

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**NOTIFICATION**

S.O. 55 dated 06.03.2007 - In exercise of the powers conferred by Section 23 of the Jharkhand Value Added Tax Act 2005 (as amended by Amendment Act no.21 of 2006) the Governor of Jharkhand is pleased to amend the Schedule-I, Part-B, Part-C and Part-E of Schedule-II and Schedule-III of the Act in the following manner: -

**Amendment in Schedule-I ( List of goods exempted from payment of VAT)**

The following shall be added namely serial no. 2A, 29A, 29B, 35A, 40A and 42A in the respective entries-

Sl. No.	Description of goods	Conditions and restrictions subject of which exemption have been allowed
(1)	(2)	(3)
2A	All seeds other than oilseeds	
29A	Goods taken under customs bond for re-export after manufacturing or otherwise.	
29B	Gur, jaggery, and edible variety of rub gur 1. Cane or beet sugar and chemically pure sucrose, in solid form : Raw sugar not containing added flavouring or coloring matter 2. Other sugars, including chemically pure lactose, maltose, glucose (dextrose and fructose, in solid form; sugar syrups not containing added flavouring or coloring matter, artificial honey, whether or not mixed with natural honey; caramel:	
35A	Khandsari.	
40A	Medicines and vaccines specifically required for the medical treatment of Thalassaemia and HIV diseases.	
42A	Newspaper.	

**The following shall be added in the existing serial no. 10, 41, 46 and 58**

Sl. No.	Description of goods	Conditions and restrictions subject of which exemption have been allowed
(1)	(2)	(3)
10	and Braille books.	
41	and Mukundana	
46.	,puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chura, parched rice, commonly known as Khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki.	
58	including Coconut in shell and separated kernel of coconut other than Copra.	

**In Part-B of Schedule-II (Tax is leviable at the rate of 4%)**

The following shall be added as new entries namely serial no. 8A, 12A, 26A, 28A, 42A, 42B, 54A, 56A, 82A, 83A, 83B, 86A, 86B, 86C, 94A, 97A, 100A, 109A, 115A, 118A, 124 (sub-entry 9) 126A, 136A, 136B, 136C, 138A and 139A after the respective entries: -

Sl. No.	Sub-entry	Description of goods	Remarks
(1)	(2)	(3)	(4)
8A		Aluminium conductor steel reinforced (ACSR), all aluminium conductor (AAC) and all aluminium alloy conductor (AAAC).	
12A		Bagassee	
26A		Castor oil	
28A		Chemicals and Acids including caustic soda, caustic potash, soda ash, bleaching powder, sodium bi carbonate, sodium hydro sulphite, sulphate of alumina, sodium nitrate, sodium acetate, sodium sulphate acid slurry, trisodium phosphate, sodium tripoly phosphate, sodium silicate, sodium meta silicate, carboxymethyle cellulose, sodium sulphide acetic acid, sodium bi-sulphite, oxalic acid, sodium thiosulphate, sodium sulphite, sodium alginate, benzene citric acid, diethylene glycol, sodium nitrate hydrogen peroxide, acetaidehyde, penataerythritol, sodium alpha olefin, sulphonate, sodium formate, basic chromium sulphate, bleach liquid, palm fatty acid, chemical components & mixtures of all other chemicals and acids not specified elsewhere in this schedule or any other schedule.	
42A		All 'Declared goods' as defined u/s 14 of the CST Act 1956; excluding those specified in Schedule-I.( Animal hair to be part of hides and skin)	
42B		Drilling rigs of all types and spare parts and accessories thereof.	
54A		Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker, fly ash.	
56A		Glucose D	
82A		Liquefied Petroleum Gas for Domestic Use	<b><u>w.e.f. 18.4.06</u></b>
83A		Lime, lime stone, clinker, dolomite and other white washing materials not elsewhere mentioned in the schedule or in any other schedule	
83B		Lignite	
86A		Milk food and milk products including skimmed milk powder tinned, bottled or packed.	
86B		Milk powder, baby milk food, paneer	
86C		Mixed PVC stabilizer	
94A		Packing cases & packing materials including cork, cork sheets, gunny bags, HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics; Hessian cloth, Hessian based paper, polythene and Hessian based paper; high density polythene fabric based paper and bituminized water proof paper, Jute twine; Polythene and plastic bags including LDPE plastic bags for milk pouches; Tin containers, shooks, teal chests, waste paper, wooden boxes, wooden shavings, wooden crates, wooden cable drums, or other materials notified by govt. in this behalf. Explanation: planks panels, battens, when assembled will form tea chest or packing cases will come under packing cases for the purpose of this entry .	
97A		Pizza bread.	
100A		Polyester and staple fiber yarn	

