COMMERCIAL TAXES DEPARTMENT

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NOTIFICATION
The 22nd October, 2014

S. O. No. 54 dated 22nd October, 2014-- In exercise of the powers conferred by Section 29 of the Jharkhand Taxation on Luxuries in Hotel Act, 2011 (Jharkhand Act No. 21, 2011), the Government of Jharkhand is pleased to make the following Amendments in Departmental Notification No. S.O 181 dated 9th November, 2011

AMENDMENTS

1. Amendment in Rule 3 –
   (i) In sub-rule (1) the words ‘Form JHLT 101’ after the words ‘Commercial Taxes in’ and before the words ‘for registration under’ shall be substituted by the words ‘Form JCRF(Jharkhand Common Registration Form) including the information as contained in annexure I, II, III and IV annexed to it.’
   (ii) Sub-rule (2) shall be substituted as follows:-
"Such application for registration shall be filed—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".

(iii) In sub-rule (2) (c) the words ‘JHLT 101’ shall be substituted by the words ‘Form JCRF’

(iv) In sub-rule (2) (d) the words ‘JHLT 101’ shall be substituted by the words ‘Form JCRF’

(v) In sub-rule (3) shall be substituted as follows:—
"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, or declared Business Manager and verified in the manner prescribed ".

(vi) Sub-rule (4) shall be substituted as follows:—
"Where the Registering Authority is satisfied, that the information furnished to him in application in Form JCRF is true and correct, and that the Hotelier is genuine, he shall subject to Rule 4, issue to the Hotelier a Registration Certificate in Form JHLT 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 (5) of this Rule, may revoke or cancel such Registration Certificate".
(vii) **Sub-rule (8) shall be substituted as follows:**

"(a) In case a registered dealer appoints a Business Manager, he shall declare the name of his Business Manager in annexure IV of JCRF along with two Passport size photographs of such Business Manager. In case of a dealer already registered under the Act and who has not declared the name of his Business Manager shall submit such declaration in Annexure IV of JCRF separately."

(b) In case of a change of Business Manager, such Dealer shall inform the Prescribed Authorities within fifteen days from the date of such change and shall file a new declaration in Annexure IV of JCRF after exercising the option in JCAF (Jharkhand Common Amendment Form) for such change".

(viii) **A new sub-rule (12) after existing sub-rule (11) shall be added as follows:**

"Notwithstanding anything contained in this rule the provisions of Rule 3 of Jharkhand Value Added Tax Rules, 2006 shall mutatis mutandis apply."

2. **Amendment in Rule 6 –**

**Existing sub-rule (6) shall be substituted as follows:**

"(1) An Hotelier registered under Section 6 of the Act, shall inform the Registering Authority in writing within thirty days in the Prescribed Form in Form JCAF along with the registration certificate in Form JHLT 102 issue to him:—

(i) of any change in the name, address, of the place of branches or discontinuation of the business; or

(ii) of a change in circumstances of the Hotelier, which leads to cessation of business; or

(iii) of a change in bank account details.

(iv) of a change in e-mail or mobile number details or PAN details in case of addition of Partners or Directors.

(v) any change in no. of Rooms, Type/Category of Rooms, Tariff/Rent of Rooms."
(2) On receipt of such application along with certificate of registration, the registering authority, shall after making such enquiry, if any, as he deems fit, make necessary amendments in the certificate of registration and such amendment shall operate with effect from the date specified in certificate of registration”.

3. Amendment in Rule 7 –

Existing Rule 7 shall be substituted as follows:

(1) Where a Hotelier ceases to carry on his business, the Hotelier or his legal representative shall apply before the Registering Authority for cancellation of registration within thirty days of the closure of business in Form JCCF (Jharkhand Common Cancellation Form) together with his registration certificate in Form JHLT 102.

(2) Subject to sub-rule (3), a Hotelier may apply in writing in Form JCCF to have his registration cancelled if,

(a) With respect to the preceding period of three consecutive years, the taxable turnover did not exceed specified quantum as specified in Section 3 of the Act.

