S.O. 4 dated 10th April, 2015-- 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- II Part F of the Act:-
AMENDMENTS

The following item as Sl. No. 5 of the Schedule II Part -F of the Jharkhand Value Added Tax Act, 2005 shall be added after SL. No. 4 in the following manner:-

<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>5</td>
<td>Pig iron, Steel scrap, Iron Ore, Palate, Ferro Alloys and other items as defined u/s 14 of the Central Sales Tax Act, 1956 used in manufacturing by Micro, Small and Medium Enterprises (MSME) of the State of Jharkhand based on Iron and Steel.</td>
<td>2.5%</td>
<td>1. This facility shall be available for the goods sold within the State and in course of interstate trade and commerce only.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. This facility shall not be available for the goods sold by interstate stock transfer.</td>
</tr>
</tbody>
</table>

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

(File No: Va.Kar / Kar Dar./2/2015/1249)

By the Order of the Governor of Jharkhand,

Nidhi Khare,
Secretary-cum-Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi

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