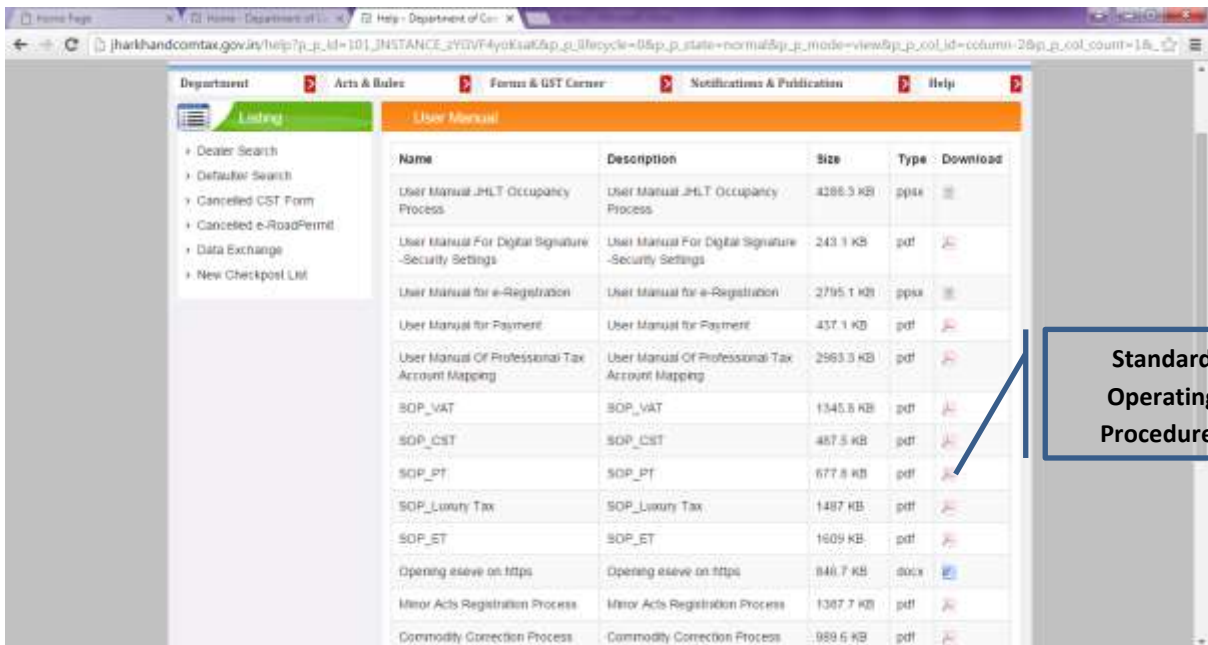


Department of Commercial Tax Government of Jharkhand



DIPP Point No. 222

Question	Remarks
<p>8f. Registration for Professional Tax</p> <p>Q: Ensure information on the procedure and a comprehensive list of all documents that need to be provided are available on the web site</p> <p>URL: http://jharkhandcomtax.gov.in/help?p_p_id=101_INSTANCE_zYGVF4yoKsaK&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-2&p_p_col_count=1&_101_INSTANCE_zYGVF4yoKsaK_delta=15&_101_INSTANCE_zYGVF4yoKsaK_keywords=&_101_INSTANCE_zYGVF4yoKsaK_advancedSearch=false&_101_INSTANCE_zYGVF4yoKsaK_andOperator=true&p_r_p_564233524_resetCur=false&_101_INSTANCE_zYGVF4yoKsaK_cur=1</p>	<p>User Manual as well as Standard Operating Procedures available</p>



**Department of Commercial Tax
Government of Jharkhand**



**Department of Commercial
Taxes**

**Standard Operating
Procedures**



Government of Jharkhand

Department of Commercial Tax Government of Jharkhand



Standard Operating Procedure -AS-IS				
Name of Service <u>Professional Tax</u>				
Sub services:				
Sub-service: Registration				
Previous Approval:		Basis for approval		
Steps	Verifica tion	Documents/Information needed	Timelines	Contact Person
Visit link eseva.jharkhandcomtax.gov.in and Complete the Sign-Up Process Using "New User Sign-Up Link"	Sms and Email		-	Helpdesk: 0651-6600500
Login with created User-ID/Password				Helpdesk: 0651-6600500
Under E-Services, click on E-Registration			-	Helpdesk: 0651-6600500
Select Form type as "JPT 101" and "Web Form"			-	Helpdesk: 0651-6600500
Fill in the required details			-	Helpdesk: 0651-6600500
Press "OK" to submit application; Acknowledgement number is generated				Helpdesk: 0651-6600500
Click on 'Click Here' to proceed to upload attachments				Helpdesk: 0651-6600500
Relevant documents are uploaded		- Identification Proof * 1.Proprietorship: Pan Card/ Voter's ID/ Driving License 2.Partnership: Pan Card of Firm/ Pan Card of the partner who is applying for registration/ Driving License. 3.Private Public Ltd. Co. PAN Card of company!		Helpdesk: 0651-6600500

The screenshot shows the website interface for the Department of Commercial Taxes, Government of Jharkhand. The 'User Manual' section is active, displaying a table of downloadable documents:

Name	Description	Size	Type	Download
User Manual for e-Amendment	User Manual for e-Amendment	1939.2 KB	ppsx	
User Manual for e-Cancellation	User Manual for e-Cancellation	2020.0 KB	ppsx	
User Manual for JPT Registration	User Manual for JPT Registration	4132.3 KB	ppsx	
User Manual for Payment of C Form Fee	User Manual for Payment of C Form Fee	449.4 KB	pdf	
Guide to PAN Verification	Guide to PAN Verification	790 KB	pdf	
Inspection Procedure for VAT registration	Inspection Procedure for VAT registration	152 KB	pdf	

Navigation: 15 items per Page | Page 3 of 3 | Showing 31 - 36 of 36 results.

Footer: Powered by TATA. Includes links for Terms of use, Disclaimer, Privacy Policy, Feedback, Contact Us, Copyright, Site Map, and Help.

