

Government of Jharkhand
Commercial Taxes Department

Notification

S. O. No. 27 dated 26.8.2007 - 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 31.03.2006.:-

Amendments

I. Amendment in Rule 3 –

(i) Amendment in sub-rule (1) of Rule 3 –

After the existing proviso, a new proviso shall be inserted –

“Provided further any registered dealer who is continued to be so liable to pay tax under the repealed Act and is also liable to pay tax under this Act and not applied for registration in JVAT 100, shall be treated to be unregistered dealer for the purpose of this Act and the provision of section 38 shall apply to such dealer(s)”.

(ii) Amendment in clause (a) of sub-rule (x) of Rule 3 -

In clause (a) of sub-rule (x), after the words “and apply before the” and before the words “within thirty days of becoming liable to pay tax”, the words “commissioner or before the officer specially authorised in this behalf, for a permission for obtaining registration in any of the Circles or sub-circles in the State”, shall be substituted by the following: -

“In-charge of the respective circle in which he intends to be consolidated registered and the in-charge of the circle after his due recommendation shall forward such application to the Commissioner”

(iii) After the clause (a) of sub-rule (x), the following proviso shall be added –

Provided such dealer(s) shall annex the statement of despatches 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.

(iv) Insertion of a new clause as clause (e) in sub-rule (x) of Rule 3 after the existing clause(d)

Clause (e) “Notwithstanding any thing 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 JVAT 110 along with his registration certificate in JVAT 106 to the registering authority where he is registered and the registering authority after his due

recommendation, shall forward such application to the Commissioner for a consolidated registration under this sub-rule.”

(v) Insertion of two new sub-rules as (xv) and (xvi) after the existing sub-rule (xiv)

Sub-rule (xv)

In the circumstances if the prescribed authority is not satisfied in respect to the application for registration in JVAT 100 or JVAT 101 or for consolidated registration; he shall issue a notice to this effect in form JVAT 302.

Sub-rule (xvi)

Notwithstanding anything contained in the Rules, the Registration Certificate granted vide sub-rule (6) of Rule 11, shall be deemed to be a registration under the State Act.

2. **Amendment in Rule 4 –**

(i) In sub-rule (i) after the words “an Application in Form JVAT 103,” and before the words “to the registering authority”, the words “including the information as contained in Annexure-I, II & III annexed to Form JVAT 100,” shall be deleted.

(ii) In clause (c) of sub-rule (ii), after the words “the dealer is genuine, he shall,” and before the words “issue to the dealer a certificate of registration”, the words “subject to the rule 5,” shall be deleted.

(iii) In sub-rule (iii), after the words “sub-section (1) of Section 58, he shall” and before the words “make an application”, the words “subject to rule 5” shall be deleted.

(iv) After the sub-rule (iii), the following explanation shall be added –

Explanation – The registration certificate issued to such registered dealer(s), shall remain valid so long they fulfil 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.

(v) In sub-rule (iv), after the words “of Section 58, he shall,” and before the words “issue a certificate”, the words “subject to Rule 5,” shall be deleted.

3. **Amendment in Rule 5 –**

After the existing clause (e) of sub-rule (2), a new proviso shall be added in the following manner: -

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

4. **Amendment in Rule 7 –**

(i) Amendment in clause (a) of sub-rule 2

After the words “he shall make and application”, and before the words “on Form JVAT 110” the following shall be substituted, “in Form JVAT 110 along with in Form JVAT 106 ”

(ii) Amendment in clause (b) of sub-rule 2

Clause (b) of sub-rule (2) shall be substituted by the following:-

The authority prescribed receiving an application in Form JVAT 106 and Form JVAT 110 for a change of place of business / addition of additional place of business shall, on approval of the application by the Commissioner, remove such registration from the existing registration records. The registration file and the application shall be transferred to the authority prescribed in whose jurisdiction the proposed new place of business is sought to be established.

5. Amendment in Rule 8 —

In sub-rule (13) of Rule 8: after the words “an opportunity of being heard” the following shall be added: “and for this purpose the prescribed authority shall issue a notice in JVAT 302”.

