

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

FORM JVAT 104

Application for Enrolment as an Accountant/Sales Tax Practitioner/Tax Practitioner\*  
under the Jharkhand Value Added Tax Act, 2005  
[See Rule 51(4) & 51(9)(d)]

To the Commissioner of Commercial Taxes, Jharkhand, Ranchi

Through

The..... of Commercial Taxes..... Circle/Sub-circle.

I..... (full name), son of ..... (full name) of ..... (full address) hereby  
Apply for Enrolment of my name as Accountant/Sales Tax Practitioner/Tax Practitioner\* under sub-  
rule (4)\* or (9)(d)\* of Rule 51 of the Jharkhand Value Added Tax Rules, 2006.

I declare that I possess the under-mentioned qualification\*\* specified in sub-rule (2)(a) or  
(2)(b) or (9)(a) or (9)(b) of Rule 51 of the said rules: -

- (a) I am enrolled as a Registered Accountant in the Register of Accounts maintained by the Central Government under the Auditor's Certificate Rules, 1952, for which I attach herewith an attested copy of.....
- (b) I hold a restricted certificate under the Restricted Certificate Rules, 1952 for which I attach herewith an attested copy of.....
- (c) I have acquired the necessary educational qualification, namely..... of ..... in the examination held at ..... in the month of ..... of the year ..... for which I attach herewith an attested copy of .....
- (d) I possess the requisite qualification, namely..... which has been recognised by the Government in this behalf and for which I attach herewith an attested copy of.....
- (e) I was a former gazetted employee of the Commercial Taxes Department of State Government and erstwhile State of Bihar, and has a retired on \_\_\_\_\_ (date) as \_\_\_\_\_ from \_\_\_\_\_.
- (f) That in course of my service, I have passed the Prescribed departmental examinations.
- (g) That I have completed \_\_\_\_\_ years of service, before my retirement.
- (h) That I am Registered Legal Practitioner with required qualification, and have an experience of 15 years and/or above.\*\*\*
- (i) That I possess the required qualifications for the purpose of this Rule for being appointed as Sales Tax Practitioner / Tax Practitioner\*.

\* Please tick the appropriate

\*\* (Attach the attested copy of the certificates of the required qualifications)

\*\*\* Please file an Affidavit in respect to your experience as a "Legal Practitioner" under the provisions of the Repealed Act/Central Sales Tax Act/VAT Act.

**VERIFICATION**

I do hereby declare that the above statements are correct and complete to the best of my knowledge and belief.

Place  
Date

Signature  
Permanent Address  
Present address (if different  
From permanent address)  
Phone/Mobile No.

**ACKNOWLEDGEMENT**

Received on ..... an application in Form JVAT 104 from ..... for enrolment  
as an Accountant/Sales Tax Practitioner/Tax Practitioner under rule 51(4) or 51(9) of the Jharkhand  
Value Added Tax Rules, 2006.

Signature  
Designation