

CHAPTER XII
TRANSITION, REPEAL AND SAVINGS

95. Transitional Provisions —

- (1) A registered dealer who would have continued to be so liable to pay tax under the repealed Act(s), had this Act not come into force, and who makes an application for registration in terms of this Act in the manner prescribed, shall be deemed to be a registered dealer for the purpose of this Act till a Taxpayer Identification Number or "TIN" and a fresh registration is granted to him as prescribed.

Provided a registered dealer under the repealed Act with facility of TIN, liable to pay tax under this Act also and has not applied for registration in the prescribed manner; shall be treated to be unregistered for the purpose of this Act and his/its TIN shall stand cancelled".

Provided further that the registration and TIN of those dealers submitting regular returns and paying taxes shall be regularized with payment of compounded amount of penalty of Rs. 1000/- by these defaulter dealers in prescribed manner.

(Added by Jharkhand VAT Ordinance, 2011 – w.e.f. 01.04.2006)

- (2) Notwithstanding anything contained elsewhere in this Act -
- (a) Any person appointed as the Commissioner, Joint Commissioner or Assistant Commissioner, or any person appointed to assist the Commissioner, under the repealed Act and continuing in the office immediately before the appointed day, shall on and from the appointed day, be deemed to have been appointed under this Act and shall continue in office as such till such person ceases to be the Commissioner, Joint Commissioner or Assistant Commissioner or ceases to be the person appointed to assist the Commissioner
- (b) Any dealer liable to furnish return under the repealed Act immediately before the appointed day shall notwithstanding that a period, in respect of which he is so liable to, furnish return, commences on and day before such appointment day and ends on any day after such appointed day, furnish such return in respect of tax payable for sales or purchases made up to the day immediately before such appointed day and pay tax in accordance with the provisions of repealed Act and shall furnish a separate return in respect of the remaining part of the period which commences on such appointed day and pay tax due on such return for sales or purchases made on and from such appointed day in accordance with the provisions of this Act ;
- (c) Any order delegating any power under any Act or the rules made under by the Commissioner to any person appointed, by any designation, to assist him before the appointed day shall, on and from such appointed day, continue in force on the day immediately before such appointed day, on and from such appointed day, continue in force until the Commissioner amends, varies or rescinds such order after such appointed day under this Act;
- (d) Any dealer, who is no longer liable to pay tax under the repealed Act and whose account, registers or documents has been seized under that Act, shall continue to be retained in accordance with provision of that Act on or after appointed day;
- (e) All prescribed forms under the repealed Act or the rules made there under and continuing in the force on the day immediately before the appointed day shall, with effect from such appointed day, continue in force and shall be used mutates mutandis for the purpose for which they were being used before such appointed day until the State Government directs, by notification, the discontinuance of the use of such forms till such time as the State Government may, by notification, specify in this behalf;
- (f) All rules, orders and appointments made and notifications published, certificates granted, powers conferred and other things done under the repealed Act and in force on the commencement of this Act, except the right of privilege under this repealed Act for availing of facility of industrial concession by way of exemption from or deferment of payment of tax by

registered dealers who had established new industrial units in the State or undertaken expansion, modernisation or diversification under such units shall, so far they are not inconsistent with or until they are not modified, superceded or cancelled under this Act be deemed to have been respectively made, published, granted, conferred or done under this Act.