6. Amendment in Rule 10 —

In sub-rule (3) of Rule 10: after the words “an opportunity of being heard” the following shall be added: “and for this purpose the prescribed authority shall issue a notice in JVAT 302”.

7. Amendment in Rule 11 —

Amendment in sub-rule (2) —

The words as “Joint Commissioner of Commercial Taxes (Administration)” shall be substituted by the words “In-charge of the Circle”.

Amendment in sub-rule (6) —

The sub-rule (6) shall be substituted by the following: -

“In-charge of the Circle shall, after such enquiry or verification to his satisfaction; shall issue a registration certificate to this effect and allot a Taxpayer’s Identification Number; and issue a Certificate in Form JVAT 107 within thirty days from the date of such application.”

8. Amendment in Rule 14 —

(i) After the existing sub-rule (2), the following proviso shall be inserted —

Provided such dealer(s) shall annex the statement of despatches to each of his branch(s) or additional place(s) of business and shall also annex the sale turnover as carried out by such branch(s) or the additional place(s) of business.

(ii) Amendment in sub-rule (3): -

After the words and punctuation “Registration Certificate in Form JAT 108” and before the word “shall also file a Monthly Abstract”, the following words and punctuation as “and, who are resellers of the goods specified in sub-section (2) of Section 9” shall be added.

(iii) After the existing sub-rule (3), the following proviso shall be inserted —

Provided the oil companies dealing with the petroleum products shall annex the details of

sales turnover, taxes accrued and paid therein separately for each and every commodity being sold by them.

(iv) Amendment in sub-rule (4): -

After the words " the registered dealers" and before the words "opting to pay tax" the following shall be added in the following manner,

"engaged in reselling of the goods and"

Further in the first proviso of this sub-rule after the words "such dealers also" and before the words "other goods shall", the words "selling" shall be substituted by the word "reselling".

(v) In sub-rule (11), the words "by 31st July" appearing before the words "of the following year", shall be substituted by the words "by the end of the month after expiry of the period of nine months".

(vi) Insertion of new sub-rule as sub-rule (12), after the existing sub-rule (11) –

Sub-rule (12)-

(a) Notwithstanding anything contained in this rule, registered dealers may opt to file their returns under this rule by way of e-filing, through the departmental website.

(b) All such dealers opting for e-filing of their returns, may require to register their signature(s) as "digital signature" by such agency or agencies, as approved by the Commissioner.

(c) All such dealers opting for e-filing of their returns, shall also require to register themselves with such agency or agencies, as approved by the Commissioner and obtain a user id and password.

(d) In the circumstances the digital signature of any dealer is not certified or registered by any approved agencies or the approval of their digital signature is pending before such agencies; such dealers may also file their returns by way of e-filing. However such dealers shall have to sign manually a verification report specially designed for this purpose and electronically generated and thereafter transmitted to their e-mail id, and submit the same with the prescribed authorities in the respective circle(s) within ten days of such e-filing and receive the acknowledgement to this extent.

(e) Such dealers, after obtaining the verification report through e-mail and have furnished the same with the respective circle(s), the prescribed authority shall enter the same into the departmental database and close the pending status shown against such dealers, as if the returns have been filed and signed.

(f) 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.

(g) 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 (6) of section 36 shall apply accordingly.

- (h) 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 201, JVAT 204, JVAT 211, JVAT 212, JVAT 213 and JVAT 214 and the date of such e-filing shall be the respective dates as prescribed in this rule.

- (i) 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.

9. Amendment in Rule 15 –

(i) Amendment in Clause (a) of sub-rule (1)

After the words, “not later than”; and before the word, “day after the end”; the word 21st shall be substituted by; “15th”.

(ii) Amendment in Clause (b) of sub-rule (1)

After the words, “not later than”; and before the word, “day after the end”; the word 21st shall be substituted by; “15th”.

(iii) After the sub-rule (4), two new sub-rules as sub-rule (5) and (6) shall be inserted –

(5) Notwithstanding anything contained in this rule, the Form JVAT 205, for the purpose of depositing taxes under the different Heads of Accounts, shall be of different colours, which is as under: -

“0040/102 – State Sales Tax	-	Green
“0040/101 – Central Sales Tax	-	Blue
“0042/106 – Tax on Entry of goods into local area	-	Pink

Sub-rule (6) (a) Notwithstanding anything contained in this rule, any registered dealer may opt to pay his due taxes payable under the Act by way of internet: e-payment, through the specially designed “payment module” in the departmental website.

(b) All such dealers opting for e-payment of their due taxes, shall use their same user id and password as laid down in sub-rule (12) of rule 14.

(c) All such dealers opting for e-payment of their due taxes, shall deposit such taxes with such scheduled banks or any branch of the State Bank of India as approved by the State Government in this behalf or with Reserve Bank of India or the Treasury branch of the State Bank of India.

(d) Notwithstanding anything contained in this rule, the date of payment of such taxes shall be the date of payment into such scheduled bank or any branch of the State Bank of India as approved by the State Government in this behalf.

(e) The money receipt(s), as obtained from such banks, shall be treated to be a challan in JVAT 205.

Explanation I – the due taxes for the purpose of this sub-rule shall mean and include the taxes, interest and penalty payable under this Act as well as under the repealed Act.

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.

Explanation III – 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. In the circumstances, if any dealer fails to make the payment within the due time through e-payment he can make the payment by twenty-fifth of the month along with the interest as required to pay under sub-section (1) of section 30 of the Act. No payment after twenty-fifth of the month shall be made through e-payment. However, the limitation date as prescribed in this explanation shall not apply to such dealers opting “e-payment” directly into the Treasury Branch of the State Bank of India.

- (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 e-payment by the registered dealers.

10. Amendment in Rule 18 —

Amendment in sub-rule (2) – After the words “and shall verify the correctness of the return.” The following shall be added; “In the circumstances if the prescribed authority finds any incorrect claim towards the Input Tax Credit under sub-section (4) of Section 18 of the Act, he shall issue a notice in JVAT 302.”

11. Amendment in Rule 19 —

(i) Amendment in clause (a) of sub-rule 10 of Rule 19

In clause (a) of sub-rule (10) of Rule 19: after the words “issue of the notice” and before the words “in such cases”, the following shall be added: “in JVAT 302”.

(ii) Amendment in clause (c) of sub-rule 2 of Rule 19

After the clause (c) the following “proviso” shall be added

“ Provided the Commissioner, on application; may condone the delay for filling the claim of refund”.

12. Amendment in Rule 24 –

(i) In clause (b) of sub-rule (2), the following proviso shall be inserted –

Provided if the commissioner is satisfied that a works contractor, other than who is holding a registration certificate in JVAT 108, is filing returns regularly and paying the taxes within the prescribed time, may issue a certificate Form JVAT 407 for each of the work orders separately, being executed.

(ii) After sub-rule (3), a new proviso shall be added –

Provided the registered dealer executing works contract and applying in JVAT 120 for obtaining in JVAT 407 shall annex the copy of the Work Order.

13. Amendment in Rule 25 –

(i) Amendment in sub-rule (3) of Rule 25 –

After the words, “and ‘Y’ is the total input tax,” the words, “credit the VAT dealer is eligible to claim in the tax period under the Act.” shall be deleted. The punctuation “.” shall be

inserted after the words, "total input tax".

14. Amendment in Rule 26 —

(i) Amendment in sub-rule (1) of Rule 26: -

After the words "input tax credit is claimed" and after the words "allowed shall be available" the word "or" shall be substituted by the word "and".

(ii) Amendment in clause (b) of sub-rule (1): -

After the words "sale invoice(s)" and before the words "copies of the Declaration(s)", the word "and" shall be substituted by the word "or".

(iii) Amendment in clause (f) of sub-rule (1): -

The words and punctuation "not later than a period of thirty days, from the date of receipt of Form JVAT 401"; shall be substituted by; "not later than a period of eight months, from the date of receipt of Form JVAT 401."

(iv) Amendment in sub-rule (2) of Rule 26 -

The existing clause (a) of sub-rule (2) shall be substituted by the following: -

(a) Input Tax Credit, in respect of the purchase of Capital goods on VAT Invoice by an existing Industrial Unit, which undertakes expansion or modernization or diversification following an industrial policy shall also be allowed; not exceeding in thirty six equal monthly instalments, from the date of commencement of taxable sales, after such existing Industrial Unit undertaking expansion or modernization or diversification. The Input Tax Credit allowed shall be claimed from the first return from the date of commencement of the taxable sales, after such industrial unit undertook the expansion or modernisation or diversification and tax payable by such VAT dealer along with monthly abstract(s).

Explanation: The sub-rule (1), (2), (3), (4), (5), (6: without the proviso) of Rule 11 shall apply mutatis mutandis.

(v) Amendment in sub-rule (5) of rule 26 -

In clause (ii), the classification of the abbreviations 'A', 'B' and 'C': for the purpose of 'B' and 'C' the following shall be added-

For the purpose of 'B', a new clause as (iv) shall be added in, 'but shall not include'-

(iv) The value of intra-state stock transfer.

For the purpose of 'C', a new clause as (iv) shall be added after, 'but shall not include'-

(iv) The value of intra-state stock transfer.

15. Amendment in Rule 27 -

In sub-rule (2), after the words "reasons to be recorded in writing", the words "and for this purpose the prescribed authority shall issue a notice in JVAT 302" shall be added.

16. Amendment in Rule 30 -

Clause (c) of sub-rule (3) of Rule 30 is deleted.

17. Amendment in Rule 31 -

(i) In sub-rule (1), after the clause (i), after the words "shall be filed before the Prescribed Authorities" and before the words "of the following year", the words "on or before 31st December" shall be substituted by "by the end of the month after expiry of the period of nine

months”.

(ii) In sub-rule (2), the existing sub-rule (2) shall be renumbered as clause (a) of sub-rule (2).

(iii) After the clause (a) of sub-rule (2), a new clause as clause (b) of sub-rule (2) shall be inserted as under: -

“(b) In the circumstances if the assessment is required under sub-section (6) of section 35 the prescribed authority shall issue a notice in JVAT 302.”

18. Amendment in Rule 33 –

(i) In sub-rule (1), after the words “for the purpose of section” and before the number and punctuations “37,” the number and words as “34 and” shall be added.

(ii) Again in this sub-rule (1) after the words “shall be made through a” and before the words “specially evolved for this purpose”. The word “formula” shall be substituted by the word “criteria”.

(iii) The sub-rule (2) shall be substituted by the following:-

After making selection of the registered dealers under sub-rule (1), a list relating to each Circle shall be sent to the audit authority. Upon receipt of such list the audit authority shall, constitute a team of such officers as may be required to conduct an audit in respect of each such dealer. Such team of audit authority may consist of one or more Commercial Taxes Officers, Assistant Commissioner of Commercial Taxes or Deputy Commissioner of Commercial Taxes or Joint Commissioner of Commercial Taxes, as the In-charge of the audit authority may deem fit.

Explanation: The audit authority shall mean and include the officers specially notified in this behalf.

Amendment in sub-rule (5) – After the words, “drawn by the audit”, and before the words, “shall be scrutinized”, the word, “team”, shall be substituted by the word, “authority”.

19. Amendment in Rule 35 –

Amendment in sub-rule (3)

(i) In sub-rule (3), the words “Before issue of the volume, the dealer shall get it authenticated by the In-charge of the Circle or any other office of the Circle authorised in this behalf, where such dealer is registered” shall be substituted by the following: -

“Such registered dealer(s) shall file and annex with JVAT 204 the statement showing the details of the JVAT 403 and JVAT 404 issued by them indicating therein the Name of the purchasing dealer / TIN / Serial Nos. / Issue Date / Sales Turnover. Further all such dealer(s) obtaining such Forms in JVAT 403 and JVAT 404 issued by their seller(s) shall also file the aforesaid statement(s) of the JVAT 403 and JVAT 404 received by them.

(ii) The “proviso” provision in sub-rule (3) shall be deleted.

Amendment in sub-rule (9)

(iii) Amendment in clause (a) of sub-rule (9) –

After the words “as specified in sub-section (2)” and before the words “of Section 9 and”, the number and punctuation as “or (3)” shall be inserted.

