

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**Certificate for Non-Deduction of Tax u/s 44 & 45 of the Act  
[See Rule 24]**

Office of the ..... of Commercial Taxes ..... Circle

To,

M/s / Sri / Name of the Authority\*\* : ..... (Persons entitled to deduct Tax)

Address : .....

Taxpayer Identification No. (if any): .....

Certified that M/s ..... is a registered dealer / composite tax dealer\* under the Jharkhand Value Added Tax Act 2005; and has been allotted Taxpayer Identification No. ....

As he is: not statutorily liable to pay tax / filing returns and paying tax / under composite tax scheme\* as per the provisions of the Act, there shall not be any deduction of tax under Section 44 & 45\* of the Jharkhand Value Added Tax Act, 2005 from the bills / invoices\* relating to the sale / supply / works contract executed by him.

This certificate is valid up to-----.

Date .....

Signature

Seal .....

Designation

\*Please tick the appropriate