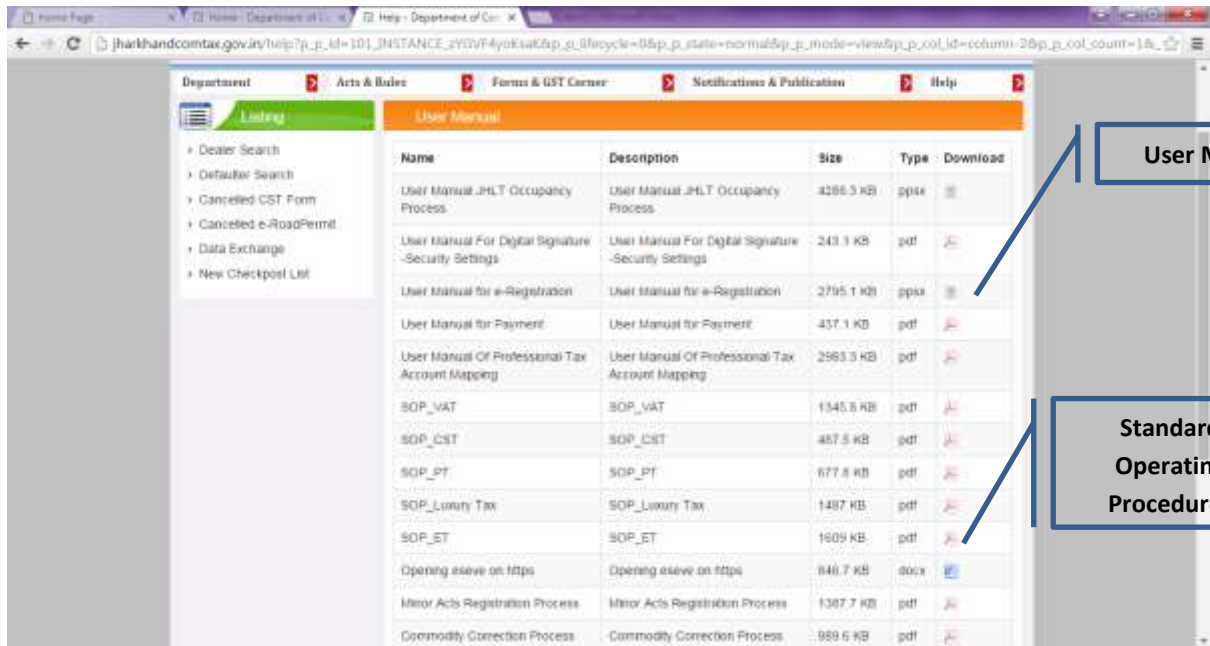


Department of Commercial Tax Government of Jharkhand



DIPP Point No. 232

Question	Remarks
<p>8h. Registration for Entertainment 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>Entertainment Tax</u>				
Sub services:				
Sub-service: Registration				
Previous Approval: _____ Basis for approval _____				
Steps	Verification	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 'JCRF' and 'Web Form'			-	Helpdesk: 0651-6600500
Now select the Tax type in the JCRF Form as 'Entertainment Tax'.			-	Helpdesk: 0651-6600500
Fill in the required details followed by payment (optional)		<ul style="list-style-type: none"> • Business details • Activities and commodities details • Bank & property details • Partner/Proprietor/Director details • Partner property details • Additional places of business details • Security and surety details • Business manager details • Payment details 	-	Helpdesk: 0651-6600500
Click on 'submit'; Acknowledgement number is generated.			-	Helpdesk: 0651-6600500
Click on 'Click Here' to proceed				Helpdesk:

SUPPORTING DOCUMENT

Department of Commercial Taxes

Standard Operating Procedures



Government of Jharkhand

Standard Operating Procedure –AS-IS

Name of Service Entertainment Tax

Sub services:

Sub-service: Registration

Previous Approval: _____ **Basis for approval**

Steps	Verification	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 ‘JCRF’ and ‘Web Form’			-	Helpdesk: 0651-6600500
Now select the Tax type in the JCRF Form as ‘Entertainment Tax’.			-	Helpdesk: 0651-6600500
Fill in the required details followed by payment (optional)		<ul style="list-style-type: none"> • Business details • Activities and commodities details • Bank & property details • Partner/Proprietor/Director details • Partner property details • Additional places of business details • Security and surety details • Business manager details • Payment details 	-	Helpdesk: 0651-6600500
Click on ‘submit’; Acknowledgement number is generated.			-	Helpdesk: 0651-6600500
Click on ‘Click Here’ to proceed to upload attachments			-	Helpdesk: 0651-6600500
Select ‘Registration’ in ‘Select e-Service’ and Upload Relevant documents		<p>Identification Proof *</p> <p>1.Proprietorship: Pan Card/ Voter's ID/ Driving License</p>	-	Helpdesk: 0651-6600500

		<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 related paper.</p> <p>(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</p>		
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		import of goods for sale. XII. First sale bill after import for determination of date of liability. XIII. Proof of Security furnished, Security Bond. * 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 or reject the Application after doing the necessary check			-	Circle Incharge
If approved, Registration Certificate will be generated and Intimation to applicant will be sent	E-Mail and SMS intimation		-	Circle Incharge
The applicant can download the certificate online. He/She may also go to circle incharge for collecting the signed copy of the certificate			-	Circle Incharge

Note: Registration certificate is issued within five working days

Annexure I
Annexure II

Jharkhand Entertainment Tax Act, 2012
List of circle officers

Annexure I

[JHARKHAND ACT 13 OF 2012]

JHARKHAND ENTERTAINMENT TAX ACT, 2012

AN ACT to enact the Jharkhand Entertainment Tax Act, 2012 in regard to its applicability and enforcement within the State of Jharkhand.

