

JHARKHAND ADVERTISEMENT TAX RULES, 2013

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 Rules, 2013 Notification s.o.....â>..... dated exercise of the powers conferred by Section 12 of
 the Jharkhand Advertisement Tax Act, 2012 (Jharkhand Act 14 of 2012), the Governor of Jharkhand is
 pleased to make the following rules — 1. Short title, extent and commencement :- (1) These rules may be
 called the Jharkhand Advertisement Tax Rules, 2013 (2) These rules shall apply to all the areas within the
 state of Jharkhand. (3) These rules shall come into force with effect from the date of its publication in the
 official gazette

2. DEFINITIONS : In these rules, unless the subject or the context otherwise requires, (a) "Act" means the Jharkhand Advertisement Tax Act, 2012 (b) "Circle" means a unit of the Commercial Taxes administration, as specified in the notification issued in this behalf from time to time, under the provisions of the Jharkhand Value Added Tax Act, 2005 and the Rules made there-under within the local limits of which an advertising agent's place of business is situated or in which he is registered under rule 4 or rule 5.(c) "Commissioner" means the Commissioner of Commercial Taxes or the Additional Commissioner of Commercial Taxes, appointed by the Government under the Jharkhand Value Added Tax Act, 2005. (d) "Designated Bank" means any bank having treasury transaction or such other bank as notified or authorized by the Government to receive any amount, whether electronically or otherwise, due under the Jharkhand Value Added Tax Act, 2005, on behalf of the Government. (e) "Digital Signature" means authentication of any electronic record by a subscriber by means of an electronic method or procedure in 3 accordance with the provisions of the section 3 of the Information Technology Act, 2000. Form" means a form prescribed under these rules; (g) "Government" means the state government of Jharkhand; (h) "Government Treasurv" means, in relation to an advertising agent or a person, the treasury or sub treasury, as the may be, of the district or the sub- division in which the said advertisement is being made; "Month" means a calendar month; Officer Incharge of a Circle" means a commercial Taxes Officers or the Assistant Commissioner of Commercial Taxes or Deputy Commissioner of Commercial Taxes, notified by the Government as the In-charge of a Circle of the Commercial Taxes Administration; (k) "Place of Business" means and includes, in relation to an advertising agent, any place where such advertising agent makes or exhibits the advertisement or keeps accounts relating to them; (l) "Tax" means the tax levied under the Act; (m) "Commercial Taxes officer" "Assistant Commissioner, Deputy Commissioner, Joint Commissioner" means denotes a Commercial Taxes officer, Assistant Commissioner of Commercial Taxes, Deputy Commissioner of Commercial Taxes and Joint Commissioner of Commercial Taxes appointed u/s 4 of the Jharkhand Value Added Tax Act, 2005. Words and expressions used but not defined in these rules shall have the same meaning as assigned to them in the Jharkhand Value Added Tax Act, 2005 and Jharkhand Value Added Tax Rules, 2006. Incidence of Tax : Every Advertising Agent (a) whose "Value of Advertisement" during the year immediately preceding the commencement of these Rules exceeded Rupees Fifty Thousand, or (b) to whom clause (a) does not apply, and whose " Value of Advertisement" first exceeds Rupees Fifty Thousand during any period of twelve consecutive months, shall be liable to pay taxes in accordance with the provisions of the Act and these Rules. 53 4. Registration (1) Every advertising agent or any other person who is liable to pay tax under the Act and these Rules, shall make an application for registration under sub-section (2) of section 6, electronically, in the official website of the Commercial Taxes Department in Form JAT 101. Such application for registration shall be filed separately in respect of every place of business of the Advertising Agent, within thirty days from the date of his becoming liable for payment of tax under the Act or within forty-five days from the date of commencement of these Rules, whichever is later, to the Registering Authority, in whose area of jurisdiction the principal place of business of the Advertising Agent is located.