109A		PVC and Insulated adhesive tapes.	
115A		Rubber, raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex; Reclaimed rubber, all grades and qualities; Synthetic rubber	
118A		Scrap of old and condemned batteries.	
124	9	Kirana items namely, kala namak, sendha namak, coconut powder, edible gond, isabgol husk, rai, postdana, magaj of all kinds, saffron, silver vark, kaluanji and saji	
126A		Stainless Steel sheets.	
136A		Waste paper, empty bottles, empty drums, broken glasses and plastic waste.	
136B		Weighing machines and weighing scales and parts thereof, and weights of all kinds and varieties.	
136C		Wire cloths and felt, endless or fitted with linking devices of a kind used in paper making machine or any other machine.	
138A		Windmill for water pumping & for generation of electricity	
139A		X-ray films, bromide paper and other diagnostic films.	

**The existing serial nos. 2, 5, 6 ( sub-entry 2), 13, 25, 27, 45, 48, 51(sub-entry 17), 53, 63,74,79, 85, 86, 91, 94, 97, 113, 114, 122, 124 ( sub-entry 1) 131,133 and 139 of Part – B of Schedule-II, shall be substituted by the following entries:-**

Sl. No.	Sub-entry	Description of goods	“HSN” Code
2		Agricultural implements not operated manually or not driven by Animal; including the spare parts and components thereof	deleted
5		All intangible goods, that is to say copyright, patent, Trademarks, Brand name, Import Licence, Goodwill, Technical know how, export permit or quota, patent replenishment (REP) licence	deleted
6	2	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, Refractory Monolithic including mineral based powder, shapes and mixtures of minerals thereof.	deleted
13		Bearings (excluding spare parts or components of motor vehicles), namely: - (a) Ball bearings (b) Tapered roller bearings including cone and tapered roller assemblies (c) Spherical roller bearings (d) Needle roller bearings (e) Other cylindrical roller bearings (f) Other, including combined ball or roller bearings (g) Plummer blocks, bearing housing, locate rings and covers, adaptor withdrawal sleeves, locknut, lock-washer clamps and rolling elements	deleted
25		Capital Goods or Plants and machineries such as all types of Plants, machineries, equipments, apparatus, tools, engineering goods, appliances; their components, spare parts accessories, pollution/quality control equipments; instrumental- B Oc incubator, C Oc apparatus, ion analyzer; Air pollution control equipment- filters ( fabric filters, bag filters, vaccum filters), electrostatic precipitators, cyclones, wel scrubbers, particle analyzer ( SO <sub>2</sub> , CO, Nox, hydrocarbons, chlorine, fluorine, etc.), personal samplers, detectors ( for grass), high volume sampler, pressure gauges, fitter head assembly, pitet tube, sampling train (for ambient/stack air quality monitoring), smoke meter, mist eliminator, earth moving machineries such as Excavator, Hydraulic	deleted