Be it enacted in the sixty three year of Republic of India-

1. **Short title, extent and commencement** - (1) This Act may be called the Jharkhand Entertainments Tax Act, 2012.
(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, direct.
2. **Definitions** - In this Act, unless there is anything repugnant in the subject or context,-
 - (a) "Admission" means admission as a spectator or audience and admission for the purpose of amusement by taking part in any amusements to any place including residence/hotels/clubs etc., in which an entertainment is held;
 - (b) "Amusement park" means a place wherein various types of amusements including games or rides of both (but excluding exhibition by cinematograph and video exhibition) are provided fairly on permanent basis, on payment for admission;
 - (c) "Antenna" means an apparatus or equipments or devices which receives television signals or other electronic signals which enable viewers to tune into transmissions, including national or international satellite transmissions and is erected or installed for exhibition of films or moving pictures or series of pictures, by means of transmission of television signals by wire, or otherwise, where the subscribers set the TV at a residential or non-residential place, which are linked by metallic coaxial cable or optic-fibre cable to a central system called the head-end, on payment by the connection holder by any contribution or subscription or installation and connection charges or by activation charges or by rent or by security or by any other means collected in any manner with an intention to provide entertainment whatsoever;
 - (d) "Assessee" means a person or the proprietor of an entertainment who receives payment for entertainment(s) from any person or subscribers, whether by way of subscription, fixed charges, sponsorship charges, rate charges, admission charges, compounding

charges, lump-sum charges, rent, security or otherwise, and who is liable to pay entertainment tax under this Act;

(e) "Cable Operator" means any person who provides cable TV service through a cable television network or otherwise controls or is responsible for the management and operation of a cable service for a cable television network and includes any sub-cable operator or any such agent, who receives signals from the principal for onward distribution of cable television network.

(f) "Cable Service" means the transmission by cables or programmes including re-transmission by cable of any broadcast transmission of television signals;

(g) "Cable television network" means any system consisting of a set of closed transmission paths and associated signal, generation control and distribution or transmitting equipment(s), designed to provide service for reception by multiple subscribers;

(h) "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 (5, 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.

(i) "Complimentary ticket" means a pass or authority to enable a person or group of persons to secure admission to an entertainment free of charge or at a reduced rate of payment for entertainment;

(j) "Compounding" means a payment of tax in form of a fixed amount or a fixed percentage of gross collection capacity or gross collection or lump-sum payment or contribution for any specified number of shows in a specified period, irrespective of actual number of exhibition/ shows which may be held during such specified period.

Explanation I - "Gross collection capacity or gross collection" in relation to cinematograph exhibition shall mean the gross amount calculated for total seating capacity or gross collection for the valuable consideration of the theatre/ cinema hall/ hall or any other such place where an entertainment is being carried on, which shall include the admission fees, tax calculated or such gross collection received on the basis of rate specified under sub-section (1) of Section 3 or otherwise, surcharge or such charges for any privilege, right, facility service or anything combined with the right of admission to any entertainment excluding maintenance charges as specified by "Urban Development Department" of Jharkhand.

(k) "Direct to Home (DTH) Service" means a system of distribution of multi channel television programmes by using a Satellite system by providing television signals through Antenna direct or any other similar devices to the subscriber's

premises/hotels/clubs, without passing through an intermediary such as cable service;

(l) "**Direct to Home (DTH) Service provider**" means any person or proprietor or agency, who provide Direct to Home (DTH) Service, whether by means of "Set top boxes" or any such antenna or instruments or equipments or any other similar devices and includes the activation or renewal of such DTH service.

(m) "**Entertainment**" includes any exhibition, performance, amusement, game shows or sports to which persons are admitted for payment, or in the case of television exhibition with the aid of any type of antenna with a cable network attached to it or cable television network or Direct-to-Home (DTH) Service, for which persons are required to make payment by way of contribution or subscription or installation or rent or security and connection charges or by any other charges collected in any manner whatsoever, but does not include magic show and temporary amusement including games and rides;

For the purposes of this clause -

The expression "**exhibition**" includes any exhibition by cinematograph including video exhibition or television exhibition with the aid of any type of antenna with a cable network attached to it, or cable television network as provided by the cable operator incidental to cable service(s).

Explanation - For the purpose of this provision, exhibition shall include exhibitions in **Multiplex Cinema Complex(s)**.

The expression "**game**" includes video games which are played with the aid of machine which is operated electronically or mechanically or electro-mechanically for the purposes of entertainment or otherwise and

The expression "**temporary amusement**" means the amusement rides and games which are not provided on fairly permanent basis like in: amusement park or melas or fair.

(n) "**Entertainment Tax**" means a tax levied on "entertainment" under this Act.

(o) "**Government**" means State Government.

(p) "**Month**" means a calendar month;

(q) "**Multiplex Cinema Complex**" means an entertainment cum cultural centre or a shopping mall; which provides minimum of three theatres with a minimum total seating capacity of 750; and with such other incidental and connected facilities, as specified by the Resolution of Urban Development Department of the State Government issued in this behalf from time to time;

(r) "**Notification**" means a notification published in the Official Gazette of the Government;

(s) "**Payment for entertainment**" includes -

(i) any payment made by a person who, having been admitted to one part of a place of an entertainment, and is subsequently admitted to another part thereof, for admission to which a payment involving a tax is required; or

(ii) any payment for valuable consideration for seats or other accommodation in a place of entertainment; or

(iii) any payment for any purpose or valuable consideration whatsoever connected with an entertainment which a person is required to make as a condition of attending or constituting to attend the entertainment in a addition to the payment, if any for admission to the entertainment; or

(iv) any payment made by a person by way of contribution or subscription or installation or connection charges or valuable consideration or any other charge collected in any manner whatsoever for television exhibition with the aid of any type of antenna with a cable network attached to it or cable television network as provided by the cable operator; or

(v) any payment made by a person to, the proprietor of a Direct to Home (DTH) service by way of contribution, subscription, installation or rent or security or activation charges or connection charges, or valuable consideration or any other charges collected in any manner whatsoever; for Direct to Home (DTH) service with the aid of any type of set-top box(s) or any other instrument / equipment of like nature, or any other similar devices, which connects television set at a residential/ hotels/ clubs or non-residential place of a connection holder directly to the Satellite.

Explanation - For the purposes of this sub-clause any expenditure incurred by any co-operative housing society, residential complexes as valuable consideration or by the management of any factory, hotels, lodge, bar, permit room pub, or by a person or group of persons, for the purchase of any type of antenna or any other apparatus equipments for securing transmission through the cable network of cable television attached to it, for its members, or for workers or customers or for himself or themselves, as the case may be, shall be deemed to be the payment made under this sub-clause for the television exhibition with the aid of any type of antenna with cable network attached to it or cable television network an DTH service provider.

(vi) any payment made by way of sponsorship or contribution amount for a programme which is organized only for invitees, without selling tickets;

(t) "**Period**" means "week" or the "month" or the "quarter" or the "year" as and when applied for the purpose of this Act.

(u) "**Person**" includes:-

- (i) an Individual;
- (ii) a Joint Family;
- (iii) a Company;
- (iv) a Firm;

(v) an association of persons or a body of individuals; whether incorporated or not;

(vi) the Central Government or the State Government or the Government of any other State or Union Territory in India;

(vii) a local Authority or any Authority established under any law;

(v) "**Prescribed**" means prescribed by rules made under this Act;

(w) "**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.

(x) "**Programme**" means:-

(i) Exhibition of films, features, dramas, advertisement, shows, events and serials, through any satellite channel or video cassette recorder or video cassette player or through Direct to Home (DTH) service;

(ii) Any audio or visual or audio-visual live performance or presentation and the expression programme service shall be construed accordingly.

(y) "**Proprietor**", in relation to an entertainment, means any person -

(i) responsible for the management thereof;

(ii) connected in whatsoever manner with the organization of the entertainment, for any duration whatsoever; or

(iii) charged or entrusted or authorized with the work of admission to the entertainment; or

(iv) responsible for, or for the time being in charge of, the management of an entertainment, whether or not he has obtained licence, if any, for a place of such entertainment under any law for the time being in force;

(v) responsible for, or for the time being in charge of, management of cable operator providing cable connections from any type of antenna or peripherals or cable television network;

(vi) Any person including an individual, firm, company or body corporate or association or body of individuals, artificial juridical person, partnership firm, body corporate or a company registered under the Companies Act, 1956, responsible for or for the time being in charge of, the management of any entertainment or Multiplex Cinema Complex; or

(vii) Any person including by Government agencies or such companies registered under the Companies Act, 1956 and having licence to provide Direct-to-Home (DTH) Broadcasting service by the Government of India under section 4 of the Indian Telegraph Act, 1985 and the Indian Wireless Telegraph Act, 1933.

(z) "Quarter" means the quarter ending on the 30th June, 30th September, 31st December and 31st March

(aa) "Schedule" means the schedule specifying the rate(s) of tax payable for the entertainment(s) and appended to this Act.

(ab) "Seat" includes standing accommodation;

(ac) "Set top box" means an apparatus or equipments connected to a television set at a residential or non-residential place, complex or residential complex which receives encrypted television signals through dish antenna from satellite directly and provides decrypted television signals to the television set, which enables the viewers to tune into multi channel television programmes on payment.