(3) The Registering Authority may cancel the registration of a Hotelier who has applied for cancellation under sub-rule (1) or sub-rule (2) of this rule if he is satisfied, after making such enquiry as he deems necessary, that there are valid reasons for such cancellation of registration. The cancellation shall be intimated in Form JHLT 107.

(4) The authority prescribed may cancel the registration of a Hotelier registered under Section 6 of the Act in Form JHLT 107, where the Hotelier-

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

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

(c) not complying the provisions of the Act and Rules.

(5) Wherever any order of cancellation or refusal to cancel of an application is made, the Hotelier shall be given an opportunity of being heard and for this purpose the prescribed authority shall issue a notice in JHLT 301.
(6) Notwithstanding anything contained in this rule, the provisions of Rule 8 of Jharkhand Value Added Tax Rules, 2006 shall mutatis mutandis apply.

4. Amendment in Rule 8 –

(i) An additional paragraph shall be added in sub-rule(1) as follows:-
"In addition to filing quarterly return, every registered hotelier shall file for each day, ‘a Daily Occupancy Report’ electronically in the prescribed Form JHLT 201A".

(ii) The word 'July' after the words 'month of' shall be substituted by the word 'September'.

(iii) Sub-rule (3) shall be substituted as follows:-
"If any Hotelier having furnished a return in Form JHLT 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 JHLT 201, stating therein the reasons thereof indicating in Form JHLT 201 as “Revised” and also indicating the Period of such revised returns on or before filing of annual return”.

5. Amendment in Rule 11 –

(i) Existing sub-rule(2) shall be substituted as follows:-
"The claim for refund under Section 25 of the Act, shall be made by a Hotelier in Form JHLT 108 electronically through department online system, within ninety days, from the date of receiving JHLT 302.

Provided the Commissioner, on application; may condone the delay for filing the claim of refund" .

(ii) A new sub-rule (6) after existing sub-rule (5) shall be added as follows :-
"Notwithstanding anything contained in this rule, the Commissioner may evolve criteria, other than those prescribed in this rule for the purpose of filing application and obtaining refund electronically".

6. Existing Form JHLT 101, JHLT 103 and JHLT 106 shall be substituted by the Form JCRF, JCAF and JCCF respectively as prescribed in Rule 3, 7, and 8 of Jharkhand Value Added Tax Rules, 2006 respectively. Forms are appended to this amendment notification
7. Existing Forms JHLT 107, JHLT 108, JHLT 202, JHLT 204 and JHLT 301 shall be substituted by Forms appended to this amendment notification.

8. Existing Form JHLT 104 shall be deleted.

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

(File No Ba Kar. Compu./15/2014/1203)
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>
</table>

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

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

- Yes
- No

If ticked 'Yes' above, Name of the Dealer / Assessee

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

- Yes
- No

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>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
- Partnership: [ ] Limited Liability Partnership [ ] Partnership Firm
- Statutory Body: [ ] Association of Persons [ ] Society [ ] Cooperative [ ] Trust
- Proprietorship: [ ] Proprietorship
- Government Department: [ ] Government Department
- HUF: [ ] HUF
- Joint Venture: [ ] Joint Venture
- PSU: [ ] Company/Corporation/Board
- Club: [ ] Club

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 sell**
(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
   
   b) Date of Commencement of business

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

    | Turnover Details | Estimated Annual Gross Turnover in Rs | Estimated Annual Taxable Turnover in Rs |
    |------------------|---------------------------------------|----------------------------------------|
    |                  |                                       |                                        |

11. Details of Bank Account(s)

    | Name of Bank | Branch Name & address | Type of account | Account Number | IFSC code | MICR Code |
    |--------------|-----------------------|-----------------|----------------|-----------|-----------|
    |              |                       |                 |                |           |           |
    |              |                       |                 |                |           |           |

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

    | Sr. No. | Description of property | Address where property is Situated | Approximate value | Share Percentage |
    |---------|-------------------------|-----------------------------------|-------------------|------------------|
    |         |                         |                                   |                   |                  |
    |         |                         |                                   |                   |                  |

