

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

NOTIFICATION

S.O⁴⁵..... dated^{30.03.2013}..... In exercise of the powers conferred by the sub-section (1) of Section 57 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to exempt the Canteen Stores Departments and the Defence Regimental Units for the bonafide use of all Defence personnel including ex-servicemen of Jharkhand State from the levy of tax payable under the said Act in the following manner:

"Sales of any goods by or to the Canteen Stores Departments or the Defence Regimental Units, or purchases by the said canteen units and regimental units, attached to the Military units of the Ministry of Defence in the State of Jharkhand and as certified by an officer not below the rank of a Commanding Officer to be required for bonafide use of the members of the all Defence personnel including ex-servicemen of Jharkhand State;"

This Notification shall come into force with effect from 01.04.2013 to 31.03.2014 or till such date on which Goods and Services Tax (GST) is implemented whichever is earlier.

(File No.Va.Kar 1/Vimukti/1/2011)

By the Order of the Governor of Jharkhand,



Secretary-cum-Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi