

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

NOTIFICATION

S.O. 80 dated 31-3-2010 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 I, Schedule- II Part B and Schedule – II Part-E:-

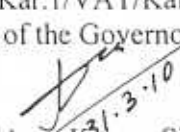
Amendments

1. In the Schedule- I of the Jharkhand Value Added Tax Act, 2005, after serial no. 67, the following serial nos. shall be added in the following manner:-
 68. Sabudana
 69. Potato chips, sewai and finger chips manufactured by cottage industries only
 70. Sanduk/ Kothi
 71. Rubber-chappal
 72. Mehendi
 73. Solar Battery
2. In the Schedule- II Part-B of the Jharkhand Value Added Tax Act, 2005, the condition taxable w.e.f. 01.04.2010 in the serial no. 28, 54, 102, 109 and 114 shall be substituted by taxable w.e.f. 01.04.2011.
3. In the Schedule- II Part-B of the Jharkhand Value Added Tax Act, 2005, the serial no. 58A, 65A, 86D, 88A and 126B shall be added in the following manner :-
 - 58A. Helmet
 - 65A. Ice cream
 - 86D. Motor parts
 - 88A. Namkin Bhujia
 - 126B. Sweetmeats (Mithai)
4. In the Schedule II Part-E of the Jharkhand Value Added Tax Act, 2005, the Serial No.2 shall be substituted in the following manner and shall be operative till 31.03.2011:-

Sl. No.	Description of goods	Rate of tax	Conditions and restrictions
(1)	(2)	(3)	(4)
2	High Speed Diesel Oil, Light Diesel Oil	18%	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 01.04.2010.

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


(Arun Kumar Singh)
Secretary-cum-Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi