

# THE JHARKHAND GAZETTE

# EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 944

**12** Aashwin, 1940(S)

Ranchi, Thursday, 4th October, 2018

## **COMMERCIAL TAXES DEPARTMENT**

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# Notification

4<sup>th</sup> October, 2018

**S.O. No. 68 Dated. 4<sup>th</sup> 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.	Description	Rate of tax	(	Conditions and restrictions
No.	of goods			
(1)	(2)	(3)		(4)
2	High Speed	22 %	1.	The amount of tax calculated @
	Diesel Oil,	Subject to		22 % on the sale price or Rs.
	Light Diesel	the		<b>8.37</b> per litre, which ever is
	Oil	conditions		higher and this calculated
		and		amount reduced by Rs. 2.50 per
		restrictions		litre.
		as specified	2.	The tax shall be levied at the
		in column 4		point of sale by the importer; if
		of this		the goods are imported from a
		notification		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 %		The amount of tax calculated @
		Subject to		22 % on the sale price or Rs. 15
		the		per litre, which ever is higher and
		conditions		this calculated amount reduced
		and		by Rs. 2.50 per litre.
		restrictions		
		in column 4		
		of this		
		notification		
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		and restrictions as specified in column 4 of this	2.	by Rs. 2.50 per litre. The tax shall be levied at the point of sale by the importer; the goods are imported from place outside the State; and at the point of sale by the ocompanies; to the retailer of direct to the consumer, if the

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.

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