

**GOVERNMENT OF JHARKHAND**  
**COMMERCIAL TAXES DEPARTMENT**

**NOTIFICATION**

S.O. 212 dated 31.03.2006 In exercise of the powers conferred by the sub-section (2) of Section 72 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) read with sub-rule (1) and sub-rule (2) of Rule 42 of the Jharkhand Value Added Tax Rules, 2006, the Governor of Jharkhand, after being satisfied, that it is necessary to curb Value Added Tax evasion, is pleased to specify the prescribed Forms in JVAT 503, JVAT 504P, JVAT 504G and JVAT 504B, for the purpose of Section 72 of the said Act.

No person shall transport any taxable goods exceeding the under-mentioned value, from any railway station, railway booking office, railway goods sheds, parcel office, steamer station, airport, post-office and all sheds or godowns attached therewith, or from any other place in the State of Jharkhand or from across the check-post established under this Act, except in accordance with the conditions as prescribed in Rule 42 of the Jharkhand Value Added Tax Rules, 2006.

1. A person shall carry and produce on demand the aforesaid mentioned Forms namely :-
  - (a) in case of transportation of all taxable goods, or such goods otherwise in transit or kept in transit storage within the State, exceeding the value of rupees 50,000/- (rupees fifty thousand) within the state but excluding stone chips, marble stones, mineral ores, coal and coke as defined under Section 14 of the CST Act 1956, bricks, potato and onion; Declaration shall be in Form JVAT 503 or JVAT 504P, as the case may be.
  - (b) in case of transportation of stone chips, marble stones, mineral ores, coal and coke as defined under Section 14 of the CST Act 1956, bricks, potato and onion: or such goods otherwise in transit or kept in transit storage within the State, exceeding the value of rupees 2,500/- (rupees two thousand five hundred), Declaration shall be in Form JVAT 503 or JVAT 504P as the case may be.
  - (c) in case of inter-state transportation of all taxable goods or such goods otherwise in transit or kept in transit storage: of any value coming from any other state in to the state of Jharkhand, the declaration shall be in Form JVAT 503 or JVAT 504G, duly authenticated by Circle officer, as the case may be.
  - (d) In case of interstate transportation of all taxable good or such goods otherwise in transit or kept in transit storage of any value from inside the state of Jharkhand to any place outside the state of Jharkhand, the declaration shall be in Form JVAT 503 or JVAT 504B, as the case may be.

for the purpose of verification and assessment of tax payable under this Act or under Central Sales Tax Act, 1956.

2. (a) A person transporting goods exceeding the value of goods mentioned above, shall carry the declaration Form as specified above duly filled in all the column in respect of goods being transported.
- (b) In case, if the declaration Form is found blank or not containing all the requisite particulars, it shall be deemed to be a violation of the Provisions of sub section 2 of section 72 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) with an intention to evade tax. The Officer incharge of the Check-Post or the officer empowered under the Act may seize such goods along with the vehicle, carrier or vessel as provided under sub-section 5 of section 72 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) and also release such goods along with vehicle, carrier or vessel on payment of such penalty as may be imposed. If a requisite particular is not mentioned in the form but the supporting document is made available at the time of inspection, missing entry may be construed to be human error and condoned.
- (c) The dealer shall maintain serially and chronologically a complete, true and correct account in Form JVAT 509 and JVAT 510 in respect of all Forms of declaration whether authenticated or otherwise and used by him; and also file a statement of such Forms used previously at the time of further authentication or issue.
- (d) In case of inspection of the consignment during the course of transportation the prescribed authority shall make appropriate endorsement of the result of verification on both copies of Form JVAT 503, JVAT 504P, JVAT 504G & JVAT 504, as the case may be and retain one copy and send it to the circle in which the dealer is registered for verification and assessment of tax payable by such dealers. The second copy shall be returned to the person transporting the goods.
- (e) If inspection of any consignment being brought into the State is not made by the prescribed authority, the dealer shall file one copy of the used Forms in JVAT 504G by 20<sup>th</sup> day of the following month, or at the time of authentication, whichever is earlier.

This Notification shall come into force with effect from 1<sup>st</sup> April, 2006.

(File No.VAT/Vividh/4/2003)

By the Order of the Governor of Jharkhand,

(Alka Tiwari)  
Secretary-cum-Commissioner,  
Commercial Taxes Department,  
Jharkhand, Ranchi