

JHARKHAND ENTRY TAX ON CONSUMPTION OR USE OF GOODS ACT, 2011

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 Entry Tax On Consumption or Use Of Goods Act, 2011 An Act to provide for the levy of tax on the entry
 of certain goods from outside the State into the local areas of the State Of Jharkhand for consumption or
 use in local areas. Whereas it is expedient to create a fund for the purpose of development of trade.
 infrastructure, commerce and industry of the local area(s) and as such provide for the levy of tax on entry
 of certain goods into the local areas of the State of Jharkhand for consumption or use therein; Be, it
 enacted in the Sixty Two year of the Republic of India, by the Legislature of Jharkhand, as follows: - 15
 2011 Short title, extent and Commencement — (1). This Act may be called the Jharkhand Entry Tax on
 Consumption or Use of Goods Act, 2011 , (2) It extends to all local areas in Jharkhand. (3) It shall come
 into force on such date as the State Government may, by notification in the Official Gazette, appoint

2. Definitions —(1) In this Act, unless the context otherwise requires, - (a) "Assessee" means any importer of scheduled goods, whether in course of a business Or otherwise, by whom a tax or any other Sum of money is payable under this Act and includes even, such importer/person in respect of whom any proceeding under this Act have been taken for the assessment of tax payable by him; (b) "Business" means any trade, commerce, manufacture or any adventure or otherwise or concern in the nature of trade, commerce, manufacture, whether or not such trade, commerce, in the generation or distribution Of electricity, in the communication network, manufacture, adventure, concern is carried on with a motive to make gain or profit and whether or not any profit accrues from such trade, commerce, manufacture, adventure, concern; and includes any transaction in connection with, or incidental Or ancillary to Such trade or services, commerce, manufacture, adventure or concern; or any transactions involving goods whether or not in their original form or in the form of second hand goods, unserviceable goods, obsolete or discarded goods, scrap or waste materials goods, which are obtained as waste-product, by-product in the course of manufacture or processing of other goods or mining or generation and distribution of electricity. (c) "Commissioner" for the purpose of this Act means the Commissioner of Commercial Taxes or Additional Commissioner of Commercial Taxes as appointed by the Government under section 4 of the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006) and includes any other officer appointed under Section 4 Of Jharkhand Value Added Tax Act 2005 upon whom the State Government may by notification, confer all or any of the powers and duties of the Commissioner to carry out the purposes of this Act. (d) "Consumption or Use" : save as provided elsewhere in this Act; means scheduled goods required for ; manufacturing, in the generation or distribution of electricity, in the communications network, works contract, construction, erection, assembling, fabrication, installation, modification, commissioning, fitting Out Of any building, plant of all varieties and descriptions, projects including the water/ river projects, roads, bridges; whether in course Of any business Or otherwise, but shall not include consumption Or use by registered dealers, of goods brought or caused to be brought by him, into any local area for consumption or use by him directly for use in the manufacture of taxable goods. (e) "Entry of goods" with all its grammatical variations and Cognate expressions, means entry of scheduled goods into a local area(s) from any place outside the State for consumption Or use therein (f) "Fund" means, the "Jharkhand Trade Development Fund", as created by the State Government through a Notification published in the Official Gazette: for the purpose of development of trade, infrastructure, commerce and industry of the local area(s), for such period(s) as may be specified in this behalf (3R3TETROT). 15 2011 (g) "Goods" means all kinds of movable property (other than newspapers, actionable Claims, electricity, stocks and shares and securities) and includes all materials, computer software sold in any form, Sim cards used in Mobile Telephony or for any other similar activation purposes, commodities, articles and every kind of property (whether as goods or in some other form) involved in the execution of a works contract (h) "Government" means Government Of Jharkhand. (i) "Importer" means a person who makes or causes to be made any entry' Of scheduled goods, whether on his own account or on account of a principal or any other person; into a local area from any place outside the State for consumption or use therein or who owns such goods at the time of entry into the local area; Explanation- For the purpose Of this Act import shall not include imports from outside the country. (j) "Input" means, scheduled goods purchased in Course of business and required for - (a) use in manufacturing or processing of taxable goods for sale; or (b) use in mining Or use as containers or packing materials of taxable goods for sale; or (c) execution of Works contract (k) "Local Area" means the areas within the limits of a (a) Municipal Corporation (b) Municipality (c) Notified Area Committee (d) Cantonment Board (e) Town Board (f) Mines Board (g) Municipal Board (h) Gram panchayat at Any Other Local Authority Or any Authority by, whatever nomenclature called, constituted or continued under or in any law for the time being in force. (l) "Manufacture" includes any activity that brings out a change in an article or articles or goods as a result of some process, treatment, labour and results in transformation into a new and different article so understood in commercial parlance having a distinct name or character or use but shall not include such activity Of manufacturer may be notified under this Act. (m) "Month" means a calendar month. (n) "Notification" means a notification published in the Official Gazette of the Government, (o) "Person" includes:- (a) an Individual; (c) a Company; (b) a Joint Family; (d) a Firm; (e) an association of persons or a body of individuals; whether incorporated or not; (f) the Central Government or the State Government Or the Government of any other State or Union Territory in India; (g) a local Authority or any Authority

established under any law; (p) "Place of business" means any place where a person carries on the business or activities, whether in course of a business or not or otherwise and includes (i) (ii) (iii) (iv) (v) any warehouse, godown or other place where a person stores or processes his goods; any place where a person produces or manufactures goods; any place where a person keeps his books of accounts; in cases where a person carries on business through an agent (by whatever name called), the place of business of such agent; any vehicle or vessel or any other carrier wherein the goods are stored or used for transporting the goods; 28 15 201 (q) "Prescribed" means prescribed by rules made under this Act; (r) "Prescribed Authority" means the authorities so appointed under section 4 Of the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006) and as specified under sub-section (2) of Section 4 of the said Act, to exercise and perform the powers and duties respectively conferred upon such authorities by or under the said Act, within the specified respective area(s) mentioned in the corresponding entries of the said notification and as prescribed to carry out the functions, duties and powers: in order to carry out the purposes of this Act. (s) "Quarter" means the quarter ending on the 30th June, 30th September, 31st December and 31st March. (t) "Registered dealer" means a dealer, registered under the provisions of the Jharkhand Value Added Tax Act 2005 and CST Act 1956, exclusively for the purpose Of sale or manufacture/mining and sale of taxable goods thereof, and includes such dealers/person registered for start-up business as provided under the provisions of the said Act and the Rules made thereunder. Explanation — Registered dealer(s) for the purpose of this Act shall not include such registered dealers; registered under the provisions of the Jharkhand Value Added Tax Act 05 and CST Act 1956, who are engaged in the generation, distribution and transmission of electricity or any other form of power or in the telecommunication network. (u) "Schedule" means the Schedule of goods appended to this Act; (v) "State" means the State of Jharkhand; (w) "Taxable goods" means goods appended to the Schedule --11 of the Jharkhand Value Added Tax Act, 2005 on which the levy of tax is attracted under the said Act and the Rules made thereunder. (x) "Tax" means the entry tax payable under this Act; (y) "Tax Invoice" means a document listing of schedule goods sold with price, quantity and Other details and includes a statement of account, bill, cash register, slip, receipt or similar record, regardless of its form; read with Section 60 of the Jharkhand Value Added Tax Act 2005 and rules made thereunder; (z) "Taxable Turnover" means the "Turnover", on which an assessee shall be liable to pay tax as determined after making such deductions from his total Turnover and in such manner as may be prescribed; (aa) "Tribunal" means the Tribunal constituted under section 3 of the Jharkhand Value Added Tax Act, 05 and the rules made thereunder; (ab) "Value of scheduled Goods", in relation to any scheduled goods, means the aggregate of- (i) the price paid or payable for such goods or, if the price of such goods is not available, the prevailing market price of such goods in the local areas; (ii) Any tax, tax or charges paid or payable in respect of such goods before its entry into any local area, but does not include the amount of CST paid under the provisions of the Central Sales Tax Act 1956; (iii) The cost of insurance, warehousing, loading, unloading and other incidental charges incurred in respect of such goods before its entry into any local area; and (iv) The cost of freight and delivery for carrying such goods to such local area. (ac) "Works Contract" means and includes any agreement for carrying out for cash or deferred payment or other valuable consideration, for installation, commissioning, assembling, construction, fabrication, erection, installation, modification, fitting out, 15 201 1 2g improvement or repair Of any building, road, bridge or commissioning of any Other plant and machineries or immovable or movable property; (ad) "Year" means a financial year. Words and expressions used but not defined in this Act shall have the same meaning as assigned to them in the Jharkhand Value Added Tax Act 2005 and the Rules made thereunder

3. Incidence of entry tax - (1) Subject to the provisions Of sub-section (2) and save as provided in sub-section (3), there shall be levied and paid to the State Government by an assessee: an entry tax on value Of scheduled goods making an entry exceeding rupees ten thousand for consumption or use of such goods, at the rate(s) as specified in the schedule. Provided that the State Government may specify different rate or rates Of tax in respect to different categories Of the consumption or use of such goods. Provided further that the rate Of entry tax shall not exceed twenty percentum of the value of scheduled goods consumed or used therein (2) No entry tax shall be payable by an importer Of the Scheduled goods; (a) as sold by any the registered dealer(s). (b) consumed or used by the ministry of defence and the units of the Border Security Force; (c) consumed or used for any purpose which the State Government may exempt, by notification in this behalf, declare to be a public purpose and such exemptions may be subject

to such conditions and restrictions, as may be specified in the said notification. (d) consumed or used by any person and who POSSESSes a tax invoice, when purchased by him from registered dealer(s) of the State. (3) Notwithstanding anything contained in sub-section (1) the State Government; subject to such conditions and restrictions, may by notification levy entry tax on such inputs as consumed or used by the registered dealers. (4) When an assessee, holds more than one registration for each of his place of business under this Act, the tax shall be payable separately in respect of his each such registration

4. Tax to be appropriated into the Fund —(1) Entry Tax levied and collected under this Act, shall be appropriated into the "Fund", as created under clause (f) of Section 2 of this Act. (2) tax payable under section 5 shall continue to be levied till such time as is required to provide and improve the infrastructure within the State; such as power, road, market condition etc. with a view to facilitate better market condition for trade, commerce and industry. (3) The proceeds of the "Fund" shall be utilized, exclusively for the development of trade, commerce and industry in the State of Jharkhand, which shall include the following:- 30 15 201 1 (a) construction, development and maintenance of roads and bridges for linking the market and industrial areas to their hinterlands, (b) providing finance, aids, grants and subsidies to financial, industrial and commercial units, (c) creating infrastructure for supply of electrical energy and water supply to industries, marketing and other commercial complexes (d) creation, development and maintenance of other infra-structure for the furtherance of trade, commerce and industry in general. " (4) The State Government shall, by a notification issued in this behalf, specify the manner of deposit of tax under appropriate Heads' of Accounts or in such bank account as notified in this behalf. (5) The State Government by a notification shall form a high level committee, which shall determine the manner of disbursement of the fund for the purposes as carried out in this section.

Payment of tax — (1) Save as provided in Sub-section (5), every person 5. liable to pay tax under this Act, whether registered or not under this Act, shall within fifteen days after the end of the respective month(s) from the month of entry of such goods into any local area for consumption or use therein shall pay; in the prescribed or specified manner, into a Government Treasury, the full amount of tax payable by him under section 3; Provided that, where the amount of tax payable by the assessee is not paid to the State Government within the prescribed time, the assessee shall be liable to pay interest at the rate Of 2% per month, on the amount of tax remaining so unpaid, from the date the tax payable has become due, until the payment thereof is made.

Explanation — Month for this purpose shall mean thirty days and the interest payable in respect of a period of less than one month, shall be computed proportionately. (2) The Commissioner may, in respect to any assessee, extend the date of payment or allow him to pay tax. together with the interest payable under this Act, in such manner and on such conditions as may be prescribed. (3) The registered assessee, shall be entitled to a rebate of half- percentum or rupees twenty-five thousand a year, whichever is lower, when the due tax is paid by him within the prescribed time. (4) Notwithstanding anything contained in this section, a registered assessee required to import any scheduled goods shall obtain / issue the prescribed Form, as prescribed in sub-rule (2), (3), (4) of Rule 42 Of the Jharkhand Value Added Tax Rules 2006, and pay the entry tax at the specified rate. (5) Notwithstanding anything contained in sub-section(4), an assessee / person required to import any scheduled goods shall obtain the prescribed Form, as prescribed in sub-rule (1) of Rule 42 of the Jharkhand Value Added Tax Rules 2006, and pay the entry tax at the specified rate at the time Of obtaining such prescribed Form. 15 201 1 31 6.

Registration — (1) NO assessee, who is liable to pay tax under this Act, and whose turnover of imported value of scheduled goods, exceeds rupees five lakhs a year, shall consume or use such goods mentioned in the schedule, unless he has been granted and is in possession of a valid registration certificate. (2) Every assessee, who is liable to pay tax under this Act and required by sub-section (1) to be in possession of a registration certificate shall, apply for registration in respect to each of his place of business, to the prescribed authority within thirty days from the day, he becomes liable to pay tax under this Act. (3) The application for registration shall be made in such manner and in such Form and on payment of such fee, as may be prescribed. (4) The prescribed authority appointed in this behalf may, on receipt of an application and after such enquiry as he considers necessary to satisfy himself, grant to the applicant a certificate of registration within thirty days from the date of filing of the said application.

Inspecting Officers: - (1) The 'Deputy Commissioner', 'Assistant Commissioner and 'Commercial Taxes Officer' shall be the Inspecting Officers to inspect the books of account required to be kept under sub-section (1) of Section 9. (2) Such inspecting officers shall perform such duties and exercise such powers as may be prescribed for the purpose of

carrying into effect the provision of this Act and the rules made thereunder. within the specified area of its jurisdiction as notified under sub-section (2) of section 4 of Jharkhand Value Added Tax, Act 2005 (Act 05, 2006). (3) Every such officer shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code, (Act 45 of 1860)

8. Power of Government to amend Schedule :- Government may, by notification, add to or delete any entry in the schedule or amend or alter or revise rate(s) of tax, in the schedule appended to this Act.

Obligation to keep books of account and to submit returns (1) Every registered assessee, liable to pay tax under this Act, shall maintain such record in such manner or in such form as may be prescribed; Showing: (i) the details Of purchases Of imported goods of scheduled goods by him, for consumption or use; (ii) the details of purchases of scheduled goods by him, for consumption or use from registered dealer of the State; (iii) the amount of the tax payable under this Act', (iv) the amount of interest, if any, payable under this Act; and (v) such other particulars as may be prescribed. (2) Every registered assessee liable to pay tax under this Act shall submit a true, complete and correct return for each month, in such Form and in such manner as may be prescribed, (3) Every registered assessee liable to pay tax under this Act shall also submit a true, complete and correct Annual Return in such Form and in such manner as may be prescribed. (4) If any registered assessee liable to pay tax under this Act, discovers any omission or incorrect statement therein, he may furnish revised return(s) within six months of the filing of original return, but not later than the month of July after end Of the year. Provided that no such return shall be taken into consideration, if upon information which has come into the possession of the prescribed authority, and the prescribed authority: for the 32 15 2011 reasons to be recorded in writing is satisfied that the return originally furnished was deliberately false or that it was furnished with an intent to defraud the State revenue

10. Defaults for furnishing returns and payment of tax: - (1) If any registered assessee or other person, liable to pay tax under this Act, fails to furnish returns or annual return within the prescribed time, the prescribed authority shall, after giving such assessee an opportunity of being heard; impose a penalty not exceeding rupees twenty for every day Of such default for any month, subject to a maximum of rupees live thousand in a year.(2) If any assessee or other person liable to pay tax under Section 3 and 5, fails to make the payment of tax within the due date, together with interest payable under sub-section (1) and (2) Of Section 5, the prescribed authority shall after allowing such an opportunity of being heard, direct him to pay in addition to the tax and the interest payable by him: a penalty; at the rate of two percent per month on the total amount of tax and the interest So payable, from the date it has become due, to the date of his payment or to the date of order Of assessment, whichever is earlier

11. Assessment of tax: - (1) If the prescribed authority is satisfied, without requiring the presence of the registered assessee or the production of accounts or other evidence by him; that the returns furnished by such assessee in respect of any period are correct and complete, he shall proceed to assess the amount Of the tax due from such assessee, on the basis Of such returns furnished_ If the prescribed authority is not satisfied without requiring the presence of the registered assessee or the production of accounts or other evidence that the returns furnished by such assessee in respect of any period are Correct and complete, he shall serve on such assessee a notice in the prescribed manner requiring him, on a date, time and at a place to be specified therein, either to attend in person or to produce or cause to be produced any evidence on which the assessee may rely in support of such returns, (b) On the date specified in the notice or as soon afterwards, as may be.the prescribed authority, after hearing such evidence as the registered assessee may produce and such other evidence as the prescribed authority may require on any required cause, shall assess the amount of tax due from such assessee. (3) If an registered assessee having furnished returns in respect of a period fails to comply with all the terms of the notice under sub-section (2) or if the accounts and other evidence produced by him are, in the opinion of the prescribed authority, incorrect, incomplete or unreliable, either wholly or partly, the said authority shall proceed to assess, to the best of his judgment, the amount of tax due from such assessee. (4) If the registered assessee fails to file returns in respect of any period, the prescribed authority shall, after giving the assessee reasonable opportunity of being heard, assess, to the best Of his judgment, the amount of tax payable, from such assessee_ (5) If upon information or otherwise, the prescribed authority is satisfied that reasonable grounds exist to believe that any assessee or any person

other than a registered assessee has been liable to pay tax in respect of any periods and has nevertheless willfully failed to apply for registration, the prescribed authority shall, after giving the assessee or such person reasonable opportunity of being heard, assess to the best of his judgment the amount of tax, 15 2011 if any, due from Such assessee or any Other person in respect of such periOd and all subsequent periods and the prescribed authority shall direct that the assessee or any other person, to pay by way of penalty in addition to tax so assessed, a sum not exceeding fifty rupees for every day of the period during which the assessee or any other person failed to apply for registration or an amount equal to the amount of tax assessed, whichever is higher; Provided that no proceeding for such assessment shall be initiated except before expiry of two years from expiry of the period to which it Provided further that a proceeding initiated under this sub-section shall be concluded within a period of two years from the date of initiation

12. Escaped imports Of entry of goods detected before assessment:- (I) If the prescribed authority, in course of any proceeding or otherwise is satisfied that any assessee (a) has concealed any value of goods consumed or used or particulars thereof, with an intention to reduce amount Of tax payable by him under this Act; or (b) has furnished incorrect statement of value of goods consumed or used in the return furnished under sub-section (2) section 9', the prescribed authority shall, after giving such assessee an opportunity Of being heard, and by an order in writing, direct that he shall in addition to any tax which is or may be assessed under section 1 1, pay by way of penalty, a SUTTI not exceeding two times but not less than equal to amount of tax, on concealed amount Of tax incorrect particulars.(2) The penalty under sub-section (1) may be imposed before completion of assessment and for determining the amount of penalty. the prescribed authority may determine the amount of tax payable provisionally, 13. Entry Tax escaping assessment, under assessment and audit observations : If upon information or otherwise the prescribed authority is satisfied that reasonable grounds exist to believe that any tax payable by an assessee, has escaped assessment or any tax has been under assessed or assessed at a lower rate than that which was correctly applicable, the prescribed authority, after giving such assessee a reasonable opportunity of being heard, re-assess the assessee for such escaped tax or under assessed The provisions of section 1 1 shall, so far as may be, apply accordingly as if the notice under this section is served under section 1 1 (2) If the prescribed authority, has reason(s) to believe that assessee has concealed the value of goods consumed or sold, with an intention to evade the tax payable under this Act, shall direct the assessee to pay, in addition to any tax which is or may be assessed under sub-section (1), by way of penalty a sum not exceeding two times but not less than an amount equivalent to amount of tax. which is or may be assessed on the escaped amount of such tax. 15 2011 No proceeding under sub-section (1) or (2) of this section shall, be initiated except before the expiry of eight years from the date of order of the original assessment. (3) A.Vhere an observation has been made by the Comptroller and Auditor-General of India, in respect of an assessment or re-assessment made, and the prescribed authority is satisfied with the said observation, he shall proceed to re-assesS the assessee -with respect to whose assessment or re- assessment, as the Case may be, the said observations has been made. Provided that no order under this section shall be passed without giving the assessee an opportunity of being heard provided further if the prescribed authority is not satisfied with such audit objection(s) the view or the opinion Of the commissioner in this regard; shall be final _ 14. Period of limitation of completion of assessment proceedings: - Except a proceeding under sub-section (5) Of section 1 1 and sub-section (1) and (2) of section 13, no proceeding for assessment of the tax payable by an assessee under this Act in respect of any period shall be initiated and completed except before the expiry of two years from the expiry Of such period; Provided that a proceeding for re-assessment in pursuance Of or as a result of an Order on appeal, revision and reference or review shall be intiatiated and completed before the expiry of two years from the date of communication of such order to the assessing authority. Provided further while computing the period of limitation specified for assessment or reassessment, as the case may be, the time during which any assessment or reassessment proceeding remained pending for disposal or stayed under the order Of a competent Court shall be excluded 15. Refunds: - The prescribed authority shall in the prescribed manner, and subject to unjust enrichment, refund any amount paid by a assessee or any other person liable to pay tax, in excess of the amount of tax determined as being payable by him under this Act

16. Recovery of tax: - (I) Any tax together with interest and penalty payable under section 3, 5, 11, 12 and 13 of this Act, remuns unpaid, shall be recovered in the manner herein provided (a) the tax due according to the returns filed by an assessee where full payment of such tax under section 4

together interest and penalty has not been made; or (b) tax assessed or reassessed under section 12 or 13 or in pursuance of or as a result of an order on appeal, revision, reference or review, less the sum, if any, already paid by the assessee; or (c) penalty, if any, imposed under any of the provision of this Act, shall be paid by the assessee into a Government Treasury, or in such other manner, as may be prescribed by such date as may be specified in a notice issued by the prescribed authority for this purpose and the date to be so specified shall, ordinarily, not be less than thirty days from the date of service of such notice. (3374TETRUT), 15 2011 35 Provided further, that where the prescribed authority considers it expedient in the interest of State revenue it may, for the reasons to be recorded in writing, require any assessee or person to make payment forthwith. (2) If an assessee has failed, without reasonable cause, to make payment of any tax by the date specified in the notice issued under sub-section (1) or forthwith as required by the proviso thereto, or in the like manner has failed to make payment of tax by the date extended under sub-section (2) of section 5 or has defaulted in payment of installment after the expiry of extended date, the prescribed authority may direct that the assessee, shall pay, in the prescribed manner, by way of penalty for such failure, an amount which may extend 10 five percentum of the amount of tax, for each of the first three months following the expiry of such date; and to ten percentum for each subsequent month or part thereof. (3) Any tax, interest or penalty imposed under this Act, which remains unpaid after the date specified in the notice issued under sub-section (1) or penalty imposed under sub-section (2) and remaining unpaid shall without prejudice to any other mode of recovery be recoverable:- (a) as if it were an arrear of land revenue; or (b) on an application to any Magistrate, by such Magistrate as if it were a fine imposed by him; and (c) in the case of an assessee also by deduction from amount payable by the State Government to the assessee

