

**DETAILS OF JHARKHAND VALUE ADDED TAX RULES 2006  
FORMS TO BE APPENDED**

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2.	J VAT 101	Application for Registration for the new dealer creating their liability under the VAT Act 05
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4.	J VAT 103	Application for Registration for Presumptive Tax / Composition Tax Dealers
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<b>Sl.</b>	<b>Form No.</b>	<b>Purposes &amp; Uses of the Forms thereof, for the purpose of VAT Act &amp; Rules</b>
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48.	J VAT 400	Certificate of Tax Recovery at Source
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55.	J VAT 407	Certificate for non-deduction of Tax u/s 45 of the Act
56.	J VAT 408	Certificate of eligibility for deferment of Tax
57.	J VAT 409	Form of Certificate of Audit
58.	J VAT 500	Monthly Accounts of Input Tax including Entry Tax
59.	J VAT 501	Monthly Accounts of Output Tax
60.	J VAT 502	Application for obtaining Declaration for Transport of certain goods and Permit thereof
61.	J VAT 503	Permit for Transport of the consignment in the State
62.	J VAT 504P	Road Permit for Registered Dealer
63.	J VAT 504G	Road Permit for Registered Dealer
64.	J VAT 504B	Road Permit for Registered Dealer
65.	J VAT 505	Certificate of Sale proceeds by the Commission Agent to the Principal
66.	J VAT 506	Form of Declaration in case of Branch Transfer within State
67.	J VAT 507	Form of Declaration to be issued by the Principal to his Agent or Branches/Unit.
68.	J VAT 508	Transit Pass
69.	J VAT 509	Register for maintaining the declarations in Form JVAT 505 series for the selling dealers
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71.	J VAT 511	Register of Delivery Note by a clearing or forwarding agent
72.	J VAT 600	Memorandum of Appeal
73.	J VAT 601	Application for Condonation for delay for filing Appeal
74.	J VAT 602	Application for Revision by Commissioner
75.	J VAT 603	Application for stay of recovery in Appeal/Revision
76.	J VAT 604	Application for revision before the Tribunal
77.	J VAT 605	Form of Register for enrolment of "STP" or "Tax Practitioners"
78.	J VAT 606	Authorisation of STP before the Prescribed Authority

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

FORM JVAT 100

APPLICATION FOR VAT REGISTRATION  
[See Rule 3(i) and 3(x)(a)]

Information to be furnished by a dealer registered under the Adopted Bihar Finance Act, 1981  
or a dealer whose Application submitted for Registration under the Act ibid, is pending.

To

The Registering Authority  
..... Circle/Sub-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 furnish the following information in respect of my business for the purpose of grant of registration certificate under sub-rule 3(i) of Jharkhand VAT Rules 06.

1. Name of the Dealer :

2. Registration Certificate Number under the Adopted Bihar Finance Act 1981 (Part-I).

3. Registration Certificate Number under the Central Sales Tax Act 1956.

4. Date of Liability D D  M M  Y Y

5. Date of Validity

6. Date of submission of Application for grant of Registration under Jharkhand VAT Act 05, which is pending as on Appointed Day [See Rule 3(ii)].

7. Principal Place of Business and contact number(s).

Address	Phone/Mobile :
City	Fax:
District	E-Mail:

8. Permanent Account Number of the Dealer(s)/Business (PAN)

9. Constitution of the business (✓) whichever is applicable

Proprietorship	Public Limited Company	Board or Corporation	Government Department
Partnership	HUF	Association of Persons	Others
Private Limited Company	Co-Operative Society	Club	

10. Nature of Business (✓) whichever is applicable

Manufacturing	Exporter	Distributor	Local Authority
Mining	Whole Sale Trade	Stockist	Importer
Power Generation / Distribution	Retail Trade	C & F Agent	Others
Works Contractor	Restaurant	Govt. Company	

11. (a) Principal Commodities in which the business deals in and


(b) The items codes therein


12. Details of Bank Account(s)

Name of Bank with address	Type of account	Account Number

13. Details of immovable properties owned wholly or partly by the business.

Sr. No.	Description of property	Address where property is situated	Approximate value	Share Percentage

14. Script in which account books are maintained.

15. State: whether your accounts are computerized : Yes / No (please tick)

16. 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 Annexure-I.

17. A copy of the partnership deed and Memorandum of Articles of Association is enclosed.

18. The details of additional place(s) of business/units/branches are attached as Annexure-II.

19. The details of security furnished are attached as Annexure-III.

20. The details of closing stock as on Appointed Day are attached in JVAT 114.

21. Passport size (self signed) photograph(s) of the proprietor, each of the partner, Karta of HUF and each director (in case of private limited company) is/are pasted below.

Name _____
Status _____
Name _____
Status _____

Name _____
Status _____
Name _____
Status _____

Name _____
Status _____
Name _____
Status _____

**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 .....  
Date: Status.....  
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.
- (ii) A signboard in the name of my/our business has already been displayed at all the business premises.
- (iii) 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 Status.....  
Full Name .....

**(Signature of other partners in case of partnership business)**

**(1)** Place..... Signature..... **(2)** Place..... Signature.....  
Date..... Full Name ..... Date..... Full Name .....  
Status..... Status.....

**(3)** Place..... Signature..... **(4)** Place..... Signature.....  
Date..... Full Name ..... Date..... Full Name .....  
Status..... Status.....

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**(For office use only)**

Acknowledgements receipt No. .... Date ..... Circle .....

Signature and Stamp of  
Authorised Person

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**Annexure I**

(To be attached with Form JVAT 100/101/102/103)\*  
[See Rule 3(i), 3(v), and 3(x)(a), 4(i) and 11(2)]

Information about Proprietor, each Partner (in case of partnership business)/Director (in case of Private Company) separately and Karta of HUF

- 1. **Full Name in Capitals** \_\_\_\_\_
- 2. **Father's Name in Capitals** \_\_\_\_\_
- 3. **Status** \_\_\_\_\_
- 4. **Extent of interest in business** \_\_\_\_\_

- 5. **Permanent Address**  
House No. \_\_\_\_\_ Sector/ Street \_\_\_\_\_  
City \_\_\_\_\_ District \_\_\_\_\_  
State \_\_\_\_\_ Pin \_\_\_\_\_

- 6. **Present Address**  
House No. \_\_\_\_\_ Sector/ Street \_\_\_\_\_  
City \_\_\_\_\_ District \_\_\_\_\_  
State \_\_\_\_\_ Pin \_\_\_\_\_

7. **Details of all immovable properties owned:**

Sr. No	Full address where property is situated	Approximate value	Extent of share

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

Sr.No.	Name of business	Address	Extent of share

**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 person concerned

\* Strike out which are not applicable

**Annexure- II**

(To be attached with Form JVAT 100/101/103)\*  
[See Rule 3(i), 3(v), and 3(x)(a) & 4(i)]

**Details of Additional places of business/units/branches**

Serial No.	Complete Address	Use of premises-factory/ godown/ office/ sale outlet/ any other (to be specified)	Telephone Number

**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 \_\_\_\_\_ Signature .....  
 Date \_\_\_\_\_ Full name \_\_\_\_\_  
 Status \_\_\_\_\_

\* Strike out which are not applicable

**Annexure –III**

(To be attached with Form JVAT 100/101/103)\*  
[See Rule 3(i), 3(v), and 3(x)(a) & 4(i)]

**(Details of Security Furnished)**

Serial No.	Name of the surety	Type of Security	Amount	Name and TIN under the VAT Act of the business in which surety has an interest	Date of expiry (in case of Bank guarantee)

**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 \_\_\_\_\_ Signature \_\_\_\_\_  
 Date \_\_\_\_\_ Full name \_\_\_\_\_  
 Status \_\_\_\_\_

\* Strike out which are not applicable

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
Form JVAT-101**

[See Rule 3(v) and 3(x)(a)]

Application for the grant of Registration u/s 25(1) or 26(1) of the Jharkhand VAT Act, 2005

To

The Assessing Authority,  
..... District.

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, for which a registration fee of Rs. 50.00 has been paid on..... vide Ch No..... date...../ by affixing court fee stamp worth Rs.50.00 on this application :-

1. Name and style of the :   
business

2. Principal place of Business and contact Number(s).

Address	Phone:
City	Fax:
District	E-Mail:

3. Permanent Account Number of the Dealer(s)/Business(PAN)

4. Constitution of the business (✓) whichever is applicable

Proprietorship	Public Limited Company	Board or Corporation	Government Department
Partnership	HUF	Association of Persons	Others
Private Limited Company	Co-Operative Society	Club	

5. Nature of Business (✓) whichever is applicable

Manufacturing	Exporter	Distributor	Local Authority
Mining	Whole Sale Trade	Stockist	Importer
Power Generation / Distribution	Retail Trade	C & F Agent	Others
Works Contractor	Restaurant	Govt. Company	

6. (a) Principal commodities in which the business deals in and

(b) The items codes therein

7. 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  
(e) Other Provisions

8. Date of liability 

D	D	-	M	M	-	Y	Y	Y	Y
		-			-				

9. If voluntary registration: specify the GTO

10. Details of Bank Account(s)  

Name of Bank with address	Type of account	Account Number
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11. Details of immovable properties owned wholly or partly by the business.

Serial. No.	Description of property	Address where property is situated	Approximate value	Share Percentage

12. Script in which account books are maintained.

13. State: whether your accounts are computerized :

Yes / No (please tick)

14. State: whether you were registered under the Repealed Act or CST Act Yes / No (please tick)  
If Yes: Please specify your Regn. Nos. -

15. 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.

16. A copy of the Partnership deed /Memorandum of Articles of Association is enclosed.

17. The details of Additional place(s) of business/units/branches are attached as per Annexure-II.

18. The details of security furnished are attached as per Annexure-III.

19. 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.

Name
Status

Name
Status

Name
Status

Name
Status

Name
Status

Name
Status

**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:

Signature .....  
Status.....  
Full Name .....

**DECLARATION**

- (iv) 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.
- (v) A signboard in the name of my/our business has already been displayed at all the business premises.
- (vi) That the books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

Place.....  
Date

Signature  
Status.....  
Full Name .....

**(Signature of other partners in case of partnership business)**

**(1)** Place..... Signature.....  
Date..... Full Name .....

**(2)** Place..... Signature.....  
Date..... Full Name .....

**(3)** Place..... Signature.....  
Date..... Full Name .....

**(4)** Place..... Signature.....  
Date..... Full Name .....

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**(For office use only)**

Acknowledgement receipt No. .... Date ..... Circle .....

Signature and Stamp of  
section clerk

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**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

FORM JVAT 102

**APPLICATION FOR REGISTRATION  
AS A START UP BUSINESS PRIOR TO MAKING TAXABLE SALES**

[See Rule 11(2)]

Complete in duplicate.

Read notes on the next page before completing the form.

Use separate paper where space is not sufficient

01. Name of business to be registered	
02. Date on which business was created	
03. Status of business	
04. Planned business activities	
05. Provide projected date of commencement of Taxable Sales	
06. Declare the amount of any VAT paid prior to this application	
07. Name of the commodity or the commodities, for which Plant & Machineries are being commissioned	

**08 DECLARATION:**

I apply for VAT registration as a new business prior to making taxable sales.

I understand that if I am registered for VAT, I must abide by all the duties and obligations of a VAT registered dealer, including the duty to keep proper books of accounts and file returns by the due dates.

I accept that I can only remain VAT registered as a new business not making taxable sales for a period NOT EXCEEDING THIRTY SIX MONTHS from the date of VAT registration.

Name of person making this declaration: \_\_\_\_\_

Status of the person in the business: \_\_\_\_\_

Signature: \_\_\_\_\_ Date of declaration: \_\_\_\_\_

**FOR OFFICE USE**

Processing Authority  
Name and Signature

Registering Authority  
Name and Signature

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

Form JVAT 103

[See Rule 4(i) and 4(iii)]

Application for the grant of Registration as Registered Retailers for payment of Presumptive Tax / Composition Tax  
U/s 22 / 58 of the Jharkhand VAT Act, 2005

**(The Dealer shall not be entitled to issue Tax Invoices)**

To

The Registering Authority,  
..... Circle/Sub-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, for which a registration fee of Rs. 50.00 has been paid on..... vide Ch No..... date...../ by affixing court fee stamp worth Rs.50.00 on this application :-

1. Name and style of the :   
business

TIN (Tax Identification Number)

2. Permanent Account number of the Dealer(s)/Business(PAN)

3. Constitution of the business (✓) whichever is applicable

Proprietorship	Public Limited Company	Association of Persons
Partnership	HUF	Club
Private Limited Company	Co-Operative Society	Others

4. Nature of Business (✓) whichever is applicable

Works Contractor	Distributor	Stone Crushing Unit	
Retail Trade	Stockiest	Old & Used Motor Vehicles	
Restaurant/Eating House	Brick Kiln Owner	Others	
Caterer			

5. (a) Principal Commodities in which the business deals in and

(b) The items codes therein

6. Basis of incurring liability to pay tax (✓) whichever is applicable. (a) Sale exceeding the specified quantum u/s 8(5) of the Act  
(b) Voluntary registration  
(c) Other Provisions

7. Date of liability 

D	D	-	M	M	-	Y	Y	Y	Y
		-			-				

8. Details of Bank Account(s)  

Name of Bank with address	Type of account	Account Number

9. Details of immovable properties owned wholly or partly by the business.  

Serial. No.	Description of property	Address where property is Situated	Approximate value	Share Percentage

10. Script in which account books are maintained.

11. State: whether your accounts are computerized: Yes / No (please tick)
12. State: whether you were registered under the Repealed Act or CST Act Yes / No (please tick)  
If Yes: Please specify your Regn. Nos. -
13. 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.
14. A copy of the Partnership deed /Memorandum of Articles of Association is enclosed.
15. The details of security furnished are attached as per Annexure-II.
16. 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.

Name
Status

Name
Status

Name
Status

Name
Status

Name
Status

Name
Status

**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 .....

Date: \_\_\_\_\_ Status.....

Full Name .....

**DECLARATION**

- (vii) 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.
- (viii) A signboard in the name of my/our business has already been displayed at all the business premises.
- (ix) 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 Status.....

Full Name .....

**(Signature of other partners in case of partnership business)**

<b>(1)</b> Place.....	Signature.....	<b>(2)</b> Place.....	Signature.....
	Full Name .....		Full Name .....
Date.....	Status.....	Date.....	Status.....
<b>(3)</b> Place.....	Signature.....	<b>(4)</b> Place.....	Signature.....
	Full Name .....		Full Name .....
Date.....	Status.....	Date.....	Status.....

**(For office use only)**

Acknowledgement receipt No. .... Date ..... Circle .....

Signature and Stamp of section clerk

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

FORM JVAT 104

Application for Enrolment as an Accountant/Sales Tax Practitioner/Tax Practitioner\*  
under the Jharkhand Value Added Tax Act, 2005  
[See Rule 51(4) & 51(9)(d)]

To the Commissioner of Commercial Taxes, Jharkhand, Ranchi

Through

The..... of Commercial Taxes..... Circle/Sub-circle.

I..... (full name), son of ..... (full name) of ..... (full address) hereby  
Apply for Enrolment of my name as Accountant/Sales Tax Practitioner/Tax Practitioner\* under sub-  
rule (4)\* or (9)(d)\* of Rule 51 of the Jharkhand Value Added Tax Rules, 2006.

I declare that I possess the under-mentioned qualification\*\* specified in sub-rule (2)(a) or  
(2)(b) or (9)(a) or (9)(b) of Rule 51 of the said rules: -

- (a) I am enrolled as a Registered Accountant in the Register of Accounts maintained by the Central Government under the Auditor's Certificate Rules, 1952, for which I attach herewith an attested copy of.....
- (b) I hold a restricted certificate under the Restricted Certificate Rules, 1952 for which I attach herewith an attested copy of.....
- (c) I have acquired the necessary educational qualification, namely..... of ..... in the examination held at ..... in the month of ..... of the year ..... for which I attach herewith an attested copy of .....
- (d) I possess the requisite qualification, namely..... which has been recognised by the Government in this behalf and for which I attach herewith an attested copy of.....
- (e) I was a former gazetted employee of the Commercial Taxes Department of State Government and erstwhile State of Bihar, and has a retired on \_\_\_\_\_ (date) as \_\_\_\_\_ from \_\_\_\_\_.
- (f) That in course of my service, I have passed the Prescribed departmental examinations.
- (g) That I have completed \_\_\_\_\_ years of service, before my retirement.
- (h) That I am Registered Legal Practitioner with required qualification, and have an experience of 15 years and/or above.\*\*\*
- (i) That I possess the required qualifications for the purpose of this Rule for being appointed as Sales Tax Practitioner / Tax Practitioner\*.

\* Please tick the appropriate

\*\* (Attach the attested copy of the certificates of the required qualifications)

\*\*\* Please file an Affidavit in respect to your experience as a "Legal Practitioner" under the provisions of the Repealed Act/Central Sales Tax Act/VAT Act.

**VERIFICATION**

I do hereby declare that the above statements are correct and complete to the best of my knowledge and belief.

Place  
Date

Signature  
Permanent Address  
Present address (if different  
From permanent address)  
Phone/Mobile No.

**ACKNOWLEDGEMENT**

Received on ..... an application in Form JVAT 104 from ..... for enrolment as an Accountant/Sales Tax Practitioner/Tax Practitioner under rule 51(4) or 51(9) of the Jharkhand Value Added Tax Rules, 2006.

Signature  
Designation

GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT

**APPLICATION FOR CANCELATION OF REGISTRATION.**

[ See Rule 8(2) ]

01. Commercial Taxes Circle/Sub-Circle -  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date	Month	Year

02. TIN | | | | | | | | | | | | | | | | | | | | | |

03. Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

I apply to cancel my VAT 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: 

--

(iii) I request to cancel my voluntary registration which was registered with effect from. 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: 

--

(v) I hereby surrender the unused Authenticated Prescribed Forms 11

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

The reasons for the application under (i), (ii) or (iii) 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.

**11 DECLARATION**

I (Name)..... Status.....  
of the above enterprise do hereby declare that the information given in this form is true and correct.

Signature & Stamp..... Date of declaration 

Date	Month	Year

**OFFICE USE ONLY**

Date of Application received

Check Arrears of VAT

.....

Confirmation from Return Processing Section – Tax Arrears .....

Final Return issued .....

Final Return Received.....

For Verification                      YES/NO

Date of cancellation from

Date of Form JVAT 111 issued

Date from (refusal of cancellation) issued

Registering Authority  
Circle/Sub-circle

**NOTES FOR THE COMPLETION OF THE APPLICATION FOR THE CANCELLATION OF VAT REGISTRATION**

- Box 01      Indicate name of the Circle/Sub-circle.
- Box 02      Insert the TIN number which you will find on your VAT Certificate of Registration.
- Box 03      Insert the name and address shown on your VAT Certificate of Registration.
- Box 04      Insert the date from which you are requesting cancellation of your registration.
- Box 05      Insert the date of the business ceased.
- Box 06      Insert the value of your taxable sales (excluding VAT ) for the previous 3 consecutive calendar months.
- Box 07      Insert the value of your taxable sales (excluding VAT) for the previous 12 consecutive calendar months.
- Box 08      Insert the date from which you were voluntarily registered.
- Box 09      Insert the value of your taxable sales (excluding VAT) for the previous 3 consecutive calendar months if you were voluntarily registered.
- Box 10      Insert the value of your taxable sales (excluding VAT) for the previous 12 consecutive calendar months if you were voluntarily registered.
- Box 11      Insert the name and title of the person making the declaration. Finally sign and date of declaration.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

FORM JVAT 106

REGISTRATION CERTIFICATE  
[See Rule 3(iv),(vi)(c), & (x)(b)]

TIN (Tax Identification Number)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

DATE OF LIABILITY

DD	MM	YYYY

CIRCLE/SUB-CIRCLE

--

NAME AND STYLE OF THE BUSINESS

--

PRINCIPAL PLACE OF BUSINESS

--

PERMANENT ACCOUNT NUMBER DEALER(S)/BUSINESS (PAN)

--

NATURE OF CONSTITUTION OF BUSINESS

--

ADDRESS OF BRANCHES/UNITS (if any)

(i)	
(ii)	

Nature of Business (✓) whichever is applicable

Manufacturing	Leasing	Distributor
Mining	Whole Sale Trade	Stockist
Power Generation / Distribution	Retail Trade	C & F Agent
Works Contractor	Restaurant	Others

(a) Principal Commodities in which the business deals in and


(b) The items codes therein


Description of Goods/ Classes of Goods authorised to be sold

Seal of the Registering Authority  
Date: \_\_\_\_\_

Signature of the Registering Authority  
\_\_\_\_\_ Circle/Sub-Circle.

Note:- The registration certificate shall be displayed by the dealer at the place(s) of business, and it shall be produced on demand, by any person exercising authority under the Act and Rules.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**CERTIFICATE OF REGISTRATION**  
**AS A START-UP BUSINESS PRIOR TO MAKING TAXABLE SALES**

[See Rule 11(6)]

01. Tax Office Address:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Date	Month	Year

02. Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

- Commodity or Commodities for which manufacturing is intended and Plant & Machineries thereof are being purchased
- Expected date of Production □□ □□ □□□□

Receipt of your application for registration-dated \_\_\_\_\_ is acknowledged

You have been registered as a Start Up Business and you must abide by the following conditions:

- You must keep proper books of accounts and records.
- File VAT Returns by the due date even if they are nil returns.
- You can only remain registered as a Start Up Business for a maximum period of Thirty-Six months.

**Joint Commissioner of Commercial Taxes (Admn)**  
\_\_\_\_\_ **Division**

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 4(ii)(c) and 4(iv)]

Registration Certificate for Registered Retailers for payment of Presumptive Tax\* / Composition Tax\*  
Under Section 22 / 58 of the Jharkhand VAT Act, 2005

**(The Dealer shall not be entitled to issue Tax Invoices)**

TIN (Tax Identification Number)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

DATE OF COMPOSITION/PRESUMPTIVE TAX

DD	MM	YYYY

CIRCLE/SUB-CIRCLE

--

COMPOSITION / PRESUMPTIVE TAX SERIAL NO.

--

NAME AND STYLE OF THE BUSINESS

--

PRINCIPAL PLACE OF BUSINESS

--

PERMANENT ACCOUNT NUMBER DEALER(S)/BUSINESS (PAN)

--

NATURE OF CONSTITUTION OF BUSINESS

--

Nature of Business (✓) whichever is applicable

Works Contractor	Distributor	Stone Crushing Unit
Retail Trade	Stockiest	Old & Used Motor Vehicles
Restaurant/Eating House	Brick Kiln Owner	Others
Caterer		

(a) Principal Commodities in which the business deals in

			and

(b) The items codes therein, for Composition/Presumptive Tax


DATE OF VALIDITY

DD	MM	YYYY

Seal of the Registering Authority

Signature of the Registering Authority  
\_\_\_\_\_ Circle/Sub-Circle.

Date: \_\_\_\_\_

Note:- The registration certificate shall be displayed by the dealer at the place(s) of business, and it shall be produced on demand, by any person exercising authority under the Act and Rules.

\*Please (✓) tick the appropriate Certificate of Registration.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 51(5) & 51(9)]

**Certificate of "Sales Tax Practitioners\*" / "Tax Practitioners\*" under the Jharkhand  
VAT Rules, 06**

The name of Sri\*/Sushree\*/Ms.\* ..... S/o\*, D/o\*,  
W/o\*..... (address)..... is hereby being entered in Sl. No. \_\_\_\_\_  
dt. \_\_\_\_\_ in Form JVAT 605, as an authorised Person or as "Sales Tax Practitioners\*" or  
"Tax Practitioners\*", subject to the provisions of sub-rule (6) of Rule 51, and Clause (f) of sub-rule  
(9) of Rule 51.

- (1) You are hereby permitted to appear, in course of any Proceeding under the Jharkhand Value Added Tax Act, 2005 or the Rules made there under, on behalf of any Person / Dealer before any Authority appointed u/s 4 of the Jharkhand Value Added Tax Act, 2005.
- (2) \*\*You are hereby enrolled as a "Tax Practitioner" for the purpose of Section 63 of the Jharkhand Value Added Tax Act, 2005.

Commissioner of Commercial Taxes,  
Jharkhand, Ranchi

\* Please tick the appropriate

\*\* Strike out this serial, in the circumstances this certificate is being issued, only for as "Sales Tax Practitioners" vide sub-rule (5) of Rule 51.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

FORM JVAT 110

**APPLICATION FOR AMENDMENT IN REGISTRATION CERTIFICATE**  
**(Change of place of business)**

[See Rule 7(2)(a)]

01. Commercial Taxes Circle/Sub-Circle -  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

02. TIN																			
---------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

02A. Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

	Present	Proposed	With effect from
03. Change in Name	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Present	Proposed	With effect from
04. Change in Address of Place Of Business:	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Present	Proposed	With effect from
05. Change in address of Branches/ Godowns:	<input type="text"/>	<input type="text"/>	<input type="text"/>

			With effect from
06. Change in Legal Status:	<input type="text"/>	<input type="text"/>	<input type="text"/>

(Use separate sheet to furnish the details of new persons & outgoing persons as applicable)

		With effect from
07. Applied for CST Registration		<input type="text"/>

**\* Use additional sheets wherever space provided is not sufficient**

08. My business activities/ Principal Commodities traded have changed in the following respect:  
a) Change in Business activities: \_\_\_\_\_  
b) Principal Commodities now traded are: \_\_\_\_\_
09. a) I commenced executing works contact for the State Government / local authorities from \_\_\_\_\_  
b) I stopped executing works contact for the State Government / local authorities from \_\_\_\_\_
10. My new Bank account details are herewith furnished  
Bank Name:- \_\_\_\_\_  
Branch Name & Code :- \_\_\_\_\_  
Account Number:- \_\_\_\_\_

**11. Declaration:**

I (Name) \_\_\_\_\_ Status (Title) \_\_\_\_\_ of the above business hereby declare that the information given in this form is true and correct.

Signature and Stamp \_\_\_\_\_ Date of declaration 

Date	Month	Year

**FOR OFFICE USE**

12. Date of Receipt of Form JVAT 106 

--	--	--
13. Date of issue of JVAT 104 (liability for new VAT registration) (in case of proposal in box 6) 

--	--	--
14. Date of issue of JVAT 104 (VAT Registration Certificate) (in case of proposals in boxes 3,4,5 & 7) 

--	--	--
15. Date of recording in VAT registration and in the VAT Dealer file. 

--	--	--

**Registering Authority  
Circle/Sub-Circle**

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**CERTIFICATE OF CANCELLATION OF VAT REGISTRATION.**

[See Rule 8(6), 10(3)]

Date	Month	Year

01. Commercial Taxes Circle/Sub-Circle: _____ _____ _____
--

02. TIN																			
---------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

03. Name: _____  Address: _____
---------------------------------------

1. It is confirmed that your VAT 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.

You have the right to appeal against this order within 30 days of date of receipt of this order.

**REGISTERING AUTHORITY,  
\_\_\_\_\_ CIRCLE/SUB-CIRCLE.**

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**COMPULSORY CANCELLATION OF VAT REGISTRATION.**

[See Rule 8(9)]

01. Commercial Taxes Circle/Sub-Circle: _____ _____ _____	Date                      Month                      Year <table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																				
02. TIN	<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> </tr> </table>																				
03. Name: _____ Address: _____ _____																					

I have to advise you that your VAT registration is proposed to be cancelled with effect \_\_\_\_\_ from \_\_\_\_\_ because: (Strike off statements not applicable / Tick appropriate boxes)

- \* You are not required nor entitled to apply for registration.
- \* You have not declared taxable sales since VAT registration over a period of three \_\_\_\_\_ continuous months.
- \* You have no fixed place of abode or business.
- \* You have failed to keep proper accounting records relating to your business activities.
- \* You have not submitted correct and complete VAT Returns.
- \* You are required to file a final VAT Return for the period ending \_\_\_\_\_ enclosed herewith and account for VAT on any stock or assets on hand on which you have received a refund of input tax.
- \* It is noted that you have arrears of VAT unpaid of \_\_\_\_\_ payment of this amount must be made with your final return.

YOU ARE REMINDED THAT YOU MUST NOT CHARGE VAT AND ISSUE TAX INVOICES AFTER \_\_\_\_\_

You are requested to file written objections if any along with documentary evidence within 10 days of date of this letter, failing which your VAT registration will be cancelled without any further notice.

**REGISTERING AUTHORITY,  
\_\_\_\_\_ CIRCLE/SUB-CIRCLE.**



**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 12(1)]

**Details of Stock of Goods (other than capital goods) as on Appointed Day**

1. **Name and Address of the Dealer:**
2. **TIN :**
3. **Registration Nos. under the Repealed Act.**
4. **Total value of the stocks held as on Appointed Day:** Rs. \_\_\_\_\_
5. **Value of Goods out of (4) which are lying in the same form, in which these were purchased :** Rs. \_\_\_\_\_
6. **Value of Manufactured Goods, including Goods in Process.** Rs. \_\_\_\_\_
7. **Break up of value of goods at (5) above**

Stock of Goods as on Appointed date (Value in Rupees)				
Value of Goods purchased within the State				Value of goods purchased/ brought from outside the State
Tax Paid			Tax Free	
Value of Goods	Rate of Tax	Tax element in value		
Total:				

8. **Break up of estimation of value of Goods used in the Manufacture of Goods at (6) above.**

Total Estimated Value in Rupees				
Value of Goods purchased within the State				Value of goods purchased/ brought from outside the State
Tax Paid			Tax Free	
Value of Goods	Rate of Tax	Tax element in value		
Total:				

**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein.

Place.....

Signature  
Status.....

Date.....

Full Name .....

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Security Bond under the Jharkhand Value Added Tax Act, 2005**

[See Rule 5(2)(d), 16(4), 46(1)]

Know all men by these presents that, I/We \_\_\_\_\_ (full name) \_\_\_\_\_ (full address) am/are held and firmly bound unto the Government of Jharkhand, exercising power of the Government of the State of Jharkhand (hereinafter referred to as the Government), which expression shall unless excluded by or repugnant to the context, include his successors in office and assigns including any authority appointed under Section 4 of the Jharkhand Value Added Tax Act, 2005 in the sum of rupees \_\_\_\_\_ (amount in figures and followed by amount in words) (hereinafter referred to as the said sum) to be paid to the Government on demand, for which payment will and truly to be made, I/we bind myself/ourselves, my/our heirs, executors administrators and legal representatives by these presents;

WHEREAS the above bounden is required by Section 8 or 11 of Jharkhand Value Added Tax Act, 2005 to pay tax under the said Act and is further required by Section 25, 26 or 43 of the said Act to be registered under the said Act and to be in possession of a valid registration certificate thereunder;

WHEREAS the above bounden is required by Rule 4 of the Jharkhand Value Added Tax Rules, 2006 to obtain a certificate in Form JVAT 103 and 104 for making purchases of goods required by him/them directly for use in manufacture/processing of goods for sale/or mining/in the generation or distribution of electricity.

WHEREAS in course of an inspection of the place of business / godown / warehouse / vessel / goods carrier belonging to/under the control of/under the charge of above bounden by an authority appointed under Section 4 of the Act, goods are found for which the above bounden is not in a position to produce satisfactory accounts forthwith;

WHEREAS the above bounden has been required under the Act, by the Prescribed Authorities in Rule 57 to furnish security/additional security for the said sum for the purpose of securing timely payment of the amount of any tax or other sum payable under the Act by him/them/and for indemnifying the Government against all losses, costs or expenses which the Government may, in any way, suffer, sustain or pay by reason of the omission, default or failure of the above bounden or any person acting under or for him/them to oat such tax or sum in the manner and by the time provided by or prescribed under/ the said Act;

AND WHEREAS the above bounden has been required by the \_\_\_\_\_ of Commercial Taxes \_\_\_\_\_ Circle/Sub-Circle to furnish security for the said sum for the purpose of production of proper accounts in respect of goods found securing the proper payment of the tax payable by him/them under the said Act/the proper use of the Certificate in Form JVAT 103 and 104 and indemnifying the Government against all loss, costs or expenses, which the Government may, in any way suffer, sustain or pay by reason of the omission, default or failure of the above bounden or any persons acting under or for his/them to produce proper accounts in respect of goods found/to pay such tax in the manner and by the time provided by or prescribed under the said Act/to make proper use of the Certificate in Form JVAT 103 and 104.

Now the condition of the above written bond is such that if the above bounden his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them pays the full amount of tax payable by him under the said Act in the manner and by the time provided by or prescribed under the said Act on demand by any authority prescribed in rule 49 of the rules prescribed under the said Act such demand to be in writing and to be served upon the above bounden, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them in the manner provided by/or prescribed under the said Act and shall also at all times indemnify and save harmless the Government from all and every loss, cost or expense which has been or shall or may at any time or times hereafter during the period in which the above bounden is held liable to pay tax under the said Act be caused by reason of any act, omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force.

And it is hereby further agreed that in the event of the death/partition/disruption/dissolution/ winding up or the final cessation of the liability under the Act or the rules prescribed thereunder, the establishment of the intended business to which the certificate in Form JVAT 103 and 104, relates and registration of the business so established under the said Act of the above bounden, this bond shall remain with the authority prescribed in rule 57 of the said rules or any officer duly authorized by him in this behalf for twelve years from the occurring of any of the events aforesaid for recovering any tax that may be payable by the above bounden or any loss, cost or expenses, that may have been sustained, incurred or paid by the Government owing to the Act, omission default, failure or insolvency of the above bounden's heirs, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the said Act or the rules prescribed thereunder (the establishment of the intended business and registration thereof under the said Act).

And it is hereby also agreed that in the event of failure of the above bounden to produce proper accounts in respect of the goods found in the place of business / godown / warehouse / vehicle / vessel / goods carrier belonging to/under the control

of/under the charge of the said bounden within 15 days from the date of such inspection this bond shall be used by the authority prescribed in rule 57 recovering the said sum:

Provided always that without prejudice to any other right or remedy for recovering the tax, loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue.

In witness whereof the said \_\_\_\_\_ (full name) has hereunto set his hand this \_\_\_\_ day of \_\_\_\_\_.

Signed and delivered by the above named in the presence of —

(1) .....

(2) .....

\*Signature.....

Status.....

We ..... hereby declare ourselves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to do and perform, and in case of his/their omission, default or failure therein, we hereby bind ourselves jointly and severally to forfeit to the Governor of Jharkhand exercising the executive power of the Government of the State of Jharkhand (hereinafter referred to as the Government), which expression shall, unless excluded by or repugnant to the context, include his successors-in-office and assigns including any authority appointed under Section 4 of the Jharkhand Value Added Tax Act, 2005 the sum of rupees ..... (amount in figures followed by amount in words) (hereinafter referred to the said sum) in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the authority prescribed under rule 57 of the rules framed under the said Act to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost or expenses which the Government may sustain, incur or pay by reason of such omission, default or failure.

And we agree that the Government may, without prejudice to any other right or remedies of the Government, recover the said sum from us, jointly and severally, as an arrear of land revenue.

And we also agree that neither of us shall be at liberty to terminate this suretyship except upon giving to the authority prescribed in rule 57 of the said rule six calendar month's notice in writing of his intention so to do and our joint and several liability under this bond shall continue in respect of all acts, omissions, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties—

(1) .....

(2) .....

Signature.....

Permanent address .....

In presence of—

(1) .....

(2) .....

Signature.....

Permanent address .....

\*This shall be signed by the proprietor of the business, if an individual; by the karta, if an undivided Hindu family; by an authorized partner in the case of a firm; by a Managing Director, Managing Agent or Principal Executive Officer in the case of a Company or Corporation; by a Principal Executive Officer or Officer-in-charge in the case of a society, club, association, Department of Government or local authority, and by any person required to furnish a Security under the provisions of the Act or Rules framed thereunder.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

Application for Refund of amount forfeited u/s 48 of the Jharkhand VAT Act 2005  
[See Rule 21(3)]

Office of the ..... of Commercial Taxes ..... Circle

To,

The.....  
..... Circle

I..... (full name) son of ..... (full name) hereby apply for the Refund of the amount forfeited u/s 48 of the Jharkhand VAT Act 2005 and furnish the following particular for that purpose.

1. Name and style and complete address of the person/firm from whom tax was collected in contravention of sub-section (1) and (2) of Section 47 -
2. Taxpayer Identification Number, if any, of the firm mentioned at serial number (1) above -
3. Name and style and complete address of the firm collecting the tax in contravention of sub-sections (1) and (2) of Section 47 -
4. Taxpayer Identification Number of the firm mentioned as serial number (3) above -
5. Number and date of invoice/invoices vide which the tax was collected in contravention of sub-sections (1) and (2) of Section 47 -
6. Value of goods, tax charged thereon and full value of the invoice/invoices mentioned at serial number (5) above (Attach copy) -

**DECLARATION**

I do hereby declare that the above particulars are correct and complete to the best of my knowledge and belief.

Place.....  
Date.....

Signature.....  
Status.....

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**APPLICATION FOR OBTAINING A TRANSIT PASS**

[See Rule 43(1)]

To

\_\_\_\_\_

\_\_\_\_\_

Sri \_\_\_\_\_ S/o. \_\_\_\_\_

resident of \_\_\_\_\_ (full address)

hereby declare that I am the owner/driver/person-in-charge of the vehicle bearing No: \_\_\_\_\_ belong to \_\_\_\_\_ (Name and full address of the owner/transport agency).

(2) I hereby declare that the consignments detailed in the Annexure being carried by the above vehicle are for delivery in the other States. These goods will not be unloaded or delivered anywhere in the State of Jharkhand.

(3) I also declare that my vehicle will cross Jharkhand border through the last check post at \_\_\_\_\_ on or before \_\_\_\_\_ (date) by \_\_\_\_\_ hours.

(4) I further declare that the information furnished in this declaration including the Annexure is true and complete to the best of my knowledge and belief.

Place:

Signature

Date:

Status

**ANNEXURE**

Sl.No.	Particulars	
1.	Description of goods	
2	Quantity	
3	Value	
4	Name and full address of the Consignor with TIN	
5	Name and full address of the consignee with TIN	
6	Sale Bill No. and Date	
7	Way Bill/ Delivery note/Stock transfer Memo No.	
8	L.R No. /C. Note No. and Date	
9	Permanent address of the driver with driving licence No:	
10	Name and full address of the Head Office/Branch of the transport agency in Jharkhand, if any	
11	Name and full address of the Head Office of the transport agency in the other State	

Place:

Signature

Date:

Status

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Application for Input Tax Credit on Capital goods**

[See Rule 27(1) & 27(4)(b)]

To,

The Registering Authority

..... Circle,

Sir,

I/We (Name) ..... TIN ..... have obtained Certificate in Form JVAT 108 on (date) ..... (Address)..... hereby Apply for Input Tax Credit of VAT, on the following purchases of "Capital goods":

Sl. No.	Date of purchases	Seller's TIN	Seller's Tax Invoice Number and Date	Description of goods including identifying marks	Purchase Price	VAT charged and collected
1	2	3	4	5	6	7

I undertake to maintain the records of the above capital goods purchased on which Input Tax Credit is claimed, for a period of three years from the date of purchase and make them available for inspection by any Prescribed Authority of the Commercial Taxes Department at any reasonable time. I am aware of the penalties applicable for making any false declarations.

Place:

Signature and name of the applicant:

Date:

Status:

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**APPLICATION FOR WITHDRAWAL FROM OPTING COMPOSITION / PRESUMPTIVE OF TAX  
PAYABLE BY THE DEALER**

[See Rule 60(5) & 61(5)]

Circle Address: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Date                      Month                      Year

--	--	--

02. TIN																			
---------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_

COMPOSITION/PRESUMPTIVE TAX SERIAL NO.

--

I / We carrying on business as \_\_\_\_\_, and have been granted Composition Scheme/Presumptive Tax for payment of tax vide my application in Form JVAT 104 Dated \_\_\_\_\_ and have been granted Registration Certificate for Composition / Presumptive Tax in Form JVAT 108 on \_\_\_\_\_ and accordingly paying the taxes regularly.

I / we intend to withdraw the aforesaid option of composition with effect from \_\_\_\_\_ (last day of the month) which may please be accepted.

From \_\_\_\_\_ (First day of the month) onwards I / we shall be accounting the VAT taxes due under the provisions of Section \_\_\_\_ of Jharkhand VAT Act 2005.

**Signature of the Dealer,  
Stamp and Seal**

(\* Strike off whichever is not applicable)

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Application for Grant of Certificate for Non-Deduction of Tax from Bills of a Supplier /  
works contractor registered under the Jharkhand Value Added Tax Act, 2005**

[See Rule 24]

**Office of the ----- of Commercial Taxes ----- Circle**  
To,

The-----

----- Circle.

I ----- (full name) son of ----- (full name) hereby apply for the grant of certificate in Form JVAT 407 under Rule 24 of the Jharkhand Value Added Tax Rules, 2006 and furnish the following particular for that purpose—

1. Name and style of the firm / works contractor\*—
2. Taxpayer Identification Number—
3. Name and complete address of the authority / person / contractee\* to whom the goods are to be supplied / works executed\* —
4. Value of the goods to be supplied / valuable consideration of works contract\* —
5. I am holder of the Registration Certificate in Form JVAT 108 & has opted for composition / presumptive of tax u/s 58/22 of the Act

**DECLARATION**

I do hereby declare that particulars furnished in this application are correct and complete to the best of my knowledge and belief.

I further declare that tax payable in regard to the supplies / valuable consideration / composition tax\* mentioned at serial number 4 / 5 above shall be deposited by me in \_\_\_\_\_ (*Name of the circle*) as and when the tax thereon becomes due for payment.

Date -----

Signature of the applicant -----

Status in relation of the dealer -----

*\* Please tick (✓) the appropriate*

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Application for Deferment u/s 95(3) of the Jharkhand VAT Act, 2005**

[See Rule 64(2)]

**Office of the ----- of Commercial Taxes ----- Circle**

To,

The-----  
-----circle.

I ----- (full name), son of ----- (full name) hereby apply for the grant of a deferment under section 95(3) of the Jharkhand Value Added Tax Act, 2005 and furnish the following particulars for that purpose—

1. Name and style of business—
2. Taxpayer Identification Number—
3. Notification number under which deferment / exemption from tax under Section 23A or under clause (b) of sub-section (3) of section 7 of the Adopted Bihar Finance Act, 1981 respectively, was granted—
4. Certificate number and date by which deferment / exemption from tax under Section 23A or under clause (b) of sub-section (3) of section 7 of the Adopted Bihar Finance Act, 1981 was granted (attach copy)—
5. Period/Quantum of entitlement admissible vide certificate mentioned at serial number 4 above—
  - (a) Date till which deferment / exemption is admissible—
  - (b) Monetary ceiling for availment of the facility—
6. Amount of deferment / exemption already availed as on the appointed date—
7. Quantum of unavailed entitlement in terms of Rule 64—

**DECLARATION**

I do hereby declare that the particulars furnished in this application are correct and complete to the best of my knowledge and belief.

Place -----

Date -----

Signature of the applicant -----

Status in relation to the dealer -----

**Permanent address -----**

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Indemnity Bond for loss of Declaration Form in JVAT 505 series**

[See Rule 35(8), 36(5), 42(9)]

I, Sri \_\_\_\_\_ son/daughter/wife of Sri \_\_\_\_\_  
residing at \_\_\_\_\_ P.O. \_\_\_\_\_ P.S. \_\_\_\_\_  
Dist \_\_\_\_\_, Proprietor/Partner/(Managing) Director/Manager/Principal  
Officer/Authorised officer of the Dealer / Business known as \_\_\_\_\_  
situated at \_\_\_\_\_ and possessing a Tax-payers'  
Identification number bearing TIN \_\_\_\_\_ in the State of Jharkhand under the  
Jharkhand Value Added Tax Act, 2005, do hereby declare that the Declaration form bearing no.  
\_\_\_\_\_ issued to me/us and authenticated by the Prescribed Authority,  
\_\_\_\_\_ Circle, \_\_\_\_\_ on is lost/destroyed/stolen,

- (i) from my custody, before being filled in and signed by me; and
- (ii) from my custody, after being filled in and signed by me, before dispatch to the selling dealer/consignee, namely
- (iii) in transit, after being duly filled in and signed by me and dispatched to the selling dealer/consignee, namely

**(Strike out whichever is not applicable)**

And I, the aforesaid Sri \_\_\_\_\_ do hereby undertake to hold harmless and to indemnify the Government against any loss arising out of the aforesaid loss of Declaration Form.

And I bind myself, my heirs, executors, administrations and assignees and each one of the other person having any share, title or interest in the aforesaid business and his heirs, executors, administrators and assignee jointly and severally for holding harmless and indemnifying the Government for any such loss and aforesaid.

Place :

Date :

**Signature of the dealer**

Designation with relation to the business :

Seal

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 16(1)]

**Application for Grant of Instalment for Payment of Tax**

**Instructions:**

1. Please ensure that the form is complete
2. Affix court fee stamp as prescribed.
3. Enclose copy of the order and notice of demand
4. 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
  - f. Or by the declared Business Manager

1. Name of the Dealer \_\_\_\_\_
2. Registration No. (TIN) \_\_\_\_\_
3. Address
 

Building Name/Number	_____
Area/Road	_____
Locality/Market	_____
Pin Code	_____
Telephone Number(s)	_____
Fax Number(s)	_____
4. Date of service of order \_\_\_\_\_  
DD / MM / YYYY
5. Section, under which order passed \_\_\_\_\_
6. Tax period to which the order relates \_\_\_\_\_
7. Demand created in the order \_\_\_\_\_
8. Demand deposited, if any  
(Enclose proof of payment) \_\_\_\_\_
9. Bifurcation of
 

Tax	_____
demand due	_____
Interest	_____
Penalty	_____
Other sums	_____
TOTAL	_____
10. Time period and intervals sought for  
payment of demand due \_\_\_\_\_
11. Grounds for allowing to pay demand in instalments \_\_\_\_\_

Enclose additional sheet(s) in case you are not able to provide all details in this space  
Enclose all documents/ evidence that you want considered regarding your application

**Verification**

I verify that the information given above and its enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed

Signature

Name

Designation

Date

Place

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
APPLICATION FOR SELF-ASSESSMENT**

[ See Rule 31(1) ]

Date    Month    Year

01. Commercial Taxes Circle \_\_\_\_\_

--	--	--

02. TIN																			
---------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

03. Name of the dealer \_\_\_\_\_

04. Nature of Business (✓) whichever is applicable

Manufacturer	Miner	Trader	Works Contractor	Others
--------------	-------	--------	------------------	--------

I hereby apply for Self-Assessment, for the Tax Period \_\_\_\_\_

05. For this purpose, I am enclosing the under-mentioned Informations / Documents / Forms

- I have filed the Annual Return on \_\_\_\_\_  
(state the receipt no. & if possible please attach the copy of the Annual Return)
- I have deposited all my Output Tax Payable (detail of payments enclosed)
- I have deposited all my Central Sales Tax Amount (detail of payments enclosed)
- I hereby enclose Form JVAT 400 (Wherever applicable)
- I hereby enclose Form JVAT 403 (Wherever applicable)
- I hereby enclose Form JVAT 404 (Wherever applicable)
- I hereby enclose Form JVAT 405 (Wherever applicable)
- I hereby enclose Form JVAT 409 (Wherever applicable)
- I hereby enclose Form JVAT 505 (Wherever applicable)
- I hereby enclose Form JVAT 506 (Wherever applicable)
- I hereby enclose Form JVAT 507 (Wherever applicable)
- I hereby enclose the statement of forms under the Central Sales Tax Act, i.e. Form 'C', Form 'D', Form 'F', Form 'E-I', Form 'E-II', Form 'H', Form 'I' (wherever applicable)
- I hereby enclose the Profit & Loss Account / Trading Account / Manufacturing Account (wherever applicable)
- I hereby enclose the statement of Purchases / Arrivals from outside the State under CST Act (wherever applicable)
- I hereby enclose the statement of Imports u/s 5(2) of the CST Act.
- I hereby enclose the statement of Exports u/s 5(1) and 5(3) of the CST Act.
- I hereby enclose the statement of Purchases from the registered dealers / unregistered dealers or from any other persons of the State along with the details of Tax Invoices received.
- I hereby enclose the statement of sales to the registered dealers / unregistered dealers / to any other person of the State along with the details of Tax Invoices issued.
- I hereby enclose the statement of the charges received towards non-taxable Heads  
(For works contractors only : Please tick the appropriate or applicable)
- I hereby enclose the statement the value of goods transferred in property.  
(For works contractors only : Please tick the appropriate or applicable)

(Please tick the appropriate)  
Dated.....

Signature of the dealers.....  
Status.....  
Full name.....

OFFICE USE ONLY

Date of Application received

Check Arrears of VAT Payments .....

Confirmation from Returns filed – Tax Arrears, if any.....

All Monthly Returns filed and Output Tax Paid (Please tick the appropriate or applicable)

Annual Return Filed (Please tick the appropriate or applicable)

All the statements showing therein are attached and are in order. YES/NO

If any extra tax / interest / penalty payable – such notice is issued YES/NO

All amount due / paid YES/NO

Prescribed Authority  
Circle/Sub-circle



(ii)	(a) Tax Paid Purchases of Goods specified in Part E of Schedule II		
	(b)		
35.		Sale Price excluding Tax (A)	Output Tax Payable (for the first Sale in the State) (B)
(i)	(a) Taxable Sales of Goods specified in Part E of Schedule II		
	(b)		
(ii)	(a) Tax Paid Sales of Goods specified in Part E of Schedule II		
	(b)		

36. **Total "Output Tax Payable"** for this Tax Period (33(B)+35(i)(B))  
Entry Tax Paid for the goods in Part E of Schedule-II, are liable to be adjusted against the Output Tax payable. [Box 35(B) - Box 14(B)]

--

37. (a) Add the amount of Interest Payable, if any u/s 30 of the Act Rs.  
 (b) Add the amount of Penalty Payable, if any under the Act Rs.  
 (c) Indicate the amount of Tax deducted at source as shown in JVAT 400\*\*\*\*\* Rs.

38. Payment / Adjustment Details:

Details	Challan/Instrument No.	Date	Bank/Treasury	Branch Code	Amount
Payment Details:					

39.	Total amount of deferred Tax admissible as per Form JVAT 408	Validity date of Revised Eligible Certificate	Amount of Output Tax Payable in this tax period and : "deferred"

In the circumstances, if total of Box 20(B) i.e. Input Tax paid, exceeds the total of Box 32(B) i.e. the Output Tax payable, and you have also declared Exports (Zero Rated Transactions) in Box 21(A) and not able to adjust this excess amount, against the Tax liability, if any, payable under the CST Act, you can claim this Excess Amount as "Refund" as prescribed in Box 40, **OR** carry forward this excess Input Tax Credit in Box 41.

If you have declared, **NO** "Exports" in Box 21(A), you carry forward this Excess Credit Amount in Box 41, for adjustment this excess amount, against the Tax liability if any, under the CST Act or against future Tax liability under the Act.

Option for "Refund"

**OR**

40

carry forward this ITC against CST liability or against future tax liability

41

41a) If you want to adjust this Excess Input Tax Paid Amount, against the Tax liability under the CST Act, please fill in Boxes 41(a).

41(a)

Tax payable under the CST Act should be entered in Box 41(a) and adjusted against the excess amount shown in Box 41. If the balance remains, even excess, the same can be given in the column i.e. 41(b).

41(b) Net Excess Credit is carried over to subsequent month(s) and enter this Amount in Box (5) in the Return for the next month

41b)

**DECLARATION:**

Name.....being (title)..... of the above enterprise do hereby declare that the information given in this Return is true and correct.

Signature & Stamp.....

Date of declaration .....

**NOTES:**

\* For availing "Input Tax Credit" with your **VAT RETURN(S)**, on "Opening Stock" vide sub-Rule (1) of Rule 26: Attach JVAT 402 with the Return(s). Enter your "Eligible Input Tax Credit" on "Opening Stock" in **Box-5**. "Output Tax Payable" as shown in **Box-32(B)** shall stand adjusted, against the Eligible Input Tax Credit in **Box - 20(B)**.

\*\* Please see sub-rule (3) of Rule 30.

\*\*\* Enter your Eligible Input Tax Credit: i.e. 36<sup>th</sup> Part of the Admissible "Input Tax Credit" on Purchase of "Capital Goods", as communicated to you in Form JVAT 406.

\*\*\*\* In the circumstances, if there are "Exempt Transactions", or "Zero Rated Sales", or "Sale of Exempted Goods" and "Specific Input Tax" or "Common Inputs": "Eligible Input Tax Credit", should be computed as per sub-rule from (5) to (14) of Rule 26 of the Rules. Annex **Annexure-'A'** with this Return.

\*\*\*\*\* Please See Rule 44.

\*\*\*\*\*In the circumstances, Tax deducted at source u/s 44 and 45 of the Act: Output Tax Payable stand adjusted against the Amount shown in JVAT 400: Refer sub-rule (2) of Rule 23 and sub-rule (4) of Rule 24.

Date & Signature of the Receiving Authority

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**COMPUTATION OF INPUT TAX PAID AND CLAIMED IN THE TAX PERIOD IN JVAT 200**

(See from sub-rule 5 to 14 of Rule 26)

- (1) Computation of Input Tax Credit of VAT dealers: having any of the following Transactions, -
- Sales of Exempt Goods (goods mentioned in Schedule I of the Act);
  - Stock Transfers / Branch Transfers / Consignment Sales: "Exempt Transactions"

(2) Tax Period

**(I) Details of Turnovers for the Tax Period**

(3)	Amount of Taxable Sales in the Tax Period – sum of Boxes 27A, 28A & 30A	Rs.
(4)	Amount of Sales of "Exempt Goods" in the Tax-Period (Goods mentioned in Schedule I : Box 25A)	Rs.
(5)	Amount of "Exempt Transactions" in the Period (Box 22A)	Rs.

**(II) Details of Input Tax Paid and claimed in the Tax Period**

	Inputs	VAT paid on specific inputs* (x)	VAT Paid on common inputs**	ITC eligible on common inputs** (y)	Total eligible ITC (x) +(y) = (z)
(6)	1% Rate Purchases	Rs.	Rs.		Rs.
(7)	4% Rate Purchases	Rs.	Rs.		Rs.
(8)	12.5% Rate	Rs.	Rs.		Rs.
	(4% portion) – 4/12.5 x value***				
	(8.5%portion)–8.5/12.5x value***				

\* Specific Input Tax means: the Input Tax Paid on Specific Taxable Purchases and sold specifically in the same Rate, i.e. if Purchases are for @4%, the Goods in question are also sold against 4% Taxable Sales.

\*\*Common Inputs means: Inputs Tax Paid and consumed commonly for "Taxable Sales" as well as for "Exempt Transactions".

\*\*\* Apportion of 12.5% Tax into 4% and (+) 8.5% "Portions" only, if you have any "Exempt Transactions".

Note:

1. To claim eligible Input Tax Credit (ITC eligible) for Tax Rates of 1%, 4% and 4% portion of 12.5%, the following calculation is to be made:

$$\frac{A \times B}{C}$$

where A is value of Common Input, for each Tax Rate  
B is value in box (3)  
C is the sum of boxes (3), (4) and box (5)

2. Where there are no "Exempt Transactions" in the Tax Period, apply the above Formula for entire 12.5% for arriving at ITC eligible.

3. Where "Exempt Transactions" are made in the Tax Period, Total 8.5% Portion of 12.5% amount can be taken as ITC.



34.		Sale Price excluding Tax (A)	Output Tax Payable (for the first Sale in the State) (B)
(i)	(a) Taxable Sales of Goods specified in Part E of Schedule II		
	(b)		
(ii)	(a) Tax Paid Sales of Goods specified in Part E of Schedule II		
	(b)		

35. **Total "Output Tax Payable"** for this Tax Period (32(B)+34(i)(B)]  
Entry Tax Paid for the goods in Part E of Schedule-II, are liable to be adjusted against the Output Tax payable. [Box 34(B) - Box 13(B)]

--

36. (a) Add the amount of Interest Payable, if any u/s 30 of the Act Rs.  
 (b) Add the amount of Penalty Payable, if any under the Act Rs.  
 (c) Indicate the amount of Tax deducted at source as shown in JVAT 400\*\*\*\*\* Rs.

37. Payment / Adjustment Details:

Details	Challan /Instrument No.	Date	Bank/Treasury	Branch Code	Amount
Payment Details:					

38.	Total amount of deferred Tax admissible as per Form JVAT 408	Validity date of Revised Eligible Certificate	Amount of Output Tax Payable in this tax period and : "deferred"

In the circumstances, if total of Box 20(B) i.e. Input Tax paid, exceeds the total of Box 32(B) i.e. the Output Tax payable, and you have also declared Exports (Zero Rated Transactions) in Box 20(A) and not able to adjust this excess amount, against the Tax liability, if any, payable under the CST Act, you can claim this Excess Amount as "Refund" as prescribed in Box 39, **OR** carry forward this excess Input Tax Credit in Box 40.

If you have declared, **NO** "Exports" in Box 20(A), you carry forward this Excess Credit Amount in Box 40, for adjustment this excess amount, against the Tax liability if any', under the CST Act or against future Tax liability under the Act.

Option for "Refund" or carry forward the ITC

39
----

or carry forward this ITC against future tax liability

40.
-----

40(a) If you want to adjust this Excess Input Tax Paid Amount, against the Tax liability under the CST Act, please fill in Boxes 39(a) and 39(b).

40(a)
-------

Tax payable under the CST Act should be entered in Box 39(a) and adjusted against the excess amount shown in Box 39. If the balance remains, even excess, the same can be given in the column i.e. 39(b).

40(b) Net Excess Credit is liable for Adjustment against any liability, whatsoever.  
If no liability : the Amount is Refundable.

40(b)
-------

41. Account of Statutory: "State as well as Central" Forms and Forms authenticated by the Prescribed Authority and uses thereof.

Sl. No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during the return period	Number of forms used during the return period	Balance Form in Stock at the end of year	Aggregate of amount of transactions for which forms used

42. Statutory Declarations and Certificates received from other Dealers furnished with the Annual Return

Serial No.	Type of Forms	No. of Forms furnished	Aggregate of amount of transactions for which Forms furnished	Serial No.	Type of Central Forms	No. of Forms furnished	Aggregate of amount of transactions for which forms furnished
(1)				(7)	C		
(2)				(8)	D		
(3)				(9)	E-I		
(4)				(10)	E-II		
(5)				(11)	F		
(6)				(12)	H		

**DECLARATION:**

Name.....being (title)..... of the above enterprise do hereby declare that the information given in this Return is true and correct.

Signature & Stamp.....

Date of declaration .....

**NOTES:**

\* Please see sub-rule (3) of Rule 30, Please attach Annexure-A of Form JVAT 204.

\*\* Enter your Eligible Input Tax Credit: i.e. 36<sup>th</sup> Part of the Admissible "Input Tax Credit" on Purchase of "Capital Goods", as communicated to you in Form JVAT 406.

\*\*\* In the circumstances, if there are "Exempt Transactions", or "Zero Rated Sales", or "Sale of Exempted Goods" and "Specific Input Tax" or "Common Inputs": "*Eligible Input Tax Credit*", should be computed as per from sub-rule (5) to (11) of Rule 26 of the Rules. Annex **Annexure-'B'** of Form JVAT 204 with this Return.

\*\*\*\* Please See Rule 44, annex Form JVAT 505, 506 or 507, as the case may be.

\*\*\*\*\* Attach Form JVAT 403.

\*\*\*\*\*In the circumstances, Tax deducted at source u/s 44 and 45 of the Act: Output Tax Payable stand adjusted against the Amount shown in JVAT 400: Refer sub-rule (2) of Rule 23 and sub-rule (4) of Rule 24.

Date & Signature of the Receiving Authority

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**INFORMATION /DECLARATION TO BE FURNISHED BY A CASUAL DEALER**

[See Rule 14(6)(a)]

Commercial Taxes Circle / Sub-Circle:

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

Date	Month	Year

I intend to conduct sale of goods as a casual trader as per the following details:

1. Name and Permanent Address :
2. Specify Your PAN :
3. Venue where sale is proposed to be conducted. :
3. Duration of Sale :
4. Nature of Goods. :
5. Sale value of goods brought for sale. :
6. Estimated Sales Turnover. :
7. Tax due on the estimated sale at specified rate(s) :

I enclose herewith a payment of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_  
\_\_\_\_\_) Vide \_\_\_\_\_ being the 50% of the estimated  
tax on the goods proposed to be sold.

**DECLARATION:**

I \_\_\_\_\_ S/o \_\_\_\_\_

State that the information furnished herein is true & correct to the best of my knowledge & belief. I further undertake to file a final declaration of my total sales and pay the due tax in full along with Form JVAT 203.

Signature

As directed, I have deposited Rs. .... (in words) vide Challan No. .... date.....

You are hereby granted permission to establish a trade-fair / exhibition : for the purpose of Casual Trader as defined in Clause XII of Section 2 of the Act for the period from ..... to .....

You are further directed to furnish the Return in Form JVAT 203 immediately before closing the trade-fair / exhibition along with the payment of Balance Tax.

In-charge of the Circle

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**RETURN BY A CASUAL TRADER**

[See Rule 14(6)(b)]

01. Commercial Taxes Circle/Sub-Circle:  
 .....  
 .....  
 .....

02	Period	from		to	
----	--------	------	--	----	--

03. Name .....

Permanent Address:/ PAN .....

.....

04. Goods sold taxable at:

Sl.No	Rate of Tax	Turnover	Tax Due
a)	1%		
b)	4%		
c)	12.5%		
d)	Exempted		
	<b>Total:</b>		

05 Advance Tax paid along with Form JVAT 202. .. .. Rs. \_\_\_\_\_

06 Balance.. .. .. Rs. \_\_\_\_\_

07 Mode of payment

**DECLARATION:**  
 I \_\_\_\_\_ S/o \_\_\_\_\_ state  
 that the information furnished herein is true & correct to the best of my knowledge & belief.  
  
 Signature

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 14(9)]

**Form of Annual Return for the VAT Registered Dealers  
Details of Turnover for the Year**

IF YOU HAVE NO ENTRY FOR ANY BOX : INSERT "NIL"

1. Name & Address of the Dealer: .....

**TIN**

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Period covered by this Form							
From	DD	MM	YY	To	DD	MM	YY

2. If you have made No Sales and Purchases, write "NIL" in this Box

3. Gross Turnover during the Year

4. Details of Goods Returned / Received by the Purchaser or the Seller: in the 12-Months Period

(a)	Aggregate of Total amount of goods received by way of Sales Return from the purchaser	Rs.
(b)	Aggregate of Total amount of goods returned to the purchaser	Rs.
(c)	Total net increase / decrease in Output Tax on account of Adjustment	Rs.
(d)	Total net increase / decrease in Input Tax Credit on account of Adjustment	Rs.

*For Adjustment of "Output Tax Payable" or "Input Tax Credit" annex Annexure-'A' with the Annual Return : appended to this Return.*

5. Details of Turnovers under "Central Sales Tax Act": in the 12-Months Period

		Value of Turnover (A)	CST Payable (B)
(a)	Aggregate of Inter-State Branch Transfers / Consignment Sales, i.e. "Exempt Transaction"		
(b)	Aggregate of "Inter-State Export Sales" or "Zero Rated Sales"		
(c)	Aggregate of Inter-State Sales "Zero Rated Ex from the State"		

6. Details of Purchases / Arrivals under "Central Sales Tax Act": in the 12-Months Period

		Value of Turnover (A)	CST Paid (B)
(a)	Aggregate of Inter-State Arrivals by way of Branch Transfers / for Consignment Sales		
(b)	Aggregate of "Imports" from Outside the Country		
(c)	Aggregate of Inter-State Purchases u/s 3(a) or 3(b) of the CST Act, as the case may be		

7. Details of Turnovers under the VAT Act, where **NO** Output Tax is Payable: in the 12-Months Period

		Value of Turnover
(a)	Aggregate of "Stock Transfers" to Branches within State	
(b)	Aggregate of Transfer of Stocks by the "Principal" to his "Agent" within State	
(c)	Aggregate of Sales of "Exempted Goods" listed in Schedule I	

*Attach: Form JVAT 505 or 506 and JVAT 507 for Transactions otherwise than by way of Sale within the State.*

8. Details of Turnovers under the VAT Act, where "Output Tax" is Payable: in the 12-Months Period

		Sale Price excluding Tax (A)	Output Tax Payable (B)
(a)	Aggregate of Tax due on Purchase of Goods: "Purchase Tax" Payable u/s 10 of the Act		
(b)	Aggregate of Turnover of Sales of Goods Taxable @ 1%		
(c)	Aggregate of Turnover of Sales of Goods Taxable @ 4%		
(d)	Aggregate of Turnover of Sales of Goods Taxable @ 12.5%		
(e)	Aggregate of tax on MRP Taxable @ 4%		
(f)	Aggregate of tax on MRP Taxable @ 12.5%		
(g)	Total Amount of "Output Tax" Payable		

9. Details of Purchases under the VAT Act, on which "Input Tax" has been paid / eligible: in the 12-Months Period

		Purchase price excluding Tax (A)	Input Tax Paid / computed (B)
(a)	Aggregate of Eligible ITC on Purchase of "Capital Goods"		
(b)	Aggregate of Purchases of Goods on which "Entry Tax" Paid		
(c)	Aggregate of 1% Rate Purchases (Goods listed in Part-A of Schedule-II)		
(d)	Aggregate of 4% Purchases (Goods listed in Part-B of Schedule-II)		
(e)	Aggregate of 4% Rate Purchases (Goods listed in Part-C of Schedule-II) *		
(f)	"Apportion" of 12.5% Rate Purchases (Goods listed in Part-D of Schedule-II)*		
(g)	Aggregate of 12.5% Purchases (Goods listed in Part-D of Schedule-II)		
(h)	Total Amount of "Input Tax" Paid / Eligible		

Attach: Form JVAT 404, 405 & 406 (whichever is applicable)

\* In the circumstances, if there are "Exempt Transactions", or "Zero Rated Sales", or "Sale of Exempted Goods" and "Specific Input Tax" or "Common Inputs": Eligible Input Tax Credit should be computed as per sub-rule (5) or (6) or (7) of Rule 26 of the Rules, Annex Annexure-'B' with the Annual Return.

10. Details of Purchases: Input Tax Paid in respect of Goods: Specified in Part-'E' of Schedule-II : in the 12-Months Period

		Purchase Price excluding Tax (A)	Input Tax Paid (in the preceding stage of sale in the State) (B)
(i)	(a) Aggregate of Taxable Purchases of Goods specified in Part-E of Sch-II		
	(b)		
(ii)	(a) Aggregate of Tax Paid Purchases of Goods specified in Part E of Sch-II**		
	(b)		

11. Details of Sales: Output Tax Payable in respect of Goods specified in Part-E of Schedule-II : in the 12-Months Period

		Sale Price excluding Tax (A)	Output Tax Payable (for first Sale in the State) (B)
(i)	(a) Aggregate of Taxable Sales of Goods specified in Part E of Schedule II		
	(b)		
(ii)	(a) Aggregate of Tax Paid Sales of Goods specified in Part E of Schedule-II**		
	(b)		

Aggregate of Entry Tax Paid for the goods in Part E and Schedule-III, are liable to be adjusted against the aggregate of Output Tax payable.

[Box 11(i)(B) - Box 9(b)(B)]

\*\*Attach: Form JVAT 403

12.	Total Amount of Value Added Tax Payable*** [8(g)(B) - 9(h)(B) + 11(i)(B)]	
-----	---	--

\*\*\* Calculate your Output Tax Payable during the year, after the adjustment if any, as shown in Annexure - 'A' i.e. for adjustment of "Output Tax Payable" and "Input Tax Credit," appended to this Annual Return.

13. Details of Transactions executed by the Works Contractor (in case the Dealer being a Works Contractor)

(a)	Total amount of valuable consideration for which Works/Job as awarded by the Contractor	
(b)	Total amount of valuable consideration transferred to the sub-contractors	
(c)	Total amount of valuable consideration on "Non-Taxable Heads of Expenses"	
(d)	Total amount of value of goods: Transfer of Property in Goods in the same or in other Forms	
(e)	Total amount of value of goods involved in the execution of Contract in course of inter-State purchases	
(f)	Total amount of value of goods involved in the execution of Contract, purchased within the State	

In the circumstances, Tax deducted at source : Attach Form JVAT 400

14.	Total amount of deferred Tax admissible as per Form JVAT 408	Validity date of Revised Eligible Certificate	Total Amount of Output Tax Payable in this Tax Period and: "deferred"

Attach: Form JVAT 408

15. Details of the Refunds admissible and claimed

(a)	Total amount of Refunds admissible under the provisions of the Act and Rules	
(b)	Total amount of Refunds claimed during the year	

16. Add the amount of Interest Payable, if any u/s 31 of the Act Rs.

17. Add the amount of Penalty Payable, if any under the Act Rs.

18. Add the amount of Tax deducted at source as shown in JVAT 400 Rs.

19. Details of Tax deposited

- (a) Attach the list of Challans in Form JVAT 205 by which the VAT was deposited into the Government Treasury.  
 (b) In case of Deduction of Advance Tax u/s 44 or 45 of the Act, attach the Certificate in Form JVAT 400.

20. Account of Statutory: "State as well as Central" Forms and Forms authenticated by the Prescribed Authority and uses thereof.

Sl. No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during the return period	Number of forms used during the return period	Balance Form in Stock at the end of year	Aggregate of amount of transactions for which forms used

21. Statutory Declarations and Certificates received from other Dealers furnished with the Annual Return

Serial No.	Type of Forms	No. of Forms furnished	Aggregate of amount of transactions for which Forms furnished	Serial No.	Type of Central Forms	No. of Forms furnished	Aggregate of amount of transactions for which forms furnished
(1)				(7)	C		
(2)				(8)	D		
(3)				(9)	E-I		
(4)				(10)	E-II		
(5)				(11)	F		
(6)				(12)	H		

**DECLARATION:**

Name.....being (Title)..... of the above Enterprise do hereby declare that the information given in this Return is True and Correct.

Signature & Stamp.....

Date of Declaration .....

Please Note:

- 1) This Return must be presented on or before 31<sup>st</sup> July of the following Year.
- 2) In case of the payment is made by a Challan in the Bank, please endorse a copy of the same.
- 3) You will be, as per provisions of the Jharkhand VAT Act 2005, subject to penalties if you:
  - (a) Fail to file the VAT return at the Local VAT Circle/Sub-Circle even if it is a Nil Return.
  - (b) Make a late payment of tax
  - (c) Make a false declaration.

**FOR OFFICIAL USE ONLY**

Date of Receipt:

Amount of Tax Paid Rs.

Mode of Payment:

Signature of Receiving Authority  
With Stamp

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**TO BE ATTACHED WITH THE RETURN IN THE CIRCUMSTANCES OF ADJUSTMENT IN OUTPUT TAX OR INPUT TAX CREDIT**

(I)

Nature of Adjustment	Increase in Output Tax (A)	Decrease in Output Tax (B)
Goods Sold and Returned		
Other adjustments, if any (specify)		

Total Net Increase / (Decrease) in Output Tax : [A (-) B]

(II)

Nature of Adjustment	Increase in Input Tax Credit (C)	Decrease in Input Tax Credit (D)
Receipt of Debit Note from the seller		
Receipt of Credit Note from the seller		
Goods purchased and returned		
Change in use of goods, for purposes other than for which credit was allowed (Reverse Tax Credit)		
Change in use of goods, for purposes for which credit is allowed		
Other adjustments, if any (specify)		

Total Net Increase / (Decrease) in Input Tax Credit : [C (-) D]

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**COMPUTATION OF INPUT TAX PAID AND CLAIMED IN THE ANNUAL RETURN JVAT 204**  
(See from sub-rule 5 to 14 of Rule 26)

Computation of Input Tax Credit of VAT dealers: having any of the following Transactions, -

- c) Sales of Exempt Goods (goods mentioned in Schedule I of the Act);
- d) Stock Transfers / Branch Transfers / Consignment Sales: Exempt Transactions

(A) Details of Turnovers for the Tax Period for the 12 Months Period ending

01	Aggregate Amount of taxable sales in the tax period – sum of boxes 27A, 28A, 29A, 30A & 31A of Form JVAT 200	Rs.
02	Aggregate Amount of Sales of Exempt Goods in the Tax-Period (goods mentioned in Schedule I) (Box 25A of Form JVAT 200)	Rs.
03	Aggregate Amount of Exempt Transactions in the Period (Box 22A of Form JVAT 200)	Rs.

(B) Details of Input Tax paid, eligible input tax credit for the 12-month period ending

	Inputs	VAT paid on specific inputs* (x)	VAT Paid on common inputs**	ITC eligible on common inputs** (y)	Total eligible ITC (x) +(y) = (Z)
01.	Total of Purchases as in box 14A of JVAT 200	Rs.	Rs.		Rs.
02.	Total of 1% Purchases as in box 15A of JVAT 200	Rs.	Rs.		Rs.
03.	Total of 4% Purchases as in box 16A & 17A of JVAT 200	Rs.	Rs.		Rs.
04.	Total of 12.5% Purchases as in box 19A of JVAT 200	Rs.	Rs.		Rs.
	(4% portion) – 4/12.5 x value***				
	(8.5% portion)–8.5/12.5x value***				

\* Specific Input Tax means: the Input Tax Paid on Specific Taxable Purchases and sold specifically in the same Rate, i.e. if Purchases are for @4%, the Goods in question are also sold against 4% Taxable Sales.

\*\*Common Inputs means: Inputs Tax Paid and consumed commonly for “Taxable Sales” as well as for “Exempt Transactions”.

\*\*\* Apportion of 12.5% Tax into 4% and (+) 8.5% "Portions" only, if you have any Exempt Transactions.

1.Note: To claim eligible input tax credit (ITC eligible) for tax rates of 1%, 4% and 4% portion of 12.5%, the following calculation is to be made:

$$\frac{A \times B}{C} \text{ where } \begin{array}{l} A \text{ is value of common input for each Tax Rate} \\ B \text{ is value in box (01) of (A), i.e. Aggregate of Taxable Sales} \\ C \text{ is the Aggregate Sum of box (01), (02) and box (03) of (A) or "Total Turnover"} \end{array}$$

2.Note: Where there are no Exempt Transactions in the tax period, apply the above formula for entire 12.5% for arriving at ITC eligible.

3.Note: To claim eligible input tax credit (ITC eligible) for tax rates of 8.5% portion of 12.5%, the following calculation is to be made:

$$\frac{A \times B}{C} \text{ where } \begin{array}{l} A \text{ is value of common input for each tax rate} \\ B \text{ is sum in box (01) and (03) is Aggregate of "Taxable Sales" and "Exempt Transactions"} \\ C \text{ is the sum of box (01), (02) and box (03) of Total Turnover} \end{array}$$

(C) Excess or balance Input Tax Credit for each Tax Rate payable or eligible OR Input Tax Credit for the 12-month period ending March

	Common inputs	Total of ITC claimed in the 12 monthly Returns	ITC eligible as per (Z) of (B)	Difference between (3) & (4) Excess (+) / Balance (-)
(1)	(2)	(3)	(4)	(5)
1.	Total 1% Rate Purchases	Rs.	Rs.	Rs.
2.	Total 4% Rate Purchases	Rs.	Rs.	Rs.
3.	Total 12.5% Rate Purchases	Rs.	Rs.	Rs.

**Note:**

- Any excess credit claimed in the Monthly Returns shall be paid back in the Annual Return by adding it to the appropriate box in the output column for the tax rate.
- Any balance credit eligible in the monthly returns shall be claimed in the Annual Return by adding it to the appropriate box in the input column for the tax rate.

**GOVERNMENT OF JHARKHAND**  
**CHALLAN UNDER THE JHARKHAND VALUE ADDED TAX RULES, 2006**  
 [See Rule 15(1), 15(5)]

\*Serial no. ....

\*\*1. ORIGINAL (to be sent by the Treasury Officer to the Circle or Sub-Circle to which the payment relates)

2. DUPLICATE (to be retained in the Treasury)

3. TRIPLICATE [to be returned to the dealer (depositor) for his own use].

4. QUADRUPPLICATE [to be returned to the dealer (depositor) for being forwarded/attached with the Return to be furnished before the Appropriate Commercial Taxes Authority].

"0040/102\* - State Sales Tax" - Taxes under the Jharkhand Value Added Tax Act, 2005.

"0040/101\* - Central Sales Tax" - Taxes under the Central Sales Tax Act, 1956.

"0042/106\* - Tax on Entry of goods into local area.

FOR THE TAX PERIOD ENDING.....

Name of Circle / Sub-Circle to which the payment relates .....

Payment of Value Added Tax*	Central Sales Tax *	Entry Tax*
1	2	3

Name of the Treasury / Sub-Treasury .....

District Treasury Challan No. .... of collection register ..... for the Tax-Period ending

Name and Branch of the State Bank of India / other Schedule Bank\* .....

Name/Address/TIN of the dealer/person by whom or on whose behalf money is tendered. Enter the details of the Bank Instrument, if any. If Cash; indicate as "CASH".	Payment on account of	Amount (in figures)										
1	2	3										
T.I.N. of the VAT Dealer :- <table border="1" style="width: 100%; height: 20px; margin-top: 5px;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table>											Output Tax :	
	Admitted -											
	Assessed -											
	Interest -											
	Penalty -											
	Composition */ Presumptive* Amount -											
	CST Amount-											
	Entry Tax Amount -											
	<b>TOTAL</b>											

Rupees (in words) .....

---

Signature of the dealer or depositor

**FOR USE IN THE TREASURY**

I received payment of Rs..... P. .... (Rupees ..... P .....) only.

2. Date of Entry : .....

Treasurer

Accountant

\_\_\_\_\_  
 Treasury Officer  
 Agent or Manager of Bank

\* Please (✓) tick appropriate payment of Tax

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 19(2)(a)]

**Application for Refund**

**Cover Page**

Checklist of Supporting Documents	
<input type="checkbox"/>	Original purchase invoice on the basis of which refund is claimed
<input type="checkbox"/>	Proof of payment of tax received
<input type="checkbox"/>	Copy of Annual Return/JVAT 124/Assessment Order in which Refund has been claimed under section
<input type="checkbox"/>	Copy of the Notice of demand in JVAT 300

Reasons for Rejection (For Office Use only)	
<b>Please tick as applicable</b>	
<input type="checkbox"/>	Not filed Mandatory _____
<input type="checkbox"/>	Not attached Support Document(s) _____
<input type="checkbox"/>	Other _____

1. Name of the Dealer \_\_\_\_\_
  2. Registration No. (TIN) \_\_\_\_\_
  3. Address \_\_\_\_\_
- Telephone Number(s) \_\_\_\_\_
- Fax Number(s)/E-mail \_\_\_\_\_

4. Details of purchases for which refund is claimed:

Invoice				Description of goods	Quantity	Value	Tax paid (Rs.)
Name of Dealer	Registration No. (TIN)	Number	Date				

5. Reason for Refund \_\_\_\_\_

**Declaration**

I declare that I have not taken credit of input tax on purchases for which I have claimed refund\*/ and that I have reversed credit of input tax\*,if taken earlier/that on account of Self Assessment\*/Provisional Assessment\*/Assessment\*, I claim refund of tax thereof.

Signature  
Full name of Applicant

**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

Please attach separate sheet(s),specifying the reasons therein for refund

**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 original copies of VAT invoices
4. enclose copy of return in which refund has been claimed under Section 50 of the Act.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 19(2)(b), 19(7), 19(8) and 19(10)]

**Application for Provisional REFUND**

**Cover Page**

Checklist of Supporting Documents

- Shipping bill duly authenticated by Customs Department
- Duplicate copy of Sale Invoice
- Original purchase invoice on the basis of which refund is claimed
- Proof of payment received or copy of letter of credit
- Certificate from a Chartered Accountant / Tax Practitioner regarding purchase and sale of goods and correctness of claim of refund Append to this Form.
- Affidavit as prescribed in this Application Form.
- In case of exports under rule 5(3) of CST Act, copy of declaration by actual exporters
- In case of sales of goods to the SEZ or the STP, or EOU or the EHTP, shall be accompanied by the copy of the tax invoice, certificate of the competent authority showing the name and address of the dealer, under which it is established and the entitlement of the dealer to purchase goods free of tax
- In the case of Refund for excess Input Tax against CST Payable: an Affidavit to this extent that Input Tax under the Provisions of the Act has been paid into the Government Treasury.

Reasons for Rejection (For Office Use only)

***Please tick as applicable***

- Not filed Mandatory \_\_\_\_\_
- Not enclosed Supporting Document(s) \_\_\_\_\_
- Other \_\_\_\_\_

[See Rule 19(2)(b), 19(7), 19(8) and 19(10)]

**Application for Provisional Refund**

1. Name of the Dealer \_\_\_\_\_
2. TIN \_\_\_\_\_
3. Address \_\_\_\_\_  
 Building Name/Number \_\_\_\_\_  
 Area/Road \_\_\_\_\_  
 Locality/Market \_\_\_\_\_  
 Pin Code \_\_\_\_\_  
 E-mail Id \_\_\_\_\_  
 Telephone Number(s) \_\_\_\_\_  
 Fax Number(s) \_\_\_\_\_
4. Type of exports/type of Zero Rated Sales  Under Section 5(1) & 5(3) of CST Act, 1956  Under Section 5(3) of CST Act, 1956  Zero Rated Sales
5. Period for which refund is claimed \_\_\_\_\_
6. Details of purchases for which refund is claimed:

Invoice				Description of goods	Quantity	Value	Tax paid (Rs.)
Name of Dealer	Registration No. (TIN)	Number	Date				

7. Details of exports undertaken or sales made to the units specified in clause (ii) and (iii) of sub-section (2) of Section 49:

Invoice				Description of goods	Quantity	Value	Tax paid (Rs.)
Name of Dealer	Registration No. (TIN)	Number	Date				

8. Details of Zero Rated Sales undertaken specified in sub-section (2) of Section 49

Name of Dealer	Registration No. (TIN)	Amount of CST payable vide column 22(A) of Form JVAT 200	Amount of excess Input Tax Credit vide column 19(B) of Form JVAT 200	Period from which CST due, is Payable	Amount of CST for which claim of Refund is made

**Declaration**

I declare that I have not taken credit of input tax on purchases for which I have claimed refund and that I have reversed credit of input tax, if taken earlier

Signature \_\_\_\_\_

Full name of Applicant \_\_\_\_\_

**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 \_\_\_\_\_

**Affidavit**

I undertake that, in case of re-import of the above goods, I will communicate within a period of one month from the date of re-import into India of such goods, to the assessing authority or any other officer authorized in this behalf, and shall repay, forthwith, the amount of refund granted to me on this account along with interest

**Instructions :**

1. The application should be filed in duplicate
2. Enclose the following :
  - a. Shipping bill duly authenticated by Customs Department
  - b. Copy of Sale Invoice
  - c. Affidavit
  - d. Original purchase invoice on the basis of which refund is claimed
  - e. Proof of payment received or copy of letter of credit
  - f. In case of exports u/s 5(3) of CST Act, declaration by actual exporter
  - g. Certificate from a Chartered Accountant regarding purchase and sale of goods and correctness of claim of refund
3. 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
  - f. Or by the declared Business Manager

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**  
[See Rule 19(2)(c), 20(1), 21(3)]  
**Application for Refund for others**  
**Cover Page**

Checklist of Supporting Documents	
<input type="checkbox"/>	Original purchase invoice on the basis of which refund is claimed
<input type="checkbox"/>	Proof of payment of tax received/paid
<input type="checkbox"/>	Enclose copy of contract (in case of contractors)
<input type="checkbox"/>	Wherever applicable, attach copy of documents (in support that the applicant is not liable to tax)

Reasons for Rejection (For Office Use only)	
<b>Please tick as applicable</b>	
<input type="checkbox"/>	Not filed Mandatory _____
<input type="checkbox"/>	Not enclosed Supporting Document(s) _____
<input type="checkbox"/>	Other _____

1. Name of Person(s) / Foreign Diplomatic Missions/U.N. Bodies \_\_\_\_\_
2. Registration No. (TIN), if any \_\_\_\_\_
3. Address
 

Building Name/Number	_____
Area/Road	_____
Locality/Market	_____
Pin Code	_____
E-mail Id	_____
Telephone Number(s)	_____
Fax Number(s)	_____

4. Details of purchases for which refund is claimed:

Invoice				Description of goods/ Transaction	Quantity	Value	Tax paid (Rs.)
Name of Dealer	Registration No. (TIN)	Number	Date				

5. Reason for refund \_\_\_\_\_

**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, in all other cases
4. Enclose original copies of VAT invoices/or certificate of Deduction of Tax at source, and evidence of payment of such Tax in Government Treasury.
5. Enclose copy of contract (in case of contractors)

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**  
[See Rule 19(11), 20(3)]  
**Refund Payment Order**

Counterfoil I VAT <b>REFUND ORDER</b>	Foil II: (to be presented to the Treasury Officer for payment) VAT <b>REFUND ORDER</b>	Foil III: (to be remitted to the Treasury: not to encash) VAT <b>REFUND ADVICE OF PAYMENT</b>
Book No..... Serial No..... Head No ..... Deduct Refund Payable to.....	Book No..... Serial No..... Order For Refund of VAT Circle/Sub-Circle	Book No..... Serial No..... Date of issue..... Amount of refund .....(in figures). .....(in words)
Name of Dealer  Address  Registrations No. (TIN) .....  Period.....  Date of order directing refund.....  Valid up to 30 days from the date of issue.....  Amount of refund.....  Serial Number of the assessee in Demand and Collection Register showing collection of amount regarding which refund is made.....  Signature of the In-charge of the Circle/Sub-Circle, / and Signature of the concerned Assistants of the Record / Office.  Signature of recipient.  Paid on (date)	Valid upto 30 days from date .....  Payable at ..... Treasury/ Sub- Treasury  1. Certified that with reference to the assessment record bearing T.I.N. No..... of VAT Registration Certificate, a refund of Rs.....is due to Sri / Ms ..... .....  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 ..... on account of the above Refund, the sum of Rs.....(Figures) Rs.....(in words)  Signature and seal of In-charge of the Circle  Signature/Counter signature and seal of the JCCT (Admn) 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/Sub-Circle .....  Seal of Treasury or Bank.  Signature of Treasury Officer/Manager of the Bank.
Signature  Designation  (to be attested by the In-Charge of the Circle/Sub-Circle after advice of payment is received from their Bank/Treasury.)  Entered in Demand & Collection Register & Refund Register vide Item No.....dated..... In- charge of the Circle/Sub-Circle	(Claimant's signature) Examined.  Signature of the Treasury Officer / Manager of the Bank	

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Order of Refund of Tax by Adjustment under the Jharkhand VAT Rules, 2006**

[See Rule 19(11)]

Book No.....  
Serial No.....  
Circle/Sub-Circle.....

Treasury Voucher No.....  
List of payment for .....

**0040-SALES TAX REFUNDS - REFUNDS UNDER  
THE JHARKHAND VAT ACT, 2005 (SECTION 50 & 51)**

To,

1. Certified that .....
- (i) with reference to the Assessment Records of / Statement of Claim in Form JVAT 206 & 207 by ..... bearing VAT TIN Certificate No. .... for the year / month ending ..... I am satisfied that a Refund of Rs. (amount in figures and words)..... is due, under Rules 17 of the Jharkhand VAT Rules 2006 to Mr./Messrs..... TIN .....
- (ii) The tax concerning which this Refund is allowed, has been credited to the Treasury as detailed below: -

Serial No.	Challan No. in Form JVAT 205	Date	Amount
1	2	3	4

- (iii) No Refund Order regarding the sum in question has previously been granted and this Order of REFUND has been entered in the original file of Assessment under my signature.
2. This Refund is adjusted towards ..... due from this Dealer for the period from ..... to ..... Please, therefore, debit to ["0040 - Sales Tax "Refunds - Refunds under Jharkhand VAT Act, 2005" the sum of Rs..... (amount in figures and words) and credit the amount to ["0040-Sales Tax - Taxes under the Jharkhand VAT Act, 2005 - Receipts under the Jharkhand VAT Act, 2005."]
3. A challan in Form JVAT 205 is enclosed.  
SEAL

Signature.....  
Designation.....  
Signature.....  
Designation.....

Memo No..... dated..... Copy forwarded to ..... for information.

(To be returned by the Treasury Officer ..... to the .....  
..... of Commercial Taxes ..... Circle/Sub-Circle.

No.

Date.....

To,

The ..... of Commercial Taxes, ..... Circle/Sub-Circle.

**TAX REFUNDS - ADJUSTMENTS**

Your Memorandum Number ..... to the ..... (Date)

I have adjusted the Refund of Rs..... payable to Mr./Messrs.....  
..... TIN..... The Treasury Voucher of Refund bears no. ....  
..... Dated .....

**Treasury Officer**

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**RETURN BY A DEALER LIABLE TO PAY COMPOSITION & PRESUMPTIVE TAX**

[See Rule 14(7), 14(8)]

Office of the \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_ Circle / Sub-Circle

TIN

--	--	--	--	--	--	--	--	--	--	--	--

Period	from	_____	to	_____
--------	------	-------	----	-------

Name .....

Address:.....  
 .....

COMPOSITION / PRESUMPTIVE TAX SERIAL NO.

--

Gross Turnover for the period ending .....

Sl.No	Specify Nature of Trade	Turnover	Tax Due
a)	Works Contractor or		
b)	Others		
	<b>Total:</b>		

Tax paid along with Form JVAT 205.    ..    ..    Rs. -----

Mode of payment

**DECLARATION:**  
 I \_\_\_\_\_ S/o \_\_\_\_\_ state  
 that the information furnished herein is true & correct to the best of my knowledge & belief.

Signature

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
ANNUAL RETURN BY A DEALER LIABLE TO PAY COMPOSITION & PRESUMPTIVE TAX**  
[See Rule 14(7), 14(8) & 14(9)]

Office of the _____ _____	TIN <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td> </tr> </table>										

Period	from		to	
--------	------	--	----	--

Name .....
---------------

COMPOSITION / PRESUMPTIVE TAX SERIAL NO.

GROSS TURNOVER FOR THE PERIOD ENDING .....

Sl.No	Specify Nature of Trade	Turnover	Tax Due
a)	Works Contractor or		
b)	Others		
	<b>Total:</b>		

**Details of tax deposited**

Attach the list of Challans by which the VAT was deposited into the Government Treasury.  
 In case of Deduction u/s 44 of the Act, attach the Certificate in Form JVAT 400.  
 TOTAL Tax paid along with Form JVAT 205.     ..                     ..                     Rs.     -----

**Account of State as well as Centrals Forms authenticated by the Prescribed Authority and uses thereof.**

Sl. No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during the return period	Number of forms used during the return period	Balance Form in Stock at the end of year	Aggregate of amount of transactions for which forms used

**Declarations and Certificates received from other Dealers to be furnished with the Annual Return**

Serial No.	Type of Forms	No. of Forms furnished	Aggregate of amount of transactions for which Forms furnished
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Date:

**Signature of Dealer**

<p><u>DECLARATION:</u>                  I _____ S/o _____ state                  that the information furnished herein is true &amp; correct to the best of my knowledge &amp; belief.                   Signature</p>
--



**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

Notice of Demand under section 46 of the Jharkhand Value Added Tax Act 2005  
[See Rule 17(2)]

No. ....

Date .....

Office of the ..... of Commercial Taxes .....  
Circle/sub-circle.

To,

Whereas a sum of Rs. .... on account of tax due and/or penalty imposed or interest payable under the Jharkhand VAT Act, 05 payable by ..... dealer of ..... who has failed to make payment of such amount; and

Whereas money is due or may become due to the said dealer from you; or you hold or may subsequently hold money for/on account of the said dealer;

You are hereby required under section 46 of the Jharkhand VAT Act, 05, to pay into the Government Treasury at by any amount due from you to, or held by you for or on account of the said dealer up to the amount of arrears shown above;

You are further required to pay into the said Government Treasury any money which may subsequently become due from you to the said dealer, up to the amount of arrears still remaining unpaid, forthwith on the money becoming g due or being held by you.

Please note that any payment made by you in compliance with this notice will be deemed under section 46 of the Jharkhand VAT Act, 05 to have been made under authority of the dealer and the receipt from the Government Treasury will constitute a good and sufficient discharge of your liability to the said dealer to the extent of the amount specified discharge of your liability to the said dealer to the extent of the amount specified in the receipt.

Please also note that if you discharge any liability to the dealer after receipt of this notice, you will be personally liable to the State Government under section 46 of the said Act to the extent of the liability discharged, or to the extent of the liability of the dealer for and/or penalty or interest, which is less.

Please note further that the amount of money which you are required to pay in pursuance of this notice or for which you are personally liable to the State Government as above mentioned, shall, if it remains unpaid, be recoverable as an arrear of land revenue under section 43(6) of the Act.

Necessary challan for depositing the money to the credit of Government in the said treasury is enclosed herewith.

A copy of this notice is being sent to ..... (dealer).

Place ..... Signature  
Date ..... Designation

Seal .....  
Office of the ..... of Commercial Taxes  
Circle/sub-circle.  
Dated the

Memo No.

Copy to M/s ..... (dealer)

Signature .....  
Designation .....

**NOTICE OF HEARING UNDER JHARKHAND VAT ACT 05**

[See Rule 17(3), 17(5), 18(3), 31(2), 34(1), 53(1)]

**NOTICES UNDER THE ACT**

Office of the _____ of Commercial Taxes _____ Circle/Sub-Circle _____
--

Date	Month	Year

TIN									

Name \_\_\_\_\_

Address \_\_\_\_\_

Whereas, you have failed to pay Tax and Interest payable thereof in respect to the Period....., and therefore the Registering Authority is of view that your Registration Certificate should be suspended u/s 25(7) of the Act. In view of the same, you are hereby directed to appear before the undersigned Registering Authority and to show cause as to why your VAT Registration Certificate should not be suspended u/s 25(7) of the Act.

Whereas, you have failed to apply for VAT Registration, though you are liable to get yourself registered under the Act. Therefore you are hereby directed to show cause by ..... as to why Penalty should not be imposed u/s 28 of the Act.

Whereas, you have failed to pay Tax and Interest payable thereof in respect to the Period..... Therefore you are hereby directed to show cause by ..... as to why Penalty should not be imposed u/s 30(3) of the Act.

Whereas, you have failed to furnish Return u/s 29(2) and the notices issued in this behalf, or you have failed to furnish the Revised Return u/s 29(3) of the Act, or you have failed to pay the tax payable according to your Return. You are hereby directed to show cause by ..... as to why Penalty should not be imposed u/s 29(5)(d) of the Act.

Whereas, on scrutiny of your Returns furnished by you u/s 29 of the Act, it has been detected that a sum of Rs..... is due on you and therefore you are hereby directed to pay the balance Tax amount by ..... u/s 33(2) of the Act.

Whereas, you have failed to get VAT 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 u/s 38 of the Act, should not be proceeded by ..... u/s 38(1) of the Act, and determine the tax payable by you under the Act.

Whereas, you have failed to get VAT Registration, though you are liable to get yourself registered under the Act, and you have also failed to pay the Tax Assessed u/s 38(1) of the Act. Therefore you are hereby directed to show cause by ..... as to why Penalty u/s 38(2) of the Act, should not be imposed on you.

Whereas, the undersigned, upon information has reasons to believe that you have,

- (a) escaped assessment; or
- (b) been under assessed; or
- (c) been assessed at a rate lower than the rate on which it is assessable
- (d) been wrongly allowed any deduction there from; or
- (e) been wrongly allowed any credit therein;

Therefore you are hereby directed u/s 40 of the Act, to appear by ..... before the undersigned in person or through your Authorised Representative along with the complete Books of Accounts, failing which the undersigned shall have no option, but to assess you best of his judgment and shall proceed to determine the tax payable by you.

Whereas, Hon'ble ..... Court has passed an order as regard to your Appeal/Revision etc. in respect to the period..... on .....  
In view of the aforesaid, you are hereby-directed u/s 42 of the Act, to appear by ..... with your complete Books of Account for re-assessment for the period .....

Whereas, you have failed to pay the Assessed Tax / Interest payable or the Penalty imposed. Therefore you are hereby-directed u/s 43(5) of the Act, to show cause by..... as to why Penalty should not be imposed.

Whereas, you have failed to comply to the provisions of Section 44 of the Act and the notification issued thereunder to deduct the Tax from the bills of the contractors and deposit the same with the Government Treasury. Therefore you are hereby-directed u/s 44(6) of the Act by ..... to show cause as to why Penalty should not be imposed.

Whereas, you have failed to comply the provisions and notices issued thereof u/s 43 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 required to pay into the Government Treasury any money which may subsequently become due from you to the said VAT Dealer upto the amount of arrears, still remaining unpaid, forthwith on the money becoming due or being held by you.

Be it known to you that the aforesaid money in form of Tax / Penalty / Interest, for which payment has been made by you in compliance with this notice shall be deemed u/s 46(1) of the Act, to have been made under the Authority of the Dealer, and the Receipt from the Government Treasury shall constitute a good and sufficient discharge of liability to the said Dealer to the extent of the amount specified in the receipt.

Whereas, it has been established that you have collected Tax, being not liable to collect Tax, or it that, you have collected by way of Tax in Excess of the Tax payable by you. Therefore you are hereby-directed u/s 47(2) of the Act, to show cause by..... as to why Penalty or forfeiture or both of the sum, should not be imposed on you.

Whereas, you..... are required to provide information as regard to ..... by ..... u/s 62 of the Act.

Whereas, you have failed to get your accounts audited and furnish a true copy of the Audit Report u/s 63(1) of the Act. Therefore you are hereby directed to show cause by..... u/s 63(3) of the Act as to why Penalty should not be imposed.

Whereas, you being a partner in the Firm M/s..... TIN..... address....., and where your aforesaid Firm is liable to pay Tax under this Act, and the same has not been paid into the Government Treasury. Therefore you are hereby directed to pay the Tax / Penalty / Interest by ..... u/s 67(1) of the Act.

Whereas, you have been identified to be liable to pay tax under the Act, and you are not Registered under the Act as yet. Therefore the Prescribed Authority shall cause a Survey on you by..... u/s 71 of the Act.

Whereas, you (*Driver of the Vehicle or the Person In-charge of the goods*) are carrying goods in movement, which are not supported with the requirement documents. Therefore you are hereby-directed u/s 72(5) of the Act by ..... as to why Penalty should not be imposed under the Act.

Date:

Place :

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

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**NOTICE FOR SCRUTINY OF RETURNS**

[See Rule 18(3)]

01. Office of the \_\_\_\_\_  
of Commercial Taxes  
\_\_\_\_\_ Circle/Sub-Circle  
\_\_\_\_\_

		Date	Month	Year															
02	TIN																		

03. Name \_\_\_\_\_  
Address \_\_\_\_\_  
\_\_\_\_\_

On examination of your Return in Form JVAT 200 Dated \_\_\_\_\_ it is noticed that you have under declared the VAT. The same is now considered and interest payable by you on such under declared tax is calculated as shown below:

Tax Period	Tax Declared on returns	Tax found to be incorrect as per your returns	Tax Under-declared	Interest @ 1% per month
<b>TOTAL</b>				

The amount under-declared shall be paid along with interest calculated within 30 days of receipt of this notice.

Failure to make payment will result in recovery proceedings under the Jharkhand VAT Act 2005.

**Prescribed Authority,  
\_\_\_\_\_ CIRCLE/Sub-Circle.**



**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

Notice of forfeiture under section 48 of the Jharkhand VAT Act, 2005  
[See Rule 21(1)]

No.....  
Date.....

Office of the ..... of Commercial Taxes ..... Circle

To,

M/s.....  
Taxpayer Identification Number .....

Whereas I have reasons to believe that you have collected a sum of Rs..... in contravention of the provision of Section 47 of the Jharkhand VAT Act 2005, you are hereby given an opportunity to show cause, at the following place and time why the amount of Rs..... collected by you in contravention of Section 47 should not be forfeited u/s 48 of the Act.

Period under Reference:  
Authority before whom to appear:  
Date:  
Time

Signature  
Designation  
Seal

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
NOTICE OF SUSPENSION OF REGISTRATION CERTIFICATE**

[See Rule 9(5)]

Date :

01. Office Address :  
02. TIN No. :  
03. Name of the dealer :  
Address :

**04. You are found to have committed the following Offence(s) as per Records available in this office: [Please, Right mark, whichever is applicable in the appropriate box.]**

- (i) failed to file return for the tax period \_\_\_\_\_ or tax period  
within the time prescribed for the purpose \_\_\_\_\_ ; or
- (ii) knowingly furnished incomplete or incorrect information in the return furnished for the  
tax period or the periods \_\_\_\_\_ ; or
- (iii) failed to pay tax, interest and penalty due under the Act for the period or period; or
- (iv) you have no business at the declared place at \_\_\_\_\_ ; or
- (v) contravened the provisions of section \_\_\_\_\_ of the Act; or
- (vi) discontinued business without informing such discontinuation as per details specified  
in the order; or
- (vii) conducted business in such manner that there is responsible apprehension of evasion  
of tax or attempt to evade tax and such apprehension is based on facts, the details of which  
are specified in the order.

**05.** Accordingly, your continuances as a registered dealer is prejudicial of the interest of revenue.

**06.** Your certificate of registration is, therefore, suspended under sub-section (7) of Section 25 of the Jharkhand Valued Added Tax Act, 2005.

**07.** The suspension of your registration certificate shall take effect from the date of service of this notice.

**08.** Please note that you are not entitled to input tax credit from the date, the suspension takes effect to the date of order of the restoration of your registration certificate, if any.

**09.** Please also note that you are not entitled to issue any tax invoice against your sales during the period as mentioned in the proceeding paragraph.

**10.** However, you are given in an opportunity to produce such evidence, record or document relying on which, you intend to rebut the allegations.

**11.** You are, therefore, direct to appear in person or through your authorised representative in the office of the undersigned at \_\_\_\_\_ A.M./P.M. on \_\_\_\_\_  
and produce such evidence, record or documents.

**12.** If you fail to appear or cause appearance on the date of time fixed and produce relevant evidence, records or documents, the order of suspension of the registration certificate shall be decided on merit.

**Registering Authority \_\_\_\_\_  
Circle**

Place :  
Date :  
Office Seal

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

FORM JVAT 307

**Notice for ineligibility of Input Tax Credit on Capital Goods**

[See Rule 27(5)]

To,

(Name)..... (TIN).....

(Address).....

Whereas you are no longer eligible for Input Tax Credit on Capital goods as intimated in Form VAT 406 dated..... due to change in use of such goods as informed by you\*/found by.....\* you are informed that with effect from ..... you shall not claim any Input Tax Credit.

Place:

Signature.....

Date:

Designation.....

\*Strikeout which ever is not applicable.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Notice of Demand of Excess Input Tax Credit availed of by a Dealer**

[See Rule 26(11)]

01. Office Address
--------------------

D	D	-	M	M	-	Y	Y	Y	Y

02	TIN													
----	-----	--	--	--	--	--	--	--	--	--	--	--	--	--

03. Name and Address of the Dealer
------------------------------------

The Return/Assessment for the tax-period from \_\_\_\_\_ to \_\_\_\_\_ filed/made on \_\_\_\_ indicates that you have availed, an excess Input Tax Credit amount to Rs. \_\_\_\_\_, and the excess Input Tax Credit so availed, remains unadjusted.

05. The excess credit amounting to Rs. \_\_\_\_\_ as availed of is, therefore, due for recovery under Rule 27 of Jharkhand Value Added Tax Rules, 2006.
06. You are hereby instructed to deposit the said amount Rs. \_\_\_\_\_ (in words) \_\_\_\_\_ into the Government Treasury within thirty days from the date of receipt of this Notice along-with the amount of interest payable under the Act, and produce the proof of payment thereof, to the Tax Authorities hereunder, within seven days of the date of Payment.

Commercial Taxes Officer /  
Assistant Commissioner / Dy. Commissioner  
of Commercial Taxes  
\_\_\_\_\_ Circle

Note : Complete in duplicate.



**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 26(1) & Rule 12(2)]

**CLAIM FOR CREDIT ON TAX PAID ON OPENING STOCK OF GOODS IN HAND AS ON APPOINTED DAY**

01. Office of the \_\_\_\_\_  
of Commercial Taxes  
\_\_\_\_\_ Circle/Sub-Circle  
\_\_\_\_\_

Date	Month	Year

02 TIN 

--	--	--	--	--	--	--	--	--	--

03. Registration Certificate Nos. under Repealed Act. : 

		R			C
--	--	---	--	--	---

04 Name : .....  
Address: .....

05 Please specify: whether you are	TRADER*	MANUFACTURER*	MINER*	Works Contractor*
---------------------------------------	---------	---------------	--------	-------------------

\*Please tick the appropriate.

6. Details of Tax Paid Goods, held **AS ON APPOINTED DAY** and on which Credit of VAT Payable is admissible -

Value of total Tax Paid Stocks purchased between 1.4.05 to 31.3.06*	Value of Tax Paid Stocks where, Tax Amount is separately reflected in the Purchase Invoices: for the traders as well as for manufacturers / miners**	Value of Tax Paid Stocks, which is inclusive of tax ***	Amount of Tax Credit claimed in VAT for the details as per Column (2)**
1	2	3	4

Amount of Tax derived as per the formula ***	75% of the Amount derived as per Column (5) ***	Details of Purchase Invoices / Form IX-C / Form IX ****	Seller's Name and Registration No. under the Repealed Act	Total Amount of Input Tax claimed as "VAT Credit" on Opening Stock [Column (4) + (6)]
5	6	7 #	8	9

\* Refer Rule 26(1)(b), (c) & Rule 12(2)  
 \*\* Refer Rule 26(1)(c) & (d)  
 \*\*\* Refer Rule 26(1)(e)  
 \*\*\*\* Refer Rule 26(1)(b) & (c)  
 # Attach Separate Sheet for the details for Column (7), if the space is insufficient in this Sheet.

**7. DECLARATION**

I.....status.....of the above business hereby declare that the information given in this claim is true and correct.

Signature & Stamp..... Date of declaration      Date      Month      Year

--	--	--



Name of the Printer/Computer Generated: Self (in Bold letters)

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 403**

Form of Declaration under the Jharkhand Value Added Tax Rules 2006 (for goods in Part E of Sch-II of the Act)  
[See Rule 35(1), 35(3), 35(4)]

**COUNTERFOIL**

*(To be retained by the Selling VAT Dealer)*

Book No..... Serial No. ....

I/We..... (name and style of Business), VAT Registration TIN ..... do hereby declare that I/We have sold taxable goods listed in Part-E of Schedule-II for Rs..... (value) to M/s ..... TIN....., through our "Tax Invoices", for the period from..... to .....

I/We further declare that, the goods were subjected to Output Tax, at the point of sale by us in the State of Jharkhand and we declare to have deposited the Output Tax charged, into the Government Treasury.

TIN..... being Importer / manufacturer / seller / reseller / selling agent M/s..... (full address).

+ Registration no.....

++ *Signature and status of the person  
signing the declaration*

Place .....

Date .....

Name of the Printer/Computer Generated: Self (in Bold letters)

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 403**

Form of Declaration under the Jharkhand Value Added Tax Rules 2006 (for goods in Part E of Sch-II of the Act)  
[See Rule 35(1), 35(3), 35(4)]

**ORIGINAL**

*(To be appended to the return by the Purchasing Dealer)*

Book No..... Serial No. ....

I/We..... (name and style of Business), VAT Registration TIN ..... do hereby declare that I/We have sold taxable goods listed in Part-E of Schedule-II for Rs..... (value) to M/s ..... TIN....., through our "Tax Invoices", for the period from..... to .....

I/We further declare that, the goods were subjected to Output Tax, at the point of sale by us in the State of Jharkhand and we declare to have deposited the Output Tax charged, into the Government Treasury.

TIN..... being Importer / manufacturer / seller / reseller / selling agent M/s..... (full address).

+ Registration no.....

++ *Signature and status of the person  
signing the declaration*

Place .....

Date .....

Name of the Printer/Computer Generated: Self (in Bold letters)

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 403**

Form of Declaration under the Jharkhand Value Added Tax Rules 2006 (for goods in Part E of Sch-II of the Act)  
[See Rule 35(1), 35(3), 35(4)]

**DUPLICATE**

*(To be retained by the Purchasing VAT Dealer)*

Book No..... Serial No. ....

I/We..... (name and style of Business), VAT Registration TIN ..... do hereby declare that I/We have sold taxable goods listed in Part-E of Schedule-II for Rs..... (value) to M/s ..... TIN....., through our "Tax Invoices", for the period from..... to .....

I/We further declare that, the goods were subjected to Output Tax, at the point of sale by us in the State of Jharkhand and we declare to have deposited the Output Tax charged, into the Government Treasury.

TIN..... being Importer / manufacturer / seller / reseller / selling agent M/s..... (full address).

+ Registration no.....

++ *Signature and status of the person  
signing the declaration*

Place .....

Date .....

+ Give here Registration no. under the Jharkhand VAT Act 05.

\* Strike out which is not applicable.

++ The declarations shall be signed by the proprietor of the business, if an individual; by the Karta if an undivided Hindu family; by an authorized partner in the case of a firm: by a Managing Director, Managing Agent, or Principal Executive Officer in the case of a Company or Corporation, by the Principal Executive Officer or Officer-in-charge in the case of a society, club, association, department of Government or local authority, or by the Manager, if any, declared by any one of these under section 61 of the Jharkhand VAT Act 05.

Name of the Printer/Computer Generated: Self (in Bold letters)

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 404**

Form of Declaration under the Jharkhand Value Added  
Tax Rules 2006 (for goods in Part A, B, C & D of  
Schedule-II of the Act)

[See Rule 35(2), 35(3), 35(4)]

**COUNTERFOIL**

(To be retained by the Selling VAT Dealer)

Book No..... Serial No. ....

I/We..... (name and style of  
Business), VAT Registration TIN ..... do hereby declare  
that I/We have sold taxable goods listed in Part-A, B, C  
and D of Schedule-II for Rs..... (value) to  
M/s ..... TIN....., through our "Tax Invoices",  
for the period from..... to .....

2. I/We further declare that, the goods were  
subjected to Output Tax, at the point of sale by us in the  
State of Jharkhand and we declare to have deposited the  
Output Tax charged, into the Government Treasury.

TIN..... being Importer / manufacturer / seller  
/ reseller / selling agent M/s..... (full address).

+ Registration no.....

++ *Signature and status of the person  
signing the declaration*

Place .....

Date .....

+ Give here Registration no. under the Jharkhand VAT Act 05.

\* Strike out which is not applicable.

++ The declarations shall be signed by the proprietor of the business, if an individual; by the Karta if an undivided Hindu family; by an authorized partner in the case of a firm: by a Managing Director, Managing Agent, or Principal Executive Officer in the case of a Company or Corporation, by the Principal Executive Officer or Officer-in-charge in the case of a society, club, association, department of Government or local authority, or by the Manager, if any, declared by any one of these under section 61 of the Jharkhand VAT Act 05.

Name of the Printer/Computer Generated: Self (in Bold letters)

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 404**

Form of Declaration under the Jharkhand Value Added  
Tax Rules 2006 (for goods in Part A, B, C & D of  
Schedule-II of the Act)

[See Rule 35(2), 35(3), 35(4)]

**ORIGINAL**

(To be appended to the return by the Purchasing Dealer)

Book No..... Serial No. ....

I/We..... (name and style of  
Business), VAT Registration TIN ..... do hereby declare  
that I/We have sold taxable goods listed in Part-A, B, C  
and D of Schedule-II for Rs..... (value) to  
M/s ..... TIN....., through our "Tax Invoices",  
for the period from..... to .....

2. I/We further declare that, the goods were  
subjected to Output Tax, at the point of sale by us in the  
State of Jharkhand and we declare to have deposited the  
Output Tax charged, into the Government Treasury.

TIN..... being Importer / manufacturer / seller  
/ reseller / selling agent M/s..... (full address).

+ Registration no.....

++ *Signature and status of the person  
signing the declaration*

Place .....

Date .....

Name of the Printer/Computer Generated: Self (in Bold letters)

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 404**

Form of Declaration under the Jharkhand Value Added  
Tax Rules 2006 (for goods in Part A, B, C & D of  
Schedule-II of the Act)

[See Rule 35(2), 35(3), 35(4)]

**DUPLICATE**

(To be retained by the Purchasing VAT Dealer)

Book No..... Serial No. ....

I/We..... (name and style of  
Business), VAT Registration TIN ..... do hereby declare  
that I/We have sold taxable goods listed in Part-A, B, C  
and D of Schedule-II for Rs..... (value) to  
M/s ..... TIN....., through our "Tax Invoices",  
for the period from..... to .....

2. I/We further declare that, the goods were  
subjected to Output Tax, at the point of sale by us in the  
State of Jharkhand and we declare to have deposited the  
Output Tax charged, into the Government Treasury.

TIN..... being Importer / manufacturer / seller  
/ reseller / selling agent M/s..... (full address).

+ Registration no.....

++ *Signature and status of the person  
signing the declaration*

Place .....

Date .....

**GOVERNMENT OF JHARKHAND**

**COMMERCIAL TAXES DEPARTMENT**

Name of the Printer/Computer Generated: Self (in Bold letters)

**FORM JVAT 405**

Form of declaration for the payment of Tax on Entry of Goods

[See Rule 36(1) & 36(2)]

**COUNTERFOIL**

(To be retained by the Selling Importer / Dealer)

Book No..... Sl. No.....

I/We ..... (Name and Style of business) VAT Registration TIN No..... do hereby declare that I/We have sold/transferred ..... (name of goods) ..... (Quantity) ..... for Rs..... (Value) to M/s ..... VAT Registration TIN No..... through my/our cash Memo/Bill No.....

2. I/We further declare that the goods were subjected to tax on Entry at the point of import by M/s ..... Full Address ..... VAT Registration TIN No..... being an importer dealer at the first point of entry into a local area in the State of Jharkhand.

Place.....

Signature and status of the person

Date.....

signing the declaration

---

Name of the Printer/Computer Generated: Self (in Bold letters)

**FORM JVAT 405**

Form of declaration for the payment of Tax on Entry of Goods

[See Rule 36(1) & 36(2)]

**ORIGINAL**

(To be appended in the Return by the Second or the subsequent Importer / Dealer)

Book No..... Sl. No.....

I/We ..... (Name and Style of business) VAT Registration TIN No..... do hereby declare that I/We have sold/transferred ..... (name of goods) ..... (Quantity) ..... for Rs..... (Value) to M/s ..... VAT Registration TIN No..... through my/our cash Memo/Bill No.....

2. I/We further declare that the goods were subjected to tax on Entry at the point of import by M/s ..... Full Address ..... VAT Registration TIN No..... being an importer dealer at the first point of entry into a local area in the State of Jharkhand.

Place.....

Signature and status of the person

Date.....

signing the declaration

---

Name of the Printer/Computer Generated: Self (in Bold letters)

**FORM JVAT 405**

Form of declaration for the payment of Tax on Entry of Goods

[See Rule 36(1) & 36(2)]

**DUPLICATE**

(To be retained by the Purchasing Importer/Dealer)

Book No..... Sl. No.....

I/We ..... (Name and Style of business) VAT Registration TIN No..... do hereby declare that I/We have sold/transferred ..... (name of goods) ..... (Quantity) ..... for Rs..... (Value) to M/s ..... VAT Registration TIN No..... through my/our cash Memo/Bill No.....

2. I/We further declare that the goods were subjected to tax on Entry at the point of import by M/s ..... Full Address ..... VAT Registration TIN No..... being an importer dealer at the first point of entry into a local area in the State of Jharkhand.

Place.....

Signature and status of the person

Date.....

signing the declaration

---

Name of the Printer/Computer Generated: Self (in Bold letters)

**FORM JVAT 405**

Form of declaration for the payment of Tax on Entry of Goods

[See Rule 36(1) & 36(2)]

**TRIPLICATE**

(To be appended in the Return by the subsequent Importer / Dealer)

Book No..... Sl. No.....

I/We ..... (Name and Style of business) VAT Registration TIN No..... do hereby declare that I/We have sold/transferred ..... (name of goods) ..... (Quantity) ..... for Rs..... (Value) to M/s ..... VAT Registration TIN No..... through my/our cash Memo/Bill No.....

2. I/We further declare that the goods were subjected to tax on Entry at the point of import by M/s ..... Full Address ..... VAT Registration TIN No..... being an importer dealer at the first point of entry into a local area in the State of Jharkhand.

Place.....

Signature and status of the person

Date.....

signing the declaration

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Grant of Input Tax Credit on Capital Goods Purchased**

[See Rule 27(3)]

To,

(Name)..... (TIN).....

(Address).....

With reference to your application in Form JVAT 118 dated ..... for Credit on Input Tax relating to the purchase of Capital goods submitted on..... it is to inform you that you are eligible for a deduction of Rs..... (Rupees.....) as Input Tax Credit, under sub-section (4)(iii) and (5) of section 18 of the Act.

Further, you are informed that the aforesaid deduction must be made in 36 monthly installments of Rupees ..... per month, commencing with the Return in Form JVAT 200, due from the Month of ..... Please enter your Eligible/Admissible Monthly Input Tax Credit, into the Box 12(B) of Form JVAT 200.

You are also informed that you shall maintain the Records relating to the Purchases, on which Credit is claimed for a period of five years, from the date of their Purchases, and shall make them available for inspection by any authorized officer of the Commercial Taxes Department, at any reasonable time.

Place:

Signature.....

Date:

Designation.....

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Certificate for Non-Deduction of Tax u/s 44 & 45 of the Act**

[See Rule 24]

**Office of the ----- of Commercial Taxes ----- Circle**

To,

M/s / Sri / Name of the Authority\*\* : ..... (Persons entitled to deduct Tax)

Address : .....

Taxpayer Identification No. (if any): .....

Certified that M/s \_\_\_\_\_ is a registered dealer / composite tax dealer\* under the Jharkhand Value Added Tax Act 2005; and has been allotted Taxpayer Identification No.-----

As he is: not statutorily liable to pay tax / filing returns and paying tax / under composite tax scheme\* as per the provisions of the Act, there shall not be any deduction of tax under Section 44 & 45\* of the Jharkhand Value Added Tax Act, 2005 from the bills / invoices\* relating to the sale / supply / works contract executed by him.

This certificate is valid up to-----.

Date .....

Signature

Seal .....

Designation

*\*Please tick the appropriate*

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Certificate of Eligibility for Deferment of Tax**

[See Rule 64]

**Office of the ----- of Commercial Taxes ----- Circle**

Certified that M/s \_\_\_\_\_ bearing Taxpayer Identification Number-----is hereby allowed to defer the tax payable him under the Jharkhand Value Added Tax Act 2005 till the \_\_\_\_\_ Month of Year \_\_\_\_\_, whichever is earlier. The total amount deferred by him shall be repaid by him in 5 equal installments payable by 31<sup>st</sup> March every year commencing from the financial Year \_\_\_\_\_.

Date  
Place

Signature of the issuing authority  
Designation  
Seal of the office

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

STATEMENT OF PARTICULARS

[See Rule 38(9)]

1. Name of the Dealer
2. Style of business
3. Status of the Dealer
4. (i) Address of the main place of business  
(ii) (a) Address of all other places of business in the State, if any  
(b) Address of all other places of business, if any
5. Name(s) or Proprietors, Partners, Members: all person having interest in the business
6. Registration No.
7. Financial year
8. Books of accounts maintained (details to be furnished)
9. (i) Method of valuation of opening and closing stock during the preceding year.  
(ii) Method of valuation of opening and closing stock in the current year.
10. In the case of Manufacturing Concerns. Detailed Manufacturing Account with Quantity and Value of each item of stock of Inputs, Inputs consumed thereof, finished goods produced, bye-products if any, and shortage in Production if any: state separately and give percentage of yield and shortage thereof.
11. In the other cases, dealers' Trading Account: separately showing the Particulars in respect of each class of goods classified by the dealers, as given in the Schedules appended to the Jharkhand Value Added Tax Act, 2005, in the following format (separate details in respect of Taxable and non-Taxable Turnover shall be furnished).

TRADING ACCOUNT

- | I.  | Name of the goods   | Quantity | Amount |
|-----|---|----------|--------|
| II. | Schedule and item under which the above was classified by the dealer with rate of Tax   |          |        |
|     | (a) Opening stock   |          |        |
|     | (b) Receipts of goods   |          |        |
|     | (i) Purchases:  |          |        |
|     | a. Intra-State  |          |        |
|     | b. Inter-State  |          |        |
|     | c. In the course of import,   |          |        |
|     | (ii) Received by transfers:   |          |        |
|     | a. From head office   |          |        |
|     | b. From branches  |          |        |
|     | c. Consignment stock transfer   |          |        |
|     | (iii) Manufactures  |          |        |
|     | (iv) Other receipts (give details)  |          |        |
|     | Sales:  |          |        |
|     | (i) a. Intra-State  |          |        |
|     | b. Inter-State  |          |        |
|     | c. In the course of export  |          |        |
|     | (ii) Transfers:   |          |        |
|     | a. To head office   |          |        |
|     | b. To branches  |          |        |
|     | c. Consignment stock transfer   |          |        |
|     | (iii) Consumption   |          |        |
|     | (iv) Other issues (give details)  |          |        |
|     | (v) a. Closing Stock  |          |        |
|     | b. Gross profit   |          |        |
|     | c. Percentage of gross profit to the Turnover   |          |        |
| 12. | In the case of Transfer of Right to use Goods, give details of turnover: Commodity wise |          |        |
| 13. | In the case of Works Contract   |          |        |
|     | A. Give details of each Works Contract separately as follows-                           |          |        |
|     | (i) Total Contract Amount of each Works Contract  |          |        |
|     | (ii) Period of Contract   |          |        |
|     | (iii) Turnover of Works Contract for the year   |          |        |
|     | (iv) Value of the goods supplied by the contractee                                      |          |        |

- (v) Value of goods returned to the contractee
- (vi) Value of the Goods purchases:
  - (a) Intra-State
  - (b) Inter-State
  - (c) Otherwise
- (vii) Details of deductions admissible from the Turnover
- (viii) Details of sub-contract awarded
- (ix) (a) Turnover in respect of which compounding was opted and as classified by the dealer with compounded Rate of Tax.
- (b) Tax amounts deducted at source (give details of sources and amounts thereof)
- 14. Turnover of Scrap/Wastage and other items, if any
- 15. Turnover in respect of which Tax is leviable under the Jharkhand Value Added Tax Act, 2005.
- 16. Particulars of Tax Collected and Deposited
  - (i) Total Amount of Tax collected (monthly collection particulars annexed),
  - (ii) Total Amount of Input Tax Credit claimed,
  - (iii) Total amount of Tax paid (monthly payment particulars annexed),
  - (iv) Total amount of Central Sales Tax collected (monthly collection particulars annexed),
  - (v) Total amount Central Sales Tax paid (monthly collection particulars annexed).
- 17. (a) Whether there is any excess or illegal Tax collection,
- (b) If yes, whether the same has been remitted to Government or returned to subscriber with proof thereof
- 18. (a) Whether the purchases are supported by bills/invoices.
- (b) Whether the input Tax credit claimed are supported by Tax invoices and necessary certificates thereof.
- 19. Turnovers covered by sales bills
- 20. (a) Sales turnovers covered by 'C' Forms under Central Sales Tax Act, 1956
- (b) Sales turnovers not covered by 'C' Forms under Central Sales Tax Act, 1957 (give details)
- 21. Value of consignment of goods covered by 'F' Forms
- 22. Turnovers relating to sales made in the course of export
  - (i) Turnovers exempted under Section 5(3) of the Central Sales Tax Act, 1956
    - (a) Whether supported by 'H' Forms (give details)
    - (b) If not give details
  - (ii) Turnovers exempted under Section 5(1) of the Central Sales Tax Act, 1956 (give details)
- 23. Turnovers relating to second and subsequent sales in the course of inter-State trade or commerce
  - (i) Turnovers covered by 'C' Forms and 'E-I' or 'E-II' Forms as the case may be
- 24. Whether there is any excess or illegal Sales Tax collection under CST Act 1956, if so whether the same has been remitted to Government or debited to the subscriber (give details)
- 25. Whether the place of business was inspected and Proceedings were initiated under Section 70 during the year (give/attach details)
- 26. I/We have examined the Trading Account of \_\_\_\_\_ (mention name and address of the dealer with TIN) as at 31<sup>st</sup> March \_\_\_\_\_ and the Profit and Loss Account and Balance Sheet for the year ended on that date.
- 27. I/We certify that the Trading Account, Profit and Loss Account and the Balance Sheet are in Agreement with the Books of Account maintained at the Principal Place of Business at \_\_\_\_\_ and the branches at \_\_\_\_\_.
- 28. I/We certify that the Gross Turnover and the Taxable Turnover returned by the Dealer, the Input Tax Credit paid and claimed and Output Tax shown as payable, in the Returns furnished for the above mentioned year, are in agreement With the Books of Account maintained in the Principal Place of Business and the branches at \_\_\_\_\_.

