JHARKHAND VALUE ADDED TAX ACT 2005

(Jharkhand Act 05, 2006 and as amended by Amendment Act No. 21 of 2006 and Jharkhand Ordinance No. 02 of 2011)

An Act to provide for and consolidate the law relating to levy of Value Added Tax on sales or purchases of goods and on Entry of Goods into a local Area in the State of Jharkhand to collect fund for the purpose of Development of Trade, Commerce and Industries of the State

BE it enacted in the fifty-sixth Year of Republic of India as follows:

CHAPT I
PRELIMINARY

1. Short title, extent and commencement —

(1) This Act may be called the Jharkhand Value Added Tax Act, 2005.

(2) It extends to the whole of the State of Jharkhand

(3) It shall come into force on such date as the Government may, by Notification in the Official Gazette, appoint and different dates may be appointed for different provisions of the Act.

(4) Any Notification, Order, Declaration or Rule and any Appointment to an office may be issued or made under the Act at any time after passing thereof; but such Notification, Order, Declaration, Rule or Appointment issued or made, shall not take effect until the date appointed under sub-Section (3) for bringing into force the respective provision under which it is issued or made. **Definitions** —

2.

In this Act unless the context otherwise requires:

(i) "**Accountant**" for the purpose of this Act means —

(a) A Chartered Accountant within the meaning of the Chartered Accountant's Act, 1949 (38 of 1949);

(b) A person, who by virtue of the provisions of sub-section (2) of Section 226 of the Companies Act, 1956 (1 of 1956), is entitled to be appointed to act as an auditor of companies registered; or

(ii)

(iii) (c) A Cost Accountant within the meaning of the Cost and Works Accountants Act, 1959 (23 of 1959); or

(iv) (d) A person referred to in Section 619 of the Companies Act, 1956 (1 of 1956);

(e) A person, who has passed the final examination of Institute of Companies Secretaries of India, New Delhi;

(f) A person, who has passed any other examination in this behalf, notified by the Government.

"**Act**" means the Jharkhand Value Added Tax Act, 2005;

"**Appointed day**", in relation to any provision of this Act, means the date on which such provision comes into force;

"**Assessee**" means any person by whom tax or any other sum of money is payable under this Act and includes every person in respect of whom any proceeding under this Act have been taken for the assessment of tax payable by him;

(v) "**Assessing Authority**" means any person not below the rank of a Commercial Taxes Officer authorized by the Government to make any assessment under this Act; "**Assistant**

(vi) **Commissioner**" means any person appointed to be an Assistant Commissioner of Commercial Taxes under this Act;

(vii) "**Branded**" means any goods sold under a name or Trade Mark registered or pending registration of transfer under the Trade and Merchandise Act 1958 (Central Act 43 of 1958) or the Trade Marks Act 1999 (Central Act 47 of 1999).

(viii) "**Business**" includes -

(a) The provisions of any services, but excluding the services provided by an employee;

* (b) Any trade, commerce, e-commerce, e-commerce portal, manufacture or any adventure or concern in the nature of trade, commerce, e-commerce, e-commerce portal, manufacture, whether or not such trade, commerce, e-commerce, e-commerce portal, manufacture, adventure, concern is carried on with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, e-commerce, e-commerce portal, manufacture, adventure, concern; and

* (c) Any transaction in connection with, or incidental or ancillary to such trade or services, commerce, e-commerce, e-commerce portal, manufacture, adventure or concern; referred to in clause (a) and includes any transaction involving goods whether or not in their original form or in the form of second hand goods, unserviceable goods, obsolete or

discarded goods, scrap or waste material goods, which are obtained as waste-product, by-product in course of manufacture or processing of other goods or mining or generation and distribution of electricity.

(ix) "**Commissioner**" means the Commissioner of Commercial Taxes or Additional Commissioner of Commercial Taxes appointed by the Government under this Act and includes any other officer upon whom the State Government may by notification, confer all or any of the powers and duties of the Commissioner under this Act.

