



THE
JHARKHAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY

2 Ashwin, 1942 (S)

No. 457

Ranchi, Friday, 24th September, 2020

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

22nd September, 2020

S.O. No. 79 dated 22nd September, 2020- In exercise of the powers conferred by Section 31 of the Jharkhand Tax on Professions, Traders, Calling and Employment Act, 2011 (Jharkhand Act 02, 2012) the Governor of Jharkhand is pleased to make the following amendments in the Departmental Notification No S.O. 21 Dated 03.09.2012 :-

AMENDMENT

- 1. Short title, extent and commencement** – (1) These Rules may be called as the Jharkhand Tax on Professions, Traders, Calling and Employment (Amendment) Rules, 2020.
(2) It shall extend to the whole of the State of Jharkhand.
(3) It shall come into force from the date of its publication in the Official Gazette.
- 2. Amendment in Rule 3**– The existing Rule 3 shall be substituted as follows :-

“3. Grant of certificate of registration and enrolment-(1) Every assessee (other than government servant employer) having place of work within the jurisdiction of registering authorities and required under sub section (1) and or sub section (2) of Section 7 of the Act to obtain a certificate of registration and or enrolment; shall make true, correct and complete application

for registration and or enrolment to such registering authorities, separately in respect of his place of work within the jurisdiction of the respective circles, electronically in form JPT 01 alongwith necessary documents.

Provided that any employer having more than one place of work falling within the jurisdiction of different registering authorities, may apply for a single consolidated enrolment, in respect of all such places of work , to the registering authority having jurisdiction over the declared principal place of work.

(2) (a) on receipt of the application for registration or enrolment or both through electronic system by the applicant in Form-JPT-01 a system based registration certificate in Form-JPT-02 shall be auto generated within 24 hours.

(b) If the registering authority finds after registration that the information furnished by the applicant in the application is incorrect he shall direct the applicant to apply for amendment in his registration certificate under rule 5.”

3. Rule 4 shall be deleted.

4. Amendment in Rule 5– The existing Rule 3 shall be substituted as follows :-

“5. Amendment of registration and enrolment- Where there is any change in any of the furnished in the application for registration and or enrolment in Form JPT 01, either at the time of obtaining the certificate for registration and or enrolment or as amended from time to time; the registered and or the enrolled person shall, within fifteen days of such change, submit an application for amendment electronically in Form JPT -01A along with necessary documents relating to such change.

Where the registering authority issues direction under clause (b) of sub rule (2) of the rule 3 of these rules, the registered and or the enrolled person shall, within fifteen days of such direction, submit an application for amendment electronically in Form JPT-01A along with necessary documents.

On receipt of an application for amendment under the above sub rule (a) or (b), the registering authority shall , after due verification, approve or reject the amendment within a period of fifteen days from the receipt of the application in Form JPT-01A. On approval such amendment shall take effect from the date of occurrence of event warranting such amendment.”

5. Rule 6 shall be deleted

6. Amendment in Rule 7 – The existing Rule 7 shall be substituted as :-

“7. Cancellation of the certificate of registration and enrolment- Where the assessee has ceased to be liable to pay tax under the Act or in case of a firm or association of a persons, if it is dissolved; an application for cancellation shall be electronically submitted in Form JPT-06 within one month of such event.

On receipt of an application for cancellation in Form JPT-06, the registering authority shall, approve or reject such application within a period of fifteen days of its receipt.”

7. Rule 11 & 12 shall be deleted

8. Amendment in Rule 13 – The existing Rule 13 shall be substituted as follows :-

“13. Payment of tax and auto generation of return- (1) The employer and the assessee registered under Sub-section (1) of Section 7 shall make online payment of tax, interest and penalty (if any) through departmental portal in Form-JPT-03 quarterly and said amount shall be deposited into the Head of accounts-0028/107-(Taxes on Professions, Trades, Callings and Employment).

Provided that the assessee shall have the option for one time advance payment of tax for the whole year subject to the condition that such payment shall be made in the first quarter of the financial year.

(2) After payment of tax liability successfully, system will generate the return in Form JPT-04 automatically. Such return shall be considered deemed to be filed by the assessee for the specified period.”

9. Amendment in Rule 14 – The existing Rule 14 shall be substituted as follows :-

“14. Payment of tax by enrolled persons - (1) A person enrolled under Sub-section (2) of Section 7 shall make online payment of tax, interest and penalty (if any) through departmental portal in Form-JPT-03 quarterly and said amount shall be deposited into the Head of accounts-0028/107-(Taxes on Professions, Trades, Callings and Employment).

Provided that the enrolled person shall have the option for one time advance payment of tax for the whole year subject to the condition that such payment shall be made in the first quarter of the financial year.

(2)After payment of tax liability successfully, system will generate the return/ statement automatically. Such return/statement shall be considered deemed to be filed by the assessee for the specified period.

(3) The employer registered under section 7 (2) of the Act shall declare total number of employees as per the schedule. Based on such declaration the system shall auto calculate the tax liability of the employer.”

10. Amendment in Rule 15 – (i) In the existing sub-rule(1)(e), ‘Form JPT 205’ shall be substituted by ‘Form JPT 03’.

(ii) Sub-rule (3), (4) and (5) of the existing Rule 15 shall be deleted

11. Amendment in Rule 16 – Clause (iii) of the existing Rule 16 shall be deleted

12. Amendment in Rule 18– The existing Rule 18 shall be substituted as follows :-

“18. Penalty on tax for failure to deduct or to pay the tax – (1) If an assessee registered under sub-section (1) of Section 7 of the Act fails to pay tax by the due date, as required under the Act or these rules, interest at the rate of two percent of the tax payable shall be payable for every month of default or part thereof.

(2) If any employer, enrolled under sub section (2) of section 7 of the Act, does not deduct the tax at the time of payment of salary or wages or after deduction fails to pay tax by the due date or if an assessee fails to pay tax by the due date, as required under the Act or these rules, interest at the rate of two percent of the tax payable shall be payable for every month of default or part thereof.”

13. Amendment in Rule 19 – The existing Rule 19 shall be substituted as follows :-

“19. Notice under sections 5(1), 7(6), 8(3) and 9(5) - The notice under sub-section (1) of section 5, sub-section (6) of Section 7, sub-section (3) of Section 8 or sub-section (1) or sub-section (3) or sub-section (5) of Section 9 of the Act, shall be issued by the prescribed authority in Form JPT 301.”

14. Amendment in Rule 22 – Clause (iii) of sub-rule (2) of the existing Rule 22 shall be substituted as follows :-

“(iii) A Treasury Challan/e-challan shall be attached in support of having paid the fee rupees fifty for the filling of an appeal.”

15. Amendment in Rule 23 – (a) Sub-rule (1) of the existing Rule 23 shall be substituted as follows:-

“(1) An application for revision by the Commissioner under Section 15(1) shall be made in Form JPT 402 and accompanied by a Treasury Challan in support of having paid the fee rupees one hundred.

(b) Sub-rule (3) of the existing Rule 23 shall be substituted as :-

(3)An application for revision by the Tribunal under Section 15(6) shall be made in Form JPT 402 and accompanied by a Treasury Challan in support of having paid the fee rupees one hundred.”

16. Amendment in Rule 26 – (a) In sub-rule (1) of the existing Rule 26, after the words “fifteen days of such shifting”, the words “shall apply for online amendment in the registration/ enrolment certificate as per rule 5 of this Rules”, shall be inserted.

(b) Sub-rule (2) of the existing Rule 26 shall be deleted.

- 17. (i) Amalgamation of prescribed Form JPT 101 and JPT 103 into Form JPT 01 :** Form JPT 101 and JPT 103 are amalgamated as Form JPT 01 (Copy of Form JPT 01 enclosed)
- (ii) Amalgamation of prescribed Form JPT 102 and JPT 104 into Form JPT 02 :** Form JPT 102 and JPT 104 are amalgamated as Form JPT 02 (Copy of Form JPT 02 enclosed)
- (iii) Form JPT 204 is substituted by Form JPT 03 (Copy of Form JPT 03 enclosed)**

- (iv) **Amalgamation of prescribed Form JPT 201, JPT 202 and JPT 203 into Form JPT 04 :** Form JPT 201, JPT 202 and JPT 203 are amalgamated as Form JPT 04 (Copy of Form JPT 04 enclosed)

18. After Rule 34, the list of Forms is hereby substituted as:-
"Form JPT 01, JPT 01A, JPT 02, JPT 03, JPT 04, JPT 05, JPT 06, JPT 106, JPT 207, JPT 301, JPT 302, JPT 401 and JPT 402 are appended to these Rules."

(File No.Va.Kar./Sansodhan/6/2020)

By the Order of the Governor of Jharkhand,

(Vandana Dadel)

Secretary

Commercial Taxes Department,
Jharkhand, Ranchi

Professional Tax Registration (JPT-01)

Form Type Assessee Registration For Self Employer Enrolment For Deduction of Employee Both

Do You have any old JPT Registration No. Yes NO If Yes then Enter TIN No.

Do You have any old JPT Enrolment No. Yes NO If Yes then Enter TIN No.

