

**Department of Commercial Tax  
Government of Jharkhand**



**DIPP Point No. 209**

Question	Remarks
8c. Tax enablers  <b>Q:</b> Introduce a system for advance tax ruling for State level taxes on the lines of Income Tax Act	Provision of Advance Ruling has been made vide notification no 414 dated 6 June, 2016  An online system has also been developed for the enabling the same.
URL: <a href="http://jharkhandcomtax.gov.in/documents/10231/0/Advance+tax+ruling+gazette/fd4007d0-1ac8-4421-9471-0a6c72e2e63a">http://jharkhandcomtax.gov.in/documents/10231/0/Advance+tax+ruling+gazette/fd4007d0-1ac8-4421-9471-0a6c72e2e63a</a>  <a href="http://eseva.jharkhandcomtax.gov.in/Portal/main.htm?actionCode=showHomePageLnck">http://eseva.jharkhandcomtax.gov.in/Portal/main.htm?actionCode=showHomePageLnck</a>  Demo Dealer login: URL: <a href="http://esevademo.jharkhandcomtax.gov.in/">esevademo.jharkhandcomtax.gov.in/</a> Username: <a href="mailto:vishnudev7@gmail.com">vishnudev7@gmail.com</a> Password : Password@3	

**Jharkhand Value Added Tax (Amendment ) Ordinance, 2016**

(Jharkhand Ordinance-03,2016)

An Ordinance to amend Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05,2006)

**Preamble-**

Whereas the legislative Assembly of state of Jharkhand is not in session and. whereas the Governor of Jharkhand is satisfied that circumstances exist which render it necessary for him to

---

4

झारखण्ड गजट (असाधारण) सोमवार, 6 जून, 2016

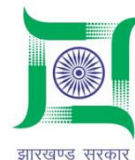
take immediate action to amend certain existing provisions and also to bring certain new provisions into the Jharkhand Value Added Tax Act. 2005 (Jharkhand Act 05,2006)

Now, therefore, in exercise of power conferred by Clause (I) of article 213 of Constitution of India, the Governor of Jharkhand is pleased to promulgate the following Ordinance:-

**1. Short title, extent and commencement-**

- (i) This Ordinance may be called the Jharkhand Value Added Tax (Amendment) Ordinance, 2016.
- (ii) It shall extend to the whole of the State of Jharkhand.
- (iii) It shall be deemed to be effective from 01-04-2016

**Department of Commercial Tax  
Government of Jharkhand**



(ii) It shall extend to the whole of the State of Jharkhand.

(iii) It shall be deemed to be effective from 01-04-2016

**2. Amendment in Section- 80 A**

After Section 80, a new Section as Section 80A shall be added in the following manner:-

**80A Advance Rulings**

Provision of  
advance rulings

1. Any registered dealer may apply in the prescribed form and manner to the Tribunal for obtaining an advance ruling on the interpretation of any provision of Act, Rules or Notifications issued in respect of a transaction proposed to be undertaken by him even though any question relating to the said provision has not arisen in any proceeding.
2. If the Tribunal finds that the application does not involve any important and substantial question of Law, then the Tribunal may after giving the applicant a reasonable opportunity of being heard, reject the application.
3. If the application is admitted, the Tribunal shall, after hearing the applicant and the departmental representative, pronounce its advance ruling on the question specified in the application within four months of the receipt of the application by it.
4. The Advance Ruling so pronounced shall be prospective in effect and shall be binding on the applicant and the authorities appointed under the Act.

**Department of Commercial Tax  
Government of Jharkhand**



झारखण्ड गजट (असाधारण) सोमवार, 6 जून, 2016

5

5. The pronouncement of Advance Ruling shall be binding as aforesaid unless there is a change in Law or facts on the basis of which the Advance Ruling has been pronounced.
6. The Tribunal, on application from Commissioner, shall have power to review, amend or revoke its ruling at any time for good and sufficient reason by giving an opportunity to the affected party or applicant. An order giving effect to such review or amendment or revocation shall not be subject to the period of Limitation, as mentioned in sub section (3).
7. Where the Tribunal finds, on a Representation made to it by the Commissioner or otherwise, that an Advance Ruling pronounced by it has been obtained by the applicant by misrepresentation of facts, it may, by order and after giving opportunity of being heard, declare such Advance Ruling to be void ab initio and thereupon all the provisions of this Act shall apply to the applicant as if such Advance Ruling has never been made.

Ranchi,

Dated :- 1st June, 2016

**Droupadi Murmu,**

Governor of Jharkhand.

-----

झारखण्ड राज्यपाल के आदेश से,

दिनेश कुमार सिंह,  
प्रधान सचिव-सह-विधि परामर्शी,  
विधि (विधान) विभाग, झारखण्ड, राँची ।

# Department of Commercial Tax Government of Jharkhand



## POSTING ADVANCE RULING QUERY

/eseva.jharkhandcomtax.gov.in/Portal/loginUser.htm?actionCode=validateLoginRequest

Home | A A A | Bookmark | Login History | Logout  
Welcome Vardhman Jain (JVARDHMAN@GMAIL.COM) User Type: Dealer

**Welcome**

- > Return to Homepage
- > Add Registration Details
- > View Profile
- > Logout

**Registration**

**Payment**

**Returns**

**Central & Local Forms**

**View and Upload Documents**

**Recovery**

**Appeal**

**Others**

**Assessment**

**Reports**

**e-Grievances**

**Useful Links**

**Update Details**

- View Profile
- Add Registration Details
- Change Password
- Update Login Id
- Edit Mobile Number

**Reports**

- Login History
- Sugam Reports
- Comparative Dealer Profile
- Audit Report
- Audit Report

**General**

- FAQ
- Citizen Charter
- Directory
- Advance Ruling Query
- Commodities & Tax Rates

**News & Updates**

- For Invoice wise details of Unregistered Dealer will be applicable if invoice amount is >= 50,000.00/-
- Latest ODS for 3rd Quarter is available now. You can now download updated ODS to upload Registered/Unregistered invoice wise details.
- Please start making your Payment through Commercial Tax website in case you are making payment directly on website. This facility will be available in near future. After login to Tax Portal, go to

**Login to the system and click here**

/eseva.jharkhandcomtax.gov.in/Portal/postQuery.htm?actionCode=showQueries&goFlag=Y&queryListStatus=ALL&queryTransID=

Home | A A A | Bookmark | Login History | Logout  
Welcome Vardhman Jain (JVARDHMAN@GMAIL.COM) User Type: Dealer

**Advance Ruling Query**

You are here >> [Home](#) >> Advance Ruling Query

Query Status:  Transaction Id:

Sorry, No Records Found for the selected criteria

**Click Here**

# Department of Commercial Tax Government of Jharkhand



//eseva.jharkhandcomtax.gov.in/Portal/postQuery.htm

Home | A A | Bookmark | Login History | Logout  
Welcome Vardhman Jain (JVARDHMAN@GMAIL.COM) User Type: Dealer

You are here >> [Home](#) >> Advance Ruling Query

### Advance Ruling Query

To : \*

Your Name : \*

Your Email Id : \*

Subject : \*

Message : \*

NOTE: Only Alphabets, Numbers and following characters are allowed in this field (?@%-.&!:/)

Reference Query Id :

Field marked with \* are mandatory

Select 'Tribunal', enter your query and click on 'Submit' to post

## SNAPSHOT FROM MIS ON ADVANCE RULING

Sr. No.	Transaction ID	Query Posted On	Query From	Query
1	90606160000779	06/06/2016	cchandanimotors7@gmail.com	Reagrding Vat Charge able on Battery E Rick shaw
2	90606160000778	06/06/2016	krishnaint_1@rediffmail.com	new registration
3	90606160000777	06/06/2016	MAALAXMIMOTORSANDTRADERS@GMAIL.COM	Vat rate of commodity
4	90606160000776	06/06/2016	RIDHISIDHIMI_1@REDIFFMAIL.COM	CHANGE PAN NO.
5	90606160000775	06/06/2016	SALES@DHANBADPLY.COM	TAX SELECTION
6	90606160000774	06/06/2016	rajendramehta_1@rediffmail.com	new registration
7	90606160000773	06/06/2016	SRISHYAM_1@REDIFFMAIL.COM	SUGAM G
8	90606160000772	06/06/2016	NANDKISHOR.GRD@REDIFFMAIL.COM	HOW TO GENERATE SUGAM P

# **SUPPORTING DOCUMENT**



# झारखण्ड गजट

## असाधारण अंक

### झारखण्ड सरकार द्वारा प्रकाशित

---

संख्या 414 राँची, सोमवार, 16 ज्येष्ठ, 1938 (श०)  
6 जून, 2016 (ई०)

