



**THE  
JHARKHAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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No. 430

18 Jyeshtha, 1938 (S)

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Ranchi, Wednesday, 8<sup>th</sup> June, 2016

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**COMMERCIAL TAXES DEPARTMENT**

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**NOTIFICATION**

The 8<sup>th</sup> June, 2016

S.O-27 dated 8<sup>th</sup> June, 2016 In exercise of the powers conferred by Section 94 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 Departmental Notification No S.O. 219 Dated 31 March, 2006:-

**AMENDMENTS**

- (i) In the clause (c) of sub-rule (vi) of Rule 3, after the words 'Form JVAT 106', the words '**within five days**' shall be substituted by '**within one day**'.
- (ii) After the clause (c) of sub-rule (vi) of Rule 3, new clause 'd' shall be added in the following manner :-
  - (d) "The facilities of issuance of SUGAMS P, G and B to newly registered dealer will be available to the extent of amount of security bond furnished and equal to the amount of tax involved in transactions made through SUGAMS. If further

issuance of SUGAMS is required, the dealer shall be required to furnish additional security bond and to deposit additional tax as required".

**This Notification shall be effective from the date of issuance of the notification.**

(File No.Va.Kar./VAT/Sansodhan/4/2014)  
By the Order of the Governor of Jharkhand,

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

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