GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

S.O 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. Mehandi
   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:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of goods</th>
<th>Rate of tax</th>
<th>Conditions and restrictions</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>High Speed Diesel Oil, Light Diesel Oil</td>
<td>18%</td>
<td>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.</td>
</tr>
</tbody>
</table>

This Notification shall be effective from 01.04.2010.


By the Order of the Governor of Jharkhand,

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