(iv) Further in clause (a) of sub-rule (9), the words “Before issue of the volume, the dealer shall get it authenticated by the In-charge of the Circle or any other officer of the Circle authorised in this behalf, where such dealer is registered.” is substituted by the following: -

“Such registered dealer(s) shall file and annex with JVAT 204 the statement showing the details of the JVAT 410 issued by them indicating therein the Name of the purchasing dealer / TIN / Serial Nos. / Issue Date / Sales Turnover. Further all such dealer(s) obtaining such Forms in JVAT 410 issued by their seller(s) shall also file the aforesaid statement(s) of the JVAT 410 received by them”.

(v) Amendment in clause (b) of sub-rule (9) –

After the words “as specified in sub-section (2)” and before the words “of Section 9 and”, the number and punctuation as “or (3)” shall be inserted.

(vi) Further after the existing proviso in clause (b) of sub-rule (9), the following proviso shall be added -

“Provided such registered dealer(s) shall file and annex with JVAT 204 the statement showing the details of the JVAT 411 issued by them indicating therein the Name of the purchasing dealer / TIN / Serial Nos. / Issue Date / Sales Turnover. Further all such dealer(s) obtaining such Forms in JVAT 411 issued by their seller(s) shall also file the aforesaid statement(s) of the JVAT 411 received by them”.

20. Amendment in Rule 36 –

In sub-rule (4), after the words “Every Declaration” and before the words “shall be kept by him in safe custody”, the words “authenticated by the Prescribed Authority,” shall be deleted.

21. Amendment in Rule 40 –

In clause (a) of rule 40, after the words “may direct, by notice” and before the words “in writing”, the words and punctuation “in JVAT 302” shall be added.

22. Amendment in Rule 48 –

In sub-rule (2) of rule 48, after the words “a reasonable opportunities of being heard”, the words “and for this purpose a notice in JVAT 302 shall be issued”.

23. Amendment in Rule 51 –

In clause (a) of sub-rule (6) of rule 51, after the words and punctuation “a reasonable opportunity of being heard;”, the following shall be added: -

“and for this purpose a notice in JVAT 302 shall be issued”

24. Amendment in Rule 54 –

Insertion of new sub-rule as sub-rule (4) after the existing sub-rule (3) –

“(4) Provided that no such review, if it has the effect of enhancing the tax or penalty or both, or of reducing a refund shall be made unless the prescribed authority gives a reasonable opportunity of being heard and for this purpose a notice in JVAT 302 shall be issued.”

25. Amendment in Rule 57-

After the words, “the prescribed authority for the purpose of” and “before the words Section 37 and 88 of the Act” the words and punctuation as “clause (b) of sub-section (1) of Section 29,” shall be added.

26. Amendment in Rule 60 –

A new proviso shall be inserted in sub-rule (3) –

“Provided if such dealer fails to disclose that he ceases to be composition dealer u/s 58 of the Act, the provisions of sub-section (2) of Section 40 shall automatically apply”.

27. Amendment in Rule 66 –

The Rule 66 shall be substituted by the following: -

“Any person contravening any provision of these rules shall be punishable with a penalty, which may be imposed by an authority appointed under Section 4 of the Act, after allowing the person concerned an opportunity 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 JVAT 302.”

28. Amendment in Form JVAT 101, JVAT 106, JVAT 110, JVAT 111, JVAT 120, JVAT 124, JVAT 200, JVAT 302, JVAT 303, JVAT 407.

29. Substitution of Form JVAT 201 and JVAT 204

The amendments made thereof in serial no. 1, 2, 3, 4, 5, 6, 7, 8(i), 8(ii), 8(iii), 8(iv), 8(v), 10, 11, 12, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 shall be deemed to have effective from 01.04.2006.

The amendments made thereof in serial no. 8(vi), 9, 13 and 29 shall be effective from date of issue of this notification.

(File No. Bikri kar/VAT/2/2006 part)

By the Order of the Governor of Jharkhand,

A. Tiwari
26/8/09
(Alka Tiwari)

Secretary cum Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi