

## THE JHARKHAND TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2012

S.O. No. 21 Date 3.9.12. In exercise of the powers conferred by Section 31 of the Jharkhand Tax on Professions, Trades, Callings and Employments Act, 2011 (Jharkhand Act No. 02, 2012) the Governor of Jharkhand hereby makes the following Rules: -

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

(i) These Rules shall be called the Jharkhand Tax on Professions, Trades, Callings and Employments Rules, 2012.

(ii) These Rules shall be deemed to have come into force on the Appointed Day on which the Act came into force.

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

(i) **"Act"** means, the Jharkhand Tax on Professions, Trades, Callings and Employments Act 2011 (Jharkhand Act No.02, 2012).

(ii) **"Circle"** means a unit of Commercial Taxes Administration; as specified in the Notifications issued in this behalf from time to time under the provisions of the Jharkhand Value Added Tax Act 2005 and the Rules made thereunder; within the local limits of which a person or an employer or an assesses ordinarily carries on his profession, trade, calling or employment and includes sub-circles.

(iii) **"Designated Bank"** means any bank having treasury transactions or such other bank as notified/ authorised by Government to receive any amount; whether electronically or otherwise, due under the Act on behalf of Government.

(iv) **"Digital Key"**, means in an asymmetric crypto system, a private key and its mathematically related public key, which are so related that the public key can verify a digital signature created by the private key or the key of a key pair used to verify a digital signature and listed in the Digital Signature Certificate under the Provisions of Information Technology Act 2000;

(v) **"Digital Signature"** means authentication of any electronic record by a subscriber by means of an electronic method or procedure in accordance with the provisions of Section 3 of Information Technology Act 2000;

(vi) **"e-challan"** means a copy of the challan in the prescribed form generated by the bank/the tax payer from the computer on successful completion of the online payment transaction;

(vii) **"e-payment"** means payment of taxes payable or any other amount dues to the State Government through electronic funds transfer mechanism;

(viii) **"Form"** means, a Form prescribed and appended under these Rules.

(ix) **"Government Servant"** means, the employee of the State, Central Government including railway employees.

(x) **"Government Treasury"** means, a Govt. Treasury in the State of Jharkhand, and includes a "sub-treasury".

(xi) **"Key pair"** is a asymmetric crypto system, means a private key and its mathematically related public key, which are so related that the public key can verify a digital signature created by the private key.

(xii) **"Place of work"** in relation to a person or an employer or an assesses, means the place where such a person or an employer or an assesses ordinarily carries on his profession, trade, calling or employment.

(xiii) **"Private Key"** means the key of a key pair used to create a digital signature.

(xiv) **"Registering Authority"** means, the In-charge of the circle or sub-circle, or any other officer(s) as specially authorized by him for this purpose.

(xv) **"Section"** means, a Section of the Act, and includes "Sub-Section and clauses".

(xvi) **"Secure Digital Signature"** means such digital signature satisfying the requirements of section 15 of the Information Technology Act, 2000.

(xvii) **"Signature"** includes "Digital Signature".

(xviii) **"Verify"** in relation to a digital signature, electronic record or public key, with its grammatical variations and cognate expressions means to determine whether -

(a) The initial electronic record was affixed with the digital signature by the use of private key corresponding to the public key of the subscriber.



(b) The initial electronic record is retained intact or has been altered since such electronic record was so affixed with the digital signature.

**Explanation:** - For the purpose of this clause "subscriber" means a person in whose name the digital signature is issued.

Words and expressions used herein above but not defined shall have the same meaning as assigned to them in the Act and the Jharkhand Value Added Tax Act, 2005.

### **3. Grant of certificate of registration -**

(1) An employer (other than Government servant's employer): having place of work within the jurisdiction of registering authorities, shall make a true, correct and complete application for registration in Form JPT 101 under sub-section (1) of Section 7 of the Act, separately to such registering authority in respect of his/their place of work within the jurisdiction of that circle. Provided that any employer having more than one place of work falling within the jurisdiction of different registering authorities, may make a single application in respect of all such places of work to the registering authority having jurisdiction over his declared principal place of work.

(2)(a) On receipt of an application and when the registering authority is satisfied, that the information furnished to him in application in Form JPT 101 is true, complete and correct, and that the employer is genuine, he shall within fifteen days issue a Registration Certificate in Form JPT 102, and allot him a thirteen digit registration number, which shall have the state code, the circle code, twenty eight, zero three, followed by the five digit registration number.

(b) If the assessing authority finds that the application is not in order or that all the particulars necessary for issue of the certificate of registration have not been furnished, it shall direct such applicant in Form JPT- 301 to file a revised application or furnish such additional information by such date as it may consider necessary.

(c) After considering the revised application or the additional information, the assessing authority shall grant a certificate of registration within fifteen days in Form JPT-102.

(3) Notwithstanding anything contained in this Rule, every employer liable to be registered under sub-section (1) of Section 7 of the Act, shall make an application for registration in Form JPT 101, electronically in the official website of department of commercial taxes, from such date as determined by the Commissioner in this behalf.

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

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

(c) The said electronic application thereafter shall be verified and the applicant shall be informed electronically within seven days to be present within three days, to furnish the hard copy of the true, correct and complete application in Form JPT 101, duly filled and signed by the employer before the registering authority.

(d) The registering authority being satisfied that the application is in order and all the necessary particulars have been furnished/filled by the applicant, shall issue the registration certificate in Form JPT 102, within five days of filing hard copy of such Form JPT 101 and grant him the registration number in the manner prescribed in clause (a) of sub rule (2).

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

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

### **4. Grant of certificate of enrolment -**

(1) An assessee, having place of work within the jurisdiction of registering authorities, shall make a true, correct and complete application for a certificate of enrolment in Form JPT 103 under sub-section (2) of Section 7 of the Act, separately to such registering authority in respect of his/their place of work within the jurisdiction of that circle.

Provided that any assessee having more than one place of work falling within the jurisdiction of different registering authorities, may make a single application in respect of all such places of work to the registering authority having jurisdiction over his declared principal place of work.



(2) (a) On receipt of an application and when the registering authority is satisfied, that the information furnished to him in application in Form JPT 103 is true, complete and correct, and that the assessee is genuine, he shall within fifteen days issue a Registration Certificate in Form JPT 104, and allot him a fifteen digit registration number, which shall have the state code, the circle code, twenty eight, zero four, followed by the seven digit registration number.

(b) If the assessing authority finds that the application is not in order or that all the particulars necessary for issue of the certificate of enrolment have not been furnished, it shall direct such applicant in Form JPT- 301 to file a revised application or furnish such additional information by such date as it may consider necessary.

(c) After considering the revised application or the additional information, the assessing authority shall grant a certificate of enrolment within fifteen days in Form JPT-104.

(3) Notwithstanding anything contained in this Rule, every assessee liable to be registered under sub-section (2) of Section 7 of the Act, shall make an application for enrolment in Form JPT 103, electronically in the official website of department of commercial taxes, from such date as determined by the Commissioner in this behalf.

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

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

(c) The said electronic application thereafter shall be verified and the applicant shall be informed electronically within seven days to be present within three days, furnish the hard copy of the true, correct and complete application in Form JPT 103, duly filled and signed by the assessee before the registering authority.

(d) The registering authority being satisfied that the application is in order and all the necessary particulars have been furnished/filled by the applicant, shall issue the registration certificate in Form JPT 104, within five days of filing hard copy of such Form JPT 103 and grant him the registration number in the manner prescribed in clause (a) of sub rule (2).

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

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

**5. Amendment of certificate of registration-** (1) The Certificate of enrolment granted under Rule 3 shall remain valid as long as it is not cancelled under sub rule (1) of Rule 7.

(2) Where the holder of a certificate of registration granted under Rule 3 desires the certificate to be amended, he shall submit an application for this purpose to the registering authority setting out the specific matters in respect of which he desires such amendment and reasons thereof, together with the certificate of registration, and such authority may, if satisfied with the reasons given, make such amendments as it thinks necessary in the certificate of registration.

**6. Amendment of certificate of enrolment -**

(1) The Certificate of enrolment granted under Rule 4 shall remain valid as long as it is not cancelled under sub rule (2) of Rule 7.

(2) Where the holder of a certificate of enrolment granted under Rule 4 desires the certificate to be amended, he shall submit an application for this purpose to the registering authority setting out the specific matters in respect of which he desires such amendment and reasons thereof, together with the certificate of enrolment, and such authority may, if satisfied with the reasons given, make such amendments as it thinks necessary in the certificate of enrolment.

**7. Cancellation of certificate -**

(1) The certificate of registration granted under Rule 3, may be cancelled by the registering authority after he has satisfied himself that the employer to whom a certificate was granted has ceased to be an employer.

(2) The certificate of enrolment granted under Rule 4, may be cancelled by the registering authority after he is satisfied that the enrolled person is dead or his liability to pay tax has ceased.



**8. Exhibition of certificate** - The holder of the certificate of registration or the certificate of enrolment, as the case may be, shall display conspicuously at his place of work the certificate of registration or the certificate of enrolment or a copy thereof.

**9. Issue of duplicate copy of certificate** - If a certificate of registration or a certificate of enrolment granted under these rules, is lost, destroyed or defaced or mutilated or becomes illegible, the holder of the certificate shall apply to the assessing authority for grant of a duplicate copy of such certificate. The said authority shall after such verification and /or after obtaining an affidavit, as may be necessary to issue to the holder of the certificate a copy of the original certificate, after stamping thereon the words "Duplicate Copy".

**10. Certificate to be furnished by an employee to his employer** - The certificate to be furnished by a person to his employer under the second proviso to Section 5 of the Act, shall be in Form JPT 105.

**11. Commissioner to give a public notice** - The Commissioner shall, in the month of April every year, give a public notice by publication in the local newspapers having wide circulation directing all persons liable to pay tax under the Act to get themselves registered or enrolled, as the case may be (unless they are already registered or enrolled), and to furnish returns and pay the tax according to provision of the Act and these Rules.

**12. Returns and assessment -**

(1) Every employer registered under sub-section (1) of Section 7 of the Act, read with sub rule (2) of Rule-3, shall file return to be furnished in Form JPT 201, along with the evidence of payment of tax due in challan/e-challans, by 15<sup>th</sup> of May, 16<sup>th</sup> of August, 15<sup>th</sup> November and 15<sup>th</sup> February for the quarter ending 30<sup>th</sup> June, 30<sup>th</sup> September, 31<sup>st</sup> December and 31<sup>st</sup> March respectively

(2) Every assessee who has been granted certificate of enrolment under sub-section (2) of Section 7 of the Act, read with sub rule (2) of Rule-4, shall file return to be furnished in Form JPT 202, along with the evidence of payment of tax due in challan/e-challans, by 15<sup>th</sup> of May, 16<sup>th</sup> of August, 15<sup>th</sup> November and 15<sup>th</sup> February for the quarter ending 30<sup>th</sup> June, 30<sup>th</sup> September, 31<sup>st</sup> December and 31<sup>st</sup> March respectively

**Explanation:** For the purpose of this Rule, if the prescribed date is a holiday: the next working day shall be the prescribed date.

(3) Every assessee shall also file Annual Return in Form JPT 203 within one month after the expiry of six months of the year.

(4) Save as provided in sub-rule (4), before an order of assessment is passed under sub-section (1) or under sub-section (3) of Section 9 of the Act, the assessee, within two months of filing the annual return, shall be afforded a reasonable opportunity, for appearing with the accounts for an assessment, and for this purpose he shall be served with a notice in Form JPT 301.

(5) After the annual return has been filed and if no notice under sub-rule (3) has been issued: such assessee shall be deemed to be self assessed.

(6) Notwithstanding anything contained in this rule, all the registered assesses, after such date as may be determined by the Commissioner, shall file their returns/ annual returns by way of e-filing through the departmental website.

(7) For the purpose of sub-rule (5) of this rule, the sub-rule (12) of Rule 14 of the Jharkhand Value Added Tax Rules, 2006 shall apply mutatis-mutandis.

**13. Payment of tax by an assessee and employer**

(1) The employer and the assessee shall make payment of tax, interest and penalty (if any) and deposit the requisite amount in the Treasury by Challan, into the Head of accounts-0028/107- (Taxes on Professions, Trades, Callings and Employment), in Form JPT 204 in Quadruplicate.

(2) The copies marked original and duplicate shall be returned to the employer/assesses duly receipted, of which the copy marked duplicate shall be submitted by the employer/assesses; other than an officer referred to in Rule 15 ;to the prescribed authority along with the return prescribed in Rule 12. An officer referred to in Rule 15 shall forward such receipted copies of challans marked duplicate to the prescribed authority along with statements prescribed in the said rule.

(3) Notwithstanding anything contained in this rule, all the registered assesses or employers, after such date as may be determined by the Commissioner, shall pay their tax preferably by way of e-payment through the departmental website.



(4) For the purpose of sub-rule (3) of this rule, the sub-rule (6) of Rule 15 of the Jharkhand Value Added Tax Rules, 2006 shall apply mutatis-mutandis.

**14. Payment of tax by enrolled persons**

(1) A person enrolled under sub-section (2) of Section 7 of the Act, and liable to pay the tax shall make payment of tax within the period specified in Section 5 or 6, by paying the requisite amount into the Treasury by Challan into the Head of accounts-0028/107-(Taxes on Professions, Trades, Callings and Employment), in Form JPT 204 in Quadruplicate.

(2) The copies marked original and duplicate shall be returned to the person duly receipted of which the copy marked duplicate shall be submitted by him to the prescribed authority as proof of payment of tax.

(3) Notwithstanding anything contained in this rule, all the enrolled persons, after such date as may be determined by the Commissioner, shall pay their tax preferably by way of e-payment through the departmental website.

(4) For the purpose of sub-rule (3) of this Rule, the sub-rule (6) of Rule 15 of the Jharkhand Value Added Tax Rules, 2006 shall apply mutatis-mutandis.

**15. Deduction of tax amount from the salary or wages of employees.-**

(1)(a) The drawing and disbursing officer(s), in the case of Government servants, whose salaries are drawn on establishment bills; and the treasury officer, whose salaries are drawn as self-drawing officer; shall be responsible for the deduction of due amount of tax from the pay bill(s) of the respective Government servant / employees.

(b) The deduction shall be made for every quarter, and the pay or wages of such an employee, for the month of February shall not be permitted to be drawn, unless the tax due for the period of March to February or part thereof or from the quarter/year for which the employee has attracted liability to pay the tax, as the case may be, has been fully deducted and a statement in two copies in form JPT-206, showing such deduction has been made and enclosed with the pay bill.

(c) The drawing and disbursing officers or the treasury officer, as the case may be, shall furnish to the prescribed authority not later than the 30<sup>th</sup> June, a copy of such statement in JPT-206 relating to the payment of salary made to the Government servants along with a certificate that the tax payable in respect of the employees for whom they drew or passed pay bill during the year immediately preceding, has been deducted in accordance with the provisions of the Schedule to the Act.

(d) Such statement shall show the name of the employee, the details of salary drawn, the amount of tax deducted there from and the period to which the tax relates.

(e) Notwithstanding anything contained in this rule, in the circumstances the tax is deducted by a Central Government Department or Railway; such deducted tax shall be deposited into the government treasury by the drawing and disbursing officer(s), into the Head of accounts-0028/107-(Taxes on Professions, Trades, Callings and Employment) in challan Form JPT- 205, by such time as specified in Section 6 of the Act.

(2) Notwithstanding the provisions contained in Rule 13 and sub-rule (1), the liability of an employee to pay tax shall not cease until the due amount of tax in respect of his has been fully paid into the Government Treasury, and without prejudice to the aforesaid provisions, the said amount may be recovered from him if the employer or the assessing authority is satisfied that the amount has not been deducted from his salary or wages.

(3) Notwithstanding anything contained in this rule, all such assessee/persons who have deducted tax from the salary or wages of employees, after such date as may be determined by the Commissioner, shall deposit such deducted tax by way of e-challan / e-payment into the Head of accounts-0028/107-(Taxes on Professions, Trades, Callings and Employment) in challan Form JPT-205 by such time as specified in Section 6 of the Act.

(4) For the purpose of sub-rule (3) of this Rule, the sub-rule (6) of Rule 15 of the Jharkhand Value Added Tax Rules, 2006 shall apply mutatis-mutandis.

(5) The prescribed authorities shall maintain electronic records/ statements of all such statements, as furnished by the treasury officers and drawing and the disbursing officers of the Central Government for the purpose of maintaining/ verifying the tax deducted by such deducting officers. Such electronic records/ statements shall be maintained and verified quarterly as well as yearly in such manner as may deem fit and necessary by the prescribed authorities.



**16. Employer to keep account of deduction of tax from salary of the employees**

(i) Every employer liable to pay tax shall maintain a register in which shall be entered the amount of salary and wages paid to each of the person in his employ and the said register shall contain a column in which shall be shown the amount deducted from the salary and wages of the employee on account of the tax.

(ii) The deduction shall be made for every quarter, and the pay or wages of such an employee for the month of February shall not be permitted to be drawn unless the tax due for the period March to February or part thereof or from the quarter/year in which the employee has attracted liability to pay the tax, as the case may be, has been fully deducted and a statement in two copies, showing such deduction has been enclosed with the pay bill.

(iii) The drawing and disbursing officers, shall furnish to the prescribed authority not later than the 30<sup>th</sup> June, a copy of such statement relating to the payment of salary made to the employees along with a certificate that the tax payable in respect of the employees for whom they drew or passed pay bill during the year immediately preceding, has been deducted in accordance with the provisions of the Schedule to the Act.

**17. Action for default by an enrolled person -** If a person, liable to pay tax has willfully failed to get himself enrolled, then without prejudice to the action that may be taken against him under sub-section (5) of Section 7 of the Act, the prescribed authority shall after giving that person a reasonable opportunity of being heard and after such enquiry, as may be deemed fit, or otherwise, assess the tax due to the best of its judgment and serve on him a notice of demand in Form JPT 302 to pay the tax within thirty days of receipt of the notice.

Notice of hearing in such a case shall be issued by the prescribed authority in Form JPT 301. The notice under sub-section (6) of Section 7 of the Act in respect of persons liable for enrolment shall also be in Form JPT 301.

**18. Interest on tax, if failure to deduct or fails to pay the tax -** If any employer or the assessee does not deduct the tax at the time of payment of salary or wages after deducting, fails to pay tax or if an enrolled person fails to pay the tax as required by or under the Act, he shall pay in addition to the amount of such tax, interest at the rate of two rupees for every one hundred rupees or part thereof for every month or part thereof from the day/date specified for its payment.

**19. Notice under sections 7(6), 8(3) and 9(5) -** The notice under sub-section (6) of Section 7, under sub-section (3) of Section 8 or sub-section (1) or sub-section (3) or sub-section (5) of Section 9 of the Act, shall be issued by the prescribed authority in Form JPT 301.

**20. Notice under section 7(5) and section 12 of the Act,-** The notice under sub-section (5) of Section 7 or under Section 12 of the Act, shall be issued by the prescribed authority in Form JPT 301.

**21. Notice of demand under 9(4) of the Act,-** The notice of demand under sub-section (4) of section 9 of the Act, and other demands; including any penalty or interest imposed under the Act, shall be issued by the prescribed authority in Form JPT 302.

**22. Appeal to the joint commissioner**

(1) Subject to the provision of sub-section (1) of section 14 of the Act, any person aggrieved by an order passed or proceeding recorded under the provisions of the Act may prefer appeal to the Joint Commissioner of the circle concerned.

(2)(i) Every such appeal shall be in Form JPT 401 and verified in the manner specified therein.

(ii) It shall be in duplicate.

(iii) A Treasury Challan/e-challan in support of having paid the fee calculated at the rate of two percent of the tax, penalty or interest under dispute subject to a minimum of rupees fifty and maximum of rupees one thousand.

(3) The appeal may be sent to the Appellate Authority by registered post or be presented to that authority or to such officer the Appellate Authority may appoint, in this behalf by the appellant or by his authorized agent or a legal practitioner.

(4) The Appellate Authority shall after giving the appellant a reasonable opportunity of being heard, pass orders as laid down in sub-section (4) of Section 14 of the Act.

(5) No order under this section shall be made after the expiry of two years from the date of filing of such appeal.



### **23. Revision by the Commissioner and the Tribunal –**

(1) An application for revision by the Commissioner under Section 15(1) of the Act, shall be made in Form JPT 402 and accompanied by a Treasury Challan in support of having paid the fee calculated at the rate of two per cent of the tax, penalty or interest under dispute subject to a minimum of rupees one hundred and maximum of rupees five hundred.

(2) No order under this section shall be made after the expiry of two years from the date of filing of such revision.

(3) An application for revision by the Tribunal under Section 15(6) of the Act, shall be made in Form JPT 402 and accompanied by a Treasury Challan in support of having paid the fee calculated at the rate of two per cent of the tax, penalty or interest under dispute subject to a minimum of rupees one hundred and maximum of rupees five hundred.

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

### **25. Review**

(1) Any order passed under the Act may be reviewed by a prescribed authority appointed under the Act, and it shall record reasons for doing so.

(2) Save with the previous sanction of the Commissioner or an authority specially authorized by him in this behalf no prescribed authority, other than the Commissioner, shall review any such order except before the expiry of twelve months from the date of passing of the order which is sought to be reviewed.

(3) Save with the previous sanction of the Commissioner or an authority specifically authorized by him in this behalf, no prescribed authority appointed under the Act other than the Commissioner, shall review any order, which has been passed by any of its predecessors in office.

(4) Provided that no such review, if it has the effect of enhancing the tax or penalty or both, or of reducing a refund shall be made unless the prescribed authority gives a reasonable opportunity of being heard and for this purpose a notice in JPT 301 shall be issued.

### **26. Shifting of place of work -**

(1) If the holder of a certificate of registration or a certificate of enrolment in one area shifts his place of work to another area, he shall within fifteen days of such shifting, give notice thereof to the prescribed authority from whose office the certificate was issued, and shall, at the same time, send a copy of such notice, etc., to the prescribed authority exercising jurisdiction over the area to which the place of work is being or has been shifted.

(2) With effect from the commencement of the month immediately succeeding that in which the notice is given, the prescribed authority having jurisdiction over the area to which the place of work has been shifted shall exercise all powers and discharge all functions pertaining to the determination and recovery of tax, and matters ancillary thereto, in respect of the sender of such notice.

### **27. Service of notices -**

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

- (i) by delivering or tendering a copy of the notice to the addressee or any adult member of his family residing with him or to a person regularly employed by him; or
- (ii) by Registered post;
- (iii) by electronic method that is to say by e-mail, fax, sms or by any other electronic method.

Provided that, if upon an attempt having been made to serve any such notice by any of the above mentioned methods the authority under whose orders the notice was issued is satisfied that the addressee is keeping out of the way for the purpose of avoiding service or that for any other reasons, the notice cannot be served by any of the above mentioned methods, the said authority shall order the service of the notice to be effected by affixing a copy thereof on some conspicuous part of the addressee's place of work or residence last notified by him and such service shall be deemed to have been made on the addressee personally.

(2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to any of the persons referred to in Clause (i) to sub-rule (1), he shall require the



signature of the person to whom the copy is so delivered or tendered to an acknowledgement of service endorsed on the original notice.

(3) When the notice is served by affixing a copy thereof in accordance with the sub-rule (1) the serving officer shall return the original to the authority which issued a notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's place of work or residence is or was located was identified and in whose presence the copy was affixed. The serving officer shall also obtain the signature or thumb impression of the person identifying the addressee's place of work or residence to him report.

(4) The authority under whose orders the notice was issued shall, on being satisfied from the report of the messenger or the postal acknowledgement or by taking such evidence as he deems proper that the notice has been served in accordance with the rule, record the fact and make an order to that effect.

(5) If the authority is not satisfied that the notice has been properly served, he may after recording an order to that effect, direct the issue of a fresh notice.

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

#### **28. Grant of copies -**

(1) If any assessee wants to have a certified copy of a document filed by him or of an order concerning him passed by any authority, he shall make to the authority concerned an application bearing adhesive Court-fee stamp of the value of rupee one and twenty five paise for a copy which he desires to be supplied within two days of his applying for the same.

(2) On receipt of the application, the said authority shall inform the applicant of the amount of the Court-fee stamps required under the provisions of sub-rule (3) for supply of the copy. After the requisite amount of Court-fee stamp is furnished by the applicant the said authority shall cause a certified copy of the document or order to be prepared and granted to the applicant.

(3) Additional fee in the shape of Court-fee stamp shall be payable for the grant of copies at the rates given below:

- (a) Copy for the first 200 words or less of the Seventy-five paise documents.
- (b) For every additional 100 words - Forty paise or fraction thereof.

#### **29. Appearance before Taxing Authorities and Tribunal and Appointment of "Tax Practitioners" -**

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

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

#### **30. Prescribed Authority or the Authority for the purposes of certain Sections of the Act -**

(1) The Commissioner shall be the Prescribed Authority for the purpose of Section 15, 23, 24, 25 and 28 of the Act. The Joint Commissioners shall be the prescribed authorities for the purposes of Section 14 of the Act. The Deputy commissioner/the assistant commissioner/Commercial Taxes Officer in-charge of the Circle shall be the prescribed authority for the purposes of Sections 7, 8, 9, 10, 11, 12, 13, 16, 17, 18, 19, 20, 21 and 22 of the Act.

(2) The in-charge of the circle shall distribute the respective proceedings under the Act and these Rules, among the officers posted therein including the power for registration/enrollment under the Act.

(3) Provided where no authority has been prescribed for the purpose of any section, the commissioner shall be the prescribed authority.

**31. Refund of tax -** Every claim for refund under Section 20 of the Act, shall be made to the prescribed authority in Form JPT-207 and shall be verified in the manner specified therein.

**32. Electronic methods and automation-** (1) Notwithstanding anything contained in the Rules, the commissioner, for the purpose of the Act and in order to achieve the objectives of



electronic methods and automation including the provision relating to digital signatures, electronic governance, attribution acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates; may determine criteria and shall in so far as they are feasible, apply to the said electronic procedures.

(2) For the proper functions of the departmental electronic system, all the registered employer/assesses are required to furnish their PAN, e-mail id, mobile numbers and fax numbers to the incharge/registering authority of their respective circles.

**33. Application of Jharkhand Value Added Tax Rules, 2006** – The provisions of the Jharkhand Value Added Tax Rules, 2006 shall apply mutandis-mutatis in respect to all such provisions including recovery of tax, for which no rule or rules has/ have been provided under these Rules.

**34. Punishment for Breach of Rules** - Any person contravening any provision of these rules shall be punishable with a penalty, which may be imposed by the authority, after allowing the person concerned an opportunity in Form JPT 301 of being heard, not exceeding five hundred rupees and where the contravention is a continuing one, with a daily penalty of a sum not exceeding rupees five subject to a limit of rupees five hundred in a year during the continuance of contravention and for this purpose a notice shall be issued in JPT 301.

Form JPT 101, JPT 102, JPT 103, JPT 104, JPT 105, JPT 201, JPT 202, JPT 203, JPT 204, JPT 205, JPT 206, JPT 207, JPT 301, JPT 302, JPT 401 and JPT 402 are appended to these Rules.

(File No. Va.Kar 1/VAT/Vividh/28/2008)

By the Order of the Governor of Jharkhand



(Mast Ram Meena)  
Secretary –cum–Commissioner,  
Commercial Taxes Department,  
Jharkhand, Ranchi



**DETAILS OF THE JHARKHAND TAX ON PROFESSIONS, TRADES, CALLINGS AND  
EMPLOYMENTS RULES, 2012**

**FORMS TO BE APPENDED**

Sl.	Form No.	Purposes & Uses of the Forms thereof, for the purpose of Act & Rules
1.	JPT 101	Application for Certificate of Registration u/s 7(1) read with Rule 3(1)
2.	JPT 102	Certificate of Registration u/s 7(3) read with Rule 3(2), 3(3)(d)
3.	JPT 103	Application for Certificate of Enrolment u/s 7(2) read with Rule Rule 4(1)
4.	JPT 104	Certificate of Enrolment u/s 7(4) read with Rule 4(2), 4(3)(d)
5.	JPT 105	Certificate to be furnished by an employee to his employer u/s 5 read with Rule 10
6.	JPT 201	Quarterly Return for the employers u/s 8(1) read with Rule 12(1)
7.	JPT 202	Quarterly Return for the holders of certificate of enrollment u/s 8 read with Rule 12(2)
8.	JPT 203	Annual Return by the assesses u/s 8 read with Rule 12(3)
9.	JPT 204	Payment of Tax into the Treasury / Challan u/s 7 read with Rule 13(1), Rule 14(1)
10.	JPT 205	Form of challan for payment by the D.D.Os/ Central Government Rule-15(1) (e) and 15(3)
11.	JPT 206	Form of statement to be furnished by the D.D.Os/ treasury officers Rule-15(1)(b)
12.	JPT 207	Refund of Tax u/s 20 read with Rule 31
13.	JPT 301	Notice of hearing u/s 7(5), 7(6), 8(3), 8(5), 9(5) and 12 read with Rule 16, 17, 25 [See Section 7(5), 7(6), 8(3), 9(3), 9(5), 11 and 12 read with Rule 17, 25(4)]
14.	JPT 302	Notice of Demand u/s 9(4) read with Rule 18
15.	JPT 401	Form of Appeal u/s 14(1) read with Rule 20
16.	JPT 402	Form of Revision u/s 15 read with Rule 21



# FORM-JPT -101

[See Rule 3(1)]

## Application of Registration by the Employer,

### Under section 7(1) the Jharkhand Tax on Professions, Trades, Callings and Employments Act, 2011

I hereby apply for a Certificate of Registration under the above mentioned Act, as per particulars furnished hereunder -

Sl. No.	Particulars	
1.	Name of the Applicant /Employer	<input type="text"/>
2.	(i) Nature of the profession, trade, etc.:	<input type="text"/>
	(ii) Full postal address and telephone Nos. of the main place of work:	<input type="text"/>
	(iv) Full postal address and telephone Nos. of any additional place/ of Work.]	<input type="text"/>
	(v) Fax No./Mobile No./e-mail id	<input type="text"/>
3.	Class of employer: Individual-01, Partner-02, Firm-03, Company-04, Corporation-05, Society-06, Club and Association- 07, Others specify-08	<input type="checkbox"/> <input type="checkbox"/> <input type="text"/>
4.	Status of person signing this Form: Proprietor-01, Partner-02, Principal Officer-03, Agent-04, Manager-05, Director-06, Secretary-07, others specify-08	<input type="checkbox"/> <input type="checkbox"/> <input type="text"/>
5.	Whether you are registered under JVAT Act 05 please "tick" the appropriate.	<input type="checkbox"/> Yes <input type="checkbox"/> No
6.	If yes please furnish your TIN No.	<input type="text"/>
	The above statements are true, correct and complete to the best of my knowledge and belief.	
	Date:	Signature with Status

Signature of the Issuing Officer

Date of Issue .....

## ACKNOWLEDGMENT

(Particulars of name and address to be filed in by applicant) Received an application for Registration in Form-JPT- 101

From  
Name \_\_\_\_\_  
Address \_\_\_\_\_  
Date: \_\_\_\_\_

Application No .....

Signature of the Issuing Officer



**FORM - JPT- 102**

See Rule 3(2)

Certificate of Registration under section 7(1) Jharkhand Tax on Professions, Trades, Callings and Employments Act, 2011

1. Registration No.:-  
Registration

2	0			2	8	0	3						
---	---	--	--	---	---	---	---	--	--	--	--	--	--

2. Date of

DD	MM	YYYY

3. Date of liability:-

DD	MM	YYYY

4. Circle:-

--

5. Name of Employer:-

--

6. Address of Employer:-

--

7. Class of Employer:-

--

8. Telephone/Fax/  
e-mail id/ Mobile No.

--

9. VAT-TIN (If any)

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

This is to certify that the .....known as .....  
and located at.....has been registered as an Employer under the above  
mentioned Act.

Return in the prescribed form shall be furnished by the employer in respect of each  
quarter separately. The tax shall be payable quarterly with the return and receipted  
challan in token of payment of the tax shall be attached to the return.

Office Seal

Place:

Signature of the Registration Authority

Date:



**FORM- JPT-103**

See Rules 4(1)

Application for Certificate of Enrolment/Revision of Certificate of Enrolment, under section 7(2) the Jharkhand Tax on Professions, Trades, Callings and Employments Act, 2011.

I hereby apply for a Certificate of Enrolment/Revision of Certificate of Enrolment under the above mentioned Act, as per the particulars given hereunder.-

1. Name and address of the assessee

2. Name and style of the business

3. Principal place of assessee and contact Number(s).

Address

Phone /Mobile:

City

Fax:

District

E-mail:

4. PAN of the assessee

5. Please "Tick" the appropriate: Profession-01, Trade-02, Calling-03 or Employment-04

6. Period of standing in profession in years and months

7. No. of other places of works

(Please give the address of the places on the reverse)

8. Annual Turnover of all sales/ purchases.

9. No. of workers engaged in the factory.

10. No. of employees in the Establishment

11. If Co-operative Society whether State level, District level or Taluk level

12. No. of vehicles for which permit under M.V. Act is held: 3 wheelers, Trucks and Buses

Total

13. Enrolment No: of previous certificate, if any

14. Grounds on which revision is sought

To be filled in by the persons/assesses covered by sl. No. 2 to 37 of the Schedule.

The above statements are true, correct and complete, to the best of my knowledge and belief.

Date:

Signature of the assessee with

Status

**(FOR OFFICE USE ONLY)**

Date of enrolment

Signature of Issuing Officer

**ACKNOWLEDGMENT**

(Particulars of name and address to be filled by Applicant)

Received an application for Enrolment in Form

From

Name:

Address:

Application No.....

Date.....

Signature of Receiving Officer



**FORM-JPT-104**

[See Rule 4(2)]

**Certificate of Enrolment issued under Jharkhand Tax on Profession,  
Trades, Callings and Employments Act, 2011**

1. Registration No.

2. Date of Registration

2	0			2	8	0	4								
---	---	--	--	---	---	---	---	--	--	--	--	--	--	--	--

DD	MM	YYYY

3. Date of liability:-

DD	MM	YYYY

4. Circle:

5. Name of the assessee

6. Name and style of the business

7. Address and Principal place of assessee and contact Number(s) thereof.

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

8. PAN of the assessee

9. Profession-01, Trade-02, Calling-03 or Employment-04

10. Period of standing in profession in years and months

11. Annual Turnover of all sales/ purchases.

12. No. of workers/ employees engaged in the factory/ Establishment.

13. If Co-operative Society whether State01, District02 or Panchayat level 03

14. No. of vehicles held: 3 wheelers, Trucks and Buses

15. Enrolment No: of previous certificate, if any

16. Grounds on which revision is sought:- please attach separate sheet

This is to certify that the assessee (name of proprietor /partners/ others).....  
 ..... engaged in the Profession/Trade/Calling (name and style of  
 business/profession).....located at (Place of business/profession)  
 .....has been enrolled under the above mentioned Act.

The holder of this Certificate has additional places of work (branches), at the  
 following address in the State.

1.

2.

The holder of the certificate shall pay the tax at the appropriate rates, specified in the  
 schedule to the Jharkhand Tax on Professions, Trades, Callings and Employments Act,  
 2011 or at such rates as may be revised from time to time, on or before the 31<sup>st</sup> march of  
 every year/ on or before thirty days from the date of first enrolment, in the manner  
 prescribed under the Jharkhand Tax on Professions, Trades, Callings and Employments  
 Rules, 2012.

Office Seal

Place:

Date:

Signature  
Designation.



**FORM-JPT-105***See Rule 10***CERTIFICATE TO BE FURNISHED BY AN EMPLOYEE TO HIS EMPLOYER  
UNDER SECOND PROVISO OF SECTION 5**

I,.....(Name).....(Address).....  
.....hereby certify that I am engaged in the profession/calling of  
.....specified in entry.....  
scheduled appended to the Jharkhand Tax on Professions, Trades, Calling and  
Employments Act 2011, and that the rate of tax payable by me under the said entry,  
namely Rs.....per annum is more than the rate of tax payable by  
me under entry (1) in the said schedule in respect of employment with.

Name of the employer

Registration No.

2	0			2	8	0	3				
---	---	--	--	---	---	---	---	--	--	--	--

Address

I also certify I shall get myself enrolled and shall pay the tax./ I got myself  
enrolled under enrolment certificate. No..... Dated.....  
and I have paid the tax/shall pay the tax.

Place.....

Date.....

.....  
(Signature)



**FORM-JPT-201**

See Rule 12(1)

Return of tax payable by employer under Section 6 and 8 of Jharkhand Tax on Professions, Trades, Callings and Employments Act, 2011.

1. Return of tax payable for the quarter ending on
2. Name of the Employer
3. Address
4. Registration Certificate No
5. Tax paid during the year is as under:-

2	0			2	8	0	3								
---	---	--	--	---	---	---	---	--	--	--	--	--	--	--	--

Sl. No.	Quarter (s) ending	Tax deducted	Tax paid	Balance Tax payable	Paid under Challan No. & date
(1)	(2)	(3)	(4)	(5)	(6)
1.	June				
2.	September				
3.	December				
4.	March				
	Total				

6. Total tax payable for the quarter ending
7. Tax paid as per quarter ending statement
8. Balance tax payable
9. Balance tax paid under Challan No ..... Date .....
10. Treasury/ Circle in which the payment is made.

I certify that all the employees who are liable to pay the tax in my employment during the period of return have been covered by the foregoing particulars. I also certify that the necessary revision in the amount of tax deductible from the salary or wages of the employees on account of variation in the salary or wages earned by them has been made where necessary.

I, Shri .....solemnly declare that the above statements are true, correct and complete, to the best of my knowledge and belief.

Place:

Signature of the employer with Status

**(FOR OFFICIAL USE)**

The return is accepted on verification

Tax assessed	Rs.....
Tax paid	Rs.....
Balance	Rs.....

Assessing Authority.

Note:- Where the return is not acceptable separate order of assessment should be passed.]



**(FORM-JPT-202**

*See Rule 12(2)*

Return to be furnished by an enrolled person/employee under Section 6 and 8 of the Jharkhand Tax on Professions, Trades, Callings and Employments Act, 2011.

1. Return for the quarter ending on
2. Name of the enrolled person
3. Full address and Telephone No.
4. Enrollment Certificate No. 

2	0				2	8	0	4									
---	---	--	--	--	---	---	---	---	--	--	--	--	--	--	--	--	--
5. Profession, Trade, etc. (specify) :
6. VAT TIN No. (if any) 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
7. Amount of tax payable / paid vide Ch. No.   
Date  on  Bank / Cash Receipt No.  Date
7. Class of enrolled person (whether individual, partnership firm, company and others, etc.) (Specify):
8. Payment details, cheque No. / Cash receipt No.
9. Treasury/ Circle in which the payment is made.

I..... certify that the information furnished above is true, correct and complete, to the best of my knowledge and belief.

Place:

Signature of the Assessee Authority

Date



**FORM-JPT-203**

[See Section 8 read with Rule 12(3)]

Annual return to be furnished by an employer / enrolled person/employee) of the Jharkhand Tax on Professions, Trades, Callings and Employments Act, 2011.

1. Return for the year ending on
2. Name of the employer\*
3. Name of the assessee/ person\*
4. Full address and Telephone No.
5. (a) Registration Certificate No. \* 

2	0			2	8	0	3				
---	---	--	--	---	---	---	---	--	--	--	--
- (b) Enrollment Certificate No. \* 

2	0			2	8	0	4				
---	---	--	--	---	---	---	---	--	--	--	--

6. Profession, Trade/Employer etc (specify) :

7. VAT TIN No. (if any) 

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

8. To be furnished by the employer\*

Sl. No.	Year ending	Total tax admitted for the employees	Total Tax deducted	Total Tax paid	Balance Tax payable	Paid under Challan No. & date
(1)	(2)	(3)	(4)	(5)	(6)	(7)

9. To be furnished by the assessee/enrolled persons \*

Class of enrolled person (whether individual, partnership firm, company and others, etc.) (Specify):

Sl. No.	Year ending	Total tax admitted for the employees	Total Tax deducted	Total Tax paid	Balance Tax payable	Paid under Challan No. & date
(1)	(2)	(3)	(4)	(5)	(6)	(7)

10. Balance amount of tax payable if any

Date  on  Bank / Cash Receipt No.  Date

11. Payment details, cheque No. / Cash receipt No.

12. Treasury/Circle in which the payment is made.

\* To be filled by the appropriate Employer/ Assessee – as applicable.

I..... certify that the information furnished above is true, correct and complete, to the best of my knowledge and belief.

Place:

Signature of the Assessee Authority

Date

**GOVERNMENT OF JHARKHAND**  
**CHALLAN UNDER JHARKHAND TAX ON PROFESSION, TRADES, CALLINGS AND**  
**EMPLOYMENTS RULES, 2012**  
 [See Rule 13(1), 14(1)]

(Applicable for the employers and enrolled persons only)

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].

"0028/107 - Taxes on Professions, Trades, Callings and Employment)"

Payment of Tax on Profession, Trades, Callings and Employments													
For the Quarter ending * :-													
30 <sup>th</sup> June	of	*	30 <sup>th</sup> Sept.	of	*	31 <sup>st</sup> Dec.	of	*	31 <sup>st</sup> March	of	*	For the year	*

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

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

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

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

Name/Registration number/Enrolment certificate number of the Employer/Assessee Enter the details of the Bank Instrument, if any. If Cash; indicate as "CASH".	Payment on account of	Amount (in figures)
Registration number of the employer <div style="border: 1px solid black; display: inline-block; padding: 2px;">           2 0 2 8 0 3         </div>	2	3
Enrolment certificate number of assessee <div style="border: 1px solid black; display: inline-block; padding: 2px;">           2 0 2 8 0 4         </div>	Tax : Interest - Penalty - Appeal/Revision Fee(s)* Miscellaneous* <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

CHALLAN UNDER JHARKHAND TAX ON PROFESSION, TRADES, CALLINGS AND  
EMPLOYMENTS RULES, 2012  
[See Rule 15(1)(e), 15(3)]

(Applicable for the Central Government/Railway)

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

"0028/107 - Taxes on Professions, Trades, Callings and Employment)"

Payment of Tax on Profession, Trades, Callings and Employments in  
relation to the employee

For the Quarter ending \* :-

30 <sup>th</sup> June	of	*	30 <sup>th</sup> Sept.	of	*	31 <sup>st</sup> of Dec.	*	31 <sup>st</sup> of March	*	For the year	*
--------------------------	----	---	---------------------------	----	---	-----------------------------	---	------------------------------	---	-----------------	---

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

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

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

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

Description of Central Government Department	Payment on account of	Amount (in figures)
1. Enter the details of the Bank Instrument, if any. If Cash; indicate as "CASH".	2	3
Name of the Central Government Department/ Railway.	Tax :	
	Interest -	
	Penalty -	
	Appeal/Revision Fee(s)*	
	Miscellaneous*	
	<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

**FORM-JPT-206***See Rule 15 (1)(a) and (b) 16(iii)*

Statement of tax deducted and payable by the Central Government departments and the Treasury Officers under sub-section (1) of Section -5

1. Amount of tax payable for the year on
2. Name of the Central Government Department
3. Address
4. Name of the District Treasury
5. Name of the sub-Treasury


4. Number of employees during the year or quarter in respect of whom the tax is payable is as under:-

Employees whose annual salary or wages or both are;	Tax per quarter	Yearly Amount of Tax deducted
(1)	(2)	(3)
(i) Upto Rs. 3,00,000/-	Nil	Nil
(ii) from Rs. 3,00,001/- to Rs. 5,00,000/-	300/-	1200/- PA
(iii) from Rs. 5,00,001/- to Rs. 8,00,000/-	450/-	1800/- PA
(iv) from Rs. 8,00,001/- to Rs. 10,00,000/- and	525/-	2100/- PA
(v) Above 10,00,000/-	625/-	2,500/- PA
Total		

Add interest if any payable Rule 18 of the Rules

Grand Total

Amount paid under Challan No .....dated .....

I certify that all the employees who are liable to pay the tax in my employ during, the period of statement have been covered by the foregoing particulars. I also certify that the necessary revision in the amount of tax deductible from the salary or wages of the employees on, account of variation in the salary or wages earned by them has been made where necessary.

I, Shri..... solemnly, declare that the above statement are true, correct and complete to the best of my knowledge and belief.

Date:-

Signature

Place:-

D.D.O/ Treasury Officer



JPT-207  
**GOVERNMENT OF JHARKHAND**  
**COMMERCIAL TAXES DEPARTMENT**  
[ See Section 20 read with Rule 31 ]  
**Application for Refund for others**  
**Cover Page**

Checklist of Supporting Documents

- ☐ Refund claim of Rs. ....
- ☐ Copy of the Assessment Order under which Refund claim is made
- ☐ Proof of payment of professional tax paid
- ☐ Copy of the Order(s) of the appropriate Court.

Reasons for Rejection (For Office Use only)

*Please tick as applicable*

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

1. Name of employer/assessee \_\_\_\_\_
2. Registration/Enrolment No. \_\_\_\_\_
3. Address \_\_\_\_\_  
Building Name/Number \_\_\_\_\_  
Area/Road \_\_\_\_\_  
Locality/Market \_\_\_\_\_  
Pin Code \_\_\_\_\_  
E-mail Id \_\_\_\_\_  
Telephone Number(s) \_\_\_\_\_  
Fax Number(s) \_\_\_\_\_
4. Reason for refund \_\_\_\_\_

**Affidavit/Verification**

I certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed

Signature

Full name of employer/assessee

Designation

Date

Place

**Instructions :**

1. Please ensure that the form is complete
2. This Form should be verified and signed by:
  - a. Proprietor, in case of Proprietorship concern
  - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
  - c. Managing Director or authorized signatory, in case of a Company
  - d. Karta, in case of Hindu Undivided Family
  - e. Authorised Signatory, in all other cases
3. Enclose copy of assessment order/order(s) at the appropriate Court

**JPT-207**  
**GOVERNMENT OF JHARKHAND**  
**COMMERCIAL TAXES DEPARTMENT**  
*[See Section 20 read with Rule 31]*  
**Refund Payment Order**

Counterfoil I Professional Tax <b>REFUND ORDER</b>	Foil II: (to be presented to the Treasury Officer for payment) Professional Tax <b>REFUND ORDER</b>	Foil III: (to be remitted to the Treasury: not to encash) Professional Tax <b>REFUND ADVICE OF PAYMENT</b>
Book No..... Serial No..... Head No ..... Deduct Refund Payable to.....	Book No..... Serial No..... Order For Refund of professional tax Circle/Sub-Circle	Book No..... Serial No..... Date of issue..... Amount of refund .....(in figures). .....(in words)
Name of employer/assessee  Address  Registration/Enrolment No. ....  Period.....  Date of order directing refund.....  Valid up to 30 days from the date of issue.....  Amount of refund.....  Serial Number of the employer/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 Registration/Enrolment No..... of 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. (Claimant's signature) Examined.	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	Signature of the Treasury Officer / Manager of the Bank	



JPT-301  
GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT

**NOTICE OF HEARING UNDER THE JHARKHAND TAX ON PROFESSIONS, TRADES, CALLINGS AND  
EMPLOYMENTS ACT, 2011**

[See Section 7(5), 7(6), 8(3), 9(3), 9(5), 11 and 12 read with Rule 17, 25(4)]

**NOTICES UNDER THE ACT**

1. Registration No under rule 3: -

2	0			2	8	0	3				
---	---	--	--	---	---	---	---	--	--	--	--

Notice No. ....