SUPPORTING DOCUMENT

Department of Commercial Taxes

Standard Operating Procedures



Government of Jharkhand

Standard Operating Procedure –AS-IS

Name of Service Professional Tax

Sub services:

Sub-service: Registration

Previous Approval: _____ **Basis for approval**

Steps	Verifica tion	Documents/Information needed	Timelines	Contact Person
Visit link eseva.jharkhandcomtax.gov.in and Complete the Sign-Up Process Using “New User Sign-Up Link”	Sms and Email		-	Helpdesk: 0651- 6600500
Login with created User-ID/Password				Helpdesk: 0651- 6600500
Under E-Services, click on E-Registration			-	Helpdesk: 0651- 6600500
Select Form type as ‘JPT 101’ and ‘Web Form’			-	Helpdesk: 0651- 6600500
Fill in the required details			-	Helpdesk: 0651- 6600500
Press ‘Ok’ to submit application; Acknowledgement number is generated				Helpdesk: 0651- 6600500
Click on ‘Click Here’ to proceed to upload attachments				Helpdesk: 0651- 6600500
Relevant documents are uploaded		<p>. Identification Proof *</p> <p>1.Proprietorship: Pan Card/ Voter's ID/ Driving License</p> <p>2.Partnership: Pan Card of Firm/ Pan Card of the partner who is applying for registration/ Driving License.</p> <p>3.Private Public Ltd. Co. PAN Card of company/ PAN card/ Driving license / Voter's ID of principal officer or CEO who is applying for registration.</p> <p>II. Proof of Business: - *</p> <p>(1) If place of business is in his own name then</p>		Helpdesk: 0651- 6600500

	<p>related paper. (2) If place of business is rented then Rent agreement, lease deed or Rent receipt.</p> <p>III. PAN Card of proprietor/ Firm/ Company *</p> <p>IV. 2 Passport size photographs for proprietor/each partner/Principal Officer/ CEO in case of company.*</p> <p>V. Partnership deed in case of Partnership firm and in case of Private/ Public Ltd co. Certificate of Incorporation and Memorandum & Articles of Association.</p> <p>VI. Resolution of Board of Directors, meeting regarding authorization of particular person for filing application for registration/ power of attorney.</p> <p>VII. Bank A/C: Updated Passbook / Bank Statement</p> <p>VIII. Residential proof: Telephone Bill/ Electricity Bill/ Voter's ID/ Ration Card/ Gas connection/ Passport/UID. *</p> <p>IX. Paper regarding Immovable property if any.</p> <p>X. Receipt of registration fees.</p> <p>XI. Import bill in case the basis for registration is import of goods for sale.</p> <p>XII. First sale bill after import for determination of date of liability.</p> <p>XIII. Proof of Security furnished, Security Bond.</p>		
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		* These will be mandatory		
After submitting all mandatory and required attachments, click on 'Submit and Complete Registration Process'			-	Helpdesk: 0651- 6600500
Click on Acknowledgement number to view acknowledgement receipt			-	Helpdesk: 0651- 6600500
The application goes to the Circle incharge of the respective circle for approval			-	Circle Incharge
Circle In charge will do the necessary check and if there is any deficiency he/she may ask for additional document online				Circle Incharge
Applicant will upload the document if asked by Approving Authority				Circle Incharge
Circle In-Charge will Approve the Application after doing the necessary check				Circle Incharge
Registration Certificate Will be generated and Intimation to Applicant will be sent	E-Mail and SMS intimati on			Circle Incharge

Note: Registration certificate is issued within one working day

Annexure I
Annexure II

Jharkhand Tax on Professions, Trades, Callings and Employments Act, 2011
List of circle officers

Annexure I

THE JHARKHAND TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS BILL, 2011

A Bill to provide for the levy of tax on professions, trades, callings and employments in the State of Jharkhand.

WHEREAS, it is expedient to create a fund for the purpose of the benefit of the State towards welfare of the schedule tribes, schedule castes and weaker section of the State and as such to provide for the levy of tax on professions, trades, callings and employments;

BE it enacted by the Legislature of the State of Jharkhand, in the Sixty first year of the Republic of India as follows:-

1. **Short title, extent and commencement** – (1) This Act may be called the Jharkhand Tax on Professions, Trades, Callings and Employments Act, 2011.

(2) It extends to the whole of the State of 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) "**Appellate Authority**" means the appellate authority, as appointed under the provisions of the Jharkhand Value Added Tax Act, 2005.

(b) "**Assessee**" means a person or employer by whom tax is payable under this Act.

(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) "**Employee**" means a person employed on salary or wages and includes:-

(i) an employee of the Central Government or any State Government to whom the salary is paid either from the consolidated Fund of India or of a State or the Railway fund;

(ii) a person in the service of a body, whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where the body operates in any part of the State, even though its headquarters may be situated outside the State;

(iii) a person in the service of: a company whether incorporate or not, firm, State Government or the Central Government undertakings, Public Limited companies whether owned and controlled by the State or the Central Government, Boards, Local Authorities, corporations, Public or Private Ltd. companies or otherwise, Banks, Insurance Companies or all such organizations, societies, hotels, cooperative societies, foreign companies including joint ventures; who appoint person on payment of salary or wages and for this purpose also includes "self employment" or "self employed".

- (iv) any other person engaged in any employment of an employer, not covered by items(i) and (iii) above;
- (e) "**Employer**" in relation to an employee earning any salary or wages whether on regular basis or otherwise under him, means the person or the officer, who is responsible for the disbursement of such salary or wages and includes the head of the office or any **establishment** as well as the manager or agent of the employer;
- (f) "**Employment**" means any person who holds any appointment, whether in State Government or the Central Government, undertakings and Public Limited companies whether owned and controlled by the State or the Central Government, Boards, Local Authorities, Public or Private Ltd. companies and otherwise, Banks, Insurance Companies or all such organizations, who appoint persons on payment of salary or wages and for this purpose also includes "self employment" or "self employed".
- (g) "**Engaged**", in relation to any profession, trade, calling or employment means: occupied fully or otherwise in such profession, trade, calling or employment; whether any pecuniary benefit or benefit of any nature whatsoever, actually accrues or not to a person, from such occupation.
- (h) "**Government**" means the State Government of Jharkhand;
- (i) "**Local Authority**" means and includes the –
- | | | |
|-----------------------------|---------------------|-------------------------|
| (a) Municipal Corporation | (e) Town Board | (l) Nagar Panchayat, or |
| (b) Municipality | (f) Mines Board | |
| (c) Notified Area Committee | (g) Municipal Board | |
| (d) Cantonment Board | (h) Gram Panchayat | |

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.

- (j) "**Month**" means a calendar month and in respect of a period of less than one month, shall be computed proportionately.
- (k) "**Notification**" means a notification published in the Official Gazette of the Government.
- (l) "**Person**" means any person who is engaged in any profession, trade, calling or employment or transacts business; in the State of Jharkhand and includes a Hindu undivided family, firm, company, foreign company (s), corporation or other corporate body, any society including cooperative society (s), club or association, so engaged but does not include any person who earns wages on a casual basis:

Explanation I : Every branch of a firm, company, foreign companies, corporation or other corporate body, any society, club or association shall be deemed to be a person whether its principal place of business is situated in the State or not;

Explanation II : firm means; whether proprietorships or registered under the Indian Partnership Act, 1932, or not;

Explanation III : A person shall be deemed to have exercised a profession, trade or calling or held an appointment within the State, if that person has an office or place of employment within the State.

- (m) "**Prescribed**" means as prescribed by rules made by the Government under this Act;
- (n) "**Prescribed Authority**" means the authorities as 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.
- (o) "**Quarter**" means the quarter ending on the 30th June, 30th September, 31st December and 31st March:
- (p) "**Salary or Wages**" includes pay, or wages, dearness allowances and all other remuneration received by any assessee on regular basis, whether payable in cash or kind and also includes perquisites and profits in lieu of salary as defined in section 17 of the Income-tax Act, 1961 (43 of 1961), but does not include bonus in any form on any account or gratuity or pension;
- (q) "**Schedule**" means a schedule appended to this Act;
- (r) "**State**" means the State of Jharkhand
- (s) "**Tax**" means the tax on professions, trades, callings and employments payable under this Act
- (t) The expression "**transacts business**" shall be deemed to include the doing of acts of business of whatever nature, whether isolated or not, such as soliciting, obtaining or transmitting orders or buying, making, manufacturing, exporting, importing, recovering, transmitting or otherwise dealing with goods ;
- (u) "**Tribunal**" means the Tribunal constituted under section 3 of the Jharkhand Value Added Tax Act 2005.
- (v) "**Welfare Fund**" means, the "Jharkhand Welfare Fund"; as created by the State Government through a Notification published in the Official Gazette: for the purpose of the welfare of the schedule tribes, schedule castes and weaker sections of the State.
- (w) "**Year**" means a financial year and in respect of a period of less than a year, shall be computed proportionately.

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. Levy and charge of Tax - (1) Subject to the provisions of Article 276 of the Constitution of India and sub-section (3) of this Section; there shall be levied and collected a tax, on every employee, who exercises a professions, trades, callings and employments or transact business; (for a minimum of 120 days in a year) for the benefit of the State towards the welfare of the schedule tribes, schedule castes and weaker sections of the State.

(2) Every person or employee engaged actively or otherwise in any profession, trade, calling or employment and falling under one or the other of classes mentioned in the second column of Schedule, shall be liable to pay to the State Government the tax at the rate(s) mentioned against the class of such person(s) in the third column of the said Schedule:

Provided that, the tax so payable in respect of any person or employee shall be subject to the restriction prescribed in Clause 2 of the Article 276 of the Constitution.

Provided further that the State Government may specify different rate or rates of tax in respect to different categories of person(s) or employees.

(3)(i) No tax shall be payable by the person(s), whose salary or wages do not exceed three lakhs a year.

(ii) No tax shall be payable by the persons employed with the Union Ministry of Defence, Union Ministry of Home Affairs and Border Security Force.

4. Tax to be appropriated into the Welfare Fund — (1) The Tax levied and collected under this Act, shall be appropriated into the “Welfare Fund”, as created under clause (v) of Section 2 of this Act.

(2) The tax payable under section 3 and 5 shall continue to be levied till such time as is required to provide the welfare of the schedule tribes, schedule castes and weaker sections of the State.

(3) The proceeds of the “Welfare Fund” shall be utilized, exclusively for the welfare of the schedule tribes, schedule castes and weaker sections of the State.

(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 prescribe the manner of disbursement of the welfare fund for the purposes as carried out in this section.

5. Employer's liability to deduct and pay tax on behalf of employees - (1) Save as provided in Section 6, the tax payable under this Act, by any person or employee earning a salary or wage, shall be deducted by his employer from the monthly salary or wage payable to such person or employee, before such salary or wage is paid to him, and such employer shall, irrespective of whether such deduction has been made or not, when the salary or wage is paid to such persons, be liable to pay/deposit tax within fifteen days after the end of the quarter, on behalf of all such employees / persons.

Provided that, where the employer is an officer of the State Government or the Central Government or the State Government or the Central Government undertakings, or Public Limited companies, whether owned and controlled by the State or the Central Government, Boards, Local Authorities, Public or Private Ltd. companies or otherwise, Banks, Insurance Companies, Societies or all such organizations, who appoint persons on payment of salary or wages; the manner in which such employer shall discharge the said liability, shall be such as may be prescribed or specified:

Provided further that, whether any person earning a salary or wages -

(a) is also covered by one or more entries other than entry 1 in the Schedule and the rate of tax under any such other entry is more than the rate of tax under entry 1 in that schedule; or

(b) is simultaneously engaged in employment of more than one employer;

and such person or employee furnishes to his employer or employers a certificate in the prescribed form declaring, inter-alia, that he shall get enrolled under sub-section (2) of section 7 and pay the tax himself; then the employer or employers of such person shall not deduct the tax from the salary or wage payable to such person and such employer or employers, as the case may be, shall not be liable to pay tax on behalf of such person.

6. Payment of tax - The amount of tax due from the assesseees for each quarter as specified in their enrolment certificate shall be paid; -

(a) before 30th June; in respect of an assessee who stands enrolled immediately before the commencement of a year or is enrolled on or before the 31st May of a year;

(b) within one month of the date of enrolment in respect of an assessee who is enrolled after the 31st May of a year; in the prescribed manner; and

(c) for all other such assessee, other than the assesses mentioned in entry no. 1 of the Schedule; by the fifteenth day of the month after the expiry of a quarter.

Explanation – The tax payable under this Act, read with the Schedule shall be charged on monthly basis, but shall be paid by the fifteenth day of the month after the expiry of a quarter.

7. Registration and enrolment - (1) Subject to sub-section (2); every assessee (not being an officer of the State Government or the Central Government) liable to pay tax under section 3, shall obtain a certificate of registration from the prescribed authority in the prescribed manner.

