



सत्यमेव जयते

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Ranchi, Tuesday 24th February, 2015

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

The 24th February, 2015

S.O. 73 dated 24th February, 2015 -- In exercise of the powers conferred by Section 23 read with Section 13 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to make the following amendments in the Schedule – II Part-E:-

Amendments

1. In the Schedule II Part-E of the Jharkhand Value Added Tax Act, 2005, the Serial Nos. 2 and Serial No.6 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	22%	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.
6	Petrol	22%	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 issuance of the notification.

(File No.Va.Kar.1/VAT/Kar-Dar/5/2009/689)
By the Order of the Governor of Jharkhand,

M. R. Meena
Secretary-cum-Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi
