COMMERCIAL TAXES DEPARTMENT

NOTIFICATION
19ᵗʰ June, 2020

S.O. 31 dated -19ᵗʰ June, 2020--In exercise of the powers conferred by Section 29 of the Jharkhand Tax on Professions, Trades, Calling and Employment Act, 2011 (Jharkhand Act 02, 2012), the Governor of Jharkhand is pleased to make the following amendments in the Schedule appended to the Act :-

<u>Amendments</u>

1.   In the Schedule appended to the Jharkhand Tax on Professions, Trades, Calling and Employment Act, 2011, after Entry No. 8, a new Entry No. 8A shall be added/ inserted in the following manner :-

Entry No.	Class of assessees	Rate of tax per annum
(1)	(2)	(3)
8A	Taxable persons registered or liable to be registered under Jharkhand Goods and Services Tax Act, 2017 (other than those mentioned in entry no. (18) whose annual gross turnover in any year ranges :-	
	(a) upto Rs. 5,00,000	NIL
	(b) From Rs. 5,00,001 to 10,00,000	1,000/-PA
	(c) From Rs. 10,00,001 to 25,00,000	1,500/ PA
	(d) From Rs. 25,00,001 to 40,00,000	2,000/ PA
	(e) Above Rs. 40,00,000	2,500/ PA

2.   In the Schedule appended to the Jharkhand Tax on Professions, Trades, Calling and Employment Act, 2011, after Entry No. 8A, a new Entry No. 8B shall be added/ inserted in the following manner :-

Entry No.	Class of assessees	Rate of tax per annum
(1)	(2)	(3)
8B	Taxable persons Not Registered or not liable to be registered under Jharkhand Goods and Services Tax Act, 2017 (other than those mentioned in entry no. (18) whose annual gross turnover in any year ranges :-	
	(a) upto Rs. 5,00,000	NIL
	(b) From Rs. 5,00,001 to 10,00,000	1,000/-PA
	(c) From Rs. 10,00,001 to 25,00,000	1,500/ PA
	(d) From Rs. 25,00,001 to 40,00,000	2,000/ PA
	(e) Above Rs. 40,00,000	2,500/ PA

3.   This Notification shall be deemed to be effective from 1st July, 2017.

(File No.Va.Kar/Pesha Kar/2/2019)
By the Order of the Governor of Jharkhand,

(Vandana Dadel)
Secretary
Commercial Taxes Department.