(2) Every employer as specified in the proviso of Section 5 (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), liable to pay the tax under this Act, shall also obtain a certificate of enrolment from the prescribed authority in the prescribed manner.

(3) Every assessee required to obtain a certificate of registration or enrolment under this section shall-

(a) within ninety days from the date of commencement of this Act; or

(b) if he has not engaged in any profession, trade, calling or employment on the date of such commencement, within sixty days of his becoming liable to pay tax;

Apply for a certificate of registration or enrolment or a revised certificate of enrolment, as the case may be, before the prescribed authority in the prescribed form and the prescribed authority shall after making such enquiry as may be necessary within thirty days of the receipt of such application, if the application is in order, grant him such certificate of registration or enrolment.

(4) The prescribed authority, shall mention in every certificate of enrolment the amount of tax payable by the holder according to the First Schedule and the date by which it shall be paid.

(5) Where an assessee liable to registration or enrolment has willfully failed to apply for such certificate within the time, specified in sub-section (3), the prescribed authority may, after giving him a reasonable opportunity of being heard, impose a penalty which shall not be less than rupees ten but which shall not exceed rupees twenty for each day of delay in case of any employer and not exceeding rupees five for each day of delay in case of others.

(6) Where an assessee liable to registration or enrolment has deliberately given false information in any application submitted under this section, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose a penalty which shall not be less than rupees one hundred but which shall not exceed rupees one thousand.

8. Returns - (1) Every assessee registered under this Act, shall submit to the prescribed authority a true, correct and complete return in such form, for such period or periods and by such dates as may be prescribed showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof.

(2) Every such return shall be accompanied by a treasury challan in proof of payment of full amount of tax due according to the return, and a return without such proof of payment shall not be deemed to have been duly submitted.

(3) Where an assessee has without reasonable cause failed to submit such return within the specified period, the prescribed authority may, after giving him a reasonable opportunity of making representation impose upon him a penalty which shall not be less than rupees fifty but which shall not exceed rupees five hundred for each day of delay.

9. Assessment of an assessee - (1) If the prescribed authority is satisfied that the return submitted by an assessee is true, correct and complete, it may accept the return as self assessment. If the return appears to it to be incorrect or incomplete, it shall, after giving the assessee a reasonable opportunity of proving the correctness or completeness of the return submitted by him and making such enquiry as it deemed necessary, assess to the best of its judgment, the amount of tax due from such assessee.

(2) The amount of tax due from any assessee shall be assessed separately for each year within a period of four years from the expiry of the year to which the assessment relates.

(3) If any assessee has failed to get himself registered or having been registered, has failed to submit any return, the prescribed authority shall, after giving the assessee a reasonable opportunity of making representation and after making such inquiry as he deems necessary pass an order assessing the amount of tax due, to the best of its judgment.

(4) The amount of tax so assessed shall be paid within thirty days of receipt of the notice of demand from the prescribed authority.

(5) In making an assessment under sub-section (1), the prescribed authority if it is satisfied that the escaped assessment was due to wilful nondisclosure of information or attempt to evade the tax by the assessee, the prescribed authority may also direct to pay in addition to the tax assessed a penalty which shall not be less than one and half times the tax so assessed but which shall not exceed three times the tax so assessed:

Provided that no penalty under this sub-section shall be imposed unless the assessee affected has had a reasonable opportunity of showing cause against the imposition of such penalty.

10. Assessment of escaped or under-assessed tax and audit observations – (1) If for any reason any tax payable under this Act, has escaped assessment or has been under assessed or assessed at a lower rate than the rate at which it is assessable, the prescribed authority, excluding the Commissioner of Commercial Taxes, may at any time within four years from the expiry of the year to which the tax relates, proceed to assess or reassess the tax, as the case may be, to the best of its judgment after issuing a notice to the assessee concerned and after making such enquiry as it considers necessary.

Provided that the Commissioner may on existence of reasonable grounds being so satisfied relax the aforesaid of four years for a further period of two years.

Provided that the tax shall be charges at the rate at which it would have been charged if such tax had not escaped assessment or, as the case may be, had not been under assessed or assessed at a rate lower than the rate at which it was assessable.

(2) Where 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.

11. Consequences of failure to deduct or to pay tax - (1) If an assessee (not being an officer of the State Government or the Central Government) does not deduct the tax at the time of payment of salary or wages or after deducting, fails to pay the tax as required by or under this Act, he shall-

(a) be deemed to be an assessee in default in respect of the tax; and

(b) be liable to pay such interest as may be prescribed on the amount of tax due for each month of part thereof for the period for which the tax remains unpaid.

(2) If an enrolled person fails to pay the tax as required by or under this Act, he shall be liable to pay interest at the rate and in the manner laid down in sub-section (1)

12. Penalty for non-payment of tax - If an assessee fails, without reasonable cause to make payment of any amount of tax within the time specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of making his representation, impose upon him a penalty which shall not be less than fifteen percent but not exceeding twenty five percent of the amount of tax due.

This penalty shall be in addition to the interest Payable under sub-section (1) or sub-section (2) of section 11.

13. Recovery of tax etc - The arrears of tax, penalty, interest or any other amount due under this Act, shall be recoverable as an arrear of land revenue.

14. Appeals - (1) Any assessee (not being an officer of the State Government or the Central Government) aggrieved by any order passed by any prescribed authority under the provisions of this Act, may within forty five days from the date on which the order was served on him, appeal to the appellate authority.

Provided that appellate authority may for sufficient cause shown admit an appeal preferred after the expiry of the period of forty five days aforesaid.

(2) No appeal shall be entertained, unless 25% of the amount of tax and penalty with interest, if any, in respect of which the appeal has been preferred has been paid.

(3) The appeal shall be in such form and verified in such manner, as may be prescribed and shall be accompanied by a fee calculated at the rate of two percent of the tax, penalty or interest under dispute, subject to a minimum of rupees fifty and maximum of rupees one thousand.

(4) The appellate authority may after giving the appellant an opportunity of being heard and subject to such rules or procedure as may be prescribed:-

(a) confirm, reduce, enhance, or annul or otherwise modify the assessment, penalty or interest as the case may be;

(b) set aside the assessment, penalty or interest as the case may be and direct the prescribed authority to pass a fresh order after such further inquiry as may be directed; or

(c) pass such other orders as it may think fit.

