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COMMERCIAL TAXES DEPARTMENT

NOTIFICATION
6th March, 2023

The Jharkhand Karadhan Adhiniyamon Ki Bakaya Rashi Ka Samadhan
Rules, 2023

S.O. No. 07 dated 06.03.2023 In exercise of the powers conferred by Section 9 of The Jharkhand Karadhan Adhiniyamon Ki Bakaya Rashi Ka Samadhan Adhiniyam 2022, the Governor of Jharkhand hereby makes the following Rules :—

1. Short title, extent and commencement:—

- (1) These Rules may be called The Jharkhand Karadhan Adhiniyamon Ki Bakaya Rashi Ka Samadhan Rules, 2023 (in short, Jharkhand Kar Samadhan Yojna Rules, 2023).
- (2) It shall extend to the whole of the State of Jharkhand.
- (3) It shall come into force from the date of its publication in the official Gazette.

2. Definitions:– In these Rules, unless the context otherwise requires,–

- (a) "**The Adhiniyam**" means The Jharkhand Karadhan Adhiniyamon Ki Bakaya Rashi Ka Samadhan Adhiniyam, 2022 (in short, the Jharkhand Kar Samadhan Yojna, 2022);
- (b) "**Form**" means a form appended to these Rules;
- (c) "**Section**" means a section of the Adhiniyam;

Other words and expressions used in these Rules and not defined herein, but defined in the Adhiniyam or in the relevant Acts or in the Rules made thereunder, shall have the same meanings respectively assigned to them in the Adhiniyam or in the relevant Acts or in the Rules made thereunder, as the case may be.

3. Manner and form of application for settlement:–

- (1) Any person desiring to settle a dispute, shall file a duly completed online application in Form JKSY-I using the Jharkhand Commercial Taxes portal (URL: esevactax.jharkhand.gov.in) to the jurisdictional circle incharge within 90 days from the date of notification of the Adhiniyam or by such further date as may be extended by the Commissioner. After successful online submission of Form JKSY-1, an ARN will be generated.
- (2) A hardcopy of online filed Form- JKSY-I duly signed by the applicant shall be submitted to the jurisdictional circle incharge within a period of 5 working days from the date of its online filing along with following documents-
 - (a) Copy of relevant statutory order along with demand notice /reminder notice for payment issued to the applicant.
 - (b) Proof of payment in support of payment of admitted tax, tax component of assessed tax, interest and penalty or any other arrear of tax interest and penalty/ disputed amount or amount recovered by the Department through special mode of recovery or TDS certificate or any other payment,
 - (c) Statement along with original portion of relevant statutory certificates/declarations, available with the person which could not be submitted at the time of assessment or re-assessment.
 - (d) Copy of PAN of the applicant and/or Firm, duly signed in by blue ball pen.
- (3) An application in Form JKSY-I shall cover only one statutory order for a period under the relevant Act and shall cover the entire dispute of that statutory order and not only a part of it.

- (4) The hard copy of the said application in Form JKSY-I shall be duly signed by the proprietor of the business; or, in the case of a firm, by the partner authorized to act on behalf of the firm; or, in the case of business of an Undivided Hindu Family, by the Karta of the HUF; or, in the case of a company incorporated under the Companies Act, 1956/2013 or a corporation constituted under any law, by the managing director or principal executive officer thereof; or, in the case of a society, club or association of persons or body of individual or a department of Government or a local authority, by the principal executive officer, or officer in charge thereof; or, by the declared manager in other cases or the legal heir in case of deceased person.
- (5) After successful submission of the hardcopy in Form JKSY-I with all annexures, an acknowledgement shall be issued to the applicant.

4. Disposal of application:—

- (1) No application shall be considered by the prescribed authority unless the application conforms to the requirements of Rule 3.
- (2) A duly signed application in Form JKSY-I along with annexures as prescribed under Rule 3 and other particulars furnished by the person shall be verified by the prescribed authority within a period of 10 days from the receipt of hardcopy of such application.
- (3) Where upon verification it is found by the prescribed authority that the application is complete, correct and conforms to the requirements of Rule 3, shall issue an acknowledgement in form JKSY – II

Provided if the application is incomplete / incorrect and does not conform to the requirements under Rule 3, a deficiency memo in form JKSY III shall be issued.

- (4) The person to whom a Deficiency memo has been communicated shall rectify the defects of application in Form- JKSY I within 15 days from the receipt of the such deficiency memo as specified under section 5 (1) of the Adhiniyam;
- (5) After issuance of acknowledgement in Form JKSY-II under sub rule 3 or after removal of defects by the person as directed under sub rule 4, the prescribed authority shall verify the computation of settlement amount and correctness of payment of tax, interest and penalty and pass the order of settlement within a period of 15 days from the date of receipt of such application under the relevant rules.
- (6) Where upon verification under sub-rule 5, it is found by the prescribed authority that-
 - (a) the disputed amount and the settlement amount have been computed correctly and it is in accordance with the provisions of the Adhiniyam, the prescribed authority shall direct the person by an order in JKSY-IV within a period of 30 days from filing of JKSY-I to deposit the settlement amount into Government Treasury, in the manner prescribed under the Rules of the relevant Act and furnish the challan evidencing such payment within 15 days of the receipt of such order.

(b) the disputed amount and the settlement amount have not been calculated correctly and it is not in accordance with the provisions of the Adhiniyam, the prescribed authority shall determine the settlement amount in accordance with Section 3 of the Adhiniyam and issue an order in Form JKSY – IV with a period of 30 days from filing of JKSY-I and direct to deposit the settlement amount into Government Treasury, in the manner prescribed under the Rules of the relevant Act and furnish the challan evidencing such payment within 15 days of the receipt of such order.

(7) The prescribed authority shall within a period of fifteen days from the receipt of evidence of payment of entire settlement amount, as aforesaid, make an order in JKSY-V settling the dispute.

(8) If the person,

(a) fails to rectify the defects of the application in Form JKSY-I as communicated in FORM JKSY-III, it will be deemed as application has not been filed; or

(b) does not furnish the requisite evidence of payment in respect of payments of settlement amount of tax, interest, or penalty, as specified in Form JKSY – IV within the expiry of 15 days,

the prescribed authority, after recording reasons thereof shall reject the application for settlement of dispute by an order in FORM JKSY-V **within fifteen days of service of the order in Form JKSY-IV** and communicate such order to the person;

Provided that the rejection as aforesaid shall not debar the person from filing a fresh application within the prescribed/extended time limit of the Adhiniyam.

(9) All communications shall be made online or on e-mail address provided in Form JKSY-I by the applicant.

5. Revocation/ Rectification:-

If the prescribed authority on his own motion or on any information or direction from the Commissioner finds that the benefit of settlement has been obtained on furnishing false or incorrect particulars/information or any apparent mistake on records, the order of settlement may be revoked or rectified, for the reasons to be recorded in writing and after giving the applicant a reasonable opportunity of being heard, within 90 days of passing of the order of settlement.

Provided that the period of 90 days may be extended to one year with the approval of the Commissioner.

6. Appeal:-

An appeal against the order of settlement may be filed before the proper Appellate Authority within 30 days from the date of service of such order in the manner prescribed in relevant Acts/Rules.

7. Automation:-

- (1) The Government shall endeavour to introduce and establish an automated data processing system for implementing the purpose of the Act, and for incidental and allied matters.
- (2) In order to achieve the objects of electronic methods and automation, the Commissioner may evolve a criteria and issue suitable direction for the purpose of e-governance from time to time.

[File. No. VaKar/Sansodhan/02/2022]
By the order of the Governor of Jharkhand,

(Aradhana Patnaik)
Principal Secretary,
Commercial taxes Department

झारखण्ड कराधान अधिनियमों की बकाया राशि का समाधान नियमावली, 2023

एस .ओ.07 दिनांक 06.03.2023 झारखण्ड कराधान अधिनियमों की बकाया राशि का समाधान अधिनियम, 2022 की धारा 9 के अन्तर्गत प्रदत्त शक्तियों का प्रयोग करते हुए राज्यपाल, झारखण्ड के आदेश से एतद् द्वारा निम्नलिखित नियमावली बनायी जाती हैं:-

1. संक्षिप्त नाम, विस्तार और प्रारंभ-

(1) यह नियमावली 'झारखण्ड कराधान अधिनियमों की बकाया राशि का समाधान नियमावली, 2023' (संक्षेप में, झारखण्ड कर समाधान योजना नियमावली, 2023) कहा जा सकेगा।

(2) इसका विस्तार संपूर्ण झारखण्ड राज्य में होगा।

(3) यह राजपत्र में प्रकाशन की तिथि से प्रवृत्त होगा ।

2. परिभाषाएं- इन नियमों में जबतक संदर्भ में अन्यथा अपेक्षित न हो,-

(क) 'अधिनियम' से अभिप्रेत है 'झारखण्ड कराधान अधिनियमों की बकाया राशि का समाधान अधिनियम, 2022' (संक्षिप्त में, झारखण्ड कर समाधान योजना 2022);

(ख) 'प्रपत्र' से अभिप्रेत है इस नियम से संलग्न प्रपत्र;

(ग) 'धारा' से अभिप्रेत है अधिनियम की धारा -;

अन्य शब्द और अभिव्यक्तिया जो इस नियमावली में प्रयुक्त हुई हों और इस नियमावली में परिभाषित नहीं हैं, परन्तु अधिनियम अथवा सुसंगत अधिनियमों अथवा उनके अंतर्गत निर्मित नियमावली में परिभाषित हैं, का वही अर्थ होगा जो यथायोग्य वर्णित हैं अथवा सुसंगत अधिनियमों अथवा उनके अधीन नियमावलियों, मामलानुसार समझी जाएंगी।

3. समाधान हेतु आवेदन एवं तरीका -:

(1) कोई व्यक्ति जो विवाद के समाधान हेतु इच्छुक हो, के द्वारा पूर्ण रूप से भरी हुई आनलाईन आवेदन को प्रपत्र JKSY-I को झारखण्ड वाणिज्य) कर पोर्टल-URL: esevactax.jharkhand.gov.in के माध्यम से संबंधित अंचल प्रभारी के समक्ष अधिनियम अधिसूचित होने के दिनों के अन्दर अथवा आयुक्त द्वारा यथा विस्तारित अगली तिथि तक, दाखिल किया जाएगा। सफलतापूर्वक आनलाईन JKSY-I दाखिल होने के पश्चात् एक 'ए आर एन' (ARN) सृजित होगा।

(2) आवेदक द्वारा आनलाईन आवेदित प्रपत्र JKSY-I की हस्ताक्षरित हार्ड कापी संबंधित अंचल प्रभारी के समक्ष आनलाईन दाखिल करने के पाँच कार्य दिवस के अन्दर निम्न कागजातों के साथ प्रस्तुत किया जाएगा-

(क) प्रासंगिक वैधानिक आदेश के साथ आवेदक को भुगतान हेतु निर्गत मांग पत्रम्मार सूचना की प्रति।

(ख) स्वीकृत कर , निर्धारित कर में 'कर', ब्याज एवं शास्ति का घटक अथवा अन्य कोई बकाया राशि का ब्याज एवं शास्ति विभाग द्वारा विषेय रीति से वसूली अथवा श्रोत पर कटौति विवादित राशि अथ/ का प्रमाण पत्र अथवा अन्य कोई भुगतान का साक्ष्य,

(ग)घोषणापत्र की मूल प्रति/व्यक्ति को उपलब्ध वैसे वैधानिक प्रपत्र , जो कि करनिर्धारण अथवा - पुनर्करनिर्धारण के अवसर पर नहीं प्रस्तुत किया जा सका था, को विवरण के साथ,