(x) "**Capital goods**" means plant, machinery, equipment, apparatus, tools, appliances or electrical installation, Pollution/Quality Control Equipments, used in the process of manufacturing, processing of goods for sale or in the mining, provided such purchases are capitalized for their purposes excluding goods mentioned in negative list as in Appendix - I;

(xi) "**Commercial Taxes Officer**" means any person appointed to be a Commercial Taxes Officer under this Act;

(xii) "**Casual Trader**" means a person who whether as principal, agent or in any other capacity, has occasional transactions involving buying, selling, supplying or distributing goods or conducting any exhibition cum Sale in the state, whether for cash or for deferred payment, or for commission, remuneration, or other valuable consideration; and for the purpose of this Act, Casual Trader shall mean and include a dealer as defined in clause (xiii) of this Section.

(Added by Jharkhand VAT Ordinance, 2011 w.e.f. 01.04.2006) (xiii) "**Dealer**" means any person who carries on the business of buying, selling, supplying or distributing goods, executing works contract, delivering any goods on hire- purchase or any system of payment by installments; transferring the right to use any goods or supplying by way of or as part of any service, any goods directly or **through any system of Electronic commerce or otherwise*** otherwise, whether for cash or for deferred payment, or for commission, remuneration or other valuable consideration and includes;

(a) a casual trader;

(b) a commission agent, a broker or a del credere agent or an auctioneer or any other mercantile agent, by whatever name called,

(c) a non-resident dealer or an agent of a non-resident dealer, or a local : branch of a firm or company or association or body of persons whether incorporated or not, situated outside the State;

(d) a person who, in the course of business, -

(i) sells goods produced by him by manufacture, agriculture, horticulture or otherwise; or

(ii) transfers any goods, including controlled goods whether in pursuance of a contract or not, for cash or for deferred payment or for other valuable consideration;

(iii) supplies, by way of or as part of any service or in any other manner whatsoever, goods, being food or any other articles for human consumption or any drink (whether or not intoxicating), where such supply or service is for cash, deferred payment or other valuable consideration;

* The words “executing works contract, delivering any goods on hire-purchase or any system of payment by instalments; transferring the right to use any goods” after the words “distributing goods” shall be deleted **vide Noti. No. 13/leg. date 01.02.2018**

(xiv) "**Declared goods**" means goods declared to be of special importance in inter-State trade or commerce under Section 14 of the Central Sales tax Act, 1956 (Central Act 74 of 1956);

(xv) "**Deputy Commissioner**" means any person appointed to be a Deputy Commissioner of Commercial Taxes under this Act’.

(xvi) “**Documents**” includes written or printed records of any sort, title deeds and data stored electronically in whatever forms or any other record or form as defined in the Information Technology Act 2000.

(xvii) “**Documents of Title**” means, any document which confers a title to goods and includes a bill of lading, dock warrant, warehouse-keeper’s certificate, and warrant or order for the delivery of goods and any other document used in the ordinary course of business as proof of the possession or control of goods, or authorizing of purporting to authorize, either by endorsement or by delivery, the possessor of the document to transfer or to receive goods thereby represented;

(Xvii)A * A "E-commerce or Electronic commerce including-commerce, e-Business, on-line shopping or similar other variants or nomenclature" means buying, selling, supplying, distributing or delivering of goods and services or anything incidental to such buying, selling, supplying, distributing or delivering directly or indirectly and transmitting valuable consideration or making payment incidental thereto over an electronic Network or Website or by any other means.

(xviii) "**Electronic Record**" means, a data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche or in a computer disk or in a computer floppy or computer software/media;

(xix) "**Entry of goods**" – "Entry of goods" with all its grammatical variations and cognate expressions means entry of goods mentioned in schedule III into a local Area from any place out side the state

(xx) "**EOU**" – (Export Oriented Unit) means any industrial unit, which undertakes to export their entire production of goods and is approved as such by the Development Commissioner of the concerned Export Processing Zone or any other competent authority duly authorized for the purpose by the Ministry of Industry, Government of India.