(2) (a) Such application for registration may be filed under digital signature or without any digital signature through the said website by following the steps/ instructions contained in the software specially evolved for this purpose. (b) The applicant shall receive the acknowledgement number, as regards the said application, for further reference. (c) The said electronic application shall thereafter be verified and the applicant shall be electronically informed, within five days of filing such an application, to appear on the date specified in the said electronic message, before the Registering Authority with the requisite documents. (d) On such specified date, the applicant shall appear before the Registering Authority and furnish the following documents: (i) hard copy of the duly filled application in Form JAT 101, signed and verified in the manner as required under clause (b) of sub-rule (3) of this rule, and (ii) Affidavit certifying that the contents of the said application in Form JAT 101 are true and correct, and (iii) two copies of the applicant's recent passport size color photograph, and (e) (f) (iv) attested copies of the applicant's PAN Card and photo identity. Where the Registering Authority is satisfied that the information furnished to him in the application in Form JAT 101 is complete, true and correct, and the applicant is genuine; he shall, subject to Rule 4, issue to the applicant a Registration Certificate in Form JAT 106 within five days from the date of furnishing of the documents specified in the Clause (d) above and allot him an eleven digit Registration Number, which shall be a unique number containing the State code, two digit computer generated code, circle code, treasury head code followed by the three digit registration number. Notwithstanding anything contained in this rule, the Commissioner may evolve criteria, other than those prescribed under this rule, for the purpose of filing of application for registration and the issuance of registration certificate thereof. (3) (a) Notwithstanding anything contained in sub-rule (1) of this rule, such application for registration in Form JAT 101 may, by option of the applicant, be filed manually. (b) such application for registration in Form JAT 101, or the hard copy of the application filed under sub-rule 2(d)(1) of this Rule, shall be signed as the applicant, by the proprietor of the business; or in the case of a firm, by the partner authorized to act on behalf of the firm; or in the case of the advertising agent being an undivided Hindu Undivided Family, by the Karta of the family; or in the case of a Company incorporated under the Indian Companies Act 1956 (Act 1 of 1956) or a corporation constituted under any Law, by the managing director or the Chief Executive Officer thereof; or in the case of Society, Club or Association of persons or a department of Government or Local Authority, by the principal or chief Executive Officer thereof; and verified in the manner prescribed in the said Form. (4) Where the Registering Authority is not satisfied with the information furnished by the applicant and has reasons to believe that the applicant does not fulfill the requirements for registration as an Advertising Agent, he may refuse to issue registration certificate to the applicant after providing the Advertising agent an opportunity of hearing in Form JAT 112. (5) For the effective functioning of department electronic system, all the registered advertising agents are required to furnish their e-mail 'id, mobile number and fax number if any, to the in-charge of their respective circles and where a notice or communication is properly served through the electronic data processing system, the said notice or communication shall not be required to be personally signed by the officer or person issuing the said notice or communication. (6) Every registered advertising agent shall declare the name of his business manager(s) in Form JAT 104, along with two passport size colour photograph of such business manager(s).

5. Consolidated Registration (1) Notwithstanding anything contained in sub rule (1) and (2), in case of such advertising agents, who have more places or additional places or branches of business than one, situated in different Circle of the State and who opts for consolidated registration for the purpose of the Act, in one Circle in the State; he shall declare the principal place of business thereof and apply for consolidated registration in Form JAT 101 within thirty days of becoming liable to pay tax under the Act or within thirty days of commencement of a financial year, as the case may be, before the In-charge of the Circle in which the applicant/ petitioner intends to get a consolidated registration.(2) On receipt of such application for consolidated registration in Form JAT 101, the In-charge of the Circle shall forward such application, along with his recommendations, to the Commissioner or the Officer authorized in on behalf within fifteen days of the receipt of such application. 6. 7. (3) The Commissioner or the Officer authorized in this behalf, shall dispose off such application within thirty days from the date of its receipt and if he/she is satisfied that it is in the interest of revenue to do so, he/she may grant permission for consolidated registration to the dealer for getting registered in the Circle as specified in such permission. (4) Where the dealer has been granted permission for consolidated registration in

particular circle, as specified in such permission, he shall apply in that respective circle for getting registered for such principal place of business including branches and additional places of business thereof; and the provisions of the Act and these Rules shall apply accordingly. Renewal of Registration Certificate: A registered dealer shall, after expiry of a period of five years after the date of registration or renewal thereof, submit the certificate of registration for renewal to the authority prescribed in the sub rule (i) of this rule, and the said authority shall, after such verification as may be necessary, renew the certificate for a further period of five years. Security (1) Where the registering authority is of the opinion that a dealer who is liable to pay tax should furnish security for the proper payment of tax payable by him, the said authority may direct him to furnish, within a reasonable time, not exceeding four days, as may be fixed by the said authority, security for an amount, which in the opinion of the said authority, will be equivalent to the tax roughly estimated as being payable by the said dealer for a quarter. Where, for any reason, no such estimate is possible, the said authority may fix such amount, as he may deem just and proper. (2) The said security may, subject to the satisfaction of the registering authority, be furnished by the dealer in any of the ways prescribed under sub rule (2) of rule 5 of the Jharkhand Value Added Tax Rules 2006. 8. (3) Where the security furnished is by way of a Security Bond, the same shall be furnished in Form JAT 108, appended to these Rules. (4) For reasons to be recorded in writing, the Registering authority may at any time, increase or reduce the amount of security furnished in this behalf. Amendment of Registration Certificate (1) Dealer registered under the Act, shall inform the Registering authority within thirty days in Form JAT 110 appended to these rules, along with the registration certificate in Form JAT 106 issued to him — (a) of any change in the name, address of the place of business or the branches thereof; or (b) of discontinuation of business and change in the circumstances of the dealer that led to the discontinuation of business; or (c) of any change in the constitution or status of business; or (d) of any change in bank account details. (2) (a) Where a dealer intends to change his place of business from the jurisdiction of one authority to the jurisdiction of another authority in the State, he shall make an application in Form JAT 110 along with his registration certificate in JAT 106 with full particulars relating to the change of address and reasons for such change, to the registering authority in whose jurisdiction he was registered. (b) The registering authority receiving an application in JAT 110 for a change in place of business to the jurisdiction of another authority in the State, shall remove such registration from the existing registration records of his circle. The registration file and the application shall be transferred to the registering authority in whose jurisdiction the new place of business is located.

9. Procedure for cancellation of Registration (1) When (a) any registered advertising agent discontinues or entirely transfers his business to other persons; or (b) With respect to the preceding period of three consecutive years, the turnover of the registered advertising agent did not exceed Rupees Fifty Thousand, Such registered advertising agent shall forthwith apply in Form JAT 110, together with his registration certificate, to the registering authority prescribed in Rule 3, for cancellation of his certificate.(2) On receipt of such application, the authority prescribed in sub rule (1) of rule 3 shall, after verification of the particulars furnished therein, cancel the registration certificate and issue to the applicant, a certificate of cancellation of the registration certificate in Form JAT III. (3) The authority prescribed may cancel the registration of a advertising agent registered under Section 6 of the Act, where the advertising agent- (a) has not kept proper accounting records relating to any business activity carried on by him; or (b) has not submitted true, correct and complete tax returns; or (c) not complying the provisions of the Act and Rules. (4) Wherever any order of cancellation or refusal to cancel of an application is made, the advertising agent shall be given an opportunity of being heard and for this purpose the prescribed authority shall issue a notice in JAT 112- 10. Returns- (1) Every registered advertising agent shall file a true, complete and correct return under sub-section (1) of Section 7 in Form JAT 102 and it shall be filed in a circle, where such advertising agent is registered under the Act, within twenty five days after the end of the quarter. (2) Every registered advertising agent, who is liable to file Return under sub-rule (1) of this rule, shall also file an Annual Return in Form JAT103, by the end of the month of July after expiry of the year. (3) If any advertising agent having furnished a return , finds any omission or incorrect information therein, he shall furnish a revised return before the end of the month of July after expiry of the relevant financial year, stating therein the reasons thereof. (4) Where the value of advertisement of the advertising agent exceeds (5) rupees Forty lakh in a year, he shall also file his Balance Sheet and Profit and Loss Account, along with his annual return, duly audited by a chartered

accountant or a Tax Practitioner registered under the Jharkhand Value Added Tax Act, 2005. Where advertising agent files an application for cancellation of its registration certificate, a final return in Form JAT 103 shall be accompanied with such application. (6) Notwithstanding anything contained in this rule, the Rule 14 of the Jharkhand Value Added Tax Rules, 2006 shall apply mutatis mutandis and shall be followed for the purpose of filing the returns electronically

11. Payment of Tax, Interest and Penalty (1) Every Advertising Agent or any other person, required to pay tax and/ or interest and/ or penalty under the Act or these Rules, shall pay the said amounts into Government Treasury by Challan in Form JAT 105. Provided, the Officer In- charge of the Circle, within whose area of jurisdiction the place of business of the advertising agent is located, may allow him to pay the amount of tax, including interest and penalty, if any, through a crossed cheque or bank draft, drawn in favour of the Deputy Commissioner of Commercial Taxes or the Assistant Commissioner of Commercial Taxes, as the case may be, of the Circle to which the payment relates. (2) (3) The Challan in Form JAT 105 shall be filled up in quadruplicate. The portion marked 'Original' shall be sent by the Treasury Officer to the Officer In- charge of the Circle, to which the payment relates. The portion of the Challan marked 'Duplicate' shall be retained by the Treasury and the portion marked 'Triplicate' and 'Quadruplicate' shall be returned to the advertising agent or the person making the payment, after being duly receipted. The advertising agent shall retain the portion marked 'Triplicate' and shall furnish the portion marked 'Quadruplicate' along with his return, to the authority prescribed in rule 10(1). Notwithstanding anything contained in sub-rule (1) or sub-rule (2) the State Government may by an order provide for the acceptance or payments of any tax or penalty directly by any branch of the State Bank of India or of any other Designated Bank. The manner in which such payments shall be made by an advertising agent or accepted by the Branch of the Bank and other matters incidental thereto shall be specified in the order and be subject to such conditions and restrictions as may be laid down therein. (4) If any registered advertising agent, having furnished a return in Form JAT 102 and subsequently furnishes a revised return under sub-rule (3) of Rule 7, shall pay the differential amount of tax according to the Revised Return, along with an interest @ 2% per month or part thereof. (5) Notwithstanding anything contained in this rule; the Form JAT 105 for the purpose of depositing tax on advertisement in the Head "0045", shall be in Pink colour. (6) Notwithstanding anything contained in this rule; the Rule 15 of the Jharkhand Value Added Tax Rules, 2006 shall apply mutatis mutandis and shall be followed for the purpose of payment of tax electronically.