(घ)अथवा फर/ नीली स्याही से हस्ताक्षरित आवेदक और ्रम का पैन)PAN) की प्रति,

(3) एक प्रपत्र JKSY-I आवेदन में सुसंगत अधिनियम के अन्तर्गत एक अवधि हेतु पारित एक ही वैधानिक आदेश के लिए होगा और यह आवेदन उक्त सम्पूर्ण वैधानिक आदेश के लिए होगा ना कि उसके किसी एक हिस्सा के लिए।

(4) प्रपत्र JKSY-I की हार्ड कापी, व्यवसाय के स्वामीय अथवा, फर्म के मामले में फर्म द्वारा कार्य करने हेतु अधिकृत साझेदारय अथवा, अविभाजित हिन्दू परिवार (HUF)के मामले में अविभाजित हिन्दू परिवार का कर्त्ताय अथवा, कम्पनी अधिनियम 1956/1913 के अन्तर्गत निगमित कम्पनी अथवा किसी अन्य कानून के अन्तर्गत गठित निगम के मामले में प्रबन्ध निदेशक अथवा उसके मुख्य कार्यकारी अधिकारीय अथवा, एक सोसायटी, क्लब या व्यक्तियों के समूह या व्यक्तियों के निकाय या एक सरकारी विभाग या एक स्थानीय प्राधिकार के मामले में मुख्य कार्यकारी अधिकारी अथवा उसके प्रभारी अधिकारीय अथवा, अन्य सभी मामलों में एक घोषित प्रबन्धक या मृत व्यक्ति की दशा में वैधानिक उत्तराधिकारी, द्वारा हस्ताक्षरित किया जाएगा।

(5) JKSY-I की हार्ड कापी को समस्त अनुलग्नको के साथ सफलतापूर्वक दाखिल किये जाने के पश्चात् आवेदक को पावती निर्गत किया जाएगा।

4. आवेदन का निस्तारण:-

(1) विहित पदाधिकारी के द्वारा आवेदन स्वीकार नहीं किया जाएगा, जबतक कि नियम 3 की अपेक्षाओं के अनुरूप आवेदन ना हो।

(2) नियम 3 में विहित अनुलग्नकों एवं अन्य साक्ष्यों के साथ हस्ताक्षरित प्रपत्र JKSY-I की हार्ड कापी व्यक्ति के द्वारा प्रस्तुत करने के 10 दिनों के अन्दर विहित पदाधिकारी के द्वारा उस आवेदन का सत्यापन किया जाएगा।

(3) विहित पदाधिकारी के द्वारा सत्यापन के पश्चात् आवेदन को पूर्ण सही एवं नियम 3 के अनुरूप पाये जाने पर प्रपत्र JKSY-II में पावती निर्गत किया जाएगा।

बशर्ते कि आवेदन अपूर्ण गलत एवं नियम/3 के अपेक्षानुसार नहीं पाये जाने पर, प्रपत्र JKSY-III में त्रुटि मेमो निर्गत किया जाएगा।

(4) यथा विहित अधिनियम की धारा 5(1), व्यक्ति जिसे त्रुटि मेमो संसूचित किया गया है, के द्वारा त्रुटि मेमो प्राप्त करने के 15 दिनों के अन्दर आवेदन में त्रुटि निवारण करते हुए प्रपत्र JKSY-I दाखिल किया जाएगा,

(5) उप नियम 3 के अन्तर्गत प्रपत्र JKSY-II में पावती निर्गत के पश्चात् अथवा व्यक्ति के द्वारा त्रुटि निराकरण करने के पश्चात्, जैसा कि उप नियम 4 में निर्दिष्ट है, सुसंगत नियमों के अन्तर्गत आवेदन प्राप्ति के 15 दिनों के अन्दर विहित पदाधिकारी के द्वारा समाधान राशि की गणना एवं 'कर', ब्याज एवं शास्ति के भुगतान की शुद्धता के सत्यापनोपरान्त समाधान आदेश पारित किया जाएगा।

(6) उप नियम-5 के अन्तर्गत सत्यापनोपरान्त विहित पदाधिकारी के द्वारा ऐसा पाया जाता है कि -

(कविवादित राशि एवं समाधान राशि की गणना सही की गई है), और यह अधिनियम के अनुरूप है, विहित पदाधिकारी के द्वारा प्रपत्र JKSY-I में आवेदन दाखिला के 30 दिनों के अन्दर उस व्यक्ति को प्रपत्र JKSY-IV में आदेश के द्वारा निदेश दिया जाएगा कि समाधान राशि को सुसंगत अधिनियमों के नियमावली के प्रावधानुसार सरकारी कोषागार में जमा करें, और ऐसे आदेश प्राप्ति के 15 दिनों के अन्दर उक्त भुगतान के साक्ष्य के रूप में चालान को प्रस्तुत करेंगे।

(ख) न राशि की गणनाविवादित राशि एवं समाधा सही नहीं की गई है और यह अधिनियम के अनुरूप नहीं है, विहित पदाधिकारी के द्वारा प्रपत्र JKSY-I में आवेदन प्राप्ति के 30 दिनों के अन्दर प्रपत्र JKSY-IV में समाधान राशि का निर्धारण अधिनियम की धारा 3 के अनुरूप किया जाएगा और निदेश देंगे कि समाधान राशि को सुसंगत अधिनियमों के नियमावली के प्रावधानुसार सरकारी कोषागार में जमा करें, और ऐसे आदेश प्राप्ति के 15 दिनों के अन्दर उक्त भुगतान के साक्ष्य के रूप में चालान को प्रस्तुत करेंगे।

(7) उपर्युक्त सम्पूर्ण समाधान राशि का भुगतान साक्ष्य प्राप्त किये जाने के पन्द्रह दिनों के अन्दर विहित पदाधिकारी प्रपत्र JKSY-V में आदेश पारित कर विवाद का निष्पदान करेंगे।

(8) यदि व्यक्ति,

(अ) प्रपत्र JKSY-I के त्रुटियों का निराकरण नहीं करता है, जैसा कि प्रपत्र JKSY-III में संसूचित है, ऐसा समझा जाएगा कि आवेदन नहीं किया गया है अथवा

(ब) 15 दिनों के अन्दर प्रपत्र JKSY-IV में विनिर्दिष्ट 'कर', ब्याज, एवं शास्ति के समाधान राशि के अपेक्षित भुगतान का साक्ष्य प्रस्तुत नहीं किये जाने पर,

विहित पदाधिकारी JKSY-IV में आदेश पारित करने एवं उस व्यक्ति को आदेश संसूचित करने के पन्द्रह दिनों के अन्दर उन कारणों को अभिलिखित करते हुए विवाद के समाधान आवेदन को प्रपत्र JKSY-V में आदेश के द्वारा अस्वीकृत करेंगे और व्यक्ति को उक्त आदेश को संसूचित करेंगे।

परन्तु, उपर्युक्त अस्वीकृतिकरण उक्त व्यक्ति को अधिनियम में विहित नया आवेदन दाखिल करने से वंचित नहीं करेगा। विस्तारित समय के अन्तर्ग/

(9) समस्त सम्प्रेषण ऑन लाईन अथवा आवेदक के द्वारा प्रपत्र-JKSY-I में प्रदत्त ईमेल पता के - माध्यम से की जाएगी।

5. निरसन-संशोधन:/

विहित पदाधिकारी द्वारा स्वप्रेरणा से अथवा किसी सूचना के आधार पर अथवा आयुक्त के निदेशानुसार द्वारा ऐसा पाये जाने पर कि समाधान का लाभ किसी गलत ब्योरासूचना के आधार / प्राप्त किया गया है अथवा अभिलेख पर कोई प्रत्यक्ष भूल, समाधान आदेश निरस्त अथवा संशोधित किया जा सकेगा, और यह आवेदक को सुनवाई का पर्याप्त अवसर प्रदान करने के पश्चात् कारणों को अभिलेखबद्ध करते हुए समाधान आदेश पारित करने के नब्बे दिनों के अन्दर पारित किया जाएगा।

बशर्ते कि 90 दिनों की अवधि को आयुक्त की अनुमति से एक वर्ष के लिए विस्तारित किया जा सकेगा।

6. अपील-:

समाधान आदेश के विरुद्ध यथोचित अपीलीय प्राधिकार के समक्ष ऐसे आदेश की सूचना तामिल किये जाने के 30 दिनों के अन्दर सुसंगत अधिनियमों नियमावलियों के अन्तर्गत प्रावधानित / तरिके के अनुरूप दाखिल किया जा सकेगा।

7 स्वचालन-:

- (1) सरकार द्वारा अधिनियम के प्रयोजनों तथा इसके आनुषंगिक एवं सम्बद्ध मामलों को लागू करने हेतु स्वचालित डाटा प्रोसेसिंग प्रणाली स्थापित करने का प्रयास किया जाएगा।
- (2) इलेक्ट्रानिक तरीकों एवं स्वचालन के उद्देश्यों को अर्जित करने हेतु, आयुक्त के द्वारा एक प्रक्रिया के विकसित एवं समय - समय पर ईगवर्नेन्स के प्रयोजनार्थ उपयुक्त निदेश दिया जा सकेगा।

संचिका संख्या- वा0कर/संशोधन/02/2022

झारखण्ड राज्यपाल के आदेश से

(आराधना पटनायक)

प्रधान सचिव,

वाणिज्य-कर विभाग।

Form JKSY- I

(Application for settlement of dispute under the Jharkhand Kar Samadhan Yojna 2022)

[See Rule 3(1), Rule 4(4)]

Before the

.....

.....

I, ..[] full name in block letters), son/daughter/wife of
 [] r....., be []r/ karta/ managing director/ principal
 executive officer/officer incharge / declared manager/legal heir hereby apply for settlement of arrear tax,
 interest, or penalty in dispute and the relevant particulars are furnished below:-

1. Trade name of the business []
2. TIN/Registration Certificate Number under the Relevant Act, if any []
3. Address of the principal place of business []
4. Postal address at which communication may be made []
5. PAN of the applicant []
6. E-mail address on which notices / communications to be sent [] []
7. Mobile number on which communications to be sent [] []
8. Relevant Act under which the case is pending []
9. Period of the case in respect of which the application is made []
10. Admitted tax payable as per return []
11. Admitted tax paid []
12. Date of statutory order in respect of which the application is made []
13. Amount of assessed tax, interest and penalty []
14. Amount paid against assessment order []
15. Demand/Reminder notice number and date [] []
16. Dispute, if any, pending before which authority (Appellate Authority/ Commissioner/Tribunal/ High Court/Supreme Court) bearing case []..... of year
17. Date on which Appeal/ Revision/ Reference/ WP/ SLP []
18. Brief details of dispute arising out due to (put √) []

•

[]hancement of GTO

- Claims not allowed due to non submission of ☐ declaration forms
 - Claims, other than non submission of declaration for ☐, not accepted by AA
 - Interest and penalty due to non/wrong filling or late filling ☐ of returns / report
- Reason (200 words)
- ☐ Any other

19. The details of amount already deposited against disputed amount - Challan no. & Date in account of Tax/Interest/Penalty (statement along with proof of payment to be enclosed)

20. Value of statutory Certificates/ Declarations received after issuance of demand notice which are being attached with this application - Rs.

21. Computation sheet of settlement amount (as per the applicant's calculation) Enclosed as annexure

22. *I/We want to get the case settled upon further payment of Rs. ... in account of assessed tax, Rs. or of interest, Rs. of penalty

23. *I/We undertake to pay the additional determined amount as per settlement order in the Government Treasury within such time as may be directed.

(Note: Any other documents which is necessary in support of settlement may be submitted along with hard-copy)

Declaration

1. I, (full name in block letters) declare that the information and particulars furnished in this application are correct and complete.

Date :

(Signature of the applicant)

Undertaking

2. I, (full name in block letters), son/daughter/wife of residing at, being *proprietor/ partner/ karta/ managing director/ principal executive officer/officer in-charge / declared manager/legal heir do hereby undertake to withdraw the case no., pending before the (name of forum) on settlement of the dispute and after receiving the order in FORM JKSY-V passed by the prescribed authority under the Kar Samadhan Yojna 2022.

