

**GOVERNMENT OF JHARKHAND**  
**COMMERCIAL TAXES DEPARTMENT**

**NOTIFICATION**

**JHARKHAND COMMERCIAL TAXES TRIBUNAL REGULATION, 2006**

**S.O. 217** dated **31.03.2006** In exercise of the powers conferred by sub-Rule (13) of Rule 13 of the Jharkhand Value Added Tax Rules, 2006 and with the previous sanction of the Government of Jharkhand, the Commercial Taxes Tribunal hereby makes the following regulations: -

**CHAPTER I**

**General**

1. **Short title and commencement** - (i) These regulations may be called the Jharkhand Commercial Taxes Tribunal Regulation, 2006.

(ii) These regulations shall come into force on the expiry of one month from the date of publication of these regulations in the Jharkhand Gazette.

2. **Definitions** - (i) In these regulations, unless there is anything repugnant in the subject or context, -

- (a) "**Act**" means the Jharkhand Value Added Tax Act, 2005(Jharkhand Act 05, 2006);
- (b) "**Agent**" means a person authorized in writing under regulation 13 to appear, plead and act on behalf of a dealer, an assessee or other person before the Tribunal;
- (c) "**Application**" means an application for revision, reference, review, restoration, or any other miscellaneous petitioner for relief.
- (d) "**Chairman**" means the Chairman of the Commercial Taxes Tribunal constituted under Section 3 of the Act;
- (e) "**Legal Representative**" means a person who in law represents the estate of a deceased person and includes any person decided by the Tribunal to represent the deceased person in the proceeding pending before the Tribunal, unless and until a competent court has decided otherwise;
- (f) "**Regulation**" means the Jharkhand Commercial Taxes (Tribunal) Regulations, 2006;
- (g) "**Rules**" means the Rules framed under all the Taxation Statutes administered by the Commercial Taxes Department;
- (h) "**Secretary**" means the Secretary to the Tribunal or a person, who for the time being is discharging the duties and performing the functions of the Secretary to the Tribunal;
- (i) "**State Government**" means the Government of the State of Jharkhand;
- (j) "**State Representative**" means an officer or an advocate appointed by the Commissioner to appear, plead and act for the State Government in an proceeding before the Tribunal;

- (k) **"Tribunal"** means the Commercial Taxes Tribunal constituted under Section 3 of the Act.
- (ii) The words and expressions used but not defined in these regulations shall have the meaning respectively assigned to them in the Act and the Rules.

## **CHAPTER II**

### **Headquarters, Sittings of Bench and Office Hours.**

3. **Headquarters - The headquarters of the Tribunal shall be at Ranchi.**
4. **Sitting of the Tribunal** - A bench of the Tribunal shall hold its sitting at its headquarters, provided that the Chairman may by special or general order, direct that any case or class of cases shall be heard at any other convenient place in the State of Jharkhand.
- (b) The Tribunal shall hold its sitting on such days or dates and during such hours as the Chairman may by special or general order specify.
5. (a) The office of the Tribunal shall observe the same office hours as the office of the courts under the administrative control of the State Government provided that during summer the office shall be held in the morning hour only if so directed by the Chairman.
- (b) The office shall remain closed on Sundays and on other holidays declared by the State Government.

## **CHAPTER III**

### **Presentation, Regulations and Admission of an application**

6. The provisions of the Chapter shall, unless there is anything repugnant in the subject or context, apply to every application filed in the Tribunal.
7. Every application filed in the Tribunal shall comply with all the provisions of the Act and the Rules and regulations applicable thereto.
8. Filing of applications, petitions, etc. - Every application, affidavit, supplementary application or reply on rejoinder thereto filed before the Tribunal shall be -
- (a) entitled "Before the Commercial Taxes Tribunal, Jharkhand, Ranchi";
  - (b) except where a form is prescribed for it, in numbered paragraphs neatly typed, except such Annexures as an original or certified copy, on foolscap watermarked plain demi paper, one side of the paper only being used and quarter margin together with at least one inch of space at the top and bottom of each sheet being allowed;
  - (c) couched in proper language;
  - (d) dated and signed by the person presenting it and also where necessary by such person as may by law be required to sign such application affidavit, supplementary application or reply or rejoinder thereto;
  - (e) signed by the scribe or typist, who shall state the capacity in which he signs it;
  - (f) filed in triplicate.

9. Every application shall immediately after the case title set out the Section of the Act and/or the Rules under which it is made.

10. Every application shall state concisely and clearly -

(a) the facts, matters and circumstances upon which the applicant relies :

(b) the matter of complaint, if any, and the relief sought.

11. The facts stated in every application presented otherwise than in the form prescribed for it or supplementary application or reply, or rejoinder thereto shall be verified either by solemn affirmation or on oath of the applicant or the person filing the reply or rejoinder or by separate affidavit complying with the provisions of order 19, Rule 3 of the Code of Civil Procedure annexed to the application.

12. Every application, not being an application filed in connection with a pending application, cause or proceeding, shall set forth the full name and address of the applicant or applicants and also of the opposite party of parties thereto and such further description as may be necessary for his or their identification.

13. When a Vakalatnama is given by a party, who can sign his or her name it must be signed by the party. When the party cannot sign his or her name the Vakalatnama must be endorsed as follows: -

I, do hereby appoint Shri ....., Advocate to act for me in the above named cause in token whereof I have affixed my left thumb impression in the presence of Shri .....

(Left thumb impression)

And I, do hereby attest the above thumb impression as having been affixed in my presence by Shri ..... who is known to me.

(Signature)

14. Every application, affidavit, or petition referred to in regulation 8 shall be filed before 12 noon in the case of day sitting and before 8 A.M. in the case or morning sitting of the Tribunal.

15. Registration of application - (1) Every application presented to the Tribunal or received by it through post shall be sealed by the date-seal of the Tribunal. The Secretary shall endorse on such application as well as on all documents bearing court fee the date of receipt. He shall also get the court fee stamps on such application or documents punched. The application, thereafter shall be entered in the relevant register of applications in the order of its receipt, the court fees being entered in a separate court-fee register.

(2) Miscellaneous petitions presented before a bench of the Tribunal or before the Secretary, or received by post, shall also be similarly sealed, dated and endorsed and courtfee stamps shall be punched and entered in the relevant register and placed in the relevant records, maintained for such purpose.

16. Preliminary examination. - (1) The Secretary shall, on receipt of an application, examine the same to find out -

(a) whether it conforms to the provisions of the Act and the Rules under which the application has been filed as well as to these regulations;

(b) whether the person presenting the same has authority to do so; and

(c) whether it is, otherwise, in order.

The Secretary shall note the result of his examination on the order sheet of the record of the case and put up the same to the Tribunal for necessary orders.

(2) If the Tribunal finds that the application for revision does not conform to the requirements of the Act and Rules under which it has been filed or these regulations, it may call upon the applicant by a notice to remedy the defect or defects within reasonable date to the specified in the notice. The Tribunal may for good and sufficient cause extend the date.

(3) On the day fixed, the Tribunal shall, after hearing the applicant or his agent, if present, pass order directing either entertainment of the application for revision or its rejection. Where the application is rejected, the Tribunal shall record its reasons for doing so.

17. **Admission.** - Tribunal may, in its discretion, either admit an application without any preliminary hearing or fix a date for a preliminary hearing on the point of admission of which notice shall be given to the applicant. The notices shall state if the applicant or his agent does not appear before the Tribunal on the date so fixed or any other date to which the hearing may be adjourned, the application will be summarily dismissed on the date so fixed. The Tribunal shall, after hearing the applicant or his agent either admit the application for revision or dismiss it. In case of dismissal, it shall record its reasons for doing so.

18. **Cross objection** - (i) A memorandum of cross objection it presented, by the opposite party, shall conform to the above regulations, so far as may be relevant.

(ii) Soon after the receipt of the memorandum of cross objection, a copy thereof shall be sent by the Tribunal to the applicant.

19. **Appearance before the Tribunal** - (1) Any person who is required to appear before the Tribunal in connection with any proceedings concerning him, may appear before the Tribunal either -

- (a) in person, or
  - (b) by a person authorized in writing by him in this behalf, being his relative or a person in his regular and whole time employment, or
  - (c) by an Advocate, or
  - (d) by the Accountant who has been enrolled as a Registered Accountant maintained by the Central Government under the Auditor's Certificate Rules, 1932, or holds a restricted certificate under the Restricted Certificate Rules, 1932, or
  - (e) by a sales-tax practitioner, who possesses a degree in commerce, Law, Economics or Banking including Higher Auditing conferred by any Indian University incorporated by any law for the time being in force or any foreign University approved by the State Government or possesses such other qualification as may be recognized by the State Government in this behalf.
- (2) The State Government may appear through the State representative.

20. **Authorising an Agent to appear** : - (1) Where an application is signed by an agent, the applicant shall append to the applicable a document authorizing the agent to sign, appear, plead and act for him and if the agent is a relative of the applicant, the documents shall state what his relationship is with the applicant or if he is a person regularly employed by the applicant, the document shall state the capacity in which he is at the time employed.

(2) The agent appearing for the applicant at the time of hearing of the application shall, unless the document referred to above has been appended to the application, file such document before the commencement of the hearing.

## CHAPTER IV

### Hearing, Adjournment and Judgment

21. **Notice of hearing** - A notice of the date and time fixed for hearing of the application shall be sent to the applicant as well as to the opposite party and where the application is under Section 80 of the Act, also to the authority whose order is sought to be revised, calling upon them to appeal before the Tribunal on the date and time fixed for hearing. The notice shall also state that if the person to whom the notice is issued does not appear before the Tribunal either in person or through an agent or State representative as the case may be on the date fixed for hearing or on any subsequent date to which the hearing may be adjourned, the Tribunal shall hear and decide the application ex-parte.

(2) A copy of the application shall be enclosed, if not forwarded earlier, along with the notice to the opposite party.

(3) A copy of the notice fixing the date of hearing shall also be sent to the Commissioner.

(4) The date of hearing of the application shall be fixed with reference to the current business of the Tribunal and time necessary for the service of the notice so as to allow the parties sufficient time to appear and be heard in support of or against the application.

22. **Calling of records** - After fixation of the date of hearing a notice shall be issued to the authority against whose orders the application has been filed to send all records connected with the application within the date fixed by the Tribunal.

23. **Hearing of the application** - On the day fixed for hearing or on any other day to which the hearing may be adjourned the applicant shall ordinarily be heard first in support of the application. The opposite party, if necessary, be heard next, and in such a case, the applicant shall be entitled to a reply.

(i) **Hearing in the absence of parties** - (1) If on the day if fixed for hearing or on any other day to which the hearing may be adjourned, the applicant does not appear either in person or through an agent or the State representative, as the case may be, when the case is called on for hearing, the Tribunal may, in its discretion, either dismiss the application for default or may decide it on merits, after hearing the opposite party if present.

(2) If, on the day fixed for hearing or on any other day to which the hearing may be adjourned, the applicant appears and the opposite party does not appear either in person or through an agent or the State representative, as the case may be, when the case is called on for hearing, the Tribunal may decide the same on merits after hearing the applicant, if present.

24. **Restoration of applications decided ex-parte** - (1) If any of the parties was absent on the day of hearing, either preliminary or final, and the application was heard and decided ex-parte, the party concerned may apply for restoration of the application and if the party satisfies the Tribunal that he had no notice of the date of hearing or that he was prevented by any sufficient cause from appearing when the application was called on for hearing the Tribunal may make an order setting aside the earlier order and restoring the application to its file and number on such terms as it thinks fit:

Provided that where the other party had no appeared at the hearing of the application, such party shall be given notice and an opportunity of being heard before the order for restoration is made.

(2) An application for restoration of the application dismissed for default or disposed ex-parte shall be made within thirty days from the date of the order.

25. **Fresh evidence and witness** - (1) No party to application shall be entitled to adduce any fresh evidence either oral or documentary, before the Tribunal :

Provided that -

- (a) If the authority from whose order the application is preferred has refused to admit evidence which ought to have been admitted, or
- (b) If the party evidence, notwithstanding the exercise of due diligence, was not within his knowledge, or could not be produced by him, at or before the time, when the order under consideration was passed, or
- (c) If the Tribunal for the ends of justice requires any document to be produced or any witness to be examined to enable it to pass an order or for any other substantive cause, the Tribunal may allow such evidence or document to be produced or witnesses to be examined, and in such case the other party will be entitled to adduced rebutting evidence, if any.

(2) A party desiring to adduce fresh documentary evidence shall file four copies of such evidence, unless otherwise directed by the Tribunal.

(3) When fresh evidence has been adduced, the parties may, if they so desire, address the Tribunal on points arising out of the fresh evidence.

(4) If the Tribunal is of opinion that any witness should be examined or any fresh evidence be adduced in connection with any case before it, may instead of examining such witness before itself or taking the evidence, issue a commission to the Joint Commissioner or any other officer of the Commercial Taxes Department for examining the same in the presence of the other party, who shall have the right to cross examine the witness or rebut the fresh evidence.

26. **Adjournment** - (1) The Tribunal may on such terms as it thinks fit and proper and at any stage adjourn the hearing of any application.

(2) An application for adjournment shall ordinarily be presented in person. In case such an application is sent by post or otherwise, the party seeking adjournment shall make his own arrangements for obtaining intimation of the date of adjournment at his own cost by enclosing requisite postage stamps or reply paid telegram voucher. Notice of an adjournment shall be put up on the Notice Board of the Tribunal. This shall be deemed to be sufficient notice to the parties concerned.

27. **Procedure in case of death of application** - If any of the application dies while the application is pending hearing and it cannot be proceeded with unless his legal representative is made a party to the proceedings, the Tribunal shall adjourn further proceedings to enable his legal representative to appear and apply for being made a party. If the legal representative fails to do so within ninety days from the date on which the applicant died, the application shall abate as regard the deceased.

28. **Procedure in case of transfer of business** - If during the pendency of an application before the Tribunal the business of any person who is a party thereto be transferred to or devolves upon some other person either wholly or in part, the Tribunal may, on an application of such transferee or such person on whom the business devolves or on any application on behalf of the State Government, make such a person a party to the application in addition to the transferor.

29. **Procedure in case of insolvency or the company being wound up** - If an applicant is adjudicated insolvent, or in the case of a company being wound up the application shall not abate and may be continued by the executor, administrator or other legal representative of the applicant or

the assignee, receiver or liquidator, as the case may be, who may by leave of the Tribunal be made a party to the application.

30. Setting aside of the abatement or dismissal - Where an application has abated under Regulation 27 a person claiming to be the legal representative of the deceased, or an assignee, receiver, executor, administrator or other legal representative of an insolvent applicant or wound up company, may apply within sixty days from the date of abatement or dismissal or application to have the abatement or dismissal set aside and if it is proved to the satisfaction of the Tribunal that he was prevented by sufficient cause from appearing within time, the abatement or dismissal shall be set aside by the Tribunal and the application be proceeded with :

Provided that an application under this regulation may be admitted after the aforesaid period of sixty days from the date of abatement or dismissal where the applicant satisfied the Tribunal that he had sufficient cause for not making the application within such period.

31. Judgment - (1) Every judgment of the Tribunal shall be in writing and shall be signed and dated by the members constituting it.

(2) Where the judgment is unanimous, it shall be signed and dated by all the members of the Tribunal. Where it is a judgment of the majority, it shall be similarly signed and dated by the members forming the majority. The dissenting member shall also write his judgment and record his opinion on the points on which the dissents and sign with date.

32. Communication of judgment - The Tribunal shall after the judgment is signed, cause a copy of it to be communicated to the applicant or to the opposite party where the application has been filed by the State Government to the authority from whose order the application was preferred and to the Commissioner, under the seal of the Court and signature of the Secretary.

33. Return of exhibits - (1) The parties other than the State Government shall apply for the return of the documents filed by them within three months from the date of communication of the Tribunals' judgment and if no such application is made within such period, the Tribunal shall not be responsible for any loss or damage to the documents. The application shall contain an undertaking to the effect that such documents shall be produced before the Tribunal whenever required by it.

(2) The records of the case and such other documents, as may be filed by or on behalf of the State, shall after the disposal of the case be returned to the authority from whose order the application was preferred along with the order of the Tribunal on the case and his acknowledgement obtained.

## CHAPTER V

34. **Court-fee** - (i) The Court-fees payable on Vakalatnama or on any other form of power filed before the Tribunal shall be Rs. 5.55 only.

(ii) Fees payable - The following fees shall be payable for obtaining copy:

	Ordinary Rs.	Extra Fee for Urgent copy Rs.
(a) Application for copy	1.50	4.00
(b) Searching fee	0.50	0.50
(c) Copying fee (for every 150 words or less)	0.50	0.50
(d) Authentication fee for every 300 words or less	1.50	1.50

Note - Fees payable under item (c) may be paid in folios or adhesive court-fees stamps, other fees will be paid in adhesive stamps.

(iii) Applications other than those for revision or reference, application for condonation of delay, application for adjournment in a proceeding or any other miscellaneous application or petition for relief - Rs. 2.25.

35. Making inspection of documents - (1) Any party to a proceeding before the Tribunal may apply to the Secretary for inspection of any record of a lower court or disposed of record of the Tribunal.

(2) Charges of inspection of any such record or a certified copy of any document including the judgment in the record of the proceeding shall be one rupee payable in court-fee stamp.

#### Supply of Copies of Paper or Document

**36. Application for copy** - (1) An application for copy of a paper or document including the judgment in the record of the proceeding before the Tribunal shall be filed before the Secretary in Form 48 of Schedule V between the hours of 10:30 AM to 12:30 PM during day sittings and between the hours of 6:30 AM to 8:30 AM during the morning sittings. An assistant of the Tribunal (entrusted with such work) will attend the sitting room of the Secretary and will take charge of the applications for copies together with the court-fee stamps and folios as soon as they have been presented to the Secretary. The assistant will check them and punch the court-fee stamps other than those for authentication in presence of the Secretary, who will then initial and date the application. The will then be entered by the assistant in the register, maintained in Form-49 of Schedule, the court-fee stamps being entered in the court-fee register. The Secretary will check and initial all these registers daily. Each application for copy shall bear consecutive serial number according to the number allotted to it in the aforesaid register. The application shall be kept in monthly bundles to it in the aforesaid register. The application shall be kept in monthly bundles in serial order. At the close of each quarter they shall be examined by the Head Assistant, who will report any irregularity discovered during his examination. The Secretary, after satisfying himself as to the work of the office in the examination of applications received, will direct destruction of applications of more than one year.

(2) Requisition of court-fee stamps and folios - On requisition of the application, the assistant in-charge will bring out the paper or document to be copied and will examine the amount of court fee stamps and the number of folios required for the copy. The court fee stamps and the number of folios required shall be carefully calculated so that it may not be necessary to obtain additional court-fee stamps or folios from the applicant. If it is possible at once to inform the application what court-fee stamps and folios will be required and if such stamps and folios have not been filed with the application, the Assistant concerned shall note the requisite information on the back of the counterfoil of the application and return it to the applicant. If this is not possible, the applicant shall be informed that the information will be posted in the Information Register and the words "told to consult the information register" shall be noted on the counterfoil which shall then be returned to the applicant. The assistant concerned shall notify the particulars of court-fee stamps and folios required for the preparation of the copy in case of each application at the latest on the day following the day on which the application was filed. This should be done by means of an entry in the Information Register which will be maintained in the following form: -