- (g) Any prescribed form obtained or obtainable by the dealer from any prescribed authority or any declaration furnished or to be furnished by or to the dealer under any of the Acts so repealed or the rules made thereunder in respect of any sale of goods before the appointed day shall be valid where such prescribed form is obtained or such prescribed form is furnished on or after such appointed day;
 - (h) Any application for revision, review or reference arising from any order passed before the appointed day or any Appeal arising from any assessment of tax or determination of interest made before such appointed day or any application for refund, or for prescribed form, in respect of any period before such appointed day, under the repealed Act if made before such appointed day and pending on such appointed day or if made on or such appointed day, shall be disposed of in accordance with the provisions of the repealed Act;
 - (i) The Commissioner or any other authority to whom power in this behalf has been delegated by the Commissioner under the repealed Act may on its or his own motion, review or revise any order passed before the appointed day in accordance with the provision of that Act;
 - (j) Any application for the prescribed form for the transport of the goods into the state, pending on the day immediately before the appointed day, shall be deemed to have been made under this Act and shall be disposed of in accordance with the provisions of this Act;
 - (k) Any tax assessed, interest determined or penalty imposed under the repealed Act in respect of sales or purchase made, or the repealed Act before the appointed day, shall be payable or recoverable in accordance with the provisions of the repealed Act.
- (3) (i) Where a Registered Dealer was enjoying the benefits of deferment of tax under the repealed Act immediately before the Appointed Day, and who would have continued to be so eligible, on such Appointed Day under that Act, had it not come into force, may be allowed deferment of payment of tax payable by him under this Act by the Commissioner, for the balance un-expired period or such percentage of gross value of the fixed assets as might have been allowed to such dealer under that Act as prescribed.
- (ii) Where a registered dealer was enjoying the facility of exemption for payment of tax extended to him under the provision of adopted Bihar Finance Act 1981 for his having established new industrial unit in the State or undertaken expansion, modernisation or diversification in such industrial units immediately before the appointed day, may be allowed to convert the facility of exemption from payment of tax under that Act into getting the facility of deferment of payment of tax for the un-expired period or percentage of value of fixed asset as determined, as might have been allowed to such dealer under that Act, by a notification published in the Official Gazette by the State Government.

96. Repeal and Savings —

- (1) (a) Bihar Finance Act, 1981 Part I, Rules made there under and notifications issued there under and as adopted in the state of Jharkhand; and
 - (b) Bihar tax on entry of goods into a local areas for consumption, use or sale therein Act, 1993, Rules made thereunder and notifications issued thereunder and as adopted in the state of Jharkhand.
- hereinafter referred as the repealed Act (s) as in force in the State of Jharkhand, is hereby repealed from the date of commencement of this Act.
- (2) The repeal shall not;

- (a) revive anything not in force or existing at the time of which the repeal takes effect; or
 - (b) affect any right, title, obligation, or liability already acquired, accrued or incurred for any thing done or suffered in the respect of the period immediately preceding this repeal; or
 - (c) affect any penalty, forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the repealed Acts; or
 - (d) affect any investigation, inquiry, assessment, proceeding, any other legal proceeding or remedy instituted, continued or enforced under the repealed Acts and any such penalty, forfeiture or punishment as aforesaid or any proceeding or remedy instituted, continued, or enforced under the repealed acts shall be deemed to be instituted, continued or enforced under the corresponding provisions of this Acts.
- (3) All rules, orders and appointments made and notifications published, certificates granted, powers conferred and other things done under the repealed Act and in force on the commencement of this Act, except the right of privilege under this repealed Act for availing of facility of industrial concession by way of exemption from or deferment of payment of tax by registered dealers who had established new industrial units in the State or undertaken expansion, modernisation or diversification under such units shall, so far they are not inconsistent with or until they are not modified, superceded or cancelled under this Act be deemed to have been respectively made, published, granted, conferred or done under this Act.
- (4) Any reference to any Section of the repealed Acts in any rule, notification, regulation or circular shall be deemed to refer to the relevant corresponding Section of this Act, until necessary amendments are made in such rule, notification, regulation or circular.
- (5) The limitations provided in this Act shall apply prospectively, and all events occurred and all issues arose prior to the date of commencement of this Act, shall be governed by the limitations provided or the provisions contained in the repealed Act.
- 97. Removal of Difficulties** — If any difficulty arises in giving effect to the provisions of this part, the State Government may, as occasion may require, by order not inconsistent with this part and the rules, made thereunder, do anything which appears to it necessary for the purposes of removing the difficulty.