(xxi) "**EHTP**"- (Electronic Hardware Technology Park), is a unit set up under the EHTP, which undertakes to export their entries production of goods outside the territory of India and is approved by the Development Commissioner of the Export Processing Zone or any other competent authority duly authorized by the Ministry of Industry, Government of India for the purpose.

(xxiA) **"Fund"** means, the "Jharkhand Trade Development Fund"; as created by the State Government through a Notification published in the Official Gazette: for the purpose of development of trade, commerce and industry of the State, for such period(s) as may be specified in this behalf.

(xxii) '**Goods**'' means the goods included in Entry54 of List II of the seventh

schedule to theconstitution;

(Substituted vide Noti. No. LG- 13/ leg. dated 01.02.2018)

(xxiii) "**Goods carrier**" shall include motor vehicle, Vessel, boat, animal or any other means of conveyance but will exclude railway wagon, coach or vehicle or any road transport when plying in collaboration with rail transport and under the control of the Railway;

(xxiv) "**Government**" means Government of Jharkhand. "**Gross**

(xxv) **Turnover**" means-

(i) for the purposes of levy of sales tax, in respect of sale of goods, aggregate of sale prices received and receivable by a dealer, including the gross amount received or receivable for execution of works contract or for the transfer of right to use any goods for any purposes (whether or not for a specified period) during any given period (and also including the sale of goods made outside the State, in the course of inter-State trade or commerce or export),

but does not include sale prices of goods which have borne the incidence of purchase tax under Section 10.

***** The words "including the gross amount received or receivable for execution of works contract or for the transfer of right to use any goods for any purpose (whether or not for a specified period)" after the words "by a dealer" in clause (xxv) (i) of section 2 shall be deleted**vide Noti. No. 13/leg. date 01.02.2018** (ii) for the purposes of levy of purchase tax, aggregate of purchase prices paid or payable by a dealer during any given period in respect of purchase of goods or class or description of goods which have borne the incidence of

purchase tax under Section 10.

(iii) for the purposes of Section 9, the aggregate of the amounts under sub-clauses (i) and (ii);

(xxvi) "**Importer**" means a dealer who brings any goods into the State, or to whom any goods are dispatched from any place outside the State;

(xxvii)"**Import Price**" means the amount payable by a dealer or any person, as valuable consideration in respect of the sale or supply of goods making entry into the State or into the local area, but shall not include the tax paid or payable under Central Sales Tax Act or under any other State Taxes Act(s), in respect of such sales or purchases. (xxviii)"**Input**" means, goods purchased in course of business - (a) for resale in the same form; or (b) for use in manufacturing or processing of taxable goods for sale; or (c) for directly use in mining or use as containers or packing materials for taxable goods; or (d) for the execution of works contract, but excluding purchases of Petrol, Diesel, Furnace Oil and steam and Natural Gas and for use as Capital Goods as specified in

Appendix-I of this Act.

(Added by Jharkhand VAT Ordinance, 2011 w.e.f. 07.05.2011)

(xxix) "**Input Tax**" means the tax paid or payable under this Act, by a registered dealer to another registered dealer on the purchase of goods, **viz purchases debited to profit and loss account *** in the course of business for resale or for use in manufacturing or processing of taxable goods for sale, or for directly use in mining or use as containers or packing materials for taxable goods or for the execution of works contract;

Provided that input tax shall also include tax paid on the entry of goods into the local area as specified in Schedule-III.

Provided further that input tax shall also include tax paid on the capital goods for Registered Start-up-business and shall qualify for Input Tax Credit as prescribed. Provided further, that tax charged at Maximum Retail Price; shall not be treated as Input Tax, for the purpose of resellers, when reselling medicines or drugs, specified in the Drugs (Prices Control) Order 1995.

(Added by L.G. 17/2015-26 dated 13.05.2015)

(xxx) "**Joint Commissioner**" means any person appointed to be a Joint Commissioner of Commercial Taxes under this Act;

(xxxi) "**Local Area**" means the areas within the limits of a –

(a) Municipal Corporation

(b) Municipality

(c) Notified Area Committee

(e) Town Board

(f) Mines Board

(g) Municipal Board

(d) Cantonment Board

(h) Gram Panchayat

(i) Any Other Local Authority or any Authority by whatever nomenclature called, constituted or continued under or in any law for the time being in force.