Explanation - For the purposes of this sub-clause any expenditure incurred by any co-operative housing society, residential complexes or by the management of any factory, hotels, lodge, bar, permit room pub, or by a person or group of persons, for the purchase of any type of antenna or any other apparatus equipments for securing transmission through the cable network of cable television attached to it, for its members, or for workers or customers or for himself or themselves, as the case may be, shall be deemed to be the payment made under this sub-clause for the television exhibition with the aid of any type of antenna with cable network attached to it or cable television network an DTH service provider.

(ad) "Sponsorship amount" means an amount paid (or value of goods supplied or services rendered or benefits provided) to the organizer of an entertainment programme by the sponsorer in lieu of advertisement of sponsorer's product or shows or events or his brand name, etc

(ae) "State" means the State of Jharkhand.

(af) "Subscribers" means a person who receives the television signal for the purpose of cable television network or for the purpose to Direct to Home (DTH) service or under any entertainment scheme.

(ag) "Tax" means 'Entertainment Tax' levied under this Act.

(ah) "Ticket" or "Season Ticket" means a ticket issued by a proprietor of an entertainment for admission of a person or persons to an entertainment

(ai) "Tribunal" means the Tribunal constituted under of Section 3 of Jharkhand Value Added Tax Act – 2005;

(aj) "Valuable consideration" means any cash or deferred payment and includes payment for entertainment -

(i) made by a person by way of contribution or subscription or rent or security or installation connection charges or any other charges collected in any manner whatsoever for television exhibition with the aid of any type of antenna with a cable television network attached to it or cable service.

(ii) made by a person to the proprietor of a Direct to Home (DTH) Broadcasting service by way of contribution, subscription, installation or rent or security or activation charges or connection charges, or any other charges collected in any manner whatsoever for Direct to Home (DTH) Broadcasting service with the aid of any type of set top box or any other instrument of like nature, which connects television set at a residential or non-residential place of a connection holder directly to the Satellite.

Provided that any person liable to pay tax under this Act, shall maintain a register showing the number of connections provided, names and addresses of subscribers, amount of payment made by subscribers every month, number of channels exhibited to subscribers and connection charges collected in any manner.

(ak) "Week" means the day commencing from Wednesday.

(al) "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 Cinematograph Act 1952, Cable Television Networks (Regulation) Act 1995, The Prasar Bharati (Broadcasting Corporation of India) Act, 1990, Indian Telegraph Act, 1985, the Indian Wireless Telegraph Act, 1933, and Jharkhand Value Added Tax Act 2005; The Rules and the Notifications made/ issue under the said Acts.

3. Incidence of entertainment tax - (1) Save as provided in sub-section (2), there shall be levied and paid to the State Government by an assessee: a tax on the entertainment at the rate(s) as specified in the notification issued under this Act.

Provided that the State Government may specify different rate or rates of Entertainment tax in respect to different categories of the entertainments for the different specified periods and for different specified areas.

Provided further that the rate of entertainment tax shall not exceed thirty percent of the value of gross collection / admission charge(s) / subscription(s) / contribution(s) / rent / security / sponsorship / activation charges or by any other valuable consideration(s) received or receivable for providing entertainment(s).

(2) Notwithstanding anything contained in sub-section (1), entertainment tax shall be levied in relation to cinematograph exhibition on the proprietor of an entertainment at compound rate(s) as specified in the schedule.

Provided that the State Government may specify different rate or rates of tax in respect to the different specified areas and for different specified periods.

Provided further the State Government may specify different rates in relation to the separate units of Multiple Cinema Complex, depending upon their respective sitting capacity.

4. Assesses to collect entertainment tax from persons admitted to entertainment.- Save as provided under sub-section (2) of Section 3 of this Act, every assessee shall be entitled to collect, from persons admitted to the entertainment(s), an amount equal to the entertainment tax payable in respect to the valuable consideration of tickets or complimentary tickets or the sponsorship amount.

5. Payment of tax - Subject to the provisions of this Act and such rules as may be prescribed, entertainments tax shall be payable by every assessee for the following class of entertainments:-

(i) for the cinematograph exhibition falling under sub-section (2) of Section 3, before commencing of the week;

(ii) for the video exhibition falling under sub-section (2) of Section 3 read with serial number 2 of the schedule, before commencing of the month;

(iii) for the Multiplex Cinema Complex exhibition falling under sub-section (2) of Section 3 read with serial number 3 of the schedule, before commencing of the week;

(iv) for the sponsored programmes falling under clause (x) and (ad) of Section 2, before commencement of such sponsored programmes;

(v) for the cable operators, operating cable television network and Direct-to-Home Service Provider, and all other descriptions of entertainment falling under sub-section (2) of Section 3 read with

serial number 4, 5 and 6 of the schedule: by 7th day of the month after the expiry of the respective month.

Explanation – If the specified date happens to be holiday, the next working day shall be treated to be the payment day.

6. Registration of proprietors of entertainment – (1) No assessee / proprietor of any entertainment shall, while being liable to pay the entertainments tax under this Act, carry on the entertainments, unless such assessee / proprietor has been registered under this Act in the prescribed manner and possesses a registration certificate.