		Excavators clampshell, Drojline, Rock Breakers, Mini-Excavators, Crawler, Cranes, Wheeled Cranes Wheel-loaders, Front end loaders, Shovels, Breakhoc & Articulated Cranes and all other similar implements and machineries in this category; their spare parts, accessories and components thereof or such other capital goods or Plant and machineries as may be specified in this behalf from time to time.	
27		Motor operated: electrically or otherwise; Centrifugal, monobloc and submersible pumps and parts thereof.	deleted
45		Dyes that is to say acid dyes, basic dyes, alizarine dyes, bases, direct dyes, naphthols, nylon dyes, optical whitening agents, plastic dyes, reactive dyes, sulphur dyes, vat dyes, all other dyes not specified elsewhere in the schedule	deleted
48		Embroidery or zari articles, that is to say, imi, zari kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla, gazal, embroidery machines, embroidery needles.	deleted
51	17	Barbed wire or wires, nails of iron or non-alloy steel	deleted
53		Fibres of all types and fibre waste including Twine, Cordage, Ropes and Cables, whether or not plaited or braided or not impregnated, coated, covered or sheathed with rubber or plastics, including jute fibres, cordage, cable, rope and twine of jute; including all varieties of synthetic fibres or ropes, yarn of jutes, yarn of other vegetable textile fibers.	deleted
63		Hosepipe and fittings thereof of all varieties and descriptions, excluding those used as spare parts or components of motor vehicles.	deleted
74		I T products ( as listed by Government of India) including computers, telephones and parts thereof, cell phones, DVD, CD, teleprinter and wireless equipments and parts thereof. Switches, Connectors, relays up to 15 amps.	deleted deleted
79		Hurricane lanterns, petromax and accessories and components thereof.	deleted
85		“Medicines and Drugs”, whether patent or proprietary, as defined in the Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), including vaccines, syringes, dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade, Bulk Drugs, Homeopathy, Ayurvedic and Unani Medicines.	deleted
86		Medical equipments/devices; including Medical Diagnostic Kits.	deleted
91		Nuts, bolts, screws, fasteners, Fitting for doors, window and furniture including (1) hinges-butt, piano, narrow, tee, handles for locks, furniture handles, furniture knobs, drawer channel, furniture fittings, furniture hinges, furniture catchers, (2) nails, revets, cotter pins, staples, panel pins, blue cuttaks, hob nails, stars studs, iron heels, bullock and horse shoes and nails, (3) chains of all kinds, (4) all kinds of metal sections, including slotted angles, shelves and accessories, (5) rods, rails, channels and curtain fittings, (6) tower bolts, handles, aldrops, window stay, gate hook, door stopper, brackets, card clamp, clips, corners, washers, eyelets, hooks and eyes, hangers, hasps, pegs, pelmet fittings, sliding door fittings, stoppers, suspenders springs, magic eyes, trolley wheels, pulleys and holdfasts, (7) wire brushes, (8) wire mesh, metal mesh, wire-netting and barbed wire..	deleted
94		Ores and minerals: all types and varieties; including Gypsum of all forms & descriptions, but excluding all kinds of stone, stone chips, stone dust; marble and granite stones in all their forms.	deleted
97		Pipes: i.e. to say G.I. Pipes, C.I. Pipes, ductile pipes and PVC Pipes and their fittings thereof	deleted
113		Renewable energy devices or equipments, including their parts, that is to say – (a) Flat plate solar collectors (b) Concentrating and pipe type solar collectors (c) Solar cookers	deleted

		<ul style="list-style-type: none"> <li>(d) Solar water heaters</li> <li>(e) Solar crop driers and systems</li> <li>(f) Solar air/gas/fluid heating system</li> <li>(g) Solar refrigeration, cold storages and air conditioning system</li> <li>(h) Solar stills and desalination systems</li> <li>(i) Solar pumps based on solar thermal and solar photo-voltaic conversion</li> <li>(j) Solar power generating system</li> <li>(k) Solar photo-voltaic modules and panels for water pumping and other applications</li> <li>(l) Windmills and any specially designed devices which run on windmills</li> <li>(m) Any special devices including electricity generators and pumps running on wind energy</li> <li>(n) Bio gas engines and bio gas plant and accessories and equipments connected therewith for utilizing energy from bio gas</li> <li>(o) Agricultural and municipal waste conversion devices producing energy bio mass.</li> <li>(p) Equipments for utilizing ocean waves.</li> <li>(q) Hydrams or hydraulic ram or similar other devices using, energy derived from flowing or stored up water</li> <li>(r) Solar cells</li> <li>(s) Solar lanterns and lamps.</li> </ul>	
114		Rice bran including husk and bran of cereals.	deleted
122		Solvent oils other than organic solvent oil including solvent.	deleted
124	1	'Handi' is substituted by 'Haldi'	deleted
131		Tractors, Threshers, harvesters and attachments & parts thereof.	deleted
133		Transmission wires and towers	deleted
139		Writing instruments, and writing inks namely Ball Point Pens, Felt tipped and other porous-tipped pens and markers, Indian ink drawing pens, Fountain pens, Propelling or sliding pencils, Refills for ball point pens, comprising the ball point and the ink reservoir, Pen ribs and nib points, Pencils and crayons with leads encased in a rigid sheath, Pencil leads, black or coloured, Pastels and drawing charcoals, Geometry boxes, colour boxes, crayons and pencil sharpeners.	deleted

**The serial nos. 44, 57, 80, 87 and 117 shall be deleted from Part B of Schedule-II.**

**In Part-C of Schedule-II (The industrial Inputs and Packing Materials to be taxed @ 4%)**

After serial no. 195, serial nos. 196, 197, 198, 199, 200, 201, 202, 203 204, 205 and 206 shall be added as follows :

Sl. No.	Description
196	Purified terephthalic acid.
197	Articles of metals, namely boxes, cases, crates, containers and their stoppers, caps, lids of metal used for the packing of goods ( excluding insulated wares)
198	Acetone, butanone (methyl ethyl ketone), isophoron, cyclohexanone, anthrapquinone.
199	Ammonium dichromate, potassium permanganate, hydrogen peroxide.
200	Anti-knock preparation
201	Carbon black feed stock, coal tar pitch.
202	Hoists, chain pulley blocks and parts, spares, components and accessories thereof.
203	Metal finishing chemicals, pickling preparation for metal.
204	Prepared binders for foundry.