Dated .....

2. Certificate of Enrollment No. under Rule 4: -

2	0			2	8	0	4				
---	---	--	--	---	---	---	---	--	--	--	--

Office of the \_\_\_\_\_  
of Commercial Taxes

\_\_\_\_\_ Circle/Sub-Circle

Name \_\_\_\_\_

Address \_\_\_\_\_

Fax No./email-id \_\_\_\_\_

Whereas, the prescribed authority is not satisfied with the particulars of the application in JPT 101/103 in respect to the registration under Section 6/7, you are hereby directed to appear before the undersigned by ..... and submit or furnish the required documents/pleadings, failing which the undersigned shall have no option but to reject the said applications.

Whereas, in respect to the application filed by you for amendment / cancellation you are hereby directed to furnish by ..... the required documents / pleadings in support of such cancellation. You are further directed that the undersigned is not satisfied with the particulars contained in JPT 106 and as such he is in opinion that the application for cancellation should be refused, as filed by you and as such you are required to furnish the required documents or pleadings by ..... for the needful.  
Whereas, you have not filed Return u/s 8(1) of the Act, and as such you are hereby directed to show cause u/s 8(3) of the Act by ..... (date) as to why penalty / interest is payable by you.

Whereas, you have failed to pay tax as per revised return and as such you are required to pay the difference Admitted Tax and Interest payable thereof in respect to the Period .....

Whereas, you are required for assessment under rule 12(4) as the under signed is not satisfied with the content of the said annual return as filed by you as such by ..... you are hereby directed to furnish the required documents in support of your such application.

Whereas, you have failed to apply for Registration, though you are liable to get yourself registered under the Act. Therefore you are hereby directed to show cause by ..... as to why assessment / penalty not be imposed under Section 9(3) read with rule 17 of the Act.

Whereas, you have failed to pay the Assessed Tax u/s 9(5) 10(1) and Interest payable or the Penalty imposed. Therefore you are hereby-directed under rule 13 and 14 to show cause by ..... as to why penalty/interest should not be imposed.

Whereas, you have failed to comply the provisions and notices issued thereof u/s 11, 12 of the Act. Therefore Notice is being issued to you, to deposit Rs. .... being the sum due from you to, or held by you for, or on account of M/s. .... or you are further require to pay into the Government Treasury any money which may subsequently become due from you to the said dealer upto the amount of arrears, still remaining unpaid, forthwith on the money becoming due or being held by you.

JPT-302  
GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT

[See Rule 17 and 21]  
NOTICE OF DEMAND

1. Registration No under rule 3: -

2	0			2	8	0	3							
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2. Certificate of Enrollment No. under Rule 4: -

2	0			2	8	0	4							
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Office of the.....  
..... Circle/sub-circle

1. Name of Assessee .....
2. Address                      Building Name/ Number  
Area/ Road  
Locality/ Market  
Pin Code  
Telephone Number(s)/email-id

Take notice that you have been assessed to tax / Penalty has been imposed on you/an Interest has been charged on you is payable by you/ amounting to Rs .....(figure) ..... (In words) in connection with the tax Assessment or Other Order for the period.....and as such you are required to pay the said amount by .....

The amount of Tax / Penalty / Interest shall be paid by you in the Government Treasury by the .....day of ..... year ..... / or .....days from the service of this Notice.

\*Whereas, the prescribed authority is of the opinion that you have contravened the provisions of section .....read with rule ..... and as such you are hereby directed/required to pay Rs.....as tax/penalty/ interest by ..... under the provisions of the Act and the Rules.

\* Applicable for any other notices/demand under the Act or the Rules as the case may be, the prescribed authorities may deem proper and necessary.

Seal  
Enclosure:  
Date  
Circle

Dy. Commissioner/  
Assistant Commissioner/  
Commercial Taxes Officer/

☐ Rs ..... (in words also) ..... already deposited by you  
..... have been adjusted.

☐ Rs ..... (in words also) ..... claimed by you as deposited and supported  
by receipts but not verified, shall be adjusted after verification to be made by this office.

☐



Whereas, the application for refund u/s 20 is inconsistent with the rules prescribed and as such by ..... you are hereby directed to furnish the required documents in support of your such application for refund.

Whereas, the undersigned, in respect to the appeal / revision filed u/s 14 or 15 of the Act, is not satisfied with your claim as such you are hereby directed by ..... to appear personally or through your authorised person to furnish / plead in order to satisfy the undersigned. Failing which your application shall stand rejected.

Whereas, the prescribed authority is of the opinion that a review under rule 25 of the Act is required and as such it shall affect the enhancing of the tax or penalty or both or reducing your refund claim u/s 20 of the Act and as such you are hereby directed to appear by ..... to furnish the required documents in support of the aforesaid.

Whereas, the prescribed authority is of the opinion that you have contravened the provisions of the rules and as well as such contravention is also continuing as on date and as such you are liable to be penalized vide rule 34 of the rules. Therefore you are hereby directed to furnish the details / pleadings by ..... as to why penalty should not be imposed.

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

\* Applicable for any other notices under the Act or the Rules as the case may be, the prescribed authorities may deem proper and necessary.

Date:

Place :

Commissioner / Additional Commissioner  
Joint Commissioner / Dy. Commissioner /  
Assistant Commissioner of Commercial Taxes /  
Commercial Taxes Officer \*

**JPT-401**  
**GOVERNMENT OF JHARKHAND**  
**COMMERCIAL TAXES DEPARTMENT**  
 [See Section 14(1) read with Rule 20]  
**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 JPT 601
7. Enclose Form JPT 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 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 21 OF THE JHARKHAND TAXATION ON LUXURIES IN HOTELS ACT, 2011 AGAINST ORDER DATED \_\_\_\_\_ PASSED BY \_\_\_\_\_**

1. Name of the Dealer \_\_\_\_\_
2. Registration \_\_\_\_\_
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  
 If 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



JPT 402  
GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT  
[See Section 15 read with Rule 21]

**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 Hotelier \_\_\_\_\_
  2. Registration No. \_\_\_\_\_
  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 sought to be revised  
(Please enclose copy of the above order) \_\_\_\_\_  
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? ☐ Yes ☐ No
  8. Disputed amount Rs. \_\_\_\_\_
  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