(2) Every assessee/proprietor required by sub-section (1) to be registered, shall make an application in this behalf in the prescribed manner to the prescribed authority.

(3) On receipt of an application, the prescribed authority shall, if he is satisfied that the application is in order, register the applicant and grant him a certificate of registration in the prescribed form.

(4) When an assessee / proprietor of an entertainment in respect of which a certificate of registration has been granted under sub-section (3) has discontinued or closed down his business as such assessee / proprietor, the prescribed authority shall cancel the registration with effect from the date of such discontinuance.

7. Security – (1) Subject to such rules, as may be prescribed, the prescribed authority may require the assessee / proprietor of an entertainment to deposit as security an amount not exceeding and total entertainments tax chargeable for the full fortnight as calculated with reference to the number of exhibitions;

Provided that the said authority may –

(i) vary the amount of security from time to time if he considers this to be necessary;

(ii) forfeit the security, in whole or part if the returns are not furnished on the due date along with the receipt for the payment of the tax in respect of admission otherwise or if the returns are found to be incorrect and false

(iii) adjust in the event of default, the amount of the arrears of entertainments tax due or penalty, if any, from the amount of security and direct the assessee / proprietor to make good the amount of security before the tax for the next fortnight falls due.

8. Admission to entertainment – (1) Save as otherwise provided in this Act, no person, other than a person who has some duty to perform in connection with the entertainment, or a duty imposed upon him by or under this Act or any other law, shall be admitted to any entertainment in respect of which entertainment tax is payable under section 3 except with a ticket or complimentary ticket.

(2) The State Government shall, by a notification Published in the official gazette, specify the places of entertainment for the purposes of sub-section (1).

(3) Nothing contained in sub-section (1) or (2) shall apply to an entertainment where entry is regulated by any mechanical contrivance used for the purpose of revenue under this Act.

9. Entertainments exempted from payment of tax.-(1) The State Government may, subject to such conditions and restrictions, exempt from levy and payment of entertainment tax, on any entertainment where the State Government is satisfied-

(a) that the entire gross proceeds of the entertainment are devoted to philanthropic, religious or charitable purposes with or without any charge on such proceeds for any expenses of the entertainment; or

(b) that entertainment is of a wholly educational character; or

(c) that the entertainment is provided for purposes which are partly educational cultural or scientific by any person not conducted or established for valuable consideration; or

(d) that the entertainment is provided by an institution not conducted for profit and established solely for the purpose of promoting the public health or the interests of agriculture or of a manufacturing industry and consists solely of an exhibition of articles which are of material interest in connection with question relating to public health or agriculture, or of the products of the industry for promoting the interests of which the institution exists or of the materials, machinery, appliances or foodstuffs used in the production of those products.

(e) that the entertainment is provided for any other purposes which the State Government may think proper in the public interest.

10. Power of Government to amend the schedules - The Government may, by notification, add to or delete or amend or alter any rate(s) as specified in the Schedule.

11. Exhibition of the hours of entertainments and posting of tables of rates of payment for entertainments at conspicuous places - The assessee / proprietor of an entertainment shall, in the prescribed manner, communicate to the prescribed authority the hours of commencement and termination of entertainment or its temporary suspension or closure and shall exhibit at conspicuous place of the premises the rates of payments for and the amount of the entertainments tax due on such payments.

12. Submission of returns and recovery of entertainments tax—(1) Every assessee/ proprietor of an entertainment shall furnish true, complete and correct returns by such dates and to such authority as may be prescribed.

(2) If the assessee / proprietor without any reasonable cause, fails to furnish any return within the prescribed date, the prescribed authority may direct that such assessee / proprietor shall, by way of penalty, pay a sum not exceeding twenty rupees for every day, after the prescribed date during which the assessee / proprietor fails to submit the prescribed return.

(3) Before the assessee / proprietor furnishes the return required by sub-section (1), he shall, pay into a Government treasury in the prescribed manner, the full amount of such tax, and shall furnish, along with the return, receipt from such Treasury showing the payment of such amount.

(4) Where the assessee / proprietor fails to make payment of the entertainment tax due according to the return furnished under sub-section (1) of this Section within the prescribed period, without prejudice to any action which is or may be taken under clause (b) of sub-section (1) of Section 24, the prescribed authority shall after giving such assessee / proprietor an opportunity of being heard, impose a penalty which may extend to three percentum of the amount of tax for each of the first three months or part thereof following the due date and to six percentum for each subsequent, month or part thereof.

(5) Any penalty imposed under sub-sections, (2), (5) or (6) shall be without prejudice to any punishment that may be imposed under Section 24.

(6) Any amount of tax or penalty which remains unpaid under this Act or any sum required to be paid under Section 3, which remains unpaid after the due date, shall be recoverable as an arrear of land revenue;

(7) When the ownership of an entertainment is entirely transferred, the transferee shall be liable to pay any tax and penalty payable in respect of such entertainment and remaining unpaid at the date of the transfer and the transferee shall, within thirty days of the transfer, apply for registration under section 6.

