COMMERCIAL TAXES DEPARTMENT

NOTIFICATION
The 22nd October, 2014

S. O. No. 53 dated 22nd October, 2014-- In exercise of the powers conferred by Section 2 of sub-section(10) of Bihar Electricity Duty Act, 1948 (Bihar Act xxxvi of 1948 as adopted by the State of Jharkhand and as amended as Jharkhand Act No. 10, 2011), the Governor of Jharkhand is pleased to make amendment in the Bihar Electricity Duty Rules 1949 (as adopted by the State of Jharkhand) of the Jharkhand Electricity Duty (Amendment Act, 2014) the Governor of Jharkhand is pleased to make the following Amendments in Departmental Notification No. S.O 177 dated 8th October, 2011.
Amendments

1. Amendment in Rule 3 –

(i)  (a) In sub-rule (1) the words ‘Form JED 101’ after the words ‘Commercial Taxes in’ and before the words ‘which shall be true’ shall be substituted by the word ‘Form JCRF (Jharkhand Common Registration Form)’.

(b) The words ’45 days’ after the words ‘and complete; within’ and before the words ‘from the date of his becoming liable’ shall be substituted by the words ‘30 days’.

(c) The word ‘colour’ after the words ‘Passport size’ and before the word ‘Photograph’ shall be inserted.

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

"(2) Such application for registration shall be filed before the registering authority of the circle under digital signature electronically through said website and follow the steps/ instructions contained in the software specially evolved for this purpose.

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

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

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

(c) On such specified date the applicant shall furnish the hard copy of the application in Form JCRF, duly filled and signed as required under sub-rule (1) of this rule, with the requisite fees along with an affidavit, certifying that the contents of the said application in Form JCRF are true, correct and complete.

(d) The prescribed authority after being satisfied, shall issue a registration certificate in JED 102 within one day after the duly filled and signed hard copy in Form JCRF and such other document(s) as may be directed by the registering authority.

(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."
(iii) Sub-rule (3) shall be substituted as follows:-

"Such an application shall be signed, by the assessee or the principal officer or in the case of a society, club or association of persons, by the Principal Executive Officer thereof or declared Business Manager, and verified and shall be followed in the manner and procedures as laid down in sub-rule (2) of this rule."

(iv) Sub-rules (5) shall be substituted as follows:-

"(5) Where the registering authority is satisfied that the information furnished to him in Application in Form JCRF is true, correct and complete as regard to clause (c) of sub-rule (2), in respect to the applications under sub rule(1) and that the assessee is genuine, he shall issue to the assessee a Registration Certificate in Form JED 102 within five days from the date of filing of such application, and allot him a registration number. 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 (6) of this Rule, may revoke or cancel such Registration Certificate."

(v) Sub-rules (7) shall be substituted as follows:-

"(7) (i) Notwithstanding anything contained in sub-rule (1) & (4), in case of such assessee, who have more places or additional places or branches, of business than one, situated in different circles in the state, 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 assessee 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."
Such assessee shall annex the statement of energy consumed or sold by each of his branch(s), along with the Return in Form JED 201.

(ii) 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.

(iii) Nothing in such order passed in this sub-rule shall be deemed to divest the prescribed authorities of the circle, in which the assessee sales or consume energy, of their powers and function conferred upon under section 6 of the Act, in respect of such assessee.

(vi) (a) In sub-rules (11) the word 'and' shall be added after the words 'e-mail id' and before the words 'telephone/mobile numbers'.
(b) The words 'and fax numbers' after the words 'telephone/mobile numbers' and before the words 'To the incharge of' shall be deleted.

(vii) A new sub-rule (12) after the existing sub-rule (11) shall be added as follows:
"(12) Notwithstanding anything contained in this rule the provisions of Rule 3 of Jharkhand Value Added Tax Rules, 2006 shall apply mutatis mutandis."

2. Amendment in Rule 5 –

Existing Rule 5 shall be substituted as follows:

"(1) If any assessee –
(a) discontinues to generate or distribute energy ; or
(b) installs a new plant or makes any extension of the existing plant which is likely to result in the increased production of energy ;or
(c) sells or otherwise disposes of his business or any part of his business or effects any other change in the ownership, name or style of business ;or
(d) changes bank account details ; or
(e) changes e-mail or mobile number details or PAN details in case of addition of Partners or Directors;
He; or if he is dead, his legal representative, shall within a period of thirty days of such discontinuance, installation, extension, sale or change, submit a report to that effect to the appropriate authority referred in sub-rule (2) of rule 3."
The Assessee shall apply for amendment in registration certificate under the Act in prescribed Form JCAF (Jharkhand Common Amendment Form) and in case of cancellation shall apply in prescribed Form JCCF (Jharkhand Common Cancellation Form) along with the registration certificate in JED 102 issued to him.

(2) (i) When the appropriate authority referred to in sub-rule (2) of rule 3, receives an application under sub-rule (1) for the amendment of the certificate of registration, he shall after making such enquiry as he thinks fit, amend the certificate.

(ii) When the appropriate authority referred to in sub-rule (2) of rule 3, receives an application for the cancellation of a certificate of registration in JCCF, or is otherwise satisfied that the registration certificate of an assessee should be cancelled, he shall after making such enquiry as he thinks fit and, on payment by the assessee of the duty, due from him, by order, cancel the certificate in Form JED 103 with effect from the date specified in the order.

(iii) The prescribed authority may cancel the registration in Form JED 103 of an assessee where the assessee:

(a) has not kept proper accounting of records relating to any business activities carried on by him; or

(b) has not submitted true, correct and complete tax returns; or

(c) not complying with the provisions of the Act & Rules.

(iv) Where any order of refusal to cancel an application is made, the assessee shall be given an opportunity of being heard and for this purpose the prescribed authority shall issue a notice in JED 301.

(v) Notwithstanding anything contained in this rule the provisions of Rule 8 of Jharkhand Value Added Tax Rules, 2006 shall mutatis mutandis apply."

3. Amendment in Rule 7 -

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

" If any assessee having furnished a Return in Form JED 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 JED 201, stating therein the reasons thereof indicating as “Revised” and also
indicating the Period of such revised returns on or before filing of annual return."

(ii) In existing sub-rule(4) the words '21st day' after the words 'not later than' and before the words 'of the following month' shall be substituted by the words '15th day'.

4 Amendment in Rule 12-

(i) In existing sub-rule (2) the words 'within eighteen months' after the words 'in respect to the assessee' and before the words 'of filing the annual return' shall be substituted by the words 'within thirty months'.

(ii) **Existing sub-rule (3) shall be deleted and existing sub-rule (4) and (5) shall be renumbered as sub-rule (3) and (4) respectively.**

5. Amendment in Rule 15 –

(i) After existing sub-rule (2) a new sub-rule (3) shall be added as follows:

"(3) (a) Notwithstanding anything contained in this rule, any assessee claiming refund under this rule, may file refund application in form JED 204 electronically.

(b) Notwithstanding anything contained in this rule, the provisions of rule 19 of Jharkhand Value Added Tax Rule, 2006 shall mutatis mutandis apply for admissibility of claim of refund.

(c) 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 the refunds electronically."

6. Addition of a new Rule 23 captioned as 'Application of Jharkhand Value Added Tax Rules 2006' -

After existing Rule 22, a new Rule 23 shall be added as follows:

**Rule- 23** "In the circumstances where there is no rules provided under these Rules, The Jharkhand Value Added Rules 2006 shall be applicable in such cases/issues."

7. Existing Form JED 101 shall be substituted by the Form JCRF as prescribed in Rule 3 of Jharkhand Value Added Tax Rules, 2006 and appended to this amendment notification.

8. A new Form JED 103, JCAF & JCCF shall be added and appended vide this amendment notification.
9. Existing Forms JED 204, JED 205 and JED 301 shall be substituted by the Forms appended to this amendment notification.

10. This amendment shall be effective from the date of notification.

(File No Ba Kar. Compu./15/2014/1201)
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) & 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

<table>
<thead>
<tr>
<th>First Name</th>
<th>Middle Name</th>
<th>Last Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. (ii)  
Name of Dealer/Assessee (As provided above) if different  

☐ Yes  ☐ No  
from the 'Name appearing on PAN Card

<table>
<thead>
<tr>
<th>If ticked 'Yes' above, Name of the Dealer / Assessee</th>
<th>First Name</th>
<th>Middle Name</th>
<th>Last Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

2. (i) Name and style of the business: _____________________________

(ii) Please specify registration number if you are registered under the following Act –

<table>
<thead>
<tr>
<th>Act</th>
<th>Registration Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Excise</td>
<td></td>
</tr>
<tr>
<td>Service Tax</td>
<td></td>
</tr>
<tr>
<td>State VAT Registration (TIN)</td>
<td></td>
</tr>
<tr>
<td>CST Registration number</td>
<td></td>
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<tr>
<td>IEC Number</td>
<td></td>
</tr>
<tr>
<td>Corporate Identity Number</td>
<td></td>
</tr>
<tr>
<td>Profession Tax Registration</td>
<td></td>
</tr>
<tr>
<td>Shops &amp; Establishment Registration</td>
<td></td>
</tr>
<tr>
<td>Other State Specific Registrations</td>
<td></td>
</tr>
</tbody>
</table>

(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)

<table>
<thead>
<tr>
<th>Flat/Floor/ Holding No/Block No./ Name of House/ Building</th>
<th>Road Street / Lane *</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Village / Area /Locality*</td>
<td>State *</td>
</tr>
<tr>
<td>District*</td>
<td>Post Office*</td>
</tr>
<tr>
<td>City*</td>
<td>Pin code*</td>
</tr>
<tr>
<td>Mobile Number*</td>
<td>E-Mail*</td>
</tr>
<tr>
<td>Landline Phone Number</td>
<td>STD</td>
</tr>
</tbody>
</table>

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
6. Nature of Business (✓✓ ✓✓) whichever is applicable

<table>
<thead>
<tr>
<th>For dealers other than Presumptive / Composite Scheme:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manufacturing</td>
</tr>
<tr>
<td>Whole Sale Trade</td>
</tr>
<tr>
<td>Govt. Company</td>
</tr>
<tr>
<td>Distributor</td>
</tr>
<tr>
<td>Restaurant</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>For dealers opting for Presumptive / Composite Scheme:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distributor</td>
</tr>
<tr>
<td>Works Contractor</td>
</tr>
<tr>
<td>Bakery</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>D</th>
<th>D</th>
<th>M</th>
<th>M</th>
<th>Y</th>
<th>Y</th>
<th>Y</th>
<th>Y</th>
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b) Date of Commencement of business

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<thead>
<tr>
<th>D</th>
<th>D</th>
<th>M</th>
<th>M</th>
<th>Y</th>
<th>Y</th>
<th>Y</th>
<th>Y</th>
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</table>

10. a) If voluntary registration/Composite Dealer: specify the GTO (Previous Year):

b) Estimated Turnover details:

<table>
<thead>
<tr>
<th>Turnover Details</th>
<th>Estimated Annual Gross Turnover in Rs</th>
<th>Estimated Annual Taxable Turnover in Rs</th>
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<tbody>
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</tbody>
</table>

11. Details of Bank Account(s)

<table>
<thead>
<tr>
<th>Name of Bank</th>
<th>Branch Name &amp; address</th>
<th>Name</th>
<th>Type of account</th>
<th>Account Number</th>
<th>IFSC Code</th>
<th>MICR Code</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

12. Details of immovable properties owned wholly or partly by the business (if any).

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Description of property</th>
<th>Address where property is Situated</th>
<th>Approximate value</th>
<th>Share Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Captive Generating Plant</th>
<th>Board</th>
<th>DVC</th>
<th>NTPC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Generating Company/Board/Corporation</td>
<td>Electricity Trader</td>
<td>Distribution Licensee</td>
<td>Licensee</td>
</tr>
<tr>
<td>Industrial Unit who obtain bulk supply of energy</td>
<td>Mining Unit who obtain bulk supply of energy</td>
<td>Other Person liable to pay duty</td>
<td>Actual user of power</td>
</tr>
<tr>
<td>Power Grid Corporation</td>
<td>Government</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


(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:

<table>
<thead>
<tr>
<th>Flat/Floor/ Holding No/Block No./ Name of House/ Building</th>
<th>Road Street / Lane *</th>
</tr>
</thead>
<tbody>
<tr>
<td>Village/Area/Locality*</td>
<td>State *</td>
</tr>
<tr>
<td>District*</td>
<td>Post Office*</td>
</tr>
<tr>
<td>City*</td>
<td>Pin code*</td>
</tr>
<tr>
<td>Mobile Number*</td>
<td>E-Mail*</td>
</tr>
<tr>
<td>Landline Phone Number</td>
<td>STD Number</td>
</tr>
</tbody>
</table>