205	Propylene glycol, dipropylene glycol, sorbitol, normal butyl alcohol, benzyl alcohol, ketone alcohol, ketone-phenols.
206	Sulphates, alums, persulphates.

**The existing serial nos. 132 and 195 of Part-C of Schedule-II shall be substituted by the following entries:-**

Sl. No.	Description
132	Retarders used in the printing Industry
195	Electrical goods, namely, — <ul style="list-style-type: none"> <li>(i) winding wires and strips including PVC insulated wires and cables;</li> <li>(ii) switches, selector switches, fuse-switches unit, sockets, power plugs, accessories thereof;</li> <li>(iii) contactors, auxiliary contactors, contact block;</li> <li>(iv) control gears and starters including industrial motor starters, accessories thereof;</li> <li>(v) ammeter, KWH meter, voltmeter;</li> <li>(vi) insulating materials, insulator(s);</li> <li>(vii) jointing materials;</li> <li>(viii) circuit breakers, HRC fuse, thermostat;</li> <li>(ix) programmable logic controller, timers;</li> <li>(x) switch boards, panel boards, distribution boards, control panels, motor control center, power control center, bus duct, burner control cubicle, control desk, push button station, local control station, kiosk, feeder pillar, SMPS, accessories thereof;</li> <li>(xi) electrical relays and single phasing preventor and timers;</li> <li>(xii) overhead transmission line materials including components accessories and spare parts thereof including earth spike, stay set, galvanized iron pin, isolators, lightening arrestors, pre-stressed / cast concrete pole (PCC pole) and cutouts (fuse-unit) used for the distribution of electricity</li> <li>(xiii) Electrical goods/apparatus for switching protecting or automation of electrical circuit including MCB's, ELCB, RCB, MCCB, Distribution Boxes, Industrial Plug Socket, Main Switches, Change Over Switches, accessories.</li> <li>(xiv) Circuit Breakers</li> <li>(xv) High Rupturing capacity fuses</li> <li>(xvi) Control gears, switch gears &amp; Fuse gears items</li> <li>(xvii) Motor starters for AC and DC motors</li> <li>(xviii) Junction boxes</li> <li>(xix) Programmable logic controller &amp; its spares for automation of Plant &amp; Machinery</li> <li>(xx) Drives, Machine Tools &amp; its après for automation of Plant &amp; Machinery</li> <li>(xxi) All type of industrial Motors (AC, DC, HT, LT)</li> <li>(xxii) All types of Transformer: Power/ Current/ Potential transformer of 33 KV and above.</li> <li>(xxiii) Turbine, Generator, accessories and spares thereof</li> <li>(xxiv) All type of Electrical Panels for industrial use</li> </ul>

HSN Codes mentioned in column (3) of Part-C of schedule-II are hereby deleted.

### **Amendment in Part E of Schedule II (Special rate of tax @ 20% and above)**

In the existing serial nos. 1, 2 and 6 the following conditions and restrictions shall be added.

Sl. No.	Description of Goods	Rate	Conditions and Restriction
1.	Aviation Turbine Fuel except when sold to Turbo-Propelled Aircraft	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. <b>W.e.f. 01.04.2006</b>
2.	High Speed Diesel Oil, Light Diesel Oil	20 %	-do-
6.	Petrol	20 %	-do-

### **Amendment in Schedule-III ( List of goods liable to Entry Tax)**

The existing serial nos. 2, 12 and 16 shall be substituted by the following entries : -

Sl. No.	Description of goods	Rate of tax – 4%
2	All equipments for communication and transmission; such as Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.) etc and spare parts, accessories thereof and all types of cable wire.	
12.	Pipes: which are specified in entry no. 97 of Part-B of Schedule-II.	
16.	Electrical goods: which are specified in entry no. 195 of Part-C of Schedule-II.	

This Notification shall be deemed to have come into force with effect from the date of publication in the official Gazette except the serial no. 82A of schedule-II Part B and serial nos.1, 2 and 6 of schedule-II Part- E for which the effective date(s) have been specified in column no. 4 of the respective Schedules.

(File No.VAT/Vividh/4/2003)

By the Order of the Governor of Jharkhand,

(J. K. Das)  
Additional Commissioner cum Special Secretary,  
Commercial Taxes Department,  
Jharkhand, Ranchi