

**Jharkhand Tax On Professions, Trades, Callings And
Employments Act, 2011**

2 of 2012

[21 January 2012]

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**Jharkhand Tax On Professions, Trades, Callings And
Employments Act, 2011**

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An Act to provide for the law 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 Two 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".