(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-

<table>
<thead>
<tr>
<th>Week days</th>
<th>From:</th>
<th>To:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sunday</td>
<td>From:</td>
<td>To:</td>
</tr>
</tbody>
</table>

(viii) Seating capacity and rates of payment for admission to different classes-

<table>
<thead>
<tr>
<th>Class</th>
<th>Seating capacity</th>
<th>Rates of payment for admission</th>
<th>Tax payable</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Applicable for Cable Television Operator and Direct to Home (DTH) service provider**

(ix) **Details of Entertainments**

<table>
<thead>
<tr>
<th>Number of Channels exhibited</th>
<th>Number of connections in operation</th>
<th>Amount charged to subscriber for cable Television Connections/ DTH</th>
<th>Gross Collections</th>
<th>Entertainment Tax Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Hotel</th>
<th>Marriage Hall</th>
<th>Banquet Hall</th>
<th>Restaurant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Club</td>
<td>Societies</td>
<td>Co-operative Societies</td>
<td>Others</td>
</tr>
<tr>
<td>Hotel-Open space annexed or attached</td>
<td>Marriage Hall-Open space annexed or attached</td>
<td>Banquet Hall-Open space annexed or attached</td>
<td>Others</td>
</tr>
</tbody>
</table>

For Others(Pl. Specify) : ____________________________

(ii) Details of Accommodation

<table>
<thead>
<tr>
<th>Sr No</th>
<th>Type of Accommodation</th>
<th>A.C/Non AC</th>
<th>No of Rooms</th>
<th>Room No. (Comma Separated Values to be shown)</th>
<th>Room Rent/Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Room Single Double</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Suite of Rooms</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Others</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Dormitory</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Conference Hall</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Banquet Hall</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Marriage Hall</td>
<td></td>
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<tr>
<td></td>
<td>Other Types of Hall</td>
<td></td>
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</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Name</th>
<th>Name</th>
<th>Name</th>
<th>Name</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Status</td>
<td>Status</td>
<td>Status</td>
<td>Status</td>
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</tr>
<tr>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

24. Registration Fees:

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Bank Name</th>
<th>Challan No. (CIN)</th>
<th>Challan Date</th>
<th>Amount in Rs.</th>
</tr>
</thead>
</table>

**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 ....................................

Status……………………………………

Date: 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………………………… Full Name ……………….
(Signature of other partners in case of partnership business)

<table>
<thead>
<tr>
<th>Place</th>
<th>Signature</th>
<th>Date</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Name</td>
<td>Date</td>
<td>Status</td>
<td></td>
</tr>
</tbody>
</table>

(3) Place | Signature | Date | Status |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Name</td>
<td>Date</td>
<td>Status</td>
<td></td>
</tr>
</tbody>
</table>

---

**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:

<table>
<thead>
<tr>
<th>PAN*</th>
<th>Gender</th>
<th>Designation</th>
<th>Date of Birth</th>
<th>Passport</th>
<th>UID No.</th>
</tr>
</thead>
</table>

5. **Permanent Address**

<table>
<thead>
<tr>
<th>Flat/Floor/ Holding No/Block No./ Name of House/ Building</th>
<th>Road Street / Lane *</th>
</tr>
</thead>
<tbody>
<tr>
<td>Village / Area /Locality*</td>
<td>State *</td>
</tr>
<tr>
<td>District*</td>
<td>Post Office*</td>
</tr>
<tr>
<td>City*</td>
<td>Pin code*</td>
</tr>
<tr>
<td>Mobile Number*</td>
<td>E-Mail*</td>
</tr>
<tr>
<td>Landline Number</td>
<td>Phone Number</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Landline Number</th>
<th>STD</th>
<th>Number</th>
</tr>
</thead>
</table>

6. **Present Address**

<table>
<thead>
<tr>
<th>Flat/Floor/ Holding No/Block No./ Name of House/ Building</th>
<th>Road Street / Lane *</th>
</tr>
</thead>
<tbody>
<tr>
<td>Village / Area /Locality*</td>
<td>State *</td>
</tr>
<tr>
<td>District*</td>
<td>Post Office*</td>
</tr>
<tr>
<td>City*</td>
<td>Pin code*</td>
</tr>
<tr>
<td>Mobile Number*</td>
<td>E-Mail*</td>
</tr>
<tr>
<td>Landline Number</td>
<td>Phone Number</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Landline Number</th>
<th>STD</th>
<th>Number</th>
</tr>
</thead>
</table>
7. Details of all immovable properties owned: (if any)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Full address where property is situated</th>
<th>Approximate value</th>
<th>Extent of share</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

