



THE
JHARKHAND GAZETTE
EXTRAORDINARY
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28 Jyeshth, 1942 (S)

No. 269

Ranchi, Thursday, 18th June, 2020

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION
18th June, 2020

S.O -27 dated - 18th June, 2020- 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 3 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	1. The amount of tax calculated @ 22 % on the sale price or Rs. 12.5 per litre, which ever is higher. 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.

3	Motor spirit (Petrol)	22 % Subject to the conditions and restrictions as specified in column 4 of this notification	<p>1. The amount of tax calculated @ 22 % on the sale price or Rs. 17 per litre, which ever is higher.</p> <p>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.</p>
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2. This Notification shall be effective from the midnight of the date of issuance of the Notification.

(File No.Va.Kar./Kar-Dar/1/2020)
By the Order of the Governor of Jharkhand,

Vandana Dadel,
Secretary
Commercial Taxes Department,
Jharkhand, Ranchi
