



सत्यमेव जयते

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RANCHI, TUESDAY 21<sup>ST</sup> FEBRUARY, 2023

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**COMMERCIAL TAXES DEPARTMENT**

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NOTIFICATION  
21<sup>st</sup> February, 2023

**S. O. No. 02 dated 14.02.2023**--In exercise of the powers conferred by sub-section (3) and sub-section (4) of Section 13 of the Central Sales Tax Act, 1956 (Act no. 74 of 1956), the Governor of Jharkhand is pleased to make the following Amendments in Departmental Notification No. S.O. 218 dated 31.03.2006 (as amended vide S.O. 143 dated 23.07.2011 and S.O. 52 dated 22.10.2014) in respect of The Central Sales Tax (Jharkhand) Rules, 2006 (as amended from time to time):-

**Amendments**

**1. Amendment in Rule 2 –**

(i) Insertion of sub-rule (aa) after sub-rule (a) of Rule 2 –

(aa) "Additional Commissioner" means any person appointed to be an Additional Commissioner under Jharkhand Value Added Tax Act, 2005.

(ii) Substitution of definition of "Joint Commissioner" in sub-rule (j) of Rule 2 –

"Joint Commissioner of Commercial Taxes" means any person appointed to be a Joint Commissioner of Commercial Taxes by the Government of Jharkhand under Jharkhand Value Added Tax Act, 2005, within those jurisdiction any place of business of the dealer is situated, or, in relation to a dealer permitted to file consolidated returns under the said Act, in any circle, or where the dealer has no fixed place of business in the State, the Joint Commissioner of Commercial Taxes of the Circle, where the dealer is registered under section 7 of the Act.

(iii) Amendment in sub-rule (o) of Rule 2 –

The words “Additional Commissioner of Commercial Taxes, Joint Commissioner of Commercial Taxes” shall be inserted before the existing words “Deputy Commissioner”.

**2. Amendment in Rule 4 –**

(i) Amendment in sub-rule (2) of Rule 4 –

The words “Joint Commissioner or” shall be inserted before the existing words “Deputy Commissioner”.

(ii) Amendment in sub-rule (3) of Rule 4 –

The words “Joint Commissioner, Deputy Commissioner” shall be inserted before the existing words “Assistant Commissioner”.

(iii) Amendment in clause (c) of sub-rule (4) of Rule 4 –

The words “Joint Commissioner, Deputy Commissioner” shall be inserted before the existing words “Assistant Commissioner”.

**3. Amendment in Rule 6 —**

(i) Amendment in sub-rule (1) of Rule 6 –

The words “Joint Commissioner or” shall be inserted before the existing words “Deputy Commissioner”.

(ii) Amendment in sub-rule (2) of Rule 6 –

The words “Joint Commissioner or” shall be inserted before the existing words “Deputy Commissioner”.

**4. Amendment in Rule 7 —**

(i) Amendment in sub-rule (3) of Rule 7 –

The existing words “Joint Commissioner of Commercial Taxes (Appeal) or Deputy Commissioner of Commercial Taxes” shall be substituted with “Additional Commissioner of Commercial Taxes (Appeal)”.

**5. Amendment in Rule 8 —**

(i) Amendment in sub-rule (1) of Rule 8 –

The words “Joint Commissioner, Deputy Commissioner” shall be inserted before the existing words “Assistant Commissioner”.

(ii) Amendment in sub-rule (2) of Rule 8 –

The words “Joint Commissioner or” shall be inserted before the existing words “Deputy Commissioner”.

(iii) Amendment in first proviso of sub-rule (2) of Rule 8 –

The words “Joint Commissioner or” shall be inserted before the existing words “Deputy Commissioner”.

(iv) Amendment in second proviso of sub-rule (2) of Rule 8 –

The words “Joint Commissioner or” shall be inserted before the existing words “Deputy Commissioner”.

(v) Amendment in sub-rules (4), (5), (6), (7), (8) and (12) of Rule 8 –

The words “Joint Commissioner or” shall be inserted before the existing words “Deputy Commissioner”.

(vi) Amendment in first proviso of sub-rule (12) of Rule 8 –

The words “Joint Commissioner, Deputy Commissioner” shall be inserted before the existing words “Assistant Commissioner”.

**6. Amendment in Rule 9 —**

(i) Amendment in sub-rule (3) of Rule 9 –

Before the existing words “the Assistant Commissioner”, the words “the Joint Commissioner, the Deputy Commissioner” shall be inserted.

(ii) Amendment in clause (c) of sub-rule (5) of Rule 9 and sub-rule (6) of Rule 9 –

Before the existing words “the Deputy Commissioner”, the words “the Joint Commissioner or” shall be inserted.

**7. Amendment in Rule 11 —**

(i) Amendment in sub-rule (2) of Rule 11 –

The words “Joint Commissioner or Deputy Commissioner or” shall be inserted before the existing words “Assistant Commissioner”.

(ii) Amendment in first proviso of sub-rule (2) of Rule 11 –

The words “Joint Commissioner or” shall be inserted before the existing words “Deputy Commissioner”.

(iii) Amendment in second proviso of sub-rule (2) of Rule 11 –

The words “Joint Commissioner or” shall be inserted before the existing words “Deputy Commissioner”.

(iv) Amendment in sub-rule (7), (8), (9), (10), (11), (15) and proviso of sub-rule (15) of Rule 11 –

The words “Joint Commissioner or” shall be inserted before the existing words “Deputy Commissioner”.

**8. Amendment in Rule 13 —**

(i) Amendment in clause (g) of sub-rule (1) of Rule 13 –

The words “Joint Commissioner or” shall be inserted before the existing words “Deputy Commissioner”.

(ii) Amendment in sub-rule (2) of Rule 13 –

The words “Joint Commissioner, Deputy Commissioner” shall be inserted before the existing words “Assistant Commissioner”.

9. This notification shall be effective from the date of its publication in the Official Gazette.

(File No-VaKar/Sansodhan/03/2023)

By the Order of the Governor of  
Jharkhand,

**Aradhana Patnaik,**  
Principal Secretary,  
Commercial Taxes Department,  
Jharkhand, Ranchi.

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