THE

JHARKHAND GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

COMMERCIALL TAXES DEPARTMENT

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NOTIFICATION

The 28th May, 2014

S.O. 4 dated 29th May, 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 Canteen of Border Security Force, Training Centre & School, Meru, Hazaribagh from the levy of Tax payable under the said Act in the following manner.

“Sales of any goods {excluding Automobiles & Luxury items like Cosmetics, Electronics Goods (Colour T.V) and Electrical Goods (Geyser, Microwave Oven, Steam Iron)} by or to the of Border Security Force, Training Centre & School, Meru, Hazaribagh 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 31st March, 2015 or till such date on which Goods and Services Tax System is implemented, whichever is earlier.

(File No.Va.Kar 1/VAT/Vimukti/07/2006/1797)
By the Order of the Governor of Jharkhand,

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

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