#### Information Register

Date of application	Serial No. of application	Name of Party	Information of the Party	Dated signature of the Secretary	Remarks
1	2	3	4	5	6



(3) Filing of additional court-fees in folios - The requisite stamps of folios shall be filed before the Secretary within three days of the giving of the notice of the deficit court-fee stamps or folios. If this is not done, the application shall be rejected. If the application is rejected, a note to that effect shall be made in the register of application of copies. The applicant shall present along with the requisite court-fee or folios the counter-foil of the original application. The assistant in-charge will give on the counter-foil a receipt for the stamps of folios etc., filed and will note on it and also on the application the date and hour at which the copy will be ready. He will then return the counterfoil to the applicant.

(4) Condition of commencement of preparation of copy - No application will be considered complete nor will the preparation of copy be commenced until the applicant has supplied, in full court-fee stamps, folios, etc., required for preparing it.

(5) Preparation of copy - When the requisite court-fee stamps are filed, the assistant in-charge shall handover the same complete in all respects to a responsible typist or copyist for copying out the paper or document, copy of which is sought by the applicant. If the application for copy is an ordinary one, the copy shall be prepared by the typist or the copyist within five working days, after the filing of all requisite stamps and folios and the copy so prepared shall be made over to the applicant on the sixth day after the filing of all the requisite stamps or folios. Urgent copies shall be prepared and delivered to the applicant on the day of the application and where this is not possible on the day following. In counting these days, holidays and Sundays will be excluded.

(6) Delivery of copy - The copies shall be delivered to the applicant in presence of the Secretary at 4 PM in the case of the day sitting and at 11 AM in the case of morning sittings, unless otherwise directed by the Chairman.

(7) Return of unused stamps and folios - Unused court-fee stamps and folios shall be returned by the typist/copyist to the Assistant In-charge along with the copy prepared for which they were filed. These should be made over to the applicant along with the copy. When the copy or the unused stamps or folios are delivered to the applicant, his signature with date shall be taken on the application.

(8) Authentication of copy - Before delivering the copy to the party, the authentication court-fee stamps shall be affixed on the top of the first page of the copy and the stamps shall be punched on the right hand side. The stamps shall not be punched on the head. Below the authentication stamps, it shall be certified "Sufficiently stamped" over the date and signature of the Secretary / Head Assistant. Where the copy exceeds one page, each page shall be signed by the Secretary / Head Assistant. Certified copy shall as required by Section 76 of the Indian Evidence Act, 1872, bear at the foot, the words "Certified to be a true copy" over the signature of the Secretary / Head Assistant who shall add his designation and the words "Authorised under Section 76 of Act 1 of 1872".

(9) Particulars to be recorded on the copy - When a copy is granted the following particulars shall invariably be recorded on the copy namely: -

Date of application for copy.

Date of informing the requisite number of stamps and folios.

Date of delivery of requisite stamps and folios.

Date on which the copy was ready for delivery.

Date of making over the copy to the applicant.

(10) Certificate of costs - All the costs paid by the applicant applying for copies, including cost for authentication and extra fee for folios used in each copy, shall be shown on the back of the copy by means of rubber stamps in the form given below: -

Cost for -		Rs.
	(a) Application for copies	.....
	(b) Searching fee	.....
	(c) Copying fee (no. of words)	.....
	(d) Authentication fee	.....
		<b>Total .....</b>
		(in words)

Secretary,

Commercial Taxes Tribunal, Jharkhand

(11) Disposal of unclaimed copies, stamps, and folios - If the applicant fails to appear to claim either the copy or unused stamps or folios, these will be temporarily retained, but on the last day of each month all unclaimed copies ready for delivery before the close of the preceding month together with all unused stamps or folios attached thereto shall be destroyed in the presence of the Secretary.

37. Variation in the rates of court-fees - Rates of court-fees prescribed in these regulations may be varied from time-to-time by notification issued by the State Government.