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

    | Captive Generating Plant | Board | DVC | NTPC |
    |--------------------------|-------|-----|------|
    | Generating Company/Board/Corporation | Electricity Trader | Distribution Licensee | Licensee |
    | Industrial Unit who obtain bulk supply of energy | Mining Unit who obtain bulk supply of energy | Other Person liable to pay duty | Actual user of power |
    | Power Grid Corporation | Government |

(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 Number</td>
<td>Phone Number</td>
</tr>
<tr>
<td>Mobile Number*</td>
<td>E-Mail*</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: [HH]:[MM]:[SS] To: [HH]:[MM]:[SS]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sunday</td>
<td>From: [HH]:[MM]:[SS] To: [HH]:[MM]:[SS]</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 2</th>
<th>Rates of payment for admission 3</th>
<th>Tax payable 4</th>
<th>Remark 5</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</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></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</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Single</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>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>
<td></td>
</tr>
<tr>
<td></td>
<td>Marriage Hall</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other Types of Hall</td>
<td></td>
<td></td>
<td></td>
<td></td>
</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.
### Registration Fees:

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Bank Name</th>
<th>Challan No.</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: _____________________________
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: _____________________________
Date: _____________________________
Full Name: _____________________________
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>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</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 Phone Number</td>
<td>STD Number</td>
</tr>
<tr>
<td>Landline Phone Number</td>
<td>STD Number</td>
</tr>
</tbody>
</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 Phone Number</td>
<td>STD Number</td>
</tr>
<tr>
<td>Landline Phone Number</td>
<td>STD Number</td>
</tr>
</tbody>
</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>
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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>
</thead>
<tbody>
<tr>
<td></td>
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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__________________ Full name__________________

Date__________________ Status__________________

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

#### Surety Details:
<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>
<td></td>
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<td></td>
</tr>
</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.</th>
<th>Challan Date</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</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.

Place____________
Date____________
Signature ___________________
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_____________________

Photo

TIN

__________________________

I/We___________________________________________ 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.

I ________________________________ agree to ratify all acts done 
by the said Sri ________________________________ in pursuance of this authorization.

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

- Jharkhand Advertisement Tax Act, 2012
- Jharkhand Electricity Duty (amendment) Act, 2011
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

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 Advertisement Tax Act, 2012
• 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>

| Name: | | |
|-------|---|
|       |   |

<table>
<thead>
<tr>
<th>Address:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</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></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Name</td>
<td></td>
<td></td>
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<tr>
<td>2</td>
<td>Change</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>in Address of Principal Place of Business, E-mail and Mobile No.</td>
<td></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>
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<tr>
<td>5</td>
<td>Change/Addition/Deletion in Bank Details</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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:  Status  .........................

                                        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
# 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>
<tbody>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</table>

**Reason(s) for the cancellation of registration:** Delete (i) (ii) or (iii) if not applicable:

(i) My business closed on:

<table>
<thead>
<tr>
<th>Date</th>
</tr>
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<tbody>
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</tbody>
</table>

(ii) The value of my taxable turnover over the previous 3 calendar years was:

<table>
<thead>
<tr>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

And the value of my taxable turnover over the previous 12 calendar months was:

<table>
<thead>
<tr>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

(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).

<table>
<thead>
<tr>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

The value of my taxable turnover over the previous 3 calendar years was:

<table>
<thead>
<tr>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

The value of my taxable turnover over the previous 12 calendar months was:

<table>
<thead>
<tr>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

(iv) Other reasons (Pls. specify)

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</tbody>
</table>

(v) I hereby surrender the unused Authenticated Prescribed Forms.

<p>| |</p>
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</thead>
</table>

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

The reasons for the application under (i), (ii), (iii) or (iv) above are:

<p>| |</p>
<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
</table>

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:                                                     Status ……………… .
Date:                                                     Full Name …………..

GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

CERTIFICATE OF CANCELLATION OF JHLT REGISTRATION
[See Rule 7(3)]

Date               Month             Year

Your JHLT 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.

☐ Your JHLT 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 JHLT 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 JHLT registration has been cancelled with effect from ___________

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

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

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

FORM JHLT
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

JHOKH-108
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
[See Rule 11(2)]
Application for Refund
Cover Page

Checklist of Supporting Documents

- Proof of Payment of Tax
- Assessment Order in which Refund has been claimed
- Copy of the Notice of demand in JHLT 302

Reasons for Rejection (For Office Use only)

Please tick as applicable

- Not filed Mandatory ____________________________________
- Not attached Support Document(s) __________________________
- Other ____________________________________________________

1. Assessment/Re-assessment Order No __________________________
2. TIN ______________________________________________________
3. Name of the Hotelier _________________________________________
4. Address ___________________________________________________
   Telephone Number(s) _________________________________________
   Fax Number(s)/E-mail _________________________________________
5. Bank A/C No. * ____________________________
6. Period: for which refund is claimed From: ___________ to: __________
7. Amount of Refund Claimed (Rs): ________________
8. Reason for Refund __________________________________________
9. Option of Refund  [ ] RAO (Refund Adjustment Order)  [ ] RPO (Refund Payment Order)

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 Applicant
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 or Business Manager, in all other cases

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

JHLT-202
GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT
ANNUAL RETURN
[See Rule 8(2), 8(4)]

1. Name & Address of the hotelier:

   ………………………………………………………………………………………………………

2. TIN

   ………………………………………………………………………………………………………

3. Period covered by this Return

   From DD MM YY To DD MM YY

4. If you have no rent received during this period, write "NIL" in this Box.

5. ANNUAL TURNOVER OF RENT RECEIVED

<table>
<thead>
<tr>
<th></th>
<th>Gross rent received during the year</th>
<th>Tax payable at respective rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A)</td>
<td>(B)</td>
<td></td>
</tr>
<tr>
<td>i.</td>
<td>Gross rent of room (s) of a hotel exceeding Rs. 200 per day, but does not exceed Rs. 800: Taxable @ 8%</td>
<td></td>
</tr>
<tr>
<td>ii.</td>
<td>Gross rent of room (s) of a hotel exceeding Rs. 800 per day, Taxable @ 12.5%</td>
<td></td>
</tr>
<tr>
<td>iii.</td>
<td>Gross rent of a hotel not exceeding Rs. 3000 a day, for a Banquet Hall, or a Marriage Hall or a House or a Restaurant or a Hall or for any Building / premises including such premises / field / courtyard attached or annexed to them; whether such premises are open or otherwise: taxable @8%.</td>
<td></td>
</tr>
<tr>
<td>iv.</td>
<td>Gross rent of a hotel exceeding Rs. 3000 a day, for a Banquet Hall, or a Marriage Hall or a House or a Restaurant or a Hall or for any Building / premises including such premises/field/ courtyard attached or annexed to them; whether such premises are open or otherwise: Taxable @ 12.5%</td>
<td></td>
</tr>
<tr>
<td>v.</td>
<td>Total Gross</td>
<td></td>
</tr>
</tbody>
</table>

6. (a) Add the amount of Interest Payable, if any vide rule 8(1) of the Rules

   `

   (b) Add the amount of Penalty Payable, if any under the Act/Rules

   `

7. Total Payable

   `

8. *In the circumstances if you are registered under the Jharkhand VAT Act 2005, please enter the output tax paid by you during this year for the supplies made by you to the residents.

   `
9. Payment Details:

<table>
<thead>
<tr>
<th>Payment Details for the year</th>
<th>Challan/Instrument No.</th>
<th>Date</th>
<th>Bank/Treasury</th>
<th>Branch Code</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**DECLARATION:**

Name………………………………………… being………………………………………… of the above hotelier do hereby declare that the information given in this Return is true and correct.

Date .................................. Signature ............... 