12. Advance Recovery of Tax :- (1) Notwithstanding anything contained in the Act or these Rules, any person responsible for paying any amount purporting to be the full or part payment of the value of advertisement made to — (a) the State Government; or (b) the Central Government; or (c) a company or corporation or board or authority or any other body, owned financed or controlled, either wholly or partly, by the State Government or the Central Government, Shall, at the time of making payment, deduct an amount at the rate of five per centum, as Advance Tax, from the bills of the Advertising Agent or any other person. (2) The amount of Advance Tax so deducted, shall be deposited in the Government Treasury in the following manner:- (a) in the circumstances where the Advance Tax is deducted by any department of the State Government or the Central Government in accordance with the rules as provided by the respective Government for such respective department, the same shall be remitted to the Government Treasury for credit therein into the respective Head "0045", and a copy of such schedule shall be forwarded to the Officer in Charge of the appropriate Circle. (b) in the circumstances the Advance Tax is deducted by any person, other than the one mentioned in the clause (a) above, such person shall deposit the deducted Advance Tax in the Head "0045", directly into the Government Treasury through the prescribed challan, in the name of such Advertising Agent or other person from whose bills such deduction has been made, and furnish a statement to be submitted to the officer in charge of the respective circle for each quarter, on or before the twenty-fifth day of the month following the end of the quarter, along with the copies of the challans. (3) Every person or Government department, referred in this rule, shall issue to the Advertising Agent or any other person, a certificate of Tax Deduction at Source in Form JAT 107 and the same shall be accepted and adjusted against the tax payable by such Advertising Agent or any other person, by the assessing authority. (4) If any person fails to deduct the whole or any part of the tax, as required under the provisions of sub-rule (1), or fails to make payment of the whole or any part of the as required under sub-rule(2), then, the prescribed authority may, at any time within five years of the close of the year, when he failed to do so, direct him, after giving him an opportunity of being

heard and by an order in writing, to pay, by way of penalty, a sum equal to the amount of tax which he failed to deduct or deposit as aforesaid

13. Assessment (1) For the purpose of assessment under the Act, the provisions of Section 35 of JVAT Act 2005 and the rules made there under, shall apply mutatis mutandis.(2) For the purpose of self-assessment the advertising agent shall file his claim in Form JAT 109 within six months after the expiry of year. (3) Where an application has been filed under sub-rule (2) of this rule in Form JAT 109, the prescribed authorities, if not satisfied, may issue a notice of hearing for assessment in JAT 112 within 45 days of furnishing the said application. If not notice has been issued to this effect, it shall be deemed the advertising agent has been self assessed. (4) The notice of demand for the tax assessed, under section 10 of the Act, shall be issued in Form JAT 113. The tax assessed under the said section shall be payable within thirty days from the date of receipt of notice of demand in JAT 113 or on such day as specified in said notice, failing which a notice in JAT 112 shall be issued for payment of interest and penalty as provided in Section 11 of the Act.

14. Assessment of advertising agent who fails to get himself Registered (1) If the prescribed authority, upon information which has come into his possession, is satisfied that any advertising agent who has been liable to pay tax under the Act, in respect of any period, has failed to get himself willfully registered, the prescribed authority shall proceed to assess to the best of his judgment under sub-section (3) of section 9 of the Act; the amount of tax due from the advertising agent in respect of such period and all subsequent periods and in making such assessment shall give the dealer reasonable opportunity of being heard in Form JAT 112.(2) Notwithstanding anything contained in sub-rule (1), the prescribed authority may, if he is satisfied that the default was without any reasonable cause, direct that such advertising agent shall pay by way of interest, in addition to the amount of tax so assessed, a sum equivalent to @ 5% of the amount of tax payable, for each month of such default

15. Applicability of Jharkhand Value Added Tax Rules, 2006 : **16.** Subject to other provisions of the Act and these Rules, the rules relating to refunds, appeal, revision, reviews, compounding of offences, special mode of recovery and other miscellaneous matters framed under the Jharkhand Value Added Tax Rules, 2006 shall apply mutatis mutandis. **Punishment for Breach of Rules :** Any person contravening any provision of these rules shall be punishable with a penalty, after allowing the said person an opportunity of being heard by causing a notice in Form JAT 112 served upon him a sum, not exceeding two thousand rupees and where the contravention is a continuing one, with an additional daily penalty of a sum not exceeding rupees twenty five subject to a maximum limit of rupees five thousand in a year during the continuance of contravention. (File No. Va Kar I/ Vigyapan Kar/1/2012) By the order of the Governor of Jharkhand, (M. R. eena) Secretary-cum-Commissioner, Commercial Taxes Department, Jharkhand, Ranchi.