

**Government of Jharkhand**  
**Commercial Taxes Department**

**NOTIFICATION**

S.O. ....8.... dated ..16..7..2012. - In exercise of the powers conferred by Section 23 read with Section 13(1), 13(2) and 13(3) of the Jharkhand Value Added Tax Act 2005 (as amended by Amendment Act no.3 of 2008 and Jharkhand Act No.22, 2011), the Governor of Jharkhand is pleased to substitute the appointed day in the Notification No. S.O.1 and 2 dated 07.05.2011 and also amend Part-B, Part-E and Part-F of the Schedule-II of the Act in the following manner: -

(1) The words and punctuations appearing in the Notification No. S.O. 1 and 2 dated 07.05.2011 as "This Notification shall come into force with effect from date of issue", shall be substituted by, "This Notification shall come into force with effect from midnight of the date 07.05.2011"

(2) Amendment in Schedule-II Part-B: -

(i) In Sl. No. 25 of Schedule II Part-B, after the words, "equipments, apparatus, tools, engineering goods, appliances;" and before the words "pollution/quality control equipments;" the words, "their components, spare parts, accessories" shall be deleted.

(ii) In Sl. No. 69A read with the annexure of Schedule-II Part-B, the word, "Industrial" shall be deleted.

(3) Amendment in Schedule-II Part-E: -

The following entries of goods or class of goods shall be added, after the existing serial no. 8, in Schedule-II, Part-E :-

Sl.	Description of goods	Rate of tax
9.	Natural Gas: all varieties & description including Coal Bed Methane Gas	14%
10.	Steam	14%
11.	Furnace Oil	14%

(4) Amendment in Schedule-II Part-F: -

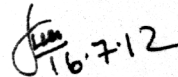
The following entries of goods or class of goods shall be substituted in existing serial no. 1 in Schedule-II Part-F :-

Sl.	Description of goods	Rate of Tax
1.	Spare parts and components thereof of all varieties of motor vehicles including two and three wheelers but excluding such components i.e. to say Tyres/Tubes and their flaps, Batteries, Chasis, Engines and Bus/Truck bodies thereof.	10%

This Notification shall come into force with effect from date of issue.

(File No.Va.Kar 1/VAT/Sansodhan/1/2006 Part)

By the Order of the Governor of Jharkhand



(Mast Ram Meena)  
Secretary-cum-Commissioner,  
Commercial Taxes Department,  
Jharkhand, Ranchi.