S.O. 92 dated 6th December, 2016 In exercise of the powers conferred by Section 23 read with Section 13 & 14 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), and in the public interest, the Governor of Jharkhand is pleased to make the following amendments in the Schedule – I and Part-B of Schedule II of the Act, in the following manner :-

Amendments

1. In the Schedule I of the Jharkhand Value Added Tax Act, 2005, after existing SL. No. 74, the following Serial No. 75 and 76 shall be added in the following manner :-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>75</td>
<td>Cell Phones not exceeding the sale price of Rs. 5000/-</td>
</tr>
<tr>
<td>76</td>
<td>P.O.S. Machines commonly known as Debit / Credit Card Swipe Machines</td>
</tr>
</tbody>
</table>
2. Amendment in entry No. 74 of Schedule II Part-B in the following manner: -

The item, "cell phones"; shall be substituted by, 'all varieties of cell phones not exceeding the sale price of Rs. 5000/-'.

This Notification shall be effective from the date of publication of the Notification in the Official Gazette and shall remain effective till 31st March, 2017.

(File No.Va.Kar.1/Vimukti/7/2016)

By the Order of the Governor of Jharkhand,

K.K. Khandelwal,
Principal Secretary-cum-Commissioner,
Commercial Taxes Department.