Date:

Place:

ACCOUNTANT/TAX PRACTITIONER

GOVERNMENT OF JHARKHAND  
 COMMERCIAL TAXES DEPARTMENT  
 [See Rule 38(2)(a)]

**Monthly Accounts of Purchases and Input Tax Payable, including Entry Tax**

1 Name and address of the Dealer

2 VAT Registration No. (TIN)

Purchases / Arrivals from Outside the State / Country						
Sl. No. / Date	Name & TIN of the Dealer from/by whom purchased / transferred or dispatch otherwise than by way of sale	Value of Inter-State purchases including Purchases u/s 3(b) read with 6(2) of the CST Act, excluding CST paid	Value of Arrivals by way of Stock Transfer or for sale on consignment basis	Value of Import of Goods from outside the country and the details thereof	Value of Purchase of goods on which Entry Tax is payable	Amount of CST Paid in course of inter-State purchases
1	2	3	4	5	6	7

Purchases / Arrivals within the State										Input Tax Charged and Paid in the State					
Sl. No. / Date	Name & TIN of the Dealer from / by whom purchased / transferred or dispatch otherwise than by way of sale	Value of Arrival of goods from Branches / Head Offices / Principle / Agents as the case may be	Purchase Prices of exempted goods listed in Schedule - I of the Act	Purchase Prices of goods listed in Schedule - II Part-E of the Act excluding the Input Tax charged therein	Purchase Prices of goods listed in Schedule - II Part-A i.e. taxable @1% excluding the Input Tax charged therein	Purchase Prices of goods listed in Schedule - II Part-B i.e. taxable @4% excluding the Input Tax charged therein	Purchase Prices of goods listed in Schedule - II Part-C i.e. taxable @4% excluding the Input Tax charged therein	Purchase Prices of goods listed in Schedule - II Part-D i.e. taxable @12.5% excluding the Input Tax charged therein	Purchase Prices of goods from unregistered dealers / persons	Amount of Entry Tax paid and claimed as Input Tax	Amount of Input Tax paid @1%	Amount of Input Tax paid @4%	Amount of Input Tax paid @4% (Industrial inputs)	Amount of Input Tax paid @ 12.5 %	Total Amount of Input Tax Paid (18 + 19 + 20 + 21 + 22)
8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

**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  
 Status.....  
 Full Name .....

GOVERNMENT OF JHARKHAND  
 COMMERCIAL TAXES DEPARTMENT  
 [See Rule 38(2)(b)]

**Monthly Accounts of Sales and Output Tax Payable**

- 1 Name and address of Dealer
- 2 VAT Registration No. (TIN)

Turnover under CST Act 1956					
Sales / Dispatches to Outside the State / Country					
Sl. No. / Date	Name & TIN of the Dealer to whom sold / transferred or dispatched otherwise than by way of sale	Value of Inter-State sales, including sales u/s 3(b) read with 6(2) of the Act, excluding CST amount charged	Value of dispatches by way of Stock Transfer or for sale on 'Consignment' basis	Value of Export of Goods to outside the country and the details thereof	Amount of CST Paid/payable in course of inter-State sales
1	2	3	4	5	6

Turnover under VAT Act										Output Tax Charged and payable in the State							
Sales / Dispatches within the State																	
Sl. No. / Date	Name & TIN of the Dealer to whom sold/ transferred or dispatched otherwise than by way of sale	Value of dispatches of goods to Branches / Head Offices / Principle / Agents as the case may be	Sale Prices of exempted goods listed in Schedule - I of the Act	Sale Prices of goods listed in Schedule - II Part-E of the Act excluding the Output Tax charged therein	Sale Prices of goods listed in Schedule - II Part-A i.e. taxable @1% excluding the Output Tax charged	Sale Prices of goods including Sale Price on MRP listed in Schedule - II Part-B i.e. taxable @4% excluding the Output Tax charged	Sale Prices of goods listed in Schedule - II Part-C i.e. taxable @4% excluding the Output Tax charged	Sale Prices of goods including Sale Price on MRP listed in Schedule - II Part-D i.e. taxable @12.5% excluding the Output Tax charged	Sale Prices for taxable goods to unregistered dealers / persons excluding the taxes charged therein	Amount of Output Tax charged from unregistered dealers / Persons	Amount of Output Tax charged @1%	Amount of Output Tax including tax on MRP charged @4%	Amount of Output Tax charged @4% (Industrial inputs)	Amount of Output Tax including tax on MRP charge @ 12.5 %	Total Amount of Output Tax payable (17 + 18 + 19 + 20 + 21)	Total of Input Tax paid or payable as per Column 23 of Form JVAT 500	Output Tax payable: deduct, the total amount at 22 from the total amount of 23
7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

**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  
 Status.....  
 Full Name .....

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

Application for obtaining Declaration for Transport of certain goods and Permit thereof, under the Jharkhand VAT Rules, 06  
[See Rule 42(1)(a) & 42(1)(c)]

To,

The ..... of Commercial Taxes.

In accordance with the provisions of Rules 41(2) of the Jharkhand VAT Rules 06, I/we hereby

- (a) declare that the following consignment of ..... is being moved by me/us on my/our behalf from a place notified under section 69 of the Jharkhand VAT Rules 06 to ..... by road / river craft/coolie.
- (b) Apply for a permit to transport the following consignment of ..... from ..... to ..... by road/river craft/coolie.
- (c) Declare that the following consignment of ..... is proposed to be transported across the State of Jharkhand by me/us on my/our behalf by road/river craft.
  1. Name and address of the dealer from whom purchased  
.....
  2. Name and address of the consigner
  3. Name and address of the consignee
  4. Place of dispatch .....
  5. Destination of consignment .....
  6. Description of consignment .....
  7. Quantity .....
  8. Value .....
  9. Consignor's Invoices no. and date
  10. Mode of transport .....
  11. Railway Receipt or Bill of loading on Air/Note no.  
.....
  12. In case of transport by road .....
    - i. Name and full address of the carrier  
(Transport Company, owner of the vehicle, etc.)
    - ii. Details of the vehicle with its registration mark and number.
    - iii. Name and address of the driver of the vehicle.
    - iv. Name and address of the person, if any, in-charge of the goods.
  13. Remarks (if any) .....

I am/We are registered under the Jharkhand VAT Act 05, and possess Registration Certificate TIN No..... The foregoing statements and particulars are correct and complete to the best of my/our knowledge and belief. I/We also undertake to duly account to you for the disposal of the above goods, on completion of the movement and to pay tax on the sales thereof according to the provisions of the said Act and the rules made thereunder.

I/We declare that the foregoing statements and particulars are correct and complete to the best of my/our knowledge and belief. I/We undertake to surrender one copy of this declaration to the authority or officer to whom I/we have been directed to surrender it.

Signature of the applicant .....

Status in relation to the dealer .....

Address .....

Name and style of the business for which application is made .....

Location of the place of business .....

Note: - (1) A separate application should be made for each different consignment and for different destination.

(2) In case of transport by road or river a copy of the permit should accompany the goods for production on demand, except when transported by a public steamer company.

(3) (a) The declaration/application by a registered dealer, shall be signed by the proprietor of the business, if an individual by the Karta, if an undivided Hindu family, by an authorized partner, in case of a firm, by a managing director, managing agent or principal executive officer, in the case of a company or corporation; by the principal executive officer or officer-in-charge in the case of a society, club, association, department of Government or local authority; or by the manager declared under section 15 or by any one of these.

Strike out whichever is not applicable.

Entries in item 12 should be made before commencement of actual dispatch of the notified goods

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**PERMIT**

[See Rule 42(1)]

No.

I hereby permit the transport of the consignment detailed hereunder. This permit will be valid for 45 days from the date of issue.

Place..... Signature of Prescribed Authority .....

Date..... Designation.....

Official Seal

**DETAILS OF CONSIGNMENT PERMITTED TO BE TRANSPORTED**

Description of goods	Quantity	Signature and date of the authority issuing the permit
1	2	3

**RESULTS OF CHECKING ON THE ROUTE**

Designation and head quarters of the authority by whom transport of consignment was checked	Description of goods	Quantity of the goods actually transported	Signature and date of the authority mentioned in Column-I
1	2	3	4

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 504 P**

**Form of Permit**

[See Rule 42(2)(a)]

Name of the Printer/ Self Computer Printed (in Bold letters)  
(Counterfoil - Not transferable)

Serial no.

(To be filled in by the permit-holder before Transport of Goods)

1. Name of dealer by whom the permit is issued with TIN Number.
2. Name and address of the consignor .....
3. Name and address of the consignee .....
4. Place of dispatch .....
5. Destination .....
6. Name of notified railway station/other place, from where delivery is to be taken .....
7. Number and date of -
  - a. Railway receipt .....
  - b. Other document .....
8. Description of consignment -
 

Name of goods	value	quantity
---------------	-------	----------
9. Seller's invoice/forwarding note number and date .....
10. Mode of transport (vehicle no.) .....

I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.

Signature of dealer/declared manager  
Date .....

**RESULT OF CHECKING ON THE ROUTE**

Designation and head quarters of the authority by whom transport of consignment was checked.	Description of goods	Quantity of the goods actually transported.	Dated signature of the authority mentioned in column I and place of checking
1	2	3	4

NOTE-(1) Separate form should be used for each consignment.

(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.

(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

Name of the Printer/ Self Computer Printed (in Bold letters)  
(Duplicate - Not transferable)

Serial no.

(To be filled in by the permit-holder before Transport of Goods)

1. Name of dealer by whom the permit is issued with TIN Number.
2. Name and address of the consignor .....
3. Name and address of the consignee .....
4. Place of dispatch .....
5. Destination .....
6. Name of notified railway station/other place, from where delivery is to be taken .....
7. Number and date of -
  - a. Railway receipt .....
  - b. Other document .....
8. Description of consignment -
 

Name of goods	value	quantity
---------------	-------	----------
9. Seller's invoice/forwarding note number and date .....
10. Mode of transport (vehicle no.) .....

I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.

Signature of dealer/declared manager  
Date .....

**RESULT OF CHECKING ON THE ROUTE**

Designation and head quarters of the authority by whom transport of consignment was checked.	Description of goods	Quantity of the goods actually transported.	Dated signature of the authority mentioned in column I and place of checking
1	2	3	4

NOTE-(1) Separate form should be used for each consignment.

(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.

(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

Name of the Printer/ Self Computer Printed (in Bold letters)  
(Original - Not transferable)

Serial no.

(To be filled in by the permit-holder before Transport of Goods)

1. Name of dealer by whom the permit is issued with TIN Number.
2. Name and address of the consignor .....
3. Name and address of the consignee .....
4. Place of dispatch .....
5. Destination .....
6. Name of notified railway station/other place, from where delivery is to be taken .....
7. Number and date of -
  - a. Railway receipt .....
  - b. Other document .....
8. Description of consignment -
 

Name of goods	value	quantity
---------------	-------	----------
9. Seller's invoice/forwarding note number and date .....
10. Mode of transport (vehicle no.) .....

I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.

Signature of dealer/declared manager  
Date .....

**RESULT OF CHECKING ON THE ROUTE**

Designation and head quarters of the authority by whom transport of consignment was checked.	Description of goods	Quantity of the goods actually transported.	Dated signature of the authority mentioned in column I and place of checking
1	2	3	4

NOTE-(1) Separate form should be used for each consignment.

(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.

(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 504 G**

**Form of Permit**

[See Rule 42(2)(b)]

Name of the Printer/ Self Computer Printed (in Bold letters)  
(Counterfoil - Not transferable)

- Serial no.  
(To be filled in by the permit-holder before Transport of Goods)
- Name of dealer by whom the permit is issued with TIN Number.
  - Name and address of the consignor .....
  - Name and address of the consignee .....
  - Place of dispatch .....
  - Destination .....
  - Name of notified railway station/other place, from where delivery is to be taken .....
  - Number and date of -
    - Railway receipt .....
    - Other document .....
  - Description of consignment -
 

Name of goods	value	quantity
---------------	-------	----------
  - Seller's invoice/forwarding note number and date .....
  - Mode of transport (vehicle no.) .....
- I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.  
Signature of dealer/declared manager  
Date .....

**RESULT OF CHECKING ON THE ROUTE**

Designation and head quarters of the authority by whom transport of consignment was checked.	Description of goods	Quantity of the goods actually transported.	Dated signature of the authority mentioned in column I and place of checking
1	2	3	4

- NOTE-(1) Separate form should be used for each consignment.  
(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.  
(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

Name of the Printer/ Self Computer Printed (in Bold letters)  
(Duplicate - Not transferable)

- Serial no.  
(To be filled in by the permit-holder before Transport of Goods)
- Name of dealer by whom the permit is issued with TIN Number.
  - Name and address of the consignor .....
  - Name and address of the consignee .....
  - Place of dispatch .....
  - Destination .....
  - Name of notified railway station/other place, from where delivery is to be taken .....
  - Number and date of -
    - Railway receipt .....
    - Other document .....
  - Description of consignment -
 

Name of goods	value	quantity
---------------	-------	----------
  - Seller's invoice/forwarding note number and date .....
  - Mode of transport (vehicle no.) .....
- I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.  
Signature of dealer/declared manager  
Date .....

**RESULT OF CHECKING ON THE ROUTE**

Designation and head quarters of the authority by whom transport of consignment was checked.	Description of goods	Quantity of the goods actually transported.	Dated signature of the authority mentioned in column I and place of checking
1	2	3	4

- NOTE-(1) Separate form should be used for each consignment.  
(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.  
(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

Name of the Printer/ Self Computer Printed (in Bold letters)  
(Original - Not transferable)

- Serial no.  
(To be filled in by the permit-holder before Transport of Goods)
- Name of dealer by whom the permit is issued with TIN Number.
  - Name and address of the consignor .....
  - Name and address of the consignee .....
  - Place of dispatch .....
  - Destination .....
  - Name of notified railway station/other place, from where delivery is to be taken .....
  - Number and date of -
    - Railway receipt .....
    - Other document .....
  - Description of consignment -
 

Name of goods	value	quantity
---------------	-------	----------
  - Seller's invoice/forwarding note number and date .....
  - Mode of transport (vehicle no.) .....
- I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.  
Signature of dealer/declared manager  
Date .....

**RESULT OF CHECKING ON THE ROUTE**

Designation and head quarters of the authority by whom transport of consignment was checked.	Description of goods	Quantity of the goods actually transported.	Dated signature of the authority mentioned in column I and place of checking
1	2	3	4

- NOTE-(1) Separate form should be used for each consignment.  
(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.  
(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 504 B**

**Form of Permit**

[See Rule 42(2)(c)]

Name of the Printer/ Self Computer Printed (in Bold letters)  
(Counterfoil - Not transferable)

- Serial no.  
(To be filled in by the permit-holder before Transport of Goods)
- Name of dealer by whom the permit is issued with TIN Number.
  - Name and address of the consignor .....
  - Name and address of the consignee .....
  - Place of dispatch .....
  - Destination .....
  - Name of notified railway station/other place, from where delivery is to be taken .....
  - Number and date of -  
a. Railway receipt .....
  - Other document .....
  - Description of consignment -  
Name of goods            value            quantity
  - Seller's invoice/forwarding note number and date .....
  - Mode of transport (vehicle no.) .....

I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.  
Signature of dealer/declared manager  
Date .....

**RESULT OF CHECKING ON THE ROUTE**

Designation and head quarters of the authority by whom transport of consignment was checked.	Description of goods	Quantity of the goods actually transported.	Dated signature of the authority mentioned in column I and place of checking
1	2	3	4

NOTE-(1) Separate form should be used for each consignment.  
(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.  
(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

Name of the Printer/ Self Computer Printed (in Bold letters)  
(Duplicate - Not transferable)

- Serial no.  
(To be filled in by the permit-holder before Transport of Goods)
- Name of dealer by whom the permit is issued with TIN Number.
  - Name and address of the consignor .....
  - Name and address of the consignee .....
  - Place of dispatch .....
  - Destination .....
  - Name of notified railway station/other place, from where delivery is to be taken .....
  - Number and date of -  
a. Railway receipt .....
  - Other document .....
  - Description of consignment -  
Name of goods            value            quantity
  - Seller's invoice/forwarding note number and date .....
  - Mode of transport (vehicle no.) .....

I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.  
Signature of dealer/declared manager  
Date .....

**RESULT OF CHECKING ON THE ROUTE**

Designation and head quarters of the authority by whom transport of consignment was checked.	Description of goods	Quantity of the goods actually transported.	Dated signature of the authority mentioned in column I and place of checking
1	2	3	4

NOTE-(1) Separate form should be used for each consignment.  
(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.  
(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

Name of the Printer/ Self Computer Printed (in Bold letters)  
(Original - Not transferable)

- Serial no.  
(To be filled in by the permit-holder before Transport of Goods)
- Name of dealer by whom the permit is issued with TIN Number.
  - Name and address of the consignor .....
  - Name and address of the consignee .....
  - Place of dispatch .....
  - Destination .....
  - Name of notified railway station/other place, from where delivery is to be taken .....
  - Number and date of -  
a. Railway receipt .....
  - Other document .....
  - Description of consignment -  
Name of goods            value            quantity
  - Seller's invoice/forwarding note number and date .....
  - Mode of transport (vehicle no.) .....

I/We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.  
Signature of dealer/declared manager  
Date .....

**RESULT OF CHECKING ON THE ROUTE**

Designation and head quarters of the authority by whom transport of consignment was checked.	Description of goods	Quantity of the goods actually transported.	Dated signature of the authority mentioned in column I and place of checking
1	2	3	4

NOTE-(1) Separate form should be used for each consignment.  
(2) (a) In case of transport across or beyond check-post, a copy of the form should accompany the consignment.  
(b) In case of delivery of consignment from any notified railway station/other such place the original copy of the form shall accompany the consignment in transit and thereafter shall be sent to the appropriate authority of the Commercial Taxes.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 44(1)(a)]

**Certificate of the Sale Proceeds by the Commission Agent to the Principal**

Serial Number: \_\_\_\_\_

Original/Duplicate

Details of the Principal:

- 1. Name of the Dealer \_\_\_\_\_
- 2. Registration No. (TIN) \_\_\_\_\_
- 3. Address
  - Building Name/Number \_\_\_\_\_
  - Area/Road \_\_\_\_\_
  - Locality/Market \_\_\_\_\_
  - Pin Code \_\_\_\_\_
  - E-mail Id \_\_\_\_\_
  - Telephone Number(s) \_\_\_\_\_
  - Fax Number(s) \_\_\_\_\_

4. Description of the goods sold:

Date	Name of the goods	Received vide VAT 38 (no.) & Date	Quantity / No. of bags or packages	Weight	Rate per unit	Amount Rs.	Expenses Rs.

- 1. Freight
- 2. Gaushala
- 3. Shifting charges
- 4. Weighing Charges
- 5. Delivery Charges
- 6. Labour Charges
- 7. Cartage
- 8. Other Charges

Total :  
Commission :  
Grand Total :

TOTAL

**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

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
Form JVAT 506**

(See Rule 44 of the Jharkhand VAT Rules, 06)

Name of the Printer/Computer Generated: Self (in Bold letters)

[See Rule 44(1)(a)]

**Form of Declaration by a Transferee  
COUNTERFOIL**

(To be retained by the Transferee)

Serial No. ....  
Name of issuing dealer ..... along with his Registration Certificate.  
Name of issuing office.....  
Date of issue.....  
Seal of issuing.....  
Authority  
To

..... (transferor)  
Registration Certificate No..... of transferor  
..... Certified that goods transferred to me/us as per details below have been received and duly recorded .....

Description of goods sent Quantity and/or weight value of goods..... No. & date of invoice or challan under which goods sent ..... Name of mode of transport with vehicle No..... no. & date of R. R. or lorry challan or any other documents indicating means of transport. Date on which delivery was taken by the transferee.

The above statements are true to the best of my knowledge & belief.

