

GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT

[See Rule 47(3)]

Memorandum of Appeal  
Cover Page

For Office Use Only

Reasons for Rejection

***Please tick as applicable***

Not filed Mandatory \_\_\_\_\_

Not enclosed Mandatory Support Document(s) \_\_\_\_\_

Other \_\_\_\_\_

Summary of Form

***Please fill as applicable***

1. Date of order being appealed against \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
DD / MM / YYYY

2. Date of service of said order \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
DD / MM / YYYY

3. Is the Appeal within 30 days of the date of communication of the said order? If no, then answer Q4  Yes  No

4. Has Appellant filed JVAT 601 (Application for condonation of delay)?  Yes  No

5. Is the Appeal against an assessment?  Yes  No

6. Has the Appellant enclosed proof of payment of admitted liability?  Yes  No

7. Is the Appeal against an ex-parte assessment?  Yes  No

8. Has the Appellant paid 20% of the disputed amount?  Yes  No

9. Has the Appellant paid the remaining disputed liability?  Yes  No  
If no, then answer Q 11

10. Has Appellant filed JVAT 603 (Application for stay of recovery of disputed amount)?  Yes  No

Checklist of Supporting Documents

***Please tick as applicable***

**Mandatory Supporting Documents**

Copy of the order being appealed against

Two self addressed envelopes (Without stamps)

-:2:-  
**GOVERNMENT OF JHARKHAND**  
**COMMERCIAL TAXES DEPARTMENT**  
 [See Rule 47(3)]

Form JVAT 600

**Memorandum of Appeal**

**Instructions:**

1. The application should be filed in duplicate
2. Affix court fee stamp as prescribed.
3. Enclose proof payment of undisputed amount of tax
4. Enclose proof payment 20% of the disputed amount of tax, as the case may be.
5. Enclose copy of the order appealed against.
6. In case of delay, enclose Form JVAT 601
7. Enclose Form JVAT 603 for stay of demand
8. This Form should be verified and signed by:
  - a. Proprietor, in case of Proprietorship concern
  - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
  - c. Managing Director or authorized signatory, in case of a Company
  - d. Karta, in case of Hindu Undivided Family
  - e. Authorised Signatory, in all other cases
  - f. Or by the declared Business Manager

**APPEAL U/S 79 OF THE JHARKHAND VAT ACT, 2005 AGAINST ORDER DATED \_\_\_\_\_  
 PASSED BY \_\_\_\_\_**

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1. Name of the Dealer \_\_\_\_\_
2. Registration / TIN \_\_\_\_\_
3. Address
 

	Building Name/Number	_____
	Area/Road	_____
	Locality/Market	_____
	Pin Code	_____
	E-mail Id	_____
	Telephone Number(s)	_____
	Fax Number(s)	_____
4. Date of service of order appealed against \_\_\_\_\_  
 DD / MM / YYYY
5. Section, under which order passed and designation of assessing authority - \_\_\_\_\_
6. Relief claimed in appeal -
  - a) Total liability including tax, interest and penalty  
 Determined by the authorised officer or assessing authority (Rs) \_\_\_\_\_  
 Admitted by the appellant (Rs) \_\_\_\_\_  
 Disputed by the appellant (Rs) \_\_\_\_\_
  - b) If turnover is disputed  
 Disputed turnover (Rs) \_\_\_\_\_  
 Tax due on disputed turnover (Rs) \_\_\_\_\_
  - c) If rate of tax is disputed  
 Turnover (Rs) \_\_\_\_\_  
 Amount of tax disputed (Rs) \_\_\_\_\_
  - d) If order of penalty/ interest is disputed  
 Section under which penalty/ interest is disputed \_\_\_\_\_  
 Amount of penalty in dispute (Rs) \_\_\_\_\_  
 Amount of interest in dispute (Rs) \_\_\_\_\_
  - e) Any other relief claimed \_\_\_\_\_
7. Have you paid the admitted liability?  Yes  No  
 Is yes, enclose copy of bank challan as proof of payment
8. Is the said order an ex-parte assessment?  Yes  No
9. Have you paid the remaining disputed liability?  Yes  No  
 If yes, enclose copy of bank challan as proof of payment
9. Grounds for appeal  Yes  No

Enclose additional sheet(s) in case this space is not sufficient  
 Enclose all documents/ evidence that you want to be considered regarding your appeal