8. Particulars of other business(s) in which the person has interest

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of business</th>
<th>Address</th>
<th>Extent of share</th>
<th>TIN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</table>

**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**

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Complete Address</th>
<th>Owned / Leased</th>
<th>Use of premises- factory/ go down/ office/ sale outlet/ any other (to be specified)</th>
<th>Whether Invoices are Issued or Not (Yes / No)</th>
<th>Telephone Number</th>
<th>TIN</th>
</tr>
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<tbody>
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</table>

**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.

Signature ___________________________

Place_________________ Full name__________________________

Date_________________ Status___________________________

Note: Strike out which are not applicable
**Annexure – III**
(To be attached with Form JCRF)

(Details of Security Furnished)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of the Surety</th>
<th>Amount</th>
<th>Name of the business in which surety has an interest</th>
<th>TIN of the business in which surety has an interest</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

**Security Details:**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Type of security</th>
<th>Bank Name/Post Office Name/Treasury Name</th>
<th>Branch Name</th>
<th>Amount</th>
<th>Start date</th>
<th>End date</th>
<th>Challan No. (In case of cash payment)</th>
<th>Challan Date</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

**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.

Signature ___________________
Place____________________
Date_____________________
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 __________________________________

I/W ____________________________________________________________ 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.

TIN ________________
I/W ____________________________________________________________
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
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**

**COMMON APPLICATION FOR AMENDMENT IN REGISTRATION CERTIFICATE**  
[See Rule 7 (JVAT), 6 (JENT), 6(JHLT), 8(JAT) & 5 (JED)]

<table>
<thead>
<tr>
<th>Commercial Taxes Circle</th>
<th>TIN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

**Tax Type:**  
○ VAT ACT  ○ Entertainment Tax ACT  ○ Hotels and Luxury Tax ACT  
○ Advertisement Tax ACT  ○ Electricity Duty ACT

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Particulars</th>
<th>Present</th>
<th>Proposed</th>
<th>With Effect From</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Change in Business</td>
<td>Name</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Change</td>
<td>in Address of Principal Place of Business, E-mail and Mobile No.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Change/Addition/Deletion in Nature of Business Details</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Change/Addition/Deletion in Commodity Details</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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 Details

11 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.

Signature ………………………
Place: .........................................
Date: .........................................
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  

COMMON APPLICATION FOR CANCELLATION OF REGISTRATION  
[See Rule 8 (VAT), 7 (JENT), 7 (JHLT), 9 (JAT), 5 (JED)]

<table>
<thead>
<tr>
<th>Date</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
</table>

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 12  
(Indicate the details of the forms in the box provided)  
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.

Signature …………………
Place:…………………………
Date:…………………………
Full Name ………………..

GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

CERTIFICATE OF CANCELLATION OF JED REGISTRATION

[See Rule 5(2)]

Date                 Month              Year

01. Commercial Taxes Circle

__________________________________
__________________________________

02. TIN

___  ___  ___  ___  ___  ___  ___

03. Name: ________________________________________________________________

Address: _______________________________________________________________

☐ Your JED 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 JED 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 JED registration has been cancelled with effect from ___________.

☐ you have not kept proper accounting records relating to any business activity carried on by you; or
If you have not submitted true, correct and complete tax returns; or
you are not complying with the provisions of the Act and 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.

JED-204
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
[See Rule 15(3)(a)]
Application for Refund
Cover Page

Checklist of Supporting Documents

- Refund claim of Rs. ……………………..
- Copy of the Assessment Order under which Refund claim is made
- Proof of payment of electricity duty paid
- Copy of the Order(s) of the appropriate Court.

