

**GOVERNMENT OF JHARKHAD  
COMMERCIAL TAXES DEPARTMENT**

**NOTIFICATION**

S.O.....25..... dated 3.10.2012..... In exercise of the powers conferred by sub-section (3) of Section 9 of the Jharkhand Value Added Tax Act, 2005 (as amended by the Jharkhand Act 21, 2006) the Governor of Jharkhand is please to specify tax at the specified rate as mentioned in column (3), on the Maximum Retail Price of goods mentioned in column (2) of the Schedule below, subject to such conditions and restrictions mentioned in column (4), read with sub-section (3) of Section 9 of the said Act, and for this purpose the following goods are added in Schedule II of Part E –

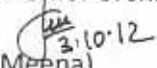
**Schedule**

Sl. No.	Description of the goods	Rate of tax	Conditions & Restrictions
(1)	(2)	(3)	(4)
8.	Liquors including IMFL but excluding Country Liquors	50%	Tax shall be levied at the first stage of sale at Maximum Retail Price under the following terms and conditions :- (i) The manufacturers or the importers of the goods described in column (2), making any free supplies to their purchasing dealers; under any marketing scheme, shall also calculate and pay tax on the Maximum Retail Price of such goods. (ii) The resellers engaged in reselling of the goods, shall recover the amount: equal to the tax paid, immediately at the preceding stage at Maximum Retail Price from their purchasing dealers/consumers. (iii) The selling and re-selling deaers shall issue the prescribed Forms to their purchasing dealers in the prescribed manner as prescribed in Rule 35(9) of the Jharkhand Value Added Tax Rules, 2006.
12.	Tobacco including tobacco produce, i.e. to say tobacco refuse, cigars, cheroots of tobacco, cigarettes, cigarillos of tobacco, imported varieties of tobacco and tobacco produce, other tobacco products, but excluding such unmanufactured tobacco as specified in serial no. 59 of Schedule-I, appended to this Act.	20%	Tax shall be levied at the first stage of sale at Maximum Retail Price, under the terms and conditions, as specified in serial no. 3 of this notification.

This Notification shall come into force with effect from the date of issue of this notification in the official Gazette.

(File No.Va.Kar 1/Vividh/8/2012)

By the Order of the Governor of Jharkhand

  
(M. R. Meena)

Secretary-cum-Commissioner,  
Commercial Taxes Department,  
Jharkhand, Ranchi.