13. Assessment of Tax – (1) Assessment of the tax payable by an assessee / proprietor shall be made after examining the accounts or registers and other evidences as the prescribed authority may require.

(2) In case an assessee / proprietor does not furnish any return or fails to produce accounts for assessment as required under sub-section (1), the prescribed authority may, after giving the assessee / proprietor

a reasonable opportunity of being heard, assess the amount of tax payable by such assessee / proprietor, to the best of his judgment.

(3) If the prescribed authority, in course of an assessment proceeding and before such assessment, is satisfied that the assessee / proprietor concealed the particulars of the sale of tickets including the complimentary tickets, or the realisation of the entertainments tax or has furnished inaccurate particulars of such sales or realisations with intent to defraud the State Government of its revenues, the prescribed authority may direct that in the addition to the amount of the entertainments tax and penalty, if payable by the assessee / proprietor, a sum not exceeding one and a half times the amount of the tax which would have been avoided if the concealment had not been discovered or the particular by the assessee / proprietor had been accepted as true shall be paid by the assessee / proprietor by way of penalty.

(4) If the prescribed authority, upon information which has come into his possession, is satisfied that the assessee / proprietor has been liable to pay tax under this Act in respect of any period, and has nevertheless failed to apply for registration under section 6 or having so applied failed to comply with any requirement for registration within a reasonable time and for which his application for registration has been rejected, such prescribed authority shall, after giving the assessee / proprietor an opportunity of being heard, assess the amount of tax to the best of his judgment in respect of such period and shall also impose a penalty which shall be equal to the amount of tax assessed.

14. Escaped assessment and Audit observation- (1) If upon information which has come into his possession the prescribed authority is satisfied that reasonable grounds exist to believe that any payment for admission to an assessee / proprietor in respect of any period, has, for any reason, escaped assessment or any payment for admission of any such person or assessee / proprietor assessed under sub-section (1) of section 13 has been under assessed the prescribed authority shall, after giving such an assessee / proprietor an opportunity of being heard, by an order in writing re-assess the tax payable by such assessee / proprietor within eight years of the expiry of such period;

Provided that if the prescribed authority is satisfied that such assessee / proprietor has concealed, omitted or failed to disclose willfully the particulars of such payment for admission or has furnished incorrect particulars and thereby he returned figures below the real amount, the prescribed authority, without prejudice to any action which is or may be taken under section 24, shall direct that the assessee / proprietor shall, in addition to any tax re-assessed, pay by way of penalty a sum not exceeding three times but not less than an

amount equal to the amount of tax which is assessed on the amount of payment for admission escaped.

(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.

15. Special mode of recovery.-(1) Notwithstanding anything contained in section 12 or any law or contract to the contrary, the prescribed authority may, at any time to time, by notice in writing (a copy of which shall be forwarded to the proprietor at his last address known to the prescribed Authority require.-

(a) any person from whom any money is due or may become due to a proprietor who has failed to pay by the due date, in accordance with a notice of demand served upon him the fixed sum permitted to be paid under sub-section (2) of section 3, or the amount of entertainment tax or penalty or both payable by him under the provisions of the Act or rules made thereunder, or

(b) any person who holds or may subsequently hold any money for or on account of such proprietor,

to pay into the Government treasury in the manner specified in the notice issued under this sub-section either forthwith or upon the money becoming due or at or within the time specified in the notice (not being before the money becomes due or it is held), so much of the money as is sufficient to pay the fixed sum permitted to be paid under sub-section (4) of Section 3, or the amount of entertainment tax due from the proprietor or penalty or the whole of the money when it is equal to or less than that amount.

(2) The authority issuing a notice under sub-section (1) may at any time or from time to time, 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 issued under sub-section (1) shall be deemed to have made the payment under the authority of the proprietor and the receipt from the Government treasury shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount specified in the receipt.

(4) Any person discharging any liability to the proprietor after service on him of the notice issued under sub-section (1) shall be personally liable to the State Government to the extent of the liability discharged

or to the extent of the proprietor for the fixed sum permitted to be paid under sub-section (2) of Section 3, or entertainments tax or penalty or both, whichever is less,

(5) Where a person on whom a notice is served under sub-section (1) proves to the satisfaction of the authority who issued the notice that the money demanded or any part thereof was not due to the proprietor or that he did not hold any money for or on account of the proprietor at the time the notice was served on him, nor is the money demanded or any part thereof likely to become due to the proprietor or be held for or on account of the proprietor, nothing contained in this section shall be deemed to require such person to pay into the Government treasury any such money or part thereof as the case may be.

(6) Any amount of money which a person is required to pay under sub-section (1) or for which he is personally liable to the State Government under sub-section (4) shall, if it remains unpaid, be recoverable as an arrear of land revenue.

(7) No action shall be taken under this section in respect of any amount of entertainment tax or penalty or both, the realisation of which has been stayed by an appellate authority under the proviso to sub-section (8) of Section 12, on an appeal by a proprietor under section 7.