Signature  
(Name of the person signing the declaration with status)

Note: to be retained by the transferee.

Name of the Printer/Computer Generated: Self (in Bold letters)

[See Rule 44(1)(a)]

**Form of Declaration by a Transferee  
DUPLICATE**

(To be retained by the Transferee)

Serial No. ....  
Name of issuing dealer ..... along with his Registration Certificate.  
Name of issuing office.....  
Date of issue.....  
Seal of issuing.....  
Authority  
To

..... (transferor)  
Registration Certificate No..... of transferor  
..... Certified that goods transferred to me/us as per details below have been received and duly recorded .....

Description of goods sent Quantity and/or weight value of goods..... No. & date of invoice or challan under which goods sent ..... Name of mode of transport with vehicle No..... no. & date of R. R. or lorry challan or any other documents indicating means of transport. Date on which delivery was taken by the transferee.

The above statements are true to the best of my knowledge & belief.

Signature  
(Name of the person signing the declaration with status)

Note: to be retained by the transferee.

Name of the Printer/Computer Generated: Self (in Bold letters)

[See Rule 44(1)(a)]

**Form of Declaration by a Transferee  
ORIGINAL**

(To be retained by the Transferee)

Serial No. ....  
Name of issuing dealer ..... along with his Registration Certificate.  
Name of issuing office.....  
Date of issue.....  
Seal of issuing.....  
Authority  
To

..... (transferor)  
Registration Certificate No..... of transferor  
..... Certified that goods transferred to me/us as per details below have been received and duly recorded .....

Description of goods sent Quantity and/or weight value of goods..... No. & date of invoice or challan under which goods sent ..... Name of mode of transport with vehicle No..... no. & date of R. R. or lorry challan or any other documents indicating means of transport. Date on which delivery was taken by the transferee.

The above statements are true to the best of my knowledge & belief.

Signature  
(Name of the person signing the declaration with status)

Note: to be retained by the transferee.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule Rule 44(1)(b)]

**Form of Declaration to be issued by the Principal to his Agent or Branches/Unit**

Serial Number: \_\_\_\_\_

Original/Duplicate

- 
1. Name of the Dealer (Principal) \_\_\_\_\_
2. Registration No. (TIN) \_\_\_\_\_
3. Address \_\_\_\_\_  
 Building Name/Number \_\_\_\_\_  
 Area/Road \_\_\_\_\_  
 Locality/Market \_\_\_\_\_  
 Pin Code \_\_\_\_\_  
 Telephone Number(s) \_\_\_\_\_
- 4. Name of the Agent/Branches/Units** \_\_\_\_\_
5. Registration No. (TIN) \_\_\_\_\_
6. Address \_\_\_\_\_  
 Building Name/Number \_\_\_\_\_  
 Area/Road \_\_\_\_\_  
 Locality/Market \_\_\_\_\_  
 Pin Code \_\_\_\_\_  
 Telephone Number(s) \_\_\_\_\_
7. Date of dispatch of goods by the principal \_\_\_\_\_
8. Description of the goods dispatched:  
*(Attach all challans with the dispatch note)*

Challan No.	Challan date	Name of commodity	Quantity/Weight	Value of goods

9. Name of the owner of the goods vehicle or other vehicle by which goods are dispatched \_\_\_\_\_
10. If the Principal is transporting the goods after purchasing them:
11. Name of the Seller \_\_\_\_\_
12. Registration No. (TIN) \_\_\_\_\_
13. Address \_\_\_\_\_  
 Building Name/Number \_\_\_\_\_  
 Area/Road \_\_\_\_\_  
 Locality/Market \_\_\_\_\_  
 Telephone Number(s) \_\_\_\_\_

**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 \_\_\_\_\_

Name \_\_\_\_\_

Designation \_\_\_\_\_

Date \_\_\_\_\_

Place \_\_\_\_\_

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**TRANSIT PASS**

[See Rule 43(2)]

ORIGINAL / DUPLICATE / TRIPLICATE

Office Address/Check Post .....

.....

.....

.....

Date	Month	Year

Serial Number:

	Particulars	
1.	Time and Date	
2	Registration Number of the Vehicle	
3	Destination (Place and State)	
4	Description of the goods	
5	Quantity	
6	Value	
7	L.R. No./C. Note No. and Date	
8	Name and address of the Owner/Transport Agency	
9	Serial Number of the Application in Form JVAT 119	
10	Name of the last check post in the State to be crossed by the vehicle with the expected time and date within which it should cross	

(Signature of the Officer-in-charge  
Of the first check post)

This is to certify that the above vehicle crossed this last check-post at \_\_\_\_\_  
(hour) on \_\_\_\_\_

Signature of the Officer-in-charge  
Of the last check post)

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Register for maintaining the Declarations in Form JVAT 504 series: for the  
Selling Dealers**

[See Rule 42(6)]

Name _____
Address _____ _____

TIN	
-----	--

Circle:	Month
---------	-------

Sl. No.	Form 505 series details		Invoice/DC Details		Consignee Details	
	Number	Date	Number	Date	Name & Address	TIN

Vehicle Number	Name of the Commodity	Quantity of goods	Value of goods
Total for the month			

NB: Where a single Declaration covers more than one Commodity the name of that commodity the value of which is the highest shall be mentioned in "commodity" column.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Register for maintaining the Declarations in Form JVAT 504 series: for the Purchasing Dealers**

[See Rule 42(7)]

Name _____
Address _____
_____

TIN	
-----	--

Circle:	Month
---------	-------

Sl. No.	Form 505 series details		Invoice/DC Details		Consignor Details	
	Number	Date	Number	Date	Name & Address	TIN

Vehicle Number	Name of the Commodity	Quantity of goods	Value of goods
Total for the month			

NB: Where a single Declaration covers more than one Commodity the name of that commodity the value of which is the highest shall be mentioned in "commodity" column.

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Register of Delivery Note by a Clearing or Forwarding Agent**

[See Rule 45(3)]

Name of the person / C & F agent

Consignor and Consignee							
Date	Name and address of the consignor	CST regn. No.	TIN	Name and address of the consignee	CST regn no.	TIN	Place of dispatch of goods
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Consignment							
Destination of goods	Invoice no./GRN	Date	Description of goods	Quantity of goods	Value Consignment note no.	Name and address of the carrier	Vehicle No.
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

Deliver							
Name and address of the driver	Licence number of the driver	Freight	Mode of payment of freight	Date of delivery/ receipt of goods	Name and address of person taking delivery or delivering to the agent	Bank through which delivery is routed	Signature of person mentioned in column no (22)
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)

Signature and Date of the Authorised Person

GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT

[See Rule 47(3)]

Memorandum of Appeal  
Cover Page

For Office Use Only

Reasons for Rejection

**Please tick as applicable**

Not filed Mandatory \_\_\_\_\_

Not enclosed Mandatory Support Document(s) \_\_\_\_\_

Other \_\_\_\_\_

Summary of Form

**Please fill as applicable**

1. Date of order being appealed against \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
DD / MM / YYYY

2. Date of service of said order \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
DD / MM / YYYY

3. Is the Appeal within 30 days of the date of communication of the said order? If no, then answer Q4  Yes  No

4. Has Appellant filed JVAT 601 (Application for condonation of delay)?  Yes  No

5. Is the Appeal against an assessment?  Yes  No

6. Has the Appellant enclosed proof of payment of admitted liability?  Yes  No

7. Is the Appeal against an ex-parte assessment?  Yes  No

8. Has the Appellant paid 20% of the disputed amount?  Yes  No

9. Has the Appellant paid the remaining disputed liability?  Yes  No  
If no, then answer Q 11

10. Has Appellant filed JVAT 603 (Application for stay of recovery of disputed amount)?  Yes  No

Checklist of Supporting Documents

**Please tick as applicable**

**Mandatory Supporting Documents**

Copy of the order being appealed against

Two self addressed envelopes (Without stamps)

-:2:-  
**GOVERNMENT OF JHARKHAND**  
**COMMERCIAL TAXES DEPARTMENT**  
 [See Rule 47(3)]

Form JVAT 600

**Memorandum of Appeal**

**Instructions:**

1. The application should be filed in duplicate
2. Affix court fee stamp as prescribed.
3. Enclose proof payment of undisputed amount of tax
4. Enclose proof payment 20% of the disputed amount of tax, as the case may be.
5. Enclose copy of the order appealed against.
6. In case of delay, enclose Form JVAT 601
7. Enclose Form JVAT 603 for stay of demand
8. 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
  - f. Or by the declared Business Manager

**APPEAL U/S 79 OF THE JHARKHAND VAT ACT, 2005 AGAINST ORDER DATED \_\_\_\_\_  
 PASSED BY \_\_\_\_\_**

- 
1. Name of the Dealer \_\_\_\_\_
  2. Registration / TIN \_\_\_\_\_
  3. Address \_\_\_\_\_  
 Building Name/Number \_\_\_\_\_  
 Area/Road \_\_\_\_\_  
 Locality/Market \_\_\_\_\_  
 Pin Code \_\_\_\_\_  
 E-mail Id \_\_\_\_\_  
 Telephone Number(s) \_\_\_\_\_  
 Fax Number(s) \_\_\_\_\_
  4. Date of service of order appealed against \_\_\_\_\_  
 DD / MM / YYYY
  5. Section, under which order passed and designation of assessing authority - \_\_\_\_\_
  6. Relief claimed in appeal -
    - a) Total liability including tax, interest and penalty  
 Determined by the authorised officer or assessing authority (Rs) \_\_\_\_\_  
 Admitted by the appellant (Rs) \_\_\_\_\_  
 Disputed by the appellant (Rs) \_\_\_\_\_
    - b) If turnover is disputed  
 Disputed turnover (Rs) \_\_\_\_\_  
 Tax due on disputed turnover (Rs) \_\_\_\_\_
    - c) If rate of tax is disputed  
 Turnover (Rs) \_\_\_\_\_  
 Amount of tax disputed (Rs) \_\_\_\_\_
    - d) If order of penalty/ interest is disputed  
 Section under which penalty/ interest is disputed \_\_\_\_\_  
 Amount of penalty in dispute (Rs) \_\_\_\_\_  
 Amount of interest in dispute (Rs) \_\_\_\_\_
    - e) Any other relief claimed \_\_\_\_\_
  7. Have you paid the admitted liability?  Yes  No  
 Is yes, enclose copy of bank challan as proof of payment
  8. Is the said order an ex-parte assessment?  Yes  No
  9. Have you paid the remaining disputed liability?  Yes  No  
 If yes, enclose copy of bank challan as proof of payment
  9. Grounds for appeal  Yes  No

Enclose additional sheet(s) in case this space is not sufficient  
 Enclose all documents/ evidence that you want to be considered regarding your appeal

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

Form JVAT 601

[See Rule 47(6)]

**Application for Condonation of delay for filing Appeal**

- 
1. Name of the Dealer \_\_\_\_\_
  2. TIN \_\_\_\_\_
- 
3. Date of order being appealed against \_\_\_\_\_  
DD / MM / YYYY
  4. Date of service of said order \_\_\_\_\_  
DD / MM / YYYY
  5. Number of days by which is the Appeal is \_\_\_\_\_  
late beyond the date of communication of the said order
  6. Reason for delay in filing the appeal \_\_\_\_\_
- Attach additional sheet(s) in case you are not able to provide all details in this space  
Attach all documents/ evidence that you want considered regarding your application

**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:**

This Form should be verified and signed by:

- a. Proprietor, in case of Proprietorship concern
- b. Managing Partner, in case of registered partnership deed 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

GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT

Form JVAT 602

[See Rule 47(4)]

Application for Revision by Commissioner  
Cover Page

For Office Use Only

Reasons for Rejection

*Please tick as applicable*

- Not filed Mandatory \_\_\_\_\_
- Not enclosed Mandatory Support Document(s) \_\_\_\_\_
- Other \_\_\_\_\_

Summary of Form

*Please fill as applicable*

1. Date of order sought to be revised \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
DD / MM / YYYY
2. Date of filing of application \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
DD / MM / YYYY

Checklist of Supporting Documents

*Please tick as applicable*

**Mandatory Supporting Documents**

- Copy of the order sought to be revised
- Two self addressed envelopes (Without stamps)

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

Form JVAT 602

[See Rule 47(4)]

**Application for Revision by Commissioner**

**Instructions:**

1. The application should be filed in duplicate
2. Enclose copy of order for which revision application being filed
3. 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
  - f. Or by the declared Business Manager

---

1.	Name of the Dealer															
2.	Registration No. (TIN)															
3.	Address	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 35%;">Building Name/Number</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>Area/Road</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>Locality/Market</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>Pin Code</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>E-mail Id</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>Telephone Number(s)</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>Fax Number(s)</td> <td style="border-bottom: 1px solid black;"></td> </tr> </table>	Building Name/Number		Area/Road		Locality/Market		Pin Code		E-mail Id		Telephone Number(s)		Fax Number(s)	
Building Name/Number																
Area/Road																
Locality/Market																
Pin Code																
E-mail Id																
Telephone Number(s)																
Fax Number(s)																
4.	Date of the order sought to be revised (Please enclose copy of the above order)	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; text-align: center;">__ __ /</td> <td style="width: 20%; text-align: center;">__ __ /</td> <td style="width: 60%; text-align: center;">__ __ __ __</td> </tr> <tr> <td colspan="3" style="text-align: center;">DD / MM / YYYY</td> </tr> </table>	__ __ /	__ __ /	__ __ __ __	DD / MM / YYYY										
__ __ /	__ __ /	__ __ __ __														
DD / MM / YYYY																
5.	Section, under which order passed and authority which passed the order															
6.	Period of dispute															
7.	Have you preferred an appeal against the said order?	<input type="checkbox"/> Yes <input type="checkbox"/> No														
8.	Disputed amount	Rs. <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span>														
9.	Grounds for revision of the said order															

Enclose additional sheet(s) in this space is not sufficient  
 Enclose all documents/ evidence that you want to be considered regarding your application

**Verification**

I certify that the above information and its enclosures (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

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

Form JVAT 603

[See Rule 48(3)]

**Application for Stay of Recovery in Appeal/Revision**

**Instructions:**

1. Enclose proof of payment of undisputed demand (if any)
2. Enclose proof of filing of Appeal.
3. 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

- 
1. Name of the Dealer \_\_\_\_\_
  2. Registration No. (TIN) \_\_\_\_\_
  3. Address \_\_\_\_\_  
Building Name/Number \_\_\_\_\_  
Area/Road \_\_\_\_\_  
Locality/Market \_\_\_\_\_  
Pin Code \_\_\_\_\_  
E-mail Id \_\_\_\_\_  
Telephone Number(s) \_\_\_\_\_  
Fax Number(s) \_\_\_\_\_
  4. Date of the order being appealed against \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
(Please enclose copy of the above order) DD / MM / YYYY
  5. Date of service of said order \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
DD / MM / YYYY
  6. Section, under which order passed \_\_\_\_\_
  7. Disputed amount Rs. \_\_\_\_\_
  8. Date on which appeal is filed \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
DD / MM / YYYY
  9. Amount for which stay is requested Rs. \_\_\_\_\_
  10. Reasons for stay of recovery of the disputed amount \_\_\_\_\_

Enclose additional sheet(s) in case you are not able to provide all details in this space

Enclose all documents/ evidence that you want considered regarding your application

**Verification**

I certify that the above information and its enclosures (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

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Sec 80 of Jharkhand VAT Act, 2005]

**Application for Revision before the Tribunal  
Cover Page**

**For Office Use Only**

**Reasons for Rejection**

*Please tick as applicable*

Not filed Mandatory \_\_\_\_\_

Not enclosed Mandatory Support Document(s) \_\_\_\_\_

Other \_\_\_\_\_

**Summary of Form**

*Please fill as applicable*

1. Date of order being appealed against \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
DD / MM / YYYY

2. Date of service of said order \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
DD / MM / YYYY

3. Is the Revision within 90 days of the date of communication of the said order? If no, then answer Q4  Yes  No

4. Has appellant filed JVAT 601 (Application for condonation of delay)?  Yes  No

5. Has the appellant enclosed proof of payment of admitted liability?  Yes  No

6. Has the appellant paid the remaining disputed liability?  Yes  No  
If no, then answer Q 7

7. Has appellant filed JVAT 603 (Application for stay of recovery of disputed amount)?  Yes  No

**Checklist of Supporting Documents**

*Please tick as applicable*

**Mandatory Supporting Documents**

Copy of the order being appealed against

Two self addressed envelopes (Without stamps)

-:2:-

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Sec 80 of Jharkhand VAT Act, 2005]

**Application for Revision before the Tribunal**

**Instructions:**

1. The application should be filed in duplicate
2. Affix court fee stamp as prescribed.
3. Enclose certified copy of order against which appeal is being filed
4. Enclose proof payment of undisputed amount
5. In case of delay, enclose Form JVAT 601
6. Enclose form VAT? for stay of demand
8. 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
  - f. Or by the declared Business Manager

**APPEAL U/S ..... OF THE JHARKHAND VAT ACT, 2005 AGAINST ORDER DATED \_\_\_\_\_  
PASSED BY \_\_\_\_\_**

- 
1. Name of the Dealer \_\_\_\_\_
  2. Registration No. (TIN) \_\_\_\_\_
  3. Address \_\_\_\_\_
 

Building Name/Number	_____
Area/Road	_____
Locality/Market	_____
Pin Code	_____
E-mail Id	_____
Telephone Number(s)	_____
Fax Number(s)	_____
  4. Date of service of order appealed against \_\_\_\_\_  
DD / MM / YYYY
  5. Section, under which order passed and authority which passed the order \_\_\_\_\_
  6. Period of dispute \_\_\_\_\_
  7. Relief claimed in appeal -
    - a) Total liability including tax, interest and penalty Determined by the authority which has passed
 

Such order	(Rs)	_____
Admitted by the appellant	(Rs)	_____
Disputed by the appellant	(Rs)	_____
    - b) If turnover is disputed
 

Disputed turnover	(Rs)	_____
Tax due on disputed turnover	(Rs)	_____
    - c) If rate of tax is disputed
 

Turnover	(Rs)	_____
Amount of tax disputed	(Rs)	_____
    - d) If order of penalty/ interest is disputed
 

Section under which penalty/ interest is disputed	_____	
Amount of penalty in dispute	(Rs)	_____
Amount of interest in dispute	(Rs)	_____
    - e) Any other relief claimed \_\_\_\_\_
  8. Have you paid the admitted liability?  Yes  No  
If yes, enclose copy of bank challan as proof of payment
  9. Have you paid the remaining disputed liability?  Yes  No  
If yes, enclose copy of bank challan as proof of payment
  10. Grounds for appeal  Yes  No  
Enclose additional sheet(s) in case this space is not sufficient  
Enclose all documents/ evidence that you want to be considered regarding your appeal

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

[See Rule 51(3) & 51(9)]

**Enrolment Register for the "Sales Tax Practitioners" and "Tax Practitioners" under the  
Jharkhand VAT Rules, 06**

Office of the Commissioner of Commercial Taxes, Jharkhand, Ranchi

Sl. No.	Name / Address / Tel No. / Fax No. / e-mail	Sales Tax Practitioners (w.e.f.)	Tax Practitioners (w.e.f.)	Signature of the Commissioner or any authorised Officer in this behalf

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
FORM JVAT 606**

[See Rule 51(8)]

Authorisation of an "Accountant" or "Sales Tax Practitioner" or "Tax Practitioner" to Appear on behalf of any person before any Authority, appointed under Section 4 of the Jharkhand VAT Act 2005.

I ..... (full name), son of ..... (full name) of ..... (full address), being registered dealer, holding registration certificate no. .... on behalf of ..... (dealer) holding registration certificate number ..... do hereby authorise Shri ..... an Accountant / Sales Tax Practitioner/Tax Practitioner to represent me/us in and to produce Accounts, Registers and Documents connected with the Assessment/Re-Assessment / Penalty / Miscellaneous / Appeal / Revision / Review proceedings for the period from ..... to ..... before the ..... of Commercial Taxes ..... Circle / Sub-Circle/Division/Tribunal and whatever explanation or statement he gives/makes on my/our behalf will be binding on me/us.

Place

Date

Signature

Status in relation to the dealer

I..... (name) do hereby declare that I am a qualified Accountant/Sales Tax Practitioner/Tax Practitioner duly enrolled under Rule 51 of the Jharkhand VAT Rules 2006 and that I agree to attend on behalf of the above mentioned dealer/person and that I shall state the facts correctly and completely and give the explanations to the best of my knowledge and belief.

Place

Date

\*Signature

Note - This should be on a non-judicial stamped paper of appropriate value.

This notification shall be effective from the 1<sup>st</sup> April 2006.

(Bikri Kar/VAT/2/2006)  
By order of the Governor of Jharkhand,

(Alka Tiwari)  
Secretary cum Commissioner,  
Commercial Taxes Department,  
Jharkhand, Ranchi.