



सत्यमेव जयते

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21 Magha, 1931 (S)
Ranchi, Wednesday the 10th February, 2010

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

The 10th February, 2010

S.O. 61, dated the 10th February, 2010-- In exercise of the powers conferred by Section 23 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006 as amended by Amendment Act No.21 of 2006) the Governor of Jharkhand is pleased to make the following amendments in the Part-E of Schedule-II of the Act in the following manner:-

Amendments

1. The Serial No. 2 of the said Schedule 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	20%	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.

The Notification shall be effective from the date of its publication in the Official Gazette.

[File No. Va. Kar 1/VAT/Gyapan/1/2007(Part)]

By the Order of the Governor of Jharkhand,

Arun Kumar Singh,

Secretary-cum-Commissioner,

Commercial Taxes Department,

Jharkhand, Ranchi.