16. Applicability of the provisions of the Jharkhand Value Added Tax Act, 2005 (Act 05 of 2005) and Rules made thereunder: - Subject to other provisions of this Act and Rules framed thereunder the authority empowered to assess, reassess, collect and enforce payment of tax, interest and penalty payable by a dealer under the Jharkhand Value Added Tax Act, 2005 (Act 05 of 2006) shall assess, reassess, collect and enforce payment of tax, interest and penalty payable under this Act and for this purpose they may exercise all or any of the powers assigned to them under the said Act and Rules made thereunder for the time being in force including the provisions relating to returns, assessment, escaped assessment, limitation, recovery of tax, grant of installment for the payment of the dues taxes and penalties thereof in respect to the repealed Act, interest and penalty, special mode of recovery, maintenance of accounts, inspection, search and seizure, liability in representative character, refund, appeal, revision and reviews, compounding offences and other miscellaneous matters and the provisions of the said Act shall mutatis mutandis apply accordingly.

17. Refund in certain cases- Where the State Government is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes, and that in calculating

the net proceed, not more than twenty per centum of the gross proceeds have been deducted on account of the expenses of the entertainment, the amount of the entertainments tax paid in respect of such entertainment shall be refunded to the assessee / proprietor in the prescribed manner.

18. Entry into and inspection of places of entertainments.-(1) (a) Any officer authorized by the State Government in this behalf may enter into, inspect and search any place of entertainment while the entertainment is proceeding, or any place ordinarily used as a place of entertainment at any reasonable time, for the purpose of seeing whether the provisions of this Act or any rules made thereunder are being complied with.

(b) Every officer so authorized shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (XLV of 1860).

(c) Every officer so authorised may also enter any place where the tickets for admission to an entertainment or counterfoils thereof are kept or any accounts, registers or other documents relating to an entertainment are kept or maintained and may search at any reasonable time any such place or office or any box or receptacle in which any such tickets, counterfoils, accounts, registers or other documents are kept and may inspect such tickets, counterfoils, accounts, register or other documents, if he has reason to suspect that attempt is being or has been made to evade payment of any tax, and may, for reason to be recorded in writing, seize such tickets, counterfoils, accounts, registers and other documents, and shall grant a receipt for same and such seized tickets, counterfoils, accounts, registers, or the other documents shall be retained so long as may be necessary for the examination thereof or for a prosecution and shall thereafter be returned to the assessee / proprietor.

(d) The officers so authorised shall have power to break open any box or receptacle in which any tickets, counterfoils, accounts, registers or other documents relating to any entertainment may be contained or to break open the door of any premises where any such tickets, counterfoils, registers accounts or other documents may be kept if the assessee / proprietor or any other person in occupation of the said premises fails or refuses to open the door or the box or receptacle on being called upon to do so.

(2) The assessee / proprietor of every entertainment or the owner or person in charge of any place ordinarily used as a place of entertainment shall give every reasonable assistance to the inspecting officer in the performance of his duties under sub-section (1).

(3) If any person prevents or obstruct the entry of the inspecting officer, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be punished with fine which may extend to two thousand rupee.

19. Production and inspection of accounts and documents (1) Subject to such rules as may be prescribed, the prescribed authority may, either before or after assessment, require any assessee / proprietor to produce before it any accounts, registers or documents to furnish any information relating to financial transactions of the assessee / proprietor in respect of his entertainments including transactions with the producer or distributor of films, printing of tickets including complimentary tickets, sales of tickets including complimentary tickets and realisation of payment for admission or entertainments tax, the profit derived from the entertainments as may be necessary for the purpose of this Act and assessee / proprietor shall comply with such requirements.

(2) All accounts, registers, documents and tickets mentioned in sub-section (1) shall, at all reasonable times, be open to inspection by the prescribed authority, which may take or cause to be taken such copies of or extracts from the accounts, register or documents as it may consider necessary.

20. Restriction on collection of tax.-(1) No assessee / proprietor, who does not hold certificate of registration granted under sub-section (3) of section 6 shall collect from any person any amount, by whatever name or description it may be called, towards or purporting to be taxed on admission to an entertainment.

(2) No registered assessee / proprietor shall collect from any person any such amount except in a case in which and to the extent to which such assessee / proprietor is liable to pay tax under sub-section (1) of Section 3.

(3) If any person or registered assessee / proprietor contravenes the provisions of sub-section (1) or sub-section (2) the prescribed authority shall, after giving an opportunity of being heard by an order in writing direct that such person or registered assessee / proprietor shall pay by way of penalty, a sum equal to twice the amount collected in contravention of the provisions of the said sub-sections (1) and (2).

21. Bar of jurisdiction.-Save as provided in Section 22 no order passed under this Act shall be called in question in any court.

22. Statement of cases to High Court.-(1) Within ninety days from passing by the Tribunal of any order under appeal, 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 the 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 of any such case shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which 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 Tribunal shall where necessary, amend its order in conformity with such judgment.

(6) Where a reference is made to the High Court under this section the costs including the disposal of the fee referred to in sub-section (1) shall be in 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 the 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 had sufficient cause for not presenting application within the period.