Date :

(Signature of the applicant)

Designation & seal

*Strike out whichever is not applicable.

ANNEXURE
CALCULATION SHEET

Name of the dealer				
TIN/Registration Nos.				
Act				
Period				
Date of statutory order				
Part 1 (Sl. No.1 of Table in Sec. 3 of the Jharkhand Kar Samadhan Yojna, 2022)		Amount (in Rs.)	Settlement amount (in Rs.)	Remarks
(A)	Amount of Admitted tax as per returns			
(B)	Amount paid as Admitted tax			
(C)	Balance to be paid as admitted tax (A-B) (100% payable)			
(D)	Interest and Penalty on admitted tax			
(E)	Amount of Interest and Penalty paid			
(F)	Balance Unpaid Interest and Penalty [D - E]			
(G)	Settlement amount to be paid {10% OF 'F'}			
(H)	Total Settlement amount ['C'+ 'G']			
Part 2 (Sl. No.2 of Table in Sec. 3 of the Jharkhand Kar Samadhan Yojna, 2022)				
(I)	Amount of assessed tax arising out of best judgment order, rejection of the claims other than arising out of non submission of the declarations Forms under relevant Acts			
(J)	Amount paid in respect of assessed tax			
(K)	Remaining balance to be paid [I-J]			
(L)	Settlement amount to be paid {40% OF 'K'}			
(M)	Interest and Penalty in the Statutory Order			
(N)	Payment in respect of 'M'			
(O)	Balance unpaid Interest and Penalty [M - N]			
(P)	Settlement amount to be paid {10% OF 'O'}			
(Q)	Total Settlement amount ['L'+ 'Q']			
Part 3 (Sl. No.3 of Table in Sec. 3 of the Jharkhand Kar Samadhan Yojna, 2022)				
(R)	Arrear amount arising out of the non submission of the declaration Forms			
(S)	Tax amount arising out of Value of declaration Forms which are now available but not considered			
(T)	Balance of tax amount arising out of value of forms which are not supported with declaration Forms {R-S}			
(U)	Settlement amount to be paid {50% OF 'T'}			
(V)	Amount of interest and penalty on tax levied due to non-submission of declaration forms/certificate.			
(W)	Payment in respect of 'V'			
(X)	Balance Unpaid Interest and Penalty [V - W]			
(Y)	Settlement amount to be paid {10% OF 'X'}			
(Z)	Total Settlement amount ['U'+ 'Y']			

Part 4 (Sl. No.4 of Table in Sec. 3 of the Jharkhand Kar Samadhan Yojna, 2022)				
(AA)	Any arrear in dispute other than mentioned in Part 1, Part 2 & Part 3			
(AB)	Settlement amount to be paid {40% OF 'AA'}			
(AC)	Amount of interest and penalty in respect of "AA"			
(AD)	Payment in respect of 'AC'			
(AE)	Balance Unpaid Interest and Penalty (AC-AD)			
(AF)	Settlement amount to be paid {10% OF 'AE'}			
(AG)	Total Settlement Amount ['AB'+ 'AF']			
(AH)	Final Settlement Amount['H'+ 'Q'+ 'Z'+ 'AG']			

FORM JKSY-II

(Form of Acknowledgement under the Jharkhand Kar Samadhan Yojna 2022)

[See Rule 4(3)]

Office of the

Receipt No.

Date –

Application in FORM JKSY-I Received from(A) Trade name of the business (B) Registration Certificate Number under the law, if any.. (C) E-mail address (D) Mobile No.

Check slip [(Tick (√) if enclosed / Tick (x) if not enclosed)]

(1) Copy of annual return or all applicable quarterly returns for the period in dispute, if filed manually

☐(2) Statement along with copies of challan in support of payment of admitted tax and payment made earlier against disputed amount ☐(3) TDS Certificate (as prescribed in relevant act) ☐(4) Copy of the order levying any tax, interest or penalty ☐(5) Copy of demand notice/ last reminder notice regarding payment of tax interest & penalty ☐(6) Statement along with statutory certificates/declarations received in original ☐

(7) E-mail address & mobile no. must be mentioned in prescribed column in Form JKSY-I

(8) Copy of PAN of the applicant, duly signed in blue ballpoint pen ☐(9) Undertaking for withdrawal of disputed case ☐(10) Any other documents-

Date :

(Signature of the Authority)
Designation & seal

FORM JKSY-III

(Form of Deficiency memo for rectification of defects of application in Form JKSY-I under the Jharkhand Kar Samadhan Yojna 2022)

[See Rule 4(3)]

Memo No.

Date –

Office of the

(1) Name and style of business:

(2) Postal address:

(3) Registration Certificate Number under the relevant Act, if any:

(4) E-mail address as mentioned in FORM JKSY-I:

(5) Mobile number as mentioned in FORM JKSY -I:

(6) Nature of demand involved in dispute:

(7) Period to which dispute relates:

ORDER

The aforesaid application in FORM JKSY-I filed by you and acknowledged vide receipt No. ffice is *incomplete/*incorrect/*does not conform to the requirements of Rule 3 due to following reasons- (specify the reason)

You are, therefore, directed to rectify the above mentioned defects in the application FORM JKSY -I by

In the event of your failure to rectify the above mentioned defects, shall lead to rejection of application for settlement of dispute.

Date :

(Signature of the Authority)
Designation & seal

*Strike out whichever is not applicable.

FORM JKSY-IV

(Order to deposit settlement amount under the Jharkhand Kar Samadhan Yojna 2022)

[See Rule 4(6)(a), 4(6)(b), Rule 5]

Memo No.

Date-

Office of the 1. Name and style of business : 2. Acknowledgment no. and date (FORM JKSY-II) : 3. Postal address: 4. Registration Certificate Number under the relevant Act, if any : 5. E-mail address: 6. Mobile number: 7. Nature of demand involved in dispute: 8. Period to which dispute relates : **ORDER**

The settlement amount in relation to application filed in FORM JSKY-1 is scrutinized and calculated.

You are hereby directed to produce evidences of settlement amount of Rs. on account of admitted tax, Rs. of assessed tax, Rs. of interest, and Rs. on account of p of challan by..... (date).

Date :

(Signature of the Authority)
Designation & seal

Note:- Failure on the part of the applicant to comply the above entails rejection of application for settlement of dispute without any further hearing to the person.

FORM JKSY-V

(Order of Settlement/Rejection under the Jharkhand Kar Samadhan Yojna 2022)

[See Rule 4(7), Rule 4(8)(a), Rule 4(8)(b), Rule 5]

Memo No.

Date-

Office of the (1) Name and style of business: (2) Acknowledgment no. and date (FORM JKSY-II) : (3) Postal address: (4) Registration Certificate Number under the relevant Act, if any: (5) E-mail address: (6) Mobile number:

(7) Nature of demand involved in dispute: Tax.....interest.....penalty.....

(8) Period to which dispute relates: (9) Settlement amount as per Form JKSY-IV issued under memo no..... dated.....
has been deposited by you vide Challan No.....dated.....which includes-

(i) Arrear of tax on account of failure to furnish or produce any statutory Certificate or Declaration:

(ii) on account of other (iii) on account of dispute arising out of an order levying penalty, or interest under the
relevant Act : (iv) on account of any other dispute :

ORDER

The dispute is hereby settled in accordance with the provisions of Section 5 of the Jharkhand Kar Samadhan Yojna 2022 read with Rule 4 of Jharkhand Kar Samadhan Rule 2023.

Order of Settlement - Upload Order.

You have failed to rectify the defects of the application in Form JKSY-I, as communicated in Form JKSY-III, or you have not produced the evidences of the deposit of admitted tax, assessed tax, interest, penalty before the expiry of the period as specified therein.

Order of Rejection - Upload Order.

Date :

(Signature of the Authority)
Designation & seal

Copy forwarded to the Commissioner of Commercial Taxes, Jharkhand, Ranchi

Place : Date :

(Signature of the Authority)
Designation