Reasons for Rejection (For Office Use only)

Please tick as applicable

- Not filed Mandatory ____________________________________
- Not enclosed Supporting Document(s)__________________________
- Other________________________________________________________

1. Assessment/Re-assessment Order No
2. Name of assessee(s) ___________________
3. Registration No. ____________________________
4. Address
   Building Name/Number ____________________________
   Area/Road ____________________________
   Locality/Market ____________________________
   Pin Code ____________________________
   E-mail Id ____________________________
   Telephone Number(s) ____________________________
   Fax Number(s) ____________________________
   Bank A/c No*. ____________________________
5. Period of Refund ____________________________
6. Reason for refund ____________________________

Affidavit/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 assessee
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

3. Enclose copy of assessment order/order(s) at the appropriate Court

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

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**JED-205**

**GOVERNMENT OF JHARKHAND**

**COMMERCIAL TAXES DEPARTMENT**

[See Rule 15A]

**Refund Payment Order**

<table>
<thead>
<tr>
<th>Counterfoil I</th>
<th>Foil II: (to be presented to the Treasury Officer for payment)</th>
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<tr>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Book No.</th>
<th>Serial No.</th>
<th>Head No</th>
<th>Deduct Refund</th>
<th>Payable to</th>
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<table>
<thead>
<tr>
<th>Name of assessee</th>
<th>Address</th>
<th>Period</th>
<th>Date of order directing refund</th>
<th>Valid up to 30 days from date of issue</th>
<th>Amount of refund</th>
<th>Bank A/c No. of the Assessee (Applicant)</th>
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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 ............. (in figures).

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[See Rule 15A]

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<tr>
<td>Signature and seal of In-charge of the Circle</td>
<td>Signature/Counter signature and seal of the JCCT (Admn) of Division Received payment.</td>
<td></td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>----------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Signature Designation</td>
<td>(Claimant's signature) Examinined.</td>
<td></td>
</tr>
<tr>
<td>(to be attested by the In-Charge of the Circle/Sub-Circle after advice of payment is received from their Bank/Treasury.)</td>
<td>Signature of the Treasury Officer / Manager of the Bank</td>
<td></td>
</tr>
<tr>
<td>Entered in Demand &amp; Collection Register &amp; Refund Register vide Item No........dated.......... In-charge of the Circle/Sub-Circle</td>
<td></td>
<td></td>
</tr>
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*The Applicant shall mention same A/c No. which has been provided at the time of registration / amendment

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**GOVERNMENT OF JHARKHAND**

**COMMERCIAL TAXES DEPARTMENT**

**NOTICE OF HEARING**

[See Rule 3(6), 5(2), 7(8), 12(2)]

**NOTICES UNDER THE ACT**

<table>
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<tr>
<th>Office of the __________________________ of Commercial Taxes</th>
<th>Date</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>__________________________ Circle</td>
<td></td>
<td></td>
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</tr>
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Name _____________________________________________________________

Address __________________________________________________________________

Whereas, the prescribed authority is not satisfied with the particulars of the application in JCRF in respect to the registration under Rule 3, 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 JCCF under rule 5(2)(ii), 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 JCCF and as such he is in opinion that the application for cancellation should be refused under rule 5(2)(iv), and as such you are required to furnish the required documents or pleadings by ......................... for the needful.
Whereas, as per Rule 5(2)(iii), the undersigned is to inform you that as to why your JED registration should not be cancelled because: (Strike off statements not applicable / Tick appropriate boxes)

☐ you have not kept proper accounting records relating to any business activity carried on by you; or

☐ you have not submitted true, correct and complete tax returns; or

☐ you are not complying with the provisions of the Act and Rules.

☐ other reasons (Pls. specify)

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

You are required to file a final Return after cancellation of Registration Certificate.

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

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

Whereas, you have failed to pay tax as per the duty as such you are required to pay the duty/ assessed duty u/s 5A read with rule 6 and interest payable thereof in respect to the Period ........ you are hereby directed to pay the duty/ assessed duty by ........

Whereas, the application for self assessment under rule 12(2) has been filled by you and undersigned is not satisfied with the content of the said application as such by .......... you are hereby directed to furnish the required documents in support of your such application.

Whereas, you have failed to apply for 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/ penalty not be imposed under the provisions of the Act and Rules.

Whereas, the undersigned, in respect to the appeal/ revision/ review filed u/s 9A of the Act read with Rule 14 of the Rules, is not satisfied with your application/ 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.
Whereas, the application for refund under Rule 15 or 15A 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, the prescribed authority is of the opinion that a review u/s 9A(4) 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 under the Rules, and as such you are hereby directed to appear by .......... to furnish the required documents in support of the aforesaid.

Date:

Place :

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