Business's Details

1 Applicant Name* First Name Middle Name Last Name*

2 Name Of Employer/ Name and Style of Business Nature Of Profession*

3 Principal place of Business and contact Number(s):

of House/ Building <input type="text"/>	Road Street / Lane* <input type="text"/>
Village/Area/Locality* <input type="text"/>	District* <input type="text"/>
City* <input type="text"/>	Post Office* <input type="text"/>
State* <input type="text"/>	Pin Code* <input type="text"/>
Census Code <input type="text"/>	Mobile No.* <input type="text"/>
E-Mail* <input type="text"/>	Telephone No. <input type="text"/>
Fax No. <input type="text"/>	

4 Class Of Employer/ Constitution of Business

5 Type Of Profession* (if taking enrolment)

Do you have TAN for Registration as a Employer? Yes No

6 PAN TAN

7 Status Of Person*

8 Location*

9 Date of Liability*

10. Details of additional places of business

This will be applicable in case of Registration

TIN <input type="text"/>	Branch Name* <input type="text"/>
Use of premises* <input type="text"/>	If Others, Please Specify <input type="text"/>
Address Details	
Flat/Floor/ Holding No/Block No/ Name of House/ Building* <input type="text"/>	Road Street / Lane* <input type="text"/>
Village / Area /Locality* <input type="text"/>	City* <input type="text"/>
District* <input type="text"/>	Post Office* <input type="text"/>
Other District <input type="text"/>	
State <input type="text"/>	Census Code <input type="text"/>
Pin Code* <input type="text"/>	E-Mail* <input type="text"/>
Mobile No* <input type="text"/>	Fax No. <input type="text"/>
Telephone No. <input type="text"/>	
Type of Premises* <input type="text" value="Owned Leased"/>	
Whether invoices are issued from the premises* <input type="text" value="Y N"/>	

Add	Clear						
Sr. No.	Delete	Modify	Branch Name	Use of premises	House No./Address	Road Street / Lane	Village/Town/City

[Submit](#)



**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**



FORM JPT 02

See Rule 3(1) and 3(2)

Certificate of Registration under section 7(1) and 7(2) Jharkhand Tax on Professions, Trades, Callings and Employments Act, 2011

1. Registration No. :-

2	0	2	5	1	0	0	1	8	3	9
---	---	---	---	---	---	---	---	---	---	---

2. Date of Registration

DD	MM	YYYY
15	01	2018

3. Date of Liability

DD	MM	YYYY
15	01	2018

4. JPT Type

Registration, Enrollment

5. Name of Employer

TATA STEEL LIMITED

5. Address of Employer

COMMERCIAL CENTRE,
BISTUPUR Jamshedpur Urban Circle,

6. Class of Employer

PUBLIC LIMITED COMPANY

7. Telephone /Fax /E-mail id / Mobile

SANJEET@TATASTEEL.COM,7763807363,

This is to certify that the - TATA STEEL LIMITED known as- TATA STEEL LIMITED and located at- COMMERCIAL CENTRE, BISTUPUR Jamshedpur Urban Circle, Jamshedpur, 123654 has been registered as an Employer under the above mentioned Act. Return in the prescribed form shall be furnished by the employer in respect of each quarter separately. The tax shall be payable quarterly with the return and received challan in token of payment of the tax shall be attached to the return.

Payment (JPT-03)

Professional Tax

Tax Type *

JPT Type **Registration**

TIN

Dealer Name *

Firm Name *

Address Details

Hav/ Floor/ Holding No/ Block No.

Name of House/ Building * Road Street/Lane *

Village/Town/City * Circle *

City * Post Office *

State * Pin Code *

Phone No. Mobile No. +91 *

Email Id *

Schedule Declaration for Registration

All Companies registered under the companies Act, 1956 and engaged in a profession, trade or calling --2,500/- PA;

Schedule Declaration for Employer Enrolled	No. of Person
(f) Computer software consultants and persons engaged in such trade --2,500/- PA;	30
Add Row	

Sr No.	Delete	Modify	Schedule	No. of Person	Liability
1	Delete	Modify	All Companies registered under the companies Act, 1956 and engaged in a profession, trade or calling --2,500/- PA;		2500

Payment Against * **Return**

Payment Type * **Annually**

Payment Mode Netbanking

Bank Name *

Purpose Details

[Add](#) [Clear](#)

Professional Tax Return (JPT-04 Enrollment)

General Information				
Period From Date	01-07-2017		Period To Date	30-09-2017
Acknowledgement Number	19993456789		Acknowledgement Date	10-09-2019

Dealer's Identity

Firm Name	TATA STEEL LIMITED
Enrollment No.	20235467892

Tax Paid detail

Srl No.	Schedule	Liability per person	No. of Person	Total
1	All Companies registered under the companies Act, 1956 and engaged in a profession, trade or calling	2,500		2,500
2	Salary and wage earners, such persons whose annual salaries or wages (ii) Range from Rs.3,00,001/- to Rs. 5,00,000/-	1,200	10	12,000
Total				14,500

Tax Paid		14500
Challan Number		19993456789
Date		10-09-2019

Professional Tax Return (JPT-04 Registration)

General Information				
Period From Date	01-07-2017		Period To Date	30-09-2017
Acknowledgement Number	19993456789		Acknowledgement Date	10-09-2019

Dealer's Identity

Firm Name	TATA STEEL LIMITED
Registration No.	20235467892

Tax Paid detail

Srl No.	Schedule	Liability per person	No. of Person	Total
1	All Companies registered under the companies Act, 1956 and engaged in a profession, trade or calling	2,500		2,500
		Total		2,500

Tax Paid		2500
Challan Number		19993456789
Date		10-09-2019