

Government of Jharkhand
Commercial Taxes Department

Notification

S.O. No. 44 dated 17-12-2007 - In exercise of the powers conferred by Section 94 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) (as amended upto date), the Governor of Jharkhand is pleased to make the following Amendments in Departmental Notification No. S.O. 219 dated 31.03.2006.:-

Amendments

1. Amendment in Chapter V –

The title of the Chapter V “Determination of Taxable Turnover of Goods involved in works contract for the purpose of sub-section (4)(c) of Section 9” shall be substituted by “Determination of Taxable Turnover for the purpose of the Act”.

2. Insertion of a new Rule as Rule 22A after the existing Rule 22—

Rule 22A –

“Notwithstanding anything contained in the Rules, a dealer, dealing in goods specified in serial number 104 of Part-B of Schedule II, for determination of taxable turnover of such goods on which tax is payable, may deduct under Section 9(4)(d) from turnover of sales of such goods fifty percent of the total valuable consideration of such goods.

Provided that no input tax credit shall be admissible on such sales under the Rules.

Provided further that no such deduction shall be allowed unless the dealer selling the goods on demand by the prescribed authority under the Act furnishes the relevant tax invoice or cash memo or bill and other relevant documents.

Explanation:-

Valuable consideration for the purpose of this rule shall mean Sale price which shall include anything done or value added after the purchase of such vehicle.”

3. Amendment in Rule 42 —

Amendment in Sub-rule-4 of Rule 42 –

The words and punctuation “Form JVAT 504B and Form JVAT 504P” after the words “Form JVAT 504G” and before the words “the volume” shall be deleted.

4. Amendment in Rule 61 —

In sub-rule (5), the word “Composition” appearing in this sub-rule shall be substituted by the word “Presumptive”.

5. Amendment in Form JVAT 209 and JVAT 213

In Form JVAT 209, in counterfoil I, in the second row, the punctuation and the word "/Applicant" shall be added after the words "Name of Dealer"

In Form JVAT 213, the column 17 shall be deleted.

Existing columns 18, 19, 20 & 21 shall be re-numbered 17, 18, 19 & 20 respectively.

This notification shall be effective from date of its publication in the Official Gazette.

(File No. Bikri kar/VAT/2/2006part)

By the Order of the Governor of Jharkhand,


(J.K. Das)

Additional Commissioner cum Special Secretary,
Commercial Taxes Department,
Jharkhand, Ranchi