38. Exemption from the payment of court-fees - The State Government shall be exempted from the payment of court-fees prescribed in these regulations.

39. Service of notice - Notices required to be served on any person shall be served in the manner provided in the Rules under which the application has been filed.

40. **Cause List** - A daily list of cases shall be posted in some conspicuous place in the office building of the Tribunal for the information of the parties. The cases should as far as possible, be arranged in the order in which they are likely to be taken up. At the close of each day, a list shall be prepared and posted up in the office building of the Tribunal in cause list stage showing all cases adjourned for the next date and those disposed of during the day; an advance list of cases shall be prepared and posted on the preceding working day at 4:40 PM or in the case of morning sittings, before 11:00 AM. In the list cases will be sufficiently described by their number, year and names of the parties.

## CHAPTER VI

41. (i) Every application under Section 81 of the Act for review of an order passed by this Tribunal shall be in the form of a Memorandum and shall contain the full particulars of the order sought to be reviewed and shall set forth concisely and under distinct heads, the grounds for urging that the order sought to be reviewed as vitiated on account of a mistake which is apparent on face of the record and such grounds shall be numbered consecutively.

(ii) Every such application shall be accompanied by three neatly typed plain copies of the order sought to be reviewed.

## CHAPTER VII

42. The Secretary shall maintain the following registers in such form as may be prescribed by the Tribunal: -

- (1) Register of application for revision under Section 80 of the Act.
- (2) Register of application for review under Section 81 of the Act.
- (3) Register of application for reference under Section 82 of the Act.
- (4) Register of application for restoration.
- (5) Court-fee Register
- (6) Register of application for certified copy
- (7) Information Register referred to in Chapter VIII
- (8) Such other registers as may be prescribed by the Tribunal.

## CHAPTER VIII

43. **Application for reference** - (1) An application under Section 82 of the Act requiring the Tribunal to refer to the High Court any question of law arising out of any order of the Tribunal passed under Section 80 or 81 of the Act shall set out in numbered paragraphs all relevant facts, the contention of the parties in relation to the question or questions required to be contention of the parties in relation to the question or questions required to be referred, and the findings of fact and law of the Tribunal thereon, and shall also clearly set out the question or questions of law required to be referred to the High Court and the manner in which it arises and shall also give concisely the reasons for urging that the Tribunal has ignored it or wrongly decided it.

(2) Every such application shall be accompanied by three neatly typed copies of the order of the Tribunal out of which the questions sought to be referred are said to arise.

44. **Dismissal if no question of law arises** - On the date fixed for hearing of the application or any other date to which the hearing may be adjourned the Tribunal shall, after hearing the parties, dismiss the application if it is of the opinion that no question of law arises out of the order passed by it.

45. **Preparation of statement of the case if a question of law arises** - Where the Tribunal is of the opinion that question of law arises out of the order passed by it shall draw up a statement of the case.

(2) Tribunal shall append to the statement list of documents, which in its opinion, should form part of the case.

46. **Communication of the copy of judgment/order of the High Court** - When a copy of the judgment/order of the High Court on the application for reference is received under Section 82, copies of the same shall be communicated to both the parties under the seal of the Tribunal and signature of the Secretary.

47. **Action on the judgment of the High Court** - On receipt of the judgment from the High Court, the Tribunals shall pass such order as may be necessary to carry out the directions of the High Court.

48. Tribunal to follow provisions of Civil Procedure Code in matters not provided in these Regulations - The Tribunal shall, in any matter not provided for in the Act, regulations, follow the procedure, as far as it is applicable, laid down in the Code of Civil Procedure, 1908.

#### **CHAPTER IX**

49. The Adopted Bihar Commercial Taxes Tribunal Regulation 1979 is hereby repealed.

(File No.VAT/Vividh/4/2003)

By the Order of the Governor of Jharkhand,

(Alka Tiwari)  
Secretary-cum-Commissioner,  
Commercial Taxes Department,  
Jharkhand, Ranchi