(5) Before passing orders under sub-section (4), the appellate authority may make such inquiry as it deems fit or remand the case to any subordinate prescribed authority for an inquiry and report on any specified point or points.

(6) Every order passed in appeal under this section shall, subject to the provisions of section 15, be final.

15. Revision - (1) The Commissioner may, suo-motto or on an application made to him, call for and examine the record of the proceeding of any order made by the prescribed authority, or as the case may be, the appellate authority for the purpose of satisfying himself as to the legality of propriety of such order and pass such order thereon as he deems fit.

(2) No application under sub-section (1) shall be entertained if it is not made within a period of four months from the date of receipt of the order and unless it is accompanied by a fee calculated at the rate of two percent of the tax or penalty under dispute subject to a minimum of rupees one hundred and a maximum of rupees two thousand.

(3) The powers of revision shall be exercised within such period not exceeding four years from the date on which the order was served on the assessee.

(4) No order which adversely affects any assessee shall be passed under this section, unless such assessee has been given a reasonable opportunity of being heard.

(5) Where the Commissioner rejects any application for revision under this section, he shall record the reasons for such rejection.

(6) Where an order has been passed under section 14 and sub-section (1) of this section, may be revised by the Tribunal.

16. Accounts - (1) If the prescribed authority is satisfied that the books of account and other documents maintained by an assessee in the normal course of his business are not adequate for verification of the returns submitted by the employer under this Act, it shall be lawful for the prescribed authority to direct the employer to maintain the books of account or other documents in such manner as he may in writing direct, and thereupon the assessee shall maintain such books or other documents accordingly.

(2) Where an assessee willfully fails to maintain the books of accounts or other documents as directed under sub-section (1), the prescribed authority may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding rupees fifty for each day of such default.

17. Special mode - (1) Notwithstanding anything contained in any law or contract to the contrary, the Commissioner or the prescribed authority may, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known to the prescribed authority, require:

(a) any person from whom any amount of money is due, or may become due to an assessee on whom notice of demand has been served under this Act; or

(b) any person who holds or may subsequently hold money for or on account of such assessee, to pay the prescribed authority, either forthwith upon the money becoming due or being held at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the assessee in respect of the arrears of

tax, penalty or interest under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation: For the purpose of this section, the amount of money due to an assessee from, or money held for or on account of an assessee by, any person shall be calculated after deducting therefrom such claims if any lawfully subsisting, as may have fallen due for payment by such assessee to such person.

(2) The Commissioner or the prescribed authority may amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the assessee and the receipt of the prescribed authority shall constitute a good and sufficient discharge of the liability of such a person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the assessee after receipt of the notice referred to in this section, shall be personally liable to the prescribed authority to the extent of liability discharged, or the extent of the liability of the assessee for the amount due under this Act, whichever is less.

(5) Where any person to whom a notice under this section is sent proves to the satisfaction of the prescribed authority that the sum demanded or any part thereof is not due by him to the assessee or that he does not hold any money for or on account of the assessee then nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, to the prescribed authority.

(6) Any amount of money which a person is required to pay to the prescribed authority or for which he is personally liable to the prescribed authority under this section, shall if it remains unpaid be recoverable as an arrear of land revenue.

18. Recovery of tax where trade, calling etc. of employer is transferred - Where the ownership of the profession, trade, calling or employment of an assessee liable to pay tax is transferred, any tax, penalty or interest or other amount payable under this Act, in respect of such business and remaining unpaid at the time of the transfer, may without prejudice to any action that may be taken for its recovery from the transferor, be recoverable from the transferee as if he were the assessee liable to pay such tax, penalty or interest or other amount.

19. Production and inspection of accounts and documents and search of premises - Any prescribed authority under this Act, may inspect and search any premises, where any profession, trade, calling or employment liable to tax under this Act, is carried on or is suspected to be carried on and may require production and examination of books, registers, account or documents relating thereto and may seize such books, registers, accounts or documents as may be necessary:

Provided that, if the prescribed authority removes from the said premises any book, register, account or document, he or it shall give to the person incharge of the place, a receipt describing the book, register, account or document so removed and retain the same only for so long as may be necessary for the purpose of examination thereof or for the prosecution.

20. Refund of excess - The prescribed authority shall refund to assessee the amount of tax, penalty interest or other amount, if any, paid by such assessee in excess of the amount due from him. The refund may be made either by cash or, at the option of the assessee by deduction of such excess from the amount of tax, penalty interest or other amount due in respect of any other period:

Provided that, the prescribed authority shall first apply such excess towards the recovery of any amount due in respect of which a notice under section 9 has been served, and shall then refund the balance, if any.

21. Offences and penalties - Any assessee who, without sufficient cause, fails to comply with any of the provisions of the Act or the rules made thereunder shall, on conviction, be punished with fine which shall not be less than five hundred rupees but shall not exceed five thousand rupees, and when the offence is a continuing one, with fine which shall not be less than ten rupees but shall not exceed twenty rupees per day during the period of the continuance of the offence.

22. Offences by Companies - (1) Where an offence under this Act, has been committed by any company, every person who at the time the offence was committed was in charge of and was responsible to such company for the conduct of the business of the company as well as 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, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance 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 be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation: For the purposes of this section, -

(a) "company" means any body corporate and includes a foreign company, firm or other association of individuals; and

(b) "director" in relation to a firm means a partner in the firm.

23. Power to transfer proceedings - The Commissioner may, after giving the persons a reasonable opportunity of being heard, wherever it is possible so to do, and after recording his reason for doing so, by order in writing transfer any proceedings or class of proceedings under any provision of this Act, from himself to any other officer, and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself.

Explanation: In this section, the word "proceedings" in relation to any assessee concerned is specified in any order issued thereunder means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such assessee.

24. Compounding of offences - (1) The prescribed authority may, either before or after the institution of proceedings for an offence under this Act, permit any assessee charged with the offence to compound the offence on payment of such sum, not exceeding double the amount of tax recoverable.

(2) On payment of such sum as may be determined by the prescribed authority under sub-section (1) no further proceedings shall be taken against the person in respect of the same offence.

(3) Any order passed or proceeding recorded by the prescribed authority under sub-section (1) shall be final and no appeal or application for revision shall lie therefrom.

25. Powers to enforce attendance etc - The Commissioner and the prescribed authorities under this Act, shall have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 while trying a suit, for the purpose of enforcing the attendance of and examining any person on oath or affirmation or for compelling the production of any documents or accounts.

