

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**NOTIFICATION**

S.O. 20..... dated 9.5.08..... - In exercise of the powers conferred by Section 23 of the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006 as amended by Amendment Act No.21 of 2006) the Governor of Jharkhand is pleased to make the following amendments in the Part-E of Schedule-II of the Act in the following manner: -

**Amendments**

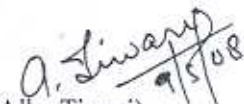
1. The title of the Schedule “(Special Rate of Tax @ 20% and above)” shall be substituted by “(Special Rates of Tax)”.
2. The Serial No.2 of the said Schedule shall be substituted in the following manner:-

Sl. No.	Description of goods	Rate of tax	Conditions and restrictions
(1)	(2)	(3)	(4)
2	High Speed Diesel Oil, Light Diesel Oil	18%	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 date of its publication in the official Gazette and shall remain in force till 31.03.2009 only.

(File No.Va.Kar 1/VAT/Baithak/11/2007)

By the Order of the Governor of Jharkhand,

  
(Alka Tiwari)

Secretary cum Commissioner,  
Commercial Taxes Department,  
Jharkhand, Ranchi