

Jharkhand Value Added Tax (Amendment) Act, 2013**02 of 2014**

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Jharkhand Value Added Tax (Amendment) Act, 2013**02 of 2014**

PREAMBLE

An Act to amend Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) Be it enacted in the sixty four year of the Republic of India by the state legislature in the following manner-

1. Short title, extent and commencement :-

(i) This Act may be called the Jharkhand Value Added Tax (Amendment) Act, 2013.

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

(iii) It shall come into force w.e.f. date of its issue in the official gazette.

2. Amendment in section-4 :-

After sub-section (4) of Section-4, a new sub-section-5 shall be added in the following manner:

(5) For smooth functioning of the office, it shall be lawful for the Joint Commissioner, VAT Audit to allot work and proceedings amongst the officers posted in VAT audit division as the case may be and it may include transfer of a proceeding from one officer to another officer posted in the same office and exercising concurrent jurisdiction.

3. Amendment in section -26 :-

(i) After sub-section (2) of Section 26, a proviso shall be added in the following manner:

Provided the previous sanction of the Commissioner is obtained before granting registration to the willing dealer.

4. Amendment in section-30 :-

(i) In the sub-section (1) (iv) of Section 30, the numeral 1% per month shall be substituted by 3% per month for the first three months and 5% for the subsequent month/months.

(ii) In the sub-section (4)(b) of Section 30, after the words as required under and before the word sub-section (2), sub-section (1) or shall be inserted.

(iii) In the existing clause (d) of sub-section (4), the word twenty shall be substituted by the word fifty.

(iv) In the existing clause (d) of sub-section (4), the words subject to a maximum of rupees five thousand in a year shall be substituted by subject to a maximum of rupees twenty five thousand in a year.

5. Amendment in section-35 :-

(i) The sub-section 3 of section 35 shall be substituted in the following manner:

(3) Where a registered dealer having turnover upto 1 (one) crore

per annum other than the registered dealer referred to under sub-section 5 has furnished:

(a) All the returns for any tax period.

(b) Revised returns and annual returns in respect of any tax period within the prescribed time and in the prescribed manner.

(c) Has paid the tax payable according to such returns or revised returns as also interest payable if any.

(d) Has furnished the Audit report within the prescribed time if required and in the prescribed manner.

The returns so filed are found to be in order shall be accepted as self -assessment in the prescribed manner subject to adjustment of any arithmetical errors apparent on the face of the said return(s) and his assessment shall be deemed to be have been made for the purpose of sub-section (1) of Section 35, provided this provision shall not applicable to dealers covered under section 19 of the Act.

(ii) After sub-section (8), a new sub-section -(9) shall be added in the following manner:

(9) Notwithstanding the provisions of sub-section (3), the Commissioner shall select for assessment or re-assessment a number of such dealers as he deems fit whose assessment for a year is deemed to have been made under sub-section (1) in accordance with the provision of sub-section (3) and such selection shall be made within one calendar year from the said year.

(iii) After sub-section (9), a new sub-section (10) shall be added in the following manner :

(10) (a) The Commissioner shall serve on a registered dealer

referred to in the proviso to sub-section (1) or in sub-section (3) or a registered dealer who is not eligible for assessment under sub-section (2) with a notice in the prescribed form appointing a place and day and directing him,

(i) to appear in person or by an agent entitled to appear in accordance with the provisions of section 91; or

(ii) to produce evidence or have it produced in support of the returns; or

(iii) to produce or cause to be produced accounts, registers, cash memoranda or other documents relating to his business.

(b) The Commissioner, after hearing the registered dealer or his agent and examining the evidence produced in compliance with the requirements of sub-clause (ii) or sub-clause (iii) of clause (a) and such further evidence as he may require, shall assess or re-assess him to tax.

(c) The Commissioner may delegate his powers to Additional Commissioner or Joint Commissioner (Hq.) or Joint Commissioner of Commercial Taxes (Admn.) or to any other officer as he deems fits as provided under sub-section 9 of Section 35

6. Amendment in section-37 :-

After sub-section (6)(d) of Section 37, after the words a sum equal to and before the words the amount of additional tax, the words twice shall be substituted by thrice.

7. Amendment in Section-40 :-

(i) In the proviso of sub-section (1) of Section 40, after the words for this purpose the words the dealer shall pay by way of penalty, a sum equal to thrice the amount of additional tax assessed shall be added.

(ii) In the proviso of sub-section (1) of Section 40, the words the provisions of sub-section (6) of Section 37 shall apply accordingly shall be deleted.

(iii) After the sub-section (2)(b) of Section 40, the words by way of interest a sum at the rate of five percentum for each month shall be substituted by by way of penalty a sum equal to thrice the amount of tax on the concealed turnover or on concealed or incorrect particulars

8. Amendment in section-72 :-

(i) In the existing sub-section (3)(a), after the word consignor, the words or consignee" shall be added.

(ii) In the sub-section 5(b) of section 72, after the word goods at both places, the words or the carrier or vehicle or vessel alongwith the goods shall be added.

9. Amendment in section-80 :-

(i) After the existing sub-section (4) the existing proviso shall be substituted by the following :

Provided no revision/ no application under sub-section (4) of section 80 shall be admitted unless the dealer objecting to an order of assessment or re-assessment or appellate order has paid 20 percentum of the tax assessed or full amount of admitted tax, whichever is greater.