23. Prohibition against re-sale of tickets or complimentary tickets for profits-Notwithstanding anything contained in section 56 of the Indian Easements Act, 1882 a ticket or a complimentary ticket shall not be re-sold by any person.

24. Offences and penalties.- (1) If any assessee / proprietor of an entertainment-

(a) admits any person for payment to any place of entertainment in contravention of the provision of Section 8; or

(b) fails to pay the tax due from him within time prescribed; or

(c) fraudulently evades the payment of any tax due under this Act;

(d) obstructs any officer making an inspection, search or seizure under section 18 or 19; or

(e) contravenes any other provision of this Act or the rules made thereunder or any order or direction made under any such provisions or rules, he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to six months, and with fine up to one thousand rupees.

Provided that notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Act II of 1974) all offences as described in clauses (a), (b) and (e) of this sub-section shall be cognizable and all offences as described in clauses (c) and (d) of this sub-section shall be cognizable and non-bailable.

(2) If any person, other than the assessee / proprietor of an entertainment, contravenes the provision of section 23, he shall be punishable with a fine which may extend to one thousand rupees.

(3) No Court shall take cognizance of an offence under this Act or under the rules made thereunder except with the previous sanction of the prescribed authority and no Court inferior to that of a Magistrate of the first class shall try any such offence.

25. Power to compound offences. - (1) The prescribed authority may either before or after the institution of proceedings under section 24 accept from any person who has committed or is reasonably suspected of having committed an offence under sub-section (1) or sub-section (2) of the said section, by way of composition of such offence-

(a) where the offence consists of the failure to pay, or the evasion of any tax payable under this Act, a sum of money not exceeding double the amount of the tax so payable; and

(b) in other cases, a sum of money not exceeding two thousand rupees.

(2) On payment of such sum of money as may be determined by the prescribed authority under sub-section (1), the prescribed authority shall, where necessary, report to the Court that the offence has been compounded and thereafter no further proceeding under section 12 shall be taken against the offender in respect of the same offence.

26. Bar of certain proceedings.-(1) No prosecution shall lie against any officer or servant of Government for any act done or purporting to be done under this Act, without the previous sanction of the State Government.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

27. 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 grant of installment for the payment of the due taxes and penalties under the provisions of the repealed 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.

28 Repeal and saving. - (1) The Bihar Entertainments Tax Act, 1948, Rules made thereunder and Notification issued thereunder and as adapted in the State of Jharkhand is hereby repealed from the date of commencement of this Act.

Provided that nothing in this repeal shall effect any liability to any entertainments tax incurred before the date of such repeal and proceedings pending on the said date before any competent authority and also all proceedings instituted after the commencement of this Act but relating to any such liability as aforesaid shall be continued and disposed of or instituted and disposed of, as the case may be, as if this Act had not been passed.

Provided further that all rules made, notifications published, powers conferred and other things done under the said Act and in force on the commencement of this Act shall, so far as they are not inconsistent with this Act, be deemed to have been respectively made, published, conferred or done under this Act, as if this Act, were in operation from the date when the repealed Act were enacted.

(2) All rules, schemes, orders and appointments made, notifications, certificates, forms issued or actions taken and things done or purported to have been made, issued, taken or done for achievement of objects under the Act shall be deemed to have been made, issued taken or done under this Act, as if this Act were in force on the relevant date.

29. Validation and Exemption: - (1) An assessee who would have continued to be so liable to pay tax 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 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 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.

30. 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.

31. Repeal and saving.- (1) The Jharkhand Entertainment Tax Ordinance, 2012 (Jharkhand Ordinance No. 02, 2012) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken in exercise of any power conferred by or under the said ordinance shall be deemed to have been done or taken on exercise of the powers conferred by or under this Act as of this Act were in force on the date on which such thing was done or action taken.

SCHEDULE

(See Sub-Section (2) of Section 3)

Sl. No.	Descriptions of the Entertainments			Rate of entertainment tax
1.	For cinematograph exhibition read with the population of respective Municipal Corporation, Municipality, Notified Area Committee, Cantonment Board, Town Board, Mines Board, Municipal Board, Urban Area and Gram Panchayat or any other such areas as constituted -			
	Population of:-	Category	No. of weekly shows not exceeding	
	5 lacs and above	A	18	16% of gross collection capacity
	Exceeding 2.5 lacs and upto 5 lacs	B	16	11% of gross collection capacity
	Exceeding 1 lac and upto 2.5 lacs	C	12	8% of gross collection capacity
	Less than 1 lac	D	10	6% of gross collection capacity
2.	Class & Description of the entertainment falling under video exhibition -			
	(a) Where total number of seats is up to 50.			Rs. 2000.00 Per month
	(b) Where total number of seats is more than 50			Rs. 4000.00 Per month
	(c) Where total number of seats is more than 100			Rs. 7000.00 Per month
3.	Class & Description of the entertainment falling under Multiplex Cinema Complex -			
	Where total number of seats not exceeding 750.			Rs. 40,000.00 Per week

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