---

**JHLT-204**

**GOVERNMENT OF JHARKHAND**

**COMMERCIAL TAXES DEPARTMENT**

[See Rule 11(5)]

**Refund Payment Order**

<table>
<thead>
<tr>
<th>REFUND ORDER</th>
<th>REFUND ORDER</th>
<th>REFUND ADVICE OF PAYMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Counterfoil I</td>
<td>Foil II: (to be presented to the Treasury Officer for payment)</td>
<td>Foil III: (to be remitted to the Treasury: not to encash)</td>
</tr>
<tr>
<td>Head No. ..........</td>
<td>Head No. ..........</td>
<td>Order For Refund of tax</td>
</tr>
<tr>
<td>Deduct Refund</td>
<td>Payable to ..........</td>
<td>Circle</td>
</tr>
<tr>
<td>Payable to ..........</td>
<td>Payable at ..........</td>
<td>Payable at ..........</td>
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**Name of Hotelier/Applicant**

Address

Registration No. (TIN) ........

Period..............

Date of order directing refund..............

Valid up to 30 days from date ........

Payable at .......... Treasury/ Sub-Treasury

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

Payable at .......... (in figures)

Payable at .......... (in words)

Signature of In-charge of the Circle

Signature/Counter signature and seal of the JCCT (Admin) of Division

Received payment.

Payable at .......... Treasury

Signature & Designation of Paying Authority.

No .......... date ............

Checked the Refund Advice of the In-charge of the Circle

Seal of Treasury or Bank.

Signature of Treasury Officer/Manager of the Bank.

Paid on (date)
**Notice of Hearing Under the Jharkhand Taxation on Luxuries in Hotels Act, 2011**


**Notices Under the ACT**

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<th>Date</th>
<th>Month</th>
<th>Year</th>
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Whereas, the prescribed authority is not satisfied with the particulars of the application in JCRF in respect to the registration under Section 6, 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 7(2), 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 7(5), and as such you are required to furnish the required documents or pleadings by ………………………. for the needful.

Whereas, as per Rule 7(4), the undersigned is to inform you that as to why your JHLT 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 him; 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)

*The Applicant shall mention same A/c No. which has been provided at the time of registration / amendment*
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 JHLT registration will be cancelled without any further notice.

Whereas, you have failed to pay tax as per revised return and as such you are required to pay the difference. Admitted Tax u/s 5(1) read with rule 9(3) and Interest payable thereof in respect to the Period……………..

Whereas, the application for self assessment under rule 14(2) has been filled by you and under signed 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 Rule 15(1) of the Act.

Whereas, you have failed to pay the Assessed Tax u/s 14(1) and Interest payable or the Penalty imposed. Therefore you are hereby-directed under Rule 14(4), to show cause by……………… as to why Penalty should not be imposed.

Whereas, you have failed to comply the provisions and notices issued thereof u/s 14 of the Act. Therefore Notice is being issued to you, to deposit Rs………………. being the sum due from you to, or held by you for, or on account of M/s………………………………. or you are further require to pay into the Government Treasury any money which may subsequently become due from you to the said dealer upto the amount of arrears, still remaining unpaid, forthwith on the money becoming due or being held by you.

Whereas, the application for refund u/s 25 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 undersigned, in respect to the appeal / revision filed u/s 21 or 22 of the Act, is not satisfied with your 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. Failing which your application shall stand rejected.

Whereas, the commissioner is of the opinion that you are liable to be disqualified for the provisions read in Rule 20 and as such you are hereby directed to appear personally by …………………. and to furnish / pleadings as to why the commissioner shall not disqualify for the said purpose.

Whereas, the prescribed authority is of the opinion that a review u/s 24 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 u/s 25 of the Act and as such you are hereby directed to appear by …………………. to furnish the required documents in support of the aforesaid.
Whereas, the prescribed authority is of the opinion that you have contravened the provisions of the rules and as well as such contravention is also continuing as on date and as such you are liable to be penalized vide rule 28 of the rules. Therefore you are hereby directed to furnish the details / pleadings by ....................... as to why penalty should not be imposed.

Whereas, the prescribed authority is of the opinion that you have contravened the provisions of section ..........read with rule ...................................................... and as such you are hereby directed/required to ............................................. to appear/ furnish the required documents in support of the said default by .................. in course of the aforesaid

Date:

Place :

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

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