



**THE
JHARKHAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

1 VAISHAKH 1947 (S)

No. 182

RANCHI MONDAY 21ST APRIL, 2025

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

21ST April, 2025

S.O. No.- 8 dated 21st April, 2025- In exercise of the powers conferred by Section 23 and Section 57 read with Section 13 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand, is pleased to exempt the class of goods specified in column (2), under restrictions and conditions specified in column (4) of the Schedule below, from the payment of tax to the extent specified in column (3).

SCHEDULE

Sl. No.	Description of Goods	Extent of exemption	Conditions and restrictions	
(1)	(2)	(3)	(4)	
1.	High Speed Diesel	Partly, so as to reduce the rate of tax to 15 Percent.	When sold to a dealer, registered under the Jharkhand Value Added Tax Act 2005 or to a registered person under Jharkhand Goods and Services Tax Act, 2017. For use or consumption in,-	
			(i)	the manufacturing of goods (as defined in sub section 72 of Section 2 in the Jharkhand Goods and Services Tax Act, 2017) within the state; or
			(ii)	mining within the state, and the transportation of material so mined to factory premises within the state in case of captive mining by manufacturers subject to the following conditions, namely: -
			a)	The dealer holds a valid license to import or store class 'B' petroleum products in bulk, issued by petroleum and explosive safety organization (PESO) Ministry of Commerce and Industry:
			b)	The expression, "bulk purchase", shall mean purchase of 12000 litres and more in a single tax invoice;
			c)	The dealer shall purchase in bulk High Speed Diesel for the aforesaid use(s) from within the State of Jharkhand and shall not resell or transfer the so purchased High Speed Diesel.
			d)	The dealer shall purchase High Speed Diesel in bulk from oil marketing companies namely M/s Indian Oil Corporation Ltd., M/s Bharat Petroleum Corporation Ltd., M/s Hindustan Petroleum Corporation Ltd., M/s Nayara Energy Ltd., M/s Reliance Industries Ltd. and others.
			e)	The purchasing dealer shall issue declaration in Form Sugam'P' for each consignment and provisions of Rule 42(2)(a) of Jharkhand Value Added Tax Rules, 2006 shall be applicable for transportation or transit storage of commodity, specified in column (2).
			f)	The dealer shall obtain a certificate of approval from the jurisdictional Joint Commissioner of commercial taxes (circle In-charge) in the manner prescribed in this notification.
2.	High Speed Diesel	Nil	Notification No. S.O.- 27 dated 18 th June 2020 of Commercial Taxes Department, State of Jharkhand shall remain effective for all other registered class of dealers except mentioned in column 4 of Sl. No.- 1 of this Notification.	

2. Manner for issuing approval certificate to the dealer by jurisdictional Circle In-charge:-

The dealer shall submit an application along with the following details as applicable, namely:-

- (i) Copy of registration certificate under the Jharkhand Goods and Services Tax Act, 2017;
- (ii) Copy of registration certificate under the Jharkhand Value Added Tax Act, 2005;
- (iii) Quantity of High Speed Diesel (in KL) purchased and used in previous Financial Year;
- (iv) Copy of valid license to import or store Class 'B' petroleum products in bulk issued by Petroleum and Explosives Safety Organization (PESO);
- (v) Copy of work order, if any;
- (vi) Details of estimated consumption of High Speed Diesel for the Financial Year pertaining to which approval has been sought.
- (vii) Documentary evidence with respect to ownership/lease/allotment etc. of mine(s) or manufacturing unit.
- (viii) Name and TIN of selling dealer(s) from whom High Speed Diesel will be purchased.

The dealer shall get the approval renewed within thirty days of the beginning of every Financial Year by submitting an application along with the documents as envisaged in sub-clause (iii), (iv), (v), (vi), (vii) and (viii), to the jurisdictional Circle In-charge.

The Jurisdictional Circle In-charge, on being satisfied with the genuineness of the dealer based on all above conditions and on verification of periodic returns filed by him as per provisions of Jharkhand Value Added Tax Act, 2005 shall grant the Certificate of Approval in the following format, within fifteen days of the receipt of application, namely:-

CERTIFICATE OF APPROVAL FOR BULK PURCHASE

Approval is hereby granted to M/s TIN.....GSTIN..... for the purchase of High Speed Diesel @15% for use by him for the purpose of Mines/ manufacturing unit for the Financial year.....

Place

Date

Signature

Name and seal of Circle In-charge

The jurisdictional circle In-charge shall serve a duly signed copy of certificate of approval as prescribed in this notification, to the dealer and to the selling oil marketing company within a week from the date of issuance of the certificate.

3. The selling oil marketing company shall furnish the details of such concessional sales to its jurisdictional Circle In-charge within fifteen days of the end of the corresponding quarter, in the following format, namely:-

Sl. No.	Name and TIN/GSTIN of the dealer	Invoice No. and Date	Quantity of HSD sold	Sale Price (in Rs.)	Cess (in Rs.)	VAT amount (in Rs.)	Total Amount
1	2	3	4	5	6	7	8

4. The purchasing dealer shall furnish the details of such concessional purchases to the jurisdictional Circle In-charge and to the selling oil marketing company within fifteen days after the end of the corresponding quarter in which the said purchase has been made in the following format, namely:-

DECLARATION

(Under the notification number.....datedof the Commercial Taxes Department)

I/We..... (Name of the Dealer) (address), a Dealer holding Registration Certificate No. (TIN & GSTIN)under the Jharkhand Value Added Tax Act, 2005 and Jharkhand Goods and Services Tax Act, 2017, hereby, declare that, I have purchased High Speed Diesel as per the details given below for use or consumption in manufacture or mining from..... (Name and Address of the Dealer), holding Registration Certificate No. (TIN & GSTIN).....issued under the said Act.

2. The goods purchased by me/us are specified in the Registration Certificate and the Registration Certificate was in force on the date of purchase of the said goods.

DETAILS OF HIGH SPEED DIESEL PURCHASED

Serial Number	Name and TIN of selling dealer	Tax Invoice number	Date	Quantity	Price (Rs.)
1	2	3	4	5	6
			TOTAL		

Total value (in figures) Rs. in wordsonly.

Place

Date

Signature and seal of the Purchaser

5. The jurisdictional Circle In-charge shall have the power to make inquiry regarding the utilization of High Speed Diesel for the said purpose(s) and shall revoke the said approval in case of any default.
6. This Notification shall be effective from the date of its publication in the Official Gazette.

(File No. Va.Kar/VAT/Kar dar/5/2009 (Part-2))

By the Order of the Governor of Jharkhand,

Vinay Kumar,
Joint Secretary
Commercial Taxes Department,
Jharkhand, Ranchi.
