunity in Form JET 301 to amend the Memorandum or Application so as to bring it into conformity with all the requirements of Rule 17.

(2) An Appeal or Application for Revision may be summarily rejected on other reasonable grounds after giving the Appellant or Applicant a reasonable opportunity of being heard and for this purpose a notice in JET 301 shall be issued.

(3) (i) If an appellant intends to pray for stay of recovery of the disputed amount of tax, penalty or interest arising out of an order Appealed against, he shall make a stay petition containing, inter-alia, substance of facts leading to the exact amount of tax, penalty or interest sought to be stayed and the exact amount of tax, penalty or interest disputed, payment of tax before and alter the said order and reasons in brief for seeking stay, and stay petition shall be presented along with the memorandum of appeal under Rule 17 in Form JET 604.

(ii) Where a stay petition has been presented by an appellant along with the Memorandum of Appeal or along with application for Revision before the Appellate authority or the Revisional Authority, as the case may be, and such Appeal or Revision has been entertained, he shall, after giving such Appellant a reasonable opportunity in Form JET 301 of being heard, dispose of such stay petition within one month from the date of presentation of such Petition.

(iii) The Appellate or the Revisional Authority, as the case may be, may, in his discretion, by an order in writing, stay realisation of the amount of tax or interest, part or whole, as the case may be, in dispute, on such terms and conditions as he may deem fit and proper in the facts and circumstances of the case.

(iv) If the realisation of the amount of tax, penalty or interest is stayed by the Appellate Authority subject to payment of such amount of tax penalty or interest, or furnishing security for securing the payment of the amount of tax, penalty or interest in dispute, as the case may be, specified in the order referred to in rule 35, the appellant shall pay such amount of tax, penalty or interest, or furnish such security, by the date specified in such order.

(v) Where an appellant fails to pay any amount of tax or interest in dispute which he is required to pay according to the order referred to in sub-clause (iv) by the date specified therein or such other date as may be allowed by the Appellate Authority, such order staying realization of the amount of tax, or interest, as the case may be, shall stand automatically vacated after the expiry of the date specified in the order or such other date as may be allowed by the Appellate Authority.

(4) Where an application for appeal or revision is admitted for hearing on merit the Appellate or Revisional Authority shall, after giving the parties concerned a reasonable opportunity in Form JET 301 of being heard, fix a date for passing the final order on the appeal or application for revision as the case may be, if the order is not passed on the date of hearing.

**19. Stay of the Recovery of the Amount Payable under the Act -**

An Appellate or Revisional Authority may, on application, stay recovery of any amount payable under the Act in respect of which an appeal has been entertained by the said authority; before allowing such stay the said authority may obtain and consider a report from the In-charge of the circle, to which such dues relate.

**20. Services of Notice**

(1) Notices under the Act or these rules may be served by any of the following methods, namely:-

(i) by delivering or rendering a copy of the notice to the addressee or to any adult male member or his family residing with him or to his manager, if any, declared under sub-rule (9) of rule 3 of these Rules; or

(ii) by Post or by Speed Post; or

(iii) by such courier services as approved by the Commissioner or the Joint Commissioner (Administration) In-charge of the division concerned; or

(iv) by fax, by e-mail service or by any other electronic means.

Rule 50 of the Jharkhand Value Added Tax Rules, 2006 for its applicability for the purpose of this rule shall, apply mutatis-mutandis.

**21. Appearance before Taxing Authorities and Tribunal and Appointment of "Tax Practitioners"**

- (1) Any person who is entitled or required to appear before any prescribed authority, in relation with any proceedings under the Act: may be represented before such authority, as prescribed under rule 51 of the Jharkhand Value Added Tax Rules, 2006.

Rule 51 of the Jharkhand Value Added Tax Rules, 2006 for its applicability for the purpose of this rule shall, apply mutatis-mutandis.

**22. Review**

- (1) When any authority appointed under Section 2(c) and 2(r) reviews under Section 22 of the Act any order passed under the Act, it shall record reasons for doing so.
- (2) Save with the previous sanction of the Commissioner or an authority specially authorized by him in this behalf no authority appointed under Section 2(r), other than the Commissioner, shall review any such order except before the expiry or twelve months from the date of passing of the order which is sought to be reviewed.
- (3) Save with the previous sanction of the Commissioner or an authority specifically authorized by

The following fees shall be payable in connection with proceeding under the Act and other matter ancillary or incidental thereto, namely: -

- (a) Upon a memorandum of Appeal against an order of assessment or penalty or both 2% of the amount in dispute calculated to the nearest of Rupees subject to a minimum of Rupees one hundred and a maximum of rupees one thousand.
- (b) Upon an application for revision of an appellate or revisional order concerning an order of assessment or penalty, or both 7.5% of the amount in dispute calculated to the nearest of Rupees two hundred and a maximum of rupees two thousand.
- (c) Upon an application for grant of a registration certificate, Rupees one hundred.
- (d) Upon an application for grant of a duplicate copy of a registration certificate, Rupees two hundred.
- (e) Upon a memorandum of appeal against an order under Section 20 or upon an application for revision other than an application for review or upon any other miscellaneous petition or petition or relief, Rupees twenty.
- (f) Upon an Application for Amendment or Cancellation of a Registration Certificate, Rupees fifty.
- (g) Upon an Application for extension of amount for Payment of Tax, Penalty Rupees one hundred.

**28. Application of Jharkhand Value Added Tax Rules 2006**

In the circumstances where there is no rules provided under these Rules, the JVAT rules 2006 shall be applicable in such issues.

Provided the respective Rules for the Entry Tax under section 11 of the JVAT Act 2005 and Rules made thereunder shall not applicable.

- 29. Punishment for Breach of Rules -** Any person contravening any provision of these rules shall be punishable with a penalty, which may be imposed by an authority appointed under Section 2(c) and 2(r) of the Act, after allowing the person concerned an opportunity in Form JET 301 of being heard, not exceeding two thousand rupees and where the contravention is a continuing, with a daily penalty of a sum not exceeding rupees twenty five subject to a limit of rupees five thousand in a year during the continuance of contravention and for this purpose a notice shall be issued in JET 302.

**(File No. Va.Kar1/Pravesh Kar/4/2011)**

By the Order of the Governor of Jharkhand,

Sd/-

(Pancham Prasad)

Under Secretary,

Commercial Taxes Department,

Jharkhand, Ranchi

**DETAILS OF JHARKHAND ENTRY TAX OF GOODS Rules 2011  
FORMS TO BE APPENDED**

Sl.	Form No.	Purposes & Uses of the Forms thereof, for the purpose of Act & Rules
1.	EUT	Application for registration - Non-User (a) and (b)
2.	EUT 2	Registration Certificate - User (2)(d) and (e)