---

विधि (विधान) विभाग

-----  
अधिसूचना

6 जून, 2016

संख्या-एल०जी०-18/2016-108/लेज० झारखण्ड विधान मंडल का निम्नलिखित अध्यादेश, जिस पर राज्यपाल दिनांक 01 जून 2016 को अनुमति दे चुके हैं, इसके द्वारा सर्वसाधारण की सूचना के लिये प्रकाशित किया जाता है।

**झारखण्ड मूल्यवर्द्धित कर (संशोधन ) अध्यादेश, 2016**

(झारखण्ड अध्यादेश -03,2016)

झारखण्ड मूल्यवर्द्धित कर अधिनियम, 2005 (झारखण्ड अधिनियम 05, 2006) में संशोधन हेतु अध्यादेश।

प्रस्तावना:- चूँकि, झारखण्ड राज्य की विधान-सभा सत्र में नहीं है,

और चूँकि, झारखण्ड राज्यपाल का समाधान हो गया है कि ऐसी परिस्थितियाँ विद्यमान हैं जिनके कारण झारखण्ड मूल्यवर्द्धित कर अधिनियम, 2005 (झारखण्ड अधिनियम 05, 2006) के कतिपय विद्यमान प्रावधानों में कतिपय नये प्रावधान जोड़ने हेतु तुरंत कार्रवाई करना आवश्यक हो गया है।

इसलिए अब, भारतीय संविधान के अनुच्छेद 213 के खण्ड (1) के द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, झारखण्ड राज्यपाल निम्नलिखित अध्यादेश को प्रख्यापित करते हैं:-

1. संक्षिप्त नाम, विस्तार एवं प्रारम्भ:-

- (i) यह अध्यादेश झारखण्ड मूल्यवर्द्धित कर (संशोधन) अध्यादेश, 2016 कहा जा सकेगा।
- (ii) यह पूरे झारखण्ड राज्य में लागू होगा।
- (iii) यह दिनांक 01 अप्रैल, 2016 से प्रवृत्त माना जाएगा।

2. धारा 80 A में संशोधन -

धारा 80 के पश्चात्, 80 A के रूप में एक नयी धारा निम्नवत् जोड़ी जाएगी:-

**80 A एडवांस रूलिंग -**

1. व्यवसायी द्वारा किए जाने वाले प्रस्तावित संव्यवहार के लिए अधिनियम, नियमावली या निर्गत अधिसूचनाओं की व्याख्या पर एडवांस रूलिंग प्राप्त करने के लिए कोई भी निबंधित व्यवसायी विहित प्रपत्र एवं प्रक्रिया के तहत न्यायाधिकरण को आवेदन समर्पित कर सकता है, यद्यपि किसी कार्यवाही में संबंधित प्रावधान के संबंध में कोई प्रश्न नहीं उठाया गया हो।

2. यदि न्यायाधिकरण पाता है कि आवेदन में विधि से संबंधित कोई महत्वपूर्ण प्रश्न सन्निहित नहीं है तो न्यायाधिकरण आवेदक को सुनवाई का युक्तिसंगत अवसर देने के बाद, आवेदन को अस्वीकृत कर सकता है।

3. यदि आवेदन स्वीकृत किया जाता है तो न्यायाधिकरण द्वारा आवेदक एवं विभागीय प्रतिनिधि को सुनने के पश्चात् आवेदन की प्राप्ति के चार महीनों के अन्दर आवेदन में विनिर्दिष्ट प्रश्न पर एडवांस रूलिंग निर्गत करेगा।

4. इस प्रकार निर्णित / निर्गत एडवांस रूलिंग तत्काल प्रभाव से प्रभावी होगा एवं आवेदक तथा अधिनियम के अन्तर्गत नियुक्त प्राधिकारियों पर बाध्यकारी होगा।

5. एडवांस रूलिंग का निर्णय/घोषणा उपर्युक्त पर बाध्यकारी होगा बशर्ते विधि या तथ्यों में कोई परिवर्तन / संशोधन नहीं हुआ हो जिसके आधार पर एडवांस रूलिंग दी गयी हो।

6. आयुक्त से आवेदन प्राप्त होने पर न्यायाधिकरण को प्रभावित पक्ष या आवेदक को सुनवाई का प्रयास अवसर देते हुए किसी भी समय दिए गए निर्णय के पुनर्विलोकन, संशोधन या निरस्त करने की शक्तियाँ होगी। ऐसे पुनर्विलोकन या संशोधन या पुनर्स्थापन पर उपधारा (3) के अन्तर्गत उल्लिखित काल अवधि की शर्त लागू नहीं होगी।



7. जहाँ न्यायाधिकरण आयुक्त या किसी या किसी अन्य से आवेदन होने पर यह पाता है कि दिए गए एडवांस रूलिंग तथ्यों के गलत तरीके से प्रस्तुतीकरण के आधार पर दी गयी है तो प्रयास सुनवाई का अवसर देने के पश्चात ऐसे आदेश को मूलतः अवैध घोषित कर सकता है एवं ऐसी स्थिति में इस अधिनियम के प्रावधान आवेदक पर लागू होंगे, जैसे कि इस पर कोई एडवांस रूलिंग नहीं दी गयी हो ।

राँची,

दिनांक:- 01 जून, 2016

द्रौपदी मुर्मू,

झारखण्ड राज्यपाल ।

-----

झारखण्ड राज्यपाल के आदेश से,

दिनेश कुमार सिंह,

प्रधान सचिव-सह-विधि परामर्शी,  
विधि (विधान) विभाग, झारखण्ड, राँची ।

## अधिसूचना

6 जून, 2016

संख्या-एल0 जी0-18/2016 -109/लेज० झारखण्ड विधान मंडल द्वारा यथापारित और राज्यपाल द्वारा दिनांक 01 जून, 2016 को अनुमत झारखण्ड मूल्यवर्द्धित कर (संशोधन) अध्यादेश, 2016 का निम्नांकित अंग्रेजी अनुवाद झारखण्ड राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है, जिसे भारतीय संविधान के अनुच्छेद 348 के खण्ड (3) के अधीन उक्त अध्यादेश का अंग्रेजी भाषा में प्राधिकृत पाठ समझा जायेगा ।

### **Jharkhand Value Added Tax (Amendment ) Ordinance, 2016**

(Jharkhand Ordinance-03,2016)

An Ordinance to amend Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05,2006)

#### **Preamble-**

Whereas the legislative Assembly of state of Jharkhand is not in session and. whereas the Governor of Jharkhand is satisfied that circumstances exist which render it necessary for him to

take immediate action to amend certain existing provisions and also to bring certain new provisions into the Jharkhand Value Added Tax Act. 2005 (Jharkhand Act 05,2006)

Now, therefore, in exercise of power conferred by Clause (I) of article 213 of Constitution of India, the Governor of Jharkhand is pleased to promulgate the following Ordinance:-

**1. Short title, extent and commencement-**

- (i) This Ordinance may be called the Jharkhand Value Added Tax (Amendment) Ordinance, 2016.
- (ii) It shall extend to the whole of the State of Jharkhand.
- (iii) It shall be deemed to be effective from 01-04-2016

**2. Amendment in Section- 80 A**

**After Section 80, a new Section as Section 80A shall be added in the following manner:-**

**80A Advance Rulings**

1. Any registered dealer may apply in the prescribed form and manner to the Tribunal for obtaining an advance ruling on the interpretation of any provision of Act, Rules or Notifications issued in respect of a transaction proposed to be undertaken by him even though any question relating to the said provision has not arisen in any proceeding.
2. If the Tribunal finds that the application does not involve any important and substantial question of Law, then the Tribunal may after giving the applicant a reasonable opportunity of being heard, reject the application.
3. If the application is admitted, the Tribunal shall, after hearing the applicant and the departmental representative, pronounce its advance ruling on the question specified in the application within four months of the receipt of the application by it.
4. The Advance Ruling so pronounced shall be prospective in effect and shall be binding on the applicant and the authorities appointed under the Act.

5. The pronouncement of Advance Ruling shall be binding as aforesaid unless there is a change in Law or facts on the basis of which the Advance Ruling has been pronounced.
6. The Tribunal, on application from Commissioner, shall have power to review, amend or revoke its ruling at any time for good and sufficient reason by giving an opportunity to the affected party or applicant. An order giving effect to such review or amendment or revocation shall not be subject to the period of Limitation, as mentioned in sub section (3).
7. Where the Tribunal finds, on a Representation made to it by the Commissioner or otherwise, that an Advance Ruling pronounced by it has been obtained by the applicant by misrepresentation of facts, it may, by order and after giving opportunity of being heard, declare such Advance Ruling to be void ab initio and thereupon all the provisions of this Act shall apply to the applicant as if such Advance Ruling has never been made.

Ranchi,

Dated :- 1st June, 2016

**Droupadi Murmu,**

Governor of Jharkhand.

-----

झारखण्ड राज्यपाल के आदेश से,

**दिनेश कुमार सिंह,**

प्रधान सचिव-सह-विधि परामर्शी,  
विधि (विधान) विभाग, झारखण्ड, राँची ।

-----