17. Special mode or recovery:- (1) Notwithstanding any thing contained in this Act or any law or contract to the contrary, the authority prescribed for assessment or reassessment and recovery of tax may, at any time by notice in writing (a copy of which shall also be given to the assessee or to the person liable to pay tax) under this Act direct—(a) any person who holds or may subsequently hold any money for or on account of the assessee or the person liable to pay tax and interest, or (b) any person from whom any money is due or may become due to the assessee or the person liable to pay tax and interest who has failed to pay up to the date as fixed in the notice of demand. the amount of tax or penalty payable according to the said notice of demand served upon such assessee or person or in respect of which the date of payment has not been extended by any competent authority, to pay into the Government treasury, in the same manner as have been prescribed for payment of tax, either forthwith or upon the money becoming due so much of the money as is sufficient to pay the amount due from the assessee or the person liable to pay tax. (2) The authority issuing a notice under sub-section (1) may, at any time, amend or revoke any such notice or extend the time for making payment in pursuance of the notice. (3) Any person making any payment in compliance with notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the assessee and the receipt from the Government treasury shall constitute a good and sufficient discharge of the liability of that person to the assessee to the extent of amount specified in the receipt. (4) Any person, if not discharging the liability after service of notice under sub-section (1) on him, shall be personally liable to the State Government for the amount of tax or penalty. 15 2011 (S) If amount, for which any person becomes liable personally to the State Government under sub-section (4), remains unpaid, it shall be recoverable as an arrear of land revenue from him. (6) If any person contravenes any of the provisions of sub-section (4) of this section the prescribed authority shall after giving an opportunity of being heard by an order in writing direct that such person shall pay by way of penalty a sum not exceeding twice the amount payable under sub-section (1). 18. Liability to pay tax in case of transfer of business : When the ownership of the business of the assessee liable to pay tax under this Act, is entirely transferred, both the transferor and the transferee shall be jointly and severally liable to pay any tax and penalty, if any, payable in respect of such business and remaining unpaid at the time of the transfer, the transferee shall also be liable to pay tax on sale or consumption by the transferee on and from the date of such transfer, and shall apply forthwith for grant of registration certificate unless such certificate is already possessed by him (2) Subject to the exemption given under section 7, where an assessee or any person other than an assessee, liable to pay tax under this Act, transfers the ownership or a part of his business, the transferor shall be liable to pay tax in respect of that part of transferred business _ 19. Liability of dissolved firm or association of person liable to pay tax under section 3 and 5: - Where the

assessee or any other person liable to pay tax under section 3 and is a firm or association of persons and is dissolved or disrupted, as the case may be, (a) The tax payable under this Act by such firm or association of persons for the period upto the date Of such dissolution or disruption may be assessed, as if no dissolution or disruption had taken place and all the provisions of this Act shall apply accordingly, and (b) Every person who was at the time of such dissolution or disruption a member or partner of firm or association of persons shall notwithstanding such dissolution or disruption, be liable severally and jointly for the payment of the tax including penalty, if any, payable under this Act by Such firm or association Of persons, whether assessment is made prior to or after such dissolution Or disruption

20. Appeal (1) Any assessee or other person objecting to an order of assessment or reassessment with or without penalty passed under this Act, or the rules made thereunder may, vsithin the prescribed period and in the prescribed manner, appeal to the prescribed authority against such order of assessment or rassessment or penalty or both; Provided that no appeal shall be entertained by such authority unless it is satisfied that twenty per centum of the lax assessed or such amount of tax as the appellant may admit to be due from him, whichever is greater has been paid. Subject to such rules as may be prescribed, the appellate authority may, in disposing of an appeal under sub-section (1) — 15 201 1 (a) confirm, reduce, enhance or annul the assessment orpenalty order, or both; or (b) set aside the assessment or penalty order, or both. and direct the assessing authority to make a fresh assessment after making such further inquiry as may be directed by the appellate authority

21. Revision (1) Subject to such rule as may be prescribed an order, passed on an appeal under Section 20 of this Act may, on be revised by the tribunaL Subject as aforesaid any order passed under this Act or the ruLs made thereunder, other than an order against which an appeal has been provided under Section 20 may, on application be revised —(a) by the Joint commissioner(Administration) of the Division concerned, if the said order has been passed by an authority not above the rank of Deputy commissioner; (b) by the Tribunal, if the said order has been passed by the Commissioner or Joint Commissioner. (3) The Commissioner: upon application Or on his o motion, may revise any order passed under this Act or the rules made thereunder by any authority subordinate to him, Provided that no order of assessment Shall be revised by the Commissioner or the Joint Commissioner upon application of the assessee unless an order under of sub-section (2) of the Section 20, has been previously passed in respect of such orde;, Provided further the Commissioner, on application for revision of any order of assessment or penalty or both passed by the prescribed authority under this Act, may direct such assessee/person to deposit a sum not exceeding ten percentum of the tax assessed or the penalty imposed or both. (4) NO order under this section shall be passed without giving the appellant, as also the authority whose order is sought to be revised or his representative, a reasonable opportunity of being heard

22. Review: - Subject to such rules as may be made by the State Government under this Act, any authority mentioned in clause (c) and (r) of section 2 read with section 7 or the Tribunal may review any order passed by it, if such review is, in the opinion Of the said authority or Tribunal, as the case may be, necessary on account of a mistake which is apparent from the record; 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 said authority or the Tribunal, as the case may be, hls given the assessee, a reasonable opportunity of being heard

23. Bar of jurisdiction: - Save as is provided in section 20, 21, 22 and 25, no order passed or proceedings taken under this Act, the rules or notification by any author-ity appointed or constituted under this Act, shall be called in question in any Court, and save as is provided in the said section, no appeal shall lie against any such order.15 2011 **24. Indemnity:** - No suit, prosecution or other legal proceedings shall lie against any servant or the Government, or any officer or personnel mentioned in clause (c) and (r) of Section 2 and Section 7 of this Act for anything which is in good faith done or intended to be done under this Act or the rules made thereunder

25. Statement of case to High Court:- (1) Withinninety days from passing by the Tribunal of any order under section 20, the assessee in respect of whom the order has been passed, or the Commissioner, may, by application in writing, together with a fee of one thousand rupees where such application is made by the assessee, require the tribunal to refer to Lhe High Court; any question of law arising out Of such Order.(2) If, for reasons to be recorded in writing, the Tribunal

refuses to make such reference, the applicant may, within forty five days of such order, either — (a) withdraw his application and if the applicant who does so; is an assessee, the fee paid by him shall be refunded; or (b) apply to the High Court against such refusal, (3) If upon the receipt of an application under clause (b) of sub-section (2), the High Court is not satisfied that such refusal was justified, it may require the Tribunal to state a case and refer it to the High Court and on receipt of such requisition the Tribunal shall state and refer the case accordingly. (4) If the High court is not satisfied that the statements in a case referred under this Section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Tribunal to make such additions thereto or alterations therein as the Court may direct in that behalf. (5) The High court upon hearing any such case shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded and shall send to the Tribunal a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Tribunal shall, where necessary amend its order in conformity with such judgment. (6) Where a reference is made to High Court under this section, the costs including the disposal of the fee referred to in sub-section (1), shall be, in the discretion of the Court, (7) The payment of the amount of tax including penalty, if any, due in accordance with the order of the Tribunal in respect of which an application has been made under this section shall not be stayed pending the disposal of such application or any reference made in consequence thereof. (8) The tribunal or the High Court may admit an application under this section after the expiry of the period of limitation provided in this section, if it is satisfied that the applicant has sufficient cause for not presenting the application within the period, 26. Transportation of goods - Subject to other provisions of this Act and Rules framed thereunder the provisions of the Jharkhand Value Added Tax Act, 2005 (Act 05 of 2006) and Rules made thereunder, so far the transportation of the schedule goods is concerned, the section 70 and 72 of the said Act and rules made thereunder, shall mutatis mutandis apply accordingly 15 2011 39 27. Offences by company:- (1) Where an offence under this Act or the rules has been committed by an assessee company, every person who at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly: Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence. (2) Notwithstanding anything contained in sub-Section (1) where an offence under this Act has been committed by an assessee company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. Explanation - for the purpose of this Section - (a) 'company' means as defined under this Act; and (b) 'director' in relation to a firm means a partner in the firm

28. Offences and Penalties: - Save as provided in Section 29, the punishments inflicted under this section shall be without prejudice to any penalty: which may be imposed under the provisions of this Act, (1) Whoever, knowingly furnishes a false return, for evading tax payable under this Act, shall on conviction, be punished - (i) in case where the amount of tax, which could have been evaded if the false return had been accepted as true, exceeds twenty five thousand rupees with imprisonment for a term which shall not be less than six months, which may extend to one year or with fine not exceeding five thousand rupees or both; (ii) in any other case, with imprisonment for a term, which shall not be less than three months, which may extend to six months or with fine or both; (2) Whoever, knowingly furnishes a false return, for evading tax payable under this Act, shall on conviction, be punished - (i) in case where the amount of tax, which could have been evaded if the false return had been accepted as true, exceeds fifty thousand rupees with imprisonment for a term which shall not be less than six months, which may extend to one year or with fine not exceeding five thousand rupees or both; (ii) in any other case, with imprisonment for a term, which shall not be less than three months, which may extend to six months or with fine or both; (3) Whoever, knowingly keeps false account of the value of goods consumed or used by him in contravention of the provisions of this Act, shall, on conviction, be punished with imprisonment for a term which shall not be less than three months, which may extend to three years or with fine not exceeding five thousand rupees or both; (4) Whoever,

knowingly produces false accounts, registers or documents or knowingly furnishes false information, shall, on conviction, be punished — 40 (i) (ii) (5) (i) (6) 15 2011 in case where the amount of tax which could have been evaded, if the accounts, registers or documents or information referred to above had been accepted as true, exceeds fifty thousand rupees during the period of year, with imprisonment for a term which shall not be less than six months, which may extend to three years or with fine not exceeding five thousand rupees or both; in any Other case, with rigorous imprisonment for a term which shall not be less than three months, which may extend to one year Or with fine or both; Whoever, - willfully attempts, in any manner whatsoever, to evade any tax leviable under this Act, or willfully attempts, in any manner whatsoever, to evade any payment of any tax, penalty or interest or all of them under this Act or shall on conviction, be punished (a) in case where the amount involved exceeds fifty thousand rupees during the period of a year, with imprisonment for a term which shall not be less than six months, which may extend to three years or with fine not exceeding ten thousand rupees or both; (b) in any other case, with imprisonment for a term which shall not be less than three months, which may extend to one year or with fine or both; Whoever aids or abets or induces any person in commission of any act specified in sub-sections (1) to (5) shall, on Conviction, be punished with rigorous imprisonment which shall not be less than six months, which may extend to one year or with fine not exceeding two thousand rupees or both; (7) Whoever fails, without sufficient cause, to furnish any return by the date and in the manner prescribed under this Act shall on conviction, be punished with simple imprisonment for a term which may extend to six months or with a fine, which shall not be less than rupees ten thousand (8) Notwithstanding anything contained in sub-sections (1) to (7), no person shall be proceeded against these sub-sections for the acts referred to therein if the total amount of evaded or attempted to be evaded is less than five thousand rupees during the period Of a year, (9) Where an assessee is accused of an offence specified in sub-sections (1) to (8) the person deemed to be the manager of the business of such assessee shall also be deemed to be guilty of such offence, unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission thereof. (10) No court shall take cognizance of any offence under this part or the rules made thereunder, except with the previous sanction of the Commissioner, and no court inferior to that of a Magistrate of the 1st Class shall try and such offence

29. Compounding of Offences - (1) The prescribed authority may, either before or after the institution of proceedings of any offence punishable under Section 27 or under my rules made under this Act, accept from any person charged with such offence by way of composition of the offence charged under sub-Sections (1), (2), (3), (4), (5), (6), (7), (8) and (9) of Section 27 not exceeding double the amount of tax or rupees twenty five thousand, whichever is lower, which would have been payable on the amount of tax to which the offence relates. 15 20k f (2) On payment Of such sum as may be determined by the Commissioner under sub- Section (1), no further proceedings shall be taken against the accused person in respect of the same offence and any proceeding, if already taken, shall stand abated

30. Appearance before any Authority in course of any proceedings - (1) Any person who is entitled Or required to attend before any authority including the Appellate Tribunal in connection with any proceeding under this Act, otherwise than when required to attend personally for examination on oath or affirmation, may attend- (a) by a relative or a person being in his regular or whole time employment by him, Or (b) by a legal practitioner, or Advocate or Chartered Accountant who is not disqualified by the commissioner, or (c) by a sales tax practitioner or practitioner as appointed under the provisions of the Jharkhand Value Added TAX Act 05 and Jharkhand Value Added Tax Rules 06. Only if Such relative, person employed, legal practitioner, advocate, chartered accountant, sales tax practitioner or tax practitioner is authorized by such person in the prescribed form, and such authorization may include the authority to act on behalf of such person in such proceedings

31. Power to make rules (1) The State Government may, subject to the condition of previous publication in the official Gazette make rules to carry out all the purposes of this Act. Every rule made under this Act shall be laid as soon as may be after it is made, before the state Legislature while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if before expiry of the session in which it is so laid or the session immediately following the House agrees in making any modification in the rule or the House agrees that the rules should not be made, the rules shall thereafter have effect only in such modified form Or be of no effect as the case may be so however, that

any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule

32. Repeal and savings:- (1) The Section 11 of the Jharkhand Value Added Tax Act 2005 and the corresponding schedule appended to the said Act and the respective Rules made and Notification issued thereunder is hereby repealed from the date of commencement of this Act and herein referred to as '-repealed Section' (2) The repealed Section shall not; (a) revive anything not in force or existing at the time of which the repeal takes effect; or (b) affect any right, title, obligation, or liability already acquired, accrued or incurred for any thing done or suffered in the respect of the period immediately preceding this repeal, or (c) affect any penalty, forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the repealed section; or 42 15 2011 (d) affect any investigation, inquiry, assessment, proceeding, any other legal proceeding or remedy instituted, continued or enforced under the repealed section and any such penalty, forfeiture or punishment as aforesaid or any proceeding or remedy instituted, continued, or enforced under the repealed act shall be deemed to be instituted, continued or enforced under the corresponding provisions of this Act. (3) The limitations provided in this Act shall apply prospectively, and all events occurred and all issues arose prior to the date of commencement of this Act, shall be governed by the limitations provided or the provisions contained in the repealed Section



33. Validation and Exemption: - (1) An assessee who would have continued to be So liable to pay tax under the repealed Section, had this Act not come into force, shall be deemed to be a registered assessee for the purpose Of this Act.(2) Notwithstanding anything contained elsewhere in this Act - (a) Any person appointed as the Commissioner, Joint Conumssioner or Assistant Commissioner, or any person appointed to assist the Commissioner, under the repealed Act and continuing in the office immediately before the appointed day, shall on and from the appointed day, be deemed to have been appointed under this Act and shall continue in office as such. (b) Any assessee liable to furnish return under the repealed Act immediately before the appointed day shall notwithstanding that a period, in respect of which he is so liable to, furnish return, Commences on and day before such appointment day and ends on any day after such appointed day, furnish such return in respect of tax payable on consumption or used of goods made up to the day immediately before such appointed day and pay tax in accordance with the provisions of repealed Act and shall furnish a separate return in respect of the remainng part of the period which commences on such appointed day and pay tax due On such return for Consumption or used of goods made on and from such appointed day in accordance with the provisions of this Act; (c) Any order delegating any power under the repealed Act or the rules made under by the Commissioner to any person appointed, by any designation, to assist him before the appointed day shall, on and from such appointed day, continue in force on the day immediately before such appointed day, on and from such appointed day. continue in force until the Commissioner amends, varies or rescinds such order after such appointed day under this Act; (d) Any assessee, who is no longer liable to pay tax under the repealed Act and whose account, registers or documents has been seized under the repealed Act, shall continue to be retained in accordance with provision Of the repealed Act on or after appointed day: 15 2011 (e) All prescribed forms under the repealed Act Or the rules made there under and continuing in the force on the day immediately before the appointed day shall, with effect from such appointed day, continue In force and shall be used mutates mutandis for the purpose for which they were being used before such appointed day until the State Government directs, by notification, the discontinuance of the use of such forms till such time as the State Government may, by notification, specify in this behalf; (C) Any prescribed form obtained Or obtainable by the asseSSee from any prescribed authority or any declaration furnished or to be furnished by or to the assessee under the repealed Act or the rules made thereunder in respect of any consumption or used of goods, before the appointed day shall be valid where such prescribed

form is obtained or such prescribed form is furnished on Or aner such appointed day-, (g) Any application for revision, review or reference arising from any order passed before the appointed day OT any Appeal arising from any assessment of tax made before such appointed day or any application for refund, or for prescribed form, in respect of any period before such appointed day, under the repealed Act if made before such appointed day and pending on such appointed day or if made on or such appointed day, shall be disposed or in accordance with the provisions of the repealed Act; 01) The Commissioner or any other authority to whom power in this behalf has been delegated by the Commissioner under the repealed Act may on its or his own motion, review or revise any order passed before the appointed day in accordance with the provision of the repealed Act; (i) Any tax assessed or penalty imposed under the repealed Act in respect of consumption or used of goods made, or the repealed Act before the appointed day, shall be payable or recoverable in accordance with the provisions Of the repealed Act



34. Removal of difficulty: - If any difficulty arises in giving effect to the provisions Of this Act, the State Government may, as occasion may require, by order not inconsistent with this Act and rules made thereunder.do any thing which appears to it necessary for the purpose of removing the difficulty.

