

## THE JHARKHAND GAZETTE EXTRAORDINARY

## PUBLISHED BY AUTHORITY

No. 286

10 Aashad, 1936 (S) Ranchi, Tuesday 1<sup>st</sup> July, 2014

## COMMERCIAL TAXES DEPARTMENT

## -----

NOTIFICATION

The 1<sup>st</sup> July, 2014

**S.O. 7 dated 1**<sup>st</sup> **July, 2014** -- 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 Central Master Canteen of Central Reserve Police Force (CRPF), Group Centre, Sembo, Ranchi from levy and payment of Tax payable on the consumer goods under the said Act in the following manner:

"Sales of any goods {excluding Automobiles & Luxury items like Cosmetics, Electronics Goods (Colour T.V), Electrical Goods (Geyser, Microwave Oven, Steam Iron) and all types of Liquors including Foreign Liquors} by or to the Central Master Canteen of Central Reserve Police Force (CRPF), Group Centre, Sembo, Ranchi 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."

2. Luxuries items and Automobiles will be taxable @ 5%.

This Notification shall be effective from the date of its issuance and shall be effective till 31.03.2015 or till such date on which Goods and Services Tax System is implemented, whichever is earlier.

(File No.Va.Kar 1/VAT/Vimukti/02/2013)

By the Order of the Governor of Jharkhand,

M. R. Meena,

Secretary-cum-Commissioner,

Commercial Taxes Department,

Jharkhand, Ranchi.

----**--**