26. Bar of jurisdiction of Courts - No Court shall entertain any suit, or other proceeding to set aside or modify, or question the validity of any assessment, order or decision made or passed by prescribed authority under their Act or the rules made thereunder or in respect of any other matter falling within its or his scope.

27. Protection of acts done in good faith - No suit, prosecution, or other proceedings shall lie against the Government or prescribed authority or person empowered to exercise the powers and perform the functions by or under this Act or the rules or orders made thereunder.

28. Powers to delegate - The Commissioner may, subject to such conditions and restrictions as the Government may by general or special order impose, by order in writing delegate to prescribed authority subordinate to him, either generally or as respects any particular matter of class of matters any or all of his powers under this Act.

29. Power to amend Schedule - (1) The Government may, by notification amend, alter, add to or delete any item or entry in the Schedule appended to this Act.

(2) All references made in this Act, to any items or entries of the said Schedule shall be construed as relating to the item of the Schedule as for the time being amended in exercise of the powers conferred by this section.

30. Local authorities not to levy profession tax - Notwithstanding anything in any enactment governing the constitution or establishment of a local authority, no Local authority shall, on or after the commencement of this Act, levy any tax on professions, trades, callings or employments.

31. Powers to make rules - (1) The Government may, by notification, make rules to carry out all or any of the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for the fees payable in respect of any applications to be made, forms to be supplied, certificates to be granted and appeals and applications for revision to be made under this Act and also any applications for certified copies of documents filed and orders made under this Act.

(3) Every rule made under this Act shall within six months after it is made, be laid before the Legislative Assembly of the State if it is in session and if it is not in session, in the session immediately following for a total period of fourteen days which may be comprised in one session or in two successive sessions and if, before the expiration of the session in which it is so laid or the session immediately following the Legislative Assembly agrees in making any modification in the rule or in the annulment of the rule, the rule shall, from the date on which the modification or annulment is notified, have effect only in such modified form or shall stand annulled, 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) Section 177, 178, 179 read with Clause (i) of sub-section (1) of Section 123 of the adopted Patna Municipal Corporation Act 1951 and chapter IVA read with the Fourth Schedule of the adopted Bihar Municipal Act 1922 and the Rules made and Notification issued thereunder, the said Acts and as adopted in the State of Jharkhand are hereby repealed from the date of commencement of this Act and herein referred to as “repealed Acts”.

(2) The repeal 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 Act; or

(d) affect any investigation, inquiry, assessment, proceeding, any other legal proceeding or remedy instituted, continued or enforced under the repealed Act 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) All rules, orders and appointments made and notifications published, certificates granted, powers conferred and other things done under the repealed Act and in force on the commencement of this Act, so far they are not inconsistent with or until they are not modified, superceded or cancelled under this Act be deemed to have been respectively made, published, granted, conferred or done under this Act.

(4) Any reference to any Section of the repealed Act in any rule, notification, regulation or circular shall be deemed to refer to the relevant corresponding Section of this Act, until necessary amendments are made in such rule, notification, regulation or circular.

(5) 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 Act.

33. **Validation and Exemption: -** (1) An assessee who would have continued to be so liable to pay duty under the repealed Act, had this Act not come into force, shall be deemed to be liable to pay tax under this Act as per the schedule appended to this Act.

(2) Notwithstanding anything contained elsewhere in this Act -

(a) Any assessee liable to furnish return under the repealed Acts 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 under this Act 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 remaining part of the period.

(b) Any assessee, who is no longer liable to pay tax under the repealed Acts and whose account, registers or documents has been seized under the repealed Acts, shall continue to be retained in accordance with provision of the repealed Acts on or after appointed day;

(c) All prescribed forms under the repealed Acts 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;

(d) 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 Acts or the rules made thereunder in respect of tax payable under the repealed Acts, before the appointed day shall be valid where such prescribed form is obtained or such prescribed form is furnished on or after such appointed day;

(e) Any application for revision, review or reference arising from any order passed before the appointed day or any Appeal arising from any assessment of duty 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 Acts if made before such appointed day and pending on such appointed day or if made on or such appointed day, shall be disposed of in accordance with the provisions of the repealed Acts;

(f) The specified authority under the repealed Acts or any other authority to whom power in this behalf has been delegated by the said specified authority under the repealed Acts 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 Acts;

(g) Any tax assessed or penalty imposed under the repealed Acts in respect of the tax payable under the repealed Acts, before the appointed day, shall be payable or recoverable in accordance with the provisions of the repealed Acts.

34. Power to exempt - where the State Government is of the opinion that it is necessary or expedient so to do, either in public interest or having regard to the peculiar circumstances of any case, it may by notification and subject to such conditions, if any, as it may specify in the notification, exempt any class of persons or any employer or class of employers from the operation of all or any of the provisions of this Act for such period as may be specified in the notification.

35. Power to remove difficulties - If any difficulty arises in giving effect to the provisions of this Act, the Government may by notification or otherwise, make such provisions, not inconsistent with this Act, as appears to them to be necessary or expedient for removing the difficulty.

THE JHARKHAND TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS BILL, 2011

SCHEDULE
(See Section 3)

Entry No.	Class of Assesseees	Rate of Tax: per annum
(1)	(2)	(3)
1	Salary and wage earners, such persons whose annual salaries or wages:	
	(i) Upto Rs. 3,00,000/-	Nil
	(ii) Range from Rs. 3,00,001/- to Rs. 5,00,000/-	1200/- PA
	(iii) Range from Rs. 5,00,001/- to Rs. 8,00,000/-	1800/- PA
	(iv) Range from Rs. 8,00,001/- to Rs. 10,00,000/-	2100/- PA
	(v) Above 10,00,000/-	2,500/- PA
2	Legal practitioners including Solicitors and Notaries Public and Technical and Professional Consultants other than those mentioned elsewhere in the schedule and tax consultants whose standing in the profession.	
	(i) Upto three years	Nil
	(ii) Three to seven years	1,000/- PA
	(iii) Above 7 years	2500/-PA
3	(i) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or loss assessors registered or licenced under the Insurance Act, 1938 (Central Act IV of 1938) whose annual income is not less than Rs. 40,000/-	2,500/- PA
	(ii) Pigmy Agents or UTI agents whose annual income is not less than Rs. 20,000/-	300/- PA
	(iii) Postal agents under the National Savings Scheme or Chief agents, principal agents, special agents whose annual income is not less than Rs. 40,000/-	2,500/- PA

4	Members of Stock-Exchanges recognised under Security Contracts (Regulation) Act, 1956, Auctioneers, Commission Agents and Del Credere agents	2,500/- PA
5	(a) Estate Agents or Brokers	2,500/- PA
	(b) Contractors	
	(i) Contractors falling in the categories mentioned below as per the guidelines issued by the government from time to time for registration of contractors.	
	(a) Class I Contractors	2,500/- PA
	(b) Class II Contractors	2,000/- PA
	(c) Class III Contractors	1,000/- PA
	(ii) Contractors not falling in sub-category (i) mentioned above and the amount of works contract executed by them during a year is --	
	(a) below Rupees ten lakhs	1,500/- PA
	(b) above Rupees ten lakhs	2,500/- PA
6	Directors (other than those nominated by the Government) of Companies Registered under the Companies Act, 1956.	2,500/- PA
7	Dealers registered or liable to be registered under Jharkhand VAT Act, 2005 (other than those mentioned in item (18) whose total turnover in any year ranges :-	
	(a) Upto Rs.5,00,000/-	Nil
	(b) from Rs.5,00,001/- to Rs.10,00,000/-	1,000/- PA
	(c) from Rs.10,00,001/- to Rs.25,00,000/-	1,500/- PA
	(d) from Rs.25,00,001/- to Rs.40,00,000/-	2,000/- PA
	(e) above Rs.40,00,000/-	2,500/- PA
	Dealers not registered or not liable to be registered under Jharkhand VAT Act, 2005 (other than those mentioned in item (18) and dealing with the goods mentioned in schedule – I of the schedule	

8	appended to the said Act and whose total turnover in any year ranges :-	
	(a) Upto Rs.3,00,000/-	Nil
	(b) from Rs.3,00,001/- to Rs.10,00,000/-	1,000/- PA
	(c) from Rs.10,00,001/- to Rs.25,00,000/-	1,500/- PA
	(d) from Rs.25,00,001/- to Rs.40,00,000/-	2,000/- PA
	(e) above Rs.40,00,000/-	2,500/- PA
9	Occupiers of factories as defined under the Factories Act, 1948 who are not covered by item 7.	1,000/- PA
10	Employers of establishments as defined under the Shops and Establishments Act, such employers of establishments who are not dealers are covered by item 7	
	(i) Where there are no employees	Nil
	(ii) Where not more than 5 Employees are employed	500/- PA
	(iii) Where more than 5, but not more than 10 employees are employed.	1,000/- PA
	(iv) Where there are more than 10 employees but not more than 20 are employed	2,000/- PA
	(v) Where more than 20 employees are employed	2,500/- PA
11	(a) Owners or lessees of petrol/diesel filling stations and service stations, garage and workshops of automobiles.	2,500/- PA
	(b) Owners or lessees of Rice Mills, Oil Mills, Paper Mills, Dall Mills, Mini Steel Plants, Re-rolling Mills, Foundries, Tanneries, Stone Crushers, Bottling Units, Distilleries, Tiles Factories, Biscuit Factories, Chemicals and Pharmaceutical Labs, Printing Presses (With power) Fruit Canning Units.	2,500/- PA
	(c) Owners or lessees of Nursing Home and Hospital other than those run by the State or Central Government	2,500/- PA
	(d) Owners or lessees of Pathological Testing Lab and X Ray Clinics.	2,500/- PA
	(e) Owners or lessees of Beauty Parlours, Dry Cleaners and Interior Decorators	2,500/- PA

	(f) Owners or lessees of Oil ghanies (with power), Oil rotaries (with power) Huller Mills, Cashew Factories, Decorticating Mills, Saw Mills, Cotton Ginning or Pressing Factories, Small Flour Mills, (working on Hire-Basis), Gum manufacturing units, Bakeries, Hosiery manufacturing units, Cement flooring or stone manufacturing units. (other than those covered by Entry 7 and for the purpose of (a) to (f) of entry no. 10)	1,500/- PA
12	(a) Owners of Residential Hotels or Lodging Houses having not less than 10 rooms	2,500/- PA
	(b) (i) Owners of theatres	2,500/- PA
	(ii) Owners of touring talkies	1,000/- PA
	(iii) Owners of Video parlours	1000/- PA
	(iv) Cable TV operators including signal provider, cable hirer and their agents.	2,500/- PA
13	Holders of permits of transport vehicles (other than autorickshaws) granted under the Motor Vehicles Act, 1988	2500/- PA
	Holders of permits of transport vehicles (other than two autorickshaws) granted under the Motor Vehicles Act, 1988	1000/- PA
14	Money lenders, licensed under the law relating to money lenders, financing agencies, for the time being in force in the State (a) those who lend rupees fifteen lakhs and above in a year (b) other than those specified at (a) above	2,500/- PA 1,500/- PA
15	Individuals or institutions conducting Chit Funds	2,500/- PA
16	Co-operative Societies registered under the respective Acts and engaged in any profession, trade or calling: -	
	(i) State level societies	2,500/- PA
	(ii) Banks including Gramin Banks.	2,500/- PA
	(iii) District level societies	1,000/- PA
	(iv) Block / Panchayat level societies	500/- PA
	(v) Village Level Societies	100/- PA

17	Banking Companies as defined in the Banking Regulations Act, 1949	2,500/- PA
18	All Companies Registered under the Companies Act, 1956 and engaged in a profession, trade or calling	2,500/- PA
19	Each partner of a firm engaged in any profession, trade or calling	1,000/- PA
20	Chartered Accountants where the standing in profession is: - (i) Not less than 2 years, but less than 5 years (ii) Not less than five years	1,000/- PA 2,500/- PA
21	Medical practitioners including Medical Consultants (Other than Practitioners of Ayurvedic, Homeopathic and Unani systems of Medicines) Dentists, Radiologists, Pathologists and persons engaged in other similar professions or callings of a Paramedical nature,-	
	(i) less than 2 years	Nil
	(ii) after two years	2,500/- PA
22	Engineers, RCC Consultants, Architects and Management Consultants.	
	(i) less than two years	Nil
	(ii) after two years	2,5 00/- PA
23	(a) Film Distributors and travel agents not falling under sub-item (b) below (b) Air travel agents	1,000/- PA 2,500/- PA
24	Journalists	600/- PA
25	Advertising Firms/Agencies	2,500/- PA
26	Persons using Photocopying machines for job works (one machine)	Nil
	Persons using Photocopying machines for job works (more than one machine)	2,500/- PA
27	Video Cassette Libraries including CDs/DVDs	1,500/- PA
28	Educational Institutions and Tutorial Colleges or Institutes other than those owned by the State or Central Government	

	i) Tutorials running classes up to 7th standard	1,500/- PA
	ii) Tutorials running classes up to 10th standard	2,000/- PA
	iii) Junior colleges and all other Educational Institutions and Tutorials running classes above 10th standard or 10+2	2,500/- PA
29	Typewriting institutes / teaching shorthand and typing	1,000/- PA
30	Persons owning / running STD/ISD Booths other than those owned run by Government or physically handicapped persons	1,000/- PA
31	Property Developers including Land Developers and Building / Flat Developers	2,500/- PA
32	Persons owning/running	
	(a) Internet or Cyber Cafes	2,500/- PA
	(b) Computer Training institutes	2,500/- PA
	(c) Driving Institutes/Technical Training Institutes	1,000/- PA
33	Persons owning Marriage Halls/Kalyana Mantapams	2,500/- PA
34	Owners of outdoor film Shooting units	2,500/- PA
35	(a) Forest Contractors	750/- PA
	(b) Transport Companies and transport contractors including forwarding and clearing agents	2,500/- PA
	(c) Bankers who are financing the trade against hundies or other securities by way of short-term advance on interest	2,500/- PA
36	(a) Authorised assistants recognised by stock exchange	550/- PA
	(b) Sub-brokers recognised by the Stock Exchange Board of India	1,000/- PA
	(c) Persons running weigh bridges	2,500/- PA
	(d) Persons operating and engaged in courier service	2,500/- PA

	(e) Owners or occupiers of cold storages	2,500/- PA
	(f) Computer software consultants and persons engaged in such trade	2,500/- PA
	(g) Agencies providing security personals	2,500/- PA
	(h) Persons operating e-Commerce and e-auctions business	2,500/- PA
	(i) Persons organizing events, pageants, fashion shows and the like	2,500/- PA
37	All other persons, other than those mentioned in any of the preceding entries, who are engaged in any profession, trade or calling or employments	1,000/- PA

Explanation I – Notwithstanding anything contained in the Schedule, every branch of any self-employed assessee enumerated in items 2 to 37 of the schedule shall be deemed to be a separate assessee for the purpose of levy of profession tax specified in the schedule.

Explanation II – Notwithstanding anything contained in this schedule, where an assessee is covered by more than one entry in this schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.

Explanation III – For the purpose of determining the liability the rate of tax in regard to entries in Serial No. 9 in this Schedule and the higher number of workers and/or employees at any time during the year shall be reckoned as the basis.

Explanation IV – For the purpose of determining the “turnover” or the “gross turnover”: the respecting definitions as provided in the Jharkhand Value Added Tax Act 2005 and Rules made thereunder shall apply.

Explanation V – The term contractor shall be construed with the same meaning and scope of “works contract” and “works contractor” as dealt in the Jharkhand Value Added Tax Act, 2005 and the Rules made thereunder.

Explanation VI – The term: “PA”; used in the schedule denotes, “per-annum”

Annexure II

List of Circle Officers

SNO	Circle	Email ID	Phone No.
1	Adityapur	adityapur@jharkhandcomtax.gov.in	0657-2430643
2	Bokaro	bokaro@jharkhandcomtax.gov.in	06542-242483
3	Chaibasa	chaibasa@jharkhandcomtax.gov.in	06582-256772
4	Chirkunda	chirkunda@jharkhandcomtax.gov.in	06540-276461
5	Deodhar	deoghar@jharkhandcomtax.gov.in	06432-232380
6	Dhanbad	dhanbad@jharkhandcomtax.gov.in	032-2312375
7	Dhanbad Division	dhanbaddivision@jharkhandcomtax.gov.in	0326-2311375
8	Dumka	dumka@jharkhandcomtax.gov.in	06434-222232
9	Giridih	giridih@jharkhandcomtax.gov.in	06532-222012
10	Godda	godda@jharkhandcomtax.gov.in	06422-222075
11	Gumla	gumla@jharkhandcomtax.gov.in	06524-223052
12	Hazaribagh	hazaribagh@jharkhandcomtax.gov.in	06546-222106
13	Hazaribagh Division	hazaribaghdivision@jharkhandcomtax.gov.in	06546-222397
14	Jamshedpur	jamshedpur@jharkhandcomtax.gov.in	0657-2424182
15	Jamshedpur Division	jamshedpurdivision@jharkhandcomtax.gov.in	0657-2427046
16	Jharia	jharia@jharkhandcomtax.gov.in	0326-2311467
17	Katras	katras@jharkhandcomtax.gov.in	0326-2372302
18	Koderma	koderma@jharkhandcomtax.gov.in	06534-222224

19	Lohardaga	lohardaga@jharkhandcomtax.gov.in	06526-224009
20	Pakur	pakur@jharkhandcomtax.gov.in	06535-220751
21	Palamu	palamu@jharkhandcomtax.gov.in	06562-223708
22	Ramgarh	ramgarh@jharkhandcomtax.gov.in	06553-230706
23	Ranchi Division	ranchidivision@jharkhandcomtax.gov.in	0651-2203905
24	East Circle, Ranchi	ranchieast@jharkhandcomtax.gov.in	0651-2203553
25	South Circle, Ranchi	ranchisouth@jharkhandcomtax.gov.in	0651-2203559
26	Special Circle, Ranchi	ranchispecial@jharkhandcomtax.gov.in	0651-2203686
28	West Circle, Ranchi	ranchiwest@jharkhandcomtax.gov.in	0651-2313359
29	Sahebganj	sahebganj@jharkhandcomtax.gov.in	06436-222837
30	Singbhum	singbhum@jharkhandcomtax.gov.in	0657-2428846
31	Santhal Pargana Division	sparganadivision@jharkhandcomtax.gov.in	06434-226837
32	Tenughat	tenughat@jharkhandcomtax.gov.in	06549-220986
33	Urban Circle, Dhanbad	urbandhanbad@jharkhandcomtax.gov.in	0326-2312373
34	Urban Circle, Jamshedpur	urbanjamshedpur@jharkhandcomtax.gov.in	0657-2439223