

# EXTRAORDINARY PUBLISHED BY AUTHORITY

No.824

14 Agrhayan 1938 (S)

Ranchi, Monday 5th December, 2016

### COMMERCIAL TAXES DEPARTMENT

### NOTIFICATION

5th December, 2016

S.O. 91, dated 5<sup>th</sup> December, 2016 In exercise of the powers conferred by Section 23 read with sub section (3) of Section 13 of Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to make the following amendments into the Schedule-II Part F of the Act, with such conditions and restrictions, as specified in column 4 of the Schedule –

### **AMENDMENTS**

The following item as Sl. No. 7 of Schedule II Part –F of the Jharkhand Value Added Tax Act, 2005 shall be added, after the SL. No. 6 in the following manner:-

| Sl.<br>No. | Description<br>of goods   | Rate of Tax | Conditions and Restrictions  |  |  |
|------------|---|-------------|--|--|--|
| 1          |   |             |  |  |  |
| 7.         | Tyres, Tubes and their flaps used as inputs in course of the manufacturing of Motor Vehicles. | 5%          | This facility shall be available for the said goods sold to such manufacturers of Motor Vehicles located inside the State of Jharkhand and used by them as inputs in course of manufacturing of Motor Vehicles: subject to the condition; that such manufacturer shall issue a certificate in triplicate; as appended to this notification. The original shall be issued to the selling dealer; certifying that such goods purchased are meant for use as inputs in course of manufacturing of Motor Vehicles by them.  The second or duplicate copy shall be forwarded by the manufacturing dealer to that circle where such selling dealer is registered. The third copy or the counterfoil of such certificate shall be retained by the manufacturing |  |  |
|            |   |             | be retained by the manufacturer.   |  |  |

This Notification shall be effective from the date of issuance of the notification.

(File No.Va.Kar/Sansodhan/5/2016)

By the Order of the Governor of Jharkhand,

K.K.Khandelwal,

Principal Secretary-cum-Commissioner, Commercial Taxes Department.



## EXTRAORDINARY PUBLISHED BY AUTHORITY

No.826

14 Agrhayan 1938 (S)

Ranchi, Monday 5th December, 2016

### COMMERCIAL TAXES DEPARTMENT

NOTIFICATION 5th December, 2016

**S.O** -93, dated 5<sup>th</sup> December, 2016 In exercise of the powers conferred by sub-section (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Act no.74 of 1956), the Government of Jharkhand is pleased to make the following amendments in the Departmental Notification No. S. O. 218 dated 31 march, 2006 in respect of Central Sales Tax (Jharkhand) Rules 2006:-

Deletion of sub-rule (2) of Rule 4A Sub-rule 2 of Rule 4A is deleted.

 This notification shall be deemed to be effective from 23 july, 2011.

(File No.Va.Kar 1/Sansodhan/5/2016), By the Order of the Governor of Jharkhand,

#### K.K.Khandelwal,

Principal Secretary-cum-Commissioner, Commercial Taxes Department.



## EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 827

31 march, 2006 in the following manner:-

14 Agrhayan 1938 (S)

Ranchi, Monday 5th December, 2016

### COMMERCIAL TAXES DEPARTMENT

### NOTIFICATION 5th December, 2016

**S.O. 94, dated 5th December, 2016** In exercise of the powers conferred by sub section 2 of section 72 of Jharkhand Value Added Tax Act, 2005 read with sub

### AMENDMENT

rule (2) of rule 42 of Jharkhand Value Added Rules, 2006 the Governor of Jharkhand is pleased to amend Departmental Notification Number S.O. 212 dated

- (i) In sub para (a) of para 1, Rupees 50,000 (fifty thousand) shall be substituted by Rupees 1,00,000 (one lakh)
- (ii) In sub para (b) of para 1, Rupees 2500 (two thousand five hundred) shall be substituted by Rupees 5,000 (five thousand)

This notification shall be effective from the date of its publication in the official Gazette.

(File No.Va.Kar/Sansodhan/5/2016) By the Order of the Governor of Jharkhand,

#### K.K.Khandelwal,

Principal Secretary-cum-Commissioner, Commercial Taxes Department.

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### EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 828

14 Agrhayan 1938 (S)

Ranchi, Monday 5th December, 2016

### COMMERCIAL TAXES DEPARTMENT

### NOTIFICATION

5th December, 2016

**S.O. 95, dated 5**<sup>th</sup> **December, 2016** In exercise of the powers conferred by clause (ix) of section 2 of Jharkhand Value Added Tax Act, 2005, the Governor of Jharkhand is pleased to confer the powers and duties of commissioner under the Jharkhand Value Added Tax Act, 2005 and Jharkhand Value Added Tax Rules, 2006 upon the officers mentioned in column 3 of the table I who will exercise the powers and discharge the duties of the commissioner in respect of the sections and rules mentioned in column 2 of the said tables subject to the conditions and restrictions set out in column 4 thereof:-

| Sr.<br>No | Rules and sub rule of the<br>Jharkhand Value Added<br>Rules 2006 under which<br>the powers of<br>commissioner is being<br>conferred. | Table I Authority upon whom conferred | Conditions & Restrictions,<br>if any.                             |  |
|-----------|--|---------------------------------------|---|--|
| 1         | 2  | 3                                     | 4   |  |
| 1         | Sub section X (a) of rule 3  | Joint                                 | Joint Commissioner of   |  |
|           | (to grant permission to a  | Commissioner of Commercial            | Commercial Taxes (Adm.) incharge of the division shall            |  |
|           | dealer to get himself  |                                       | exercise his power only when all the places of business of dealer |  |

| registered in the cir    | cle division. | are situated<br>Iurisdiction. | within | his |
|--------------------------|---------------|-------------------------------|--------|-----|
| where his principal pla  | ace           | Jaribaretrom                  |        |     |
| of business is located.) |               |                               |        |     |

This notification shall be effective from the date of its publication in the official Gazette.

(File No.Va.Kar/Sansodhan/5/2016) By the Order of the Governor of Jharkhand,

K.K.Khandelwal,

Principal Secretary-cum-Commissioner, Commercial Taxes Department.