



THE

JHARKHAND GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 944

12 Aashwin, 1940(S)

Ranchi, Thursday, 4th October, 2018

COMMERCIAL TAXES DEPARTMENT

Notification

4th October, 2018

S.O. No. 68 Dated. 4th October, 2018:- In exercise of the powers conferred by Section 23 and 57 read with Section 13 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to make the following amendments in the Schedule – II Part-E:-

Amendments

1. In the Schedule II Part-E of the Jharkhand Value Added Tax Act, 2005, the Serial Nos. 2 and 6 shall be amended in the following manner :-

Sl. No.	Description of goods	Rate of tax	Conditions and restrictions
(1)	(2)	(3)	(4)
2	High Speed Diesel Oil, Light Diesel Oil	22 % Subject to the conditions and restrictions as specified in column 4 of this notification	<ol style="list-style-type: none"> 1. The amount of tax calculated @ 22 % on the sale price or Rs. 8.37 per litre, which ever is higher and this calculated amount reduced by Rs. 2.50 per litre. 2. The tax shall be levied at the point of sale by the importer; if the goods are imported from a place outside the State; and at the point of sale by the oil companies; to the retailer or direct to the consumer, if the goods are sold by these companies.
6	Petrol	22 % Subject to the conditions and restrictions as specified in column 4 of this notification	<ol style="list-style-type: none"> 1. The amount of tax calculated @ 22 % on the sale price or Rs. 15 per litre, which ever is higher and this calculated amount reduced by Rs. 2.50 per litre. 2. The tax shall be levied at the point of sale by the importer; if the goods are imported from a place outside the State; and at the point of sale by the oil companies; to the retailer or direct to the consumer, if the goods are sold by these companies.

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

(File No.Va.Kar.1/VAT/Kar-Dar/5/2009)
By the Order of the Governor of Jharkhand,

K.K.Khandelwal,
Additional Chief Secretary,
Commercial Tax Department,
Jharkhand, Ranchi.