44 4. 6 12 _ 13. 14. 16, 17 _ 19. 20. 22. 15 SCHEDULE [See Section For Consumption pr use A CSR conductors Air conditioner. Air Cooler and Air Circulator All equipments for communication and transmission; such as Private Branch Exchange (P _ BX_) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.) etc and spare palls, accessories thereof and all types of cable wire. All types of cameras Asbestos Sheet Automated Teller Machine (ATM) Battery other than dry cell and button cell Bidi leaves or kendu leaves Bitumen & Coal Tar Body built on chassis or motor vehicles (including components palls accessofies kits or otherwise) Cables including optical fibre cable Cement Coal and Coke in its ali



form Compact Disk •, whether blank, or software/programme/data stored therein Control panel either Electrical or Electronic, Electrical Switch Gears and other Electrical items used in generation and transmission and distribution of electricity Cooking range including all varieties Of cooking ovens whether or not designed for LPG Currency counting machine EDC machines Electrical goods: which are specified in Schedule Jharkhand Value Added Tax Act Electronic Energy Meter 2 _ Electronic goods, that is to say, - 11 or the Electronic system including components and parts of such system, such as, amplifier, graphic equalizer, synthesizer, tuner, deck, record player, record changer, compact disk player, or speaker; Radio and transistor, Television set, video cassette player set, video cassette recorder set; Emulsion paint 2011 Rate of Tax Four per centum Ten per centum Four per centum Ten per centum Ten per centum Four per centum Ten per centum Ten per centum Four per centum Ten per centum Four per centum Ten per centum Four per centum Ten per centum Ten per centum Four per centum Ten per centum Four per centum Ten per centum Ten per centum Ten per centum (3-RTIETIXUT). 15 2011 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39 _ 40. 41. 42. 43. 44. 45. 46

47. Excavator. Hydraulic Excavators clamshell, Dredging, Rock Breakers, Mini-Excavators, Crawler, Cranes, Wheeled Cranes loaders, Front end loaders, Shovels, Breakhoe & Articulated Cranes and Other similar implements including Spare parts in this excluding Tractors Fax Machine Furnace Oil Furniture Of all varieties and descriptions, whether assembled or unassembled Generator and generating set, Whether assembled Or unassembled including accessories thereof Glasses Granite slab HDPE/PP Woven fabrics and sacks High Speed Diesel Oil Iron & Steel including Ferro Alloys IT Products including Computers or Computer Systems, software(s) / programme(s) / stored in any computer system devices, Computer peripherals, Computer Stationery, Printers, Accessories & Parts thereof, Mobile Telephony System and parts thereof Knitting machine and embroidery machine Linoleum including flexible flooring materials Lift, whether operated by electricity or steam, and accessories and components, equipments, accessories thereof (whether assembled or unassembled) Light Diesel Oil Lubricants Oil, Grease, Brake Fluid, Transformer Oil and other Quenching Oils Marble, Marble Chips, Marble Tiles, Mosaic Tiles, Mosaic Chips, decorative stones, Ceramic and Glazed Tiles and Granite Stone Medical instruments, Hospital equipments including Dental Chair When purchased by hospitals, nursing homes, clinics etc, Other than owned by the State or Central Government Microwave oven Motor vehicles including Motor Cars, Jeeps, all varieties Of Two and Three Wheelers, Light and Heavy Commercial Vehicles, including the Chassis of Trucks and Buses. Multimedia projector and other types or projectors Photocopying machine Pipes: Which are specified in Schedule-II Of the Jharkhand Value Added Tax Act 05 Plastic goods, moulded luggage containers Pollution testing equipment all varieties Four per centum Four per centum Ten per centum Ten per centum Ten per centum Ten per centum Ten per centum Four per centum Fifteen per centum Four per centum Four per centum Ten per centum Ten per centum Ten per centum Fifteen per centum Ten per centum Ten per centum Four per centum Ten per centum Ten per centum Four per centum Ten per centum Ten per centum Four per centum Four per centum Four per centum 46 48. 49. 50. 51 _ 52, 53, 54. 55. 56. 57. 58. 59. 60. 61. 62, 63. 15 2011 Refrigerator, Deep Freezers, Bottle Coolers and Water Cooler and spare parts accessories thereof Sanitary wares and fittings Scanning Machine Scientific instruments including optical, electrical, acoustic instruments, mechanical instruments and scientific balance, laboratory equipments Software(s) Whether for computer system or otherwise Spare parts and accessories of all kinds Of Motor and Motor Vehicles including two and three Wheelers. Timber Tobacco including un-manufactured tobacco and tobacco refuse, cigars, cheroots of tobacco, cigarettes, cigarillos of tobacco, and other Tobacco products, but excluding Bidi and unmanufactured Tobacco for manufacture Of Bidi. Transmission or transformer towers Whether in dismantled form or otherwise and accessories thereof Uninterrupted power Supply (UPS), voltage stabilizer, power back-up system and transformers Vegetable and hydrogenated oil V -SAT Antenna, Dish Antenna and signal transmission equipments and accessories thereof Washing Machine Weighing Machine, Weighing Bridges, parts and accessories thereof 1, White Cement X-ray and CT Scan Films Other than purchased by the hospitals owned by the State or Central Government or (a) 504--150+500 Ten per centum Ten per centum Four per centum Ten per centum Ten per centum Four per centum Ten per centum Ten per centum Ten per centum Ten per centum Four per centum Four per centum Four per centum Ten per centum Ten per centum Ten per centum Four per centum