(xxxii)"**Manufacture**" includes any activity that brings out a change in an article or articles or goods as a result of some process, treatment, labour and results in transformation into a new and different article so understood in commercial parlance having a distinct name character use but does not include such activity of manufacturer as may be notified.

(xxxiii) "**Maximum Retail Price**", in respect of goods taxable under this Act, means maximum price printed on the package of any goods at which such goods may be sold to the ultimate consumer, whether such price is inclusive of tax or not;

(xxxiv)"**Month**" means a calendar month;

(xxxv)"**Notification**" means a notification published in the official Gazette of the Government.

(xxxvi)"**Non Resident Dealer**" means a dealer, who effects sales or purchases of any goods in the State, but who has no fixed place of business or residence in the State; (xxxvii)"**Output Tax**" means the tax charged or chargeable under this Act by a registered dealer for the sale of goods in the course of business;

(xxxviii)"**Person**" includes:-

(a) an Individual;

(b) a Joint Family;

(c) a Company;

(d) a Firm;

(e) an association of persons or a body of individuals; whether incorporated or not;

(f) the Central Government or the Government of Jharkhand or the Government of any other State or Union Territory in India;

(g) a local Authority or any Authority established under any law;

(xxxix)"**Place of Business**" means any place where a dealer carries on the business and includes :-

(a) any warehouse, godown or other place where a dealer stores or processes his goods;

(b) any place where a dealer produces or manufactures goods;

(c) any place where a dealer keeps his books of accounts;

(d) in cases where a dealer carries on business through an agent (by whatever name called), the place of business of such agent;

(e) any vehicle or vessel or any other carrier wherein the goods are stored or used for transporting the goods;

(xl) "**Prescribed Authority**" and "**Prescribed**" means prescribed by Rules made under this Act;

(xli) "**Principal Officer**", in relation to a company, means the director or Managing Director of such company, or the secretary, or any such person of the Company specially authorized to act as Principal Officer by the Board of Directors or by such

Director or the Managing Director of such company, authorized in this behalf. "**Purchase price**"

(xlii) means the amount of valuable consideration paid or payable by a person for any purchase made including any sum charged for anything done by the seller in respect of the goods at the time of or before delivery thereof, other than the cost of insurance for transit or of installation, when such cost is separately charged, and shall not include tax paid or payable under this Act, by a person in respect of such purchase.

Explanation I – The amount of duties levied or leviable on the goods under the Central Excise Act, 1944 (1 of 1944), or the Customs Act, 1962 (52 of 1962) or the Bombay Prohibition Act, 1949 (Bom. XXV of 1949) shall be deemed to be part of the purchase price of such goods, whether such duties are paid or payable by or on behalf of the seller or the purchaser or any other person.

Explanation II - 'Purchase price' shall include any amount payable by a dealer who purchases goods for anything done by the seller in respect of the goods at the time of or before delivery thereof to the buyer.

Explanation III - 'purchase price' shall not include –

(a) the cash discount allowed by the seller according to ordinary trade practice, if shown separately;

(b) the cost of transport of the goods from the seller to the buyer, provided such cost is separately charged to the buyer;

(xliii) "**Quarter**" means the quarter ending on the 30th June, 30th September, 31st December and 31st March:

(xliv) "**Resale**" means a sale of goods in the State of Jharkhand or in the course of inter-State trade and commerce and export out of the territory of India;

(a) in the same

(b) form in which they are purchased, or

Manufacture.

and the term "re-sell" shall be construed accordingly;

(xlv) "**Registered dealer**" means a dealer registered under this Act;

(xlvi) "**Reverse tax**" means that portion of input tax of the goods on which credit has been availed but such goods are used subsequently for any purpose other than resale or manufacture of taxable goods or execution of works contract or use as containers or packing materials within, the State;

(xlvii) "**Sale**" with all its grammatical variations and cognate expressions means any transfer of property in goods for cash or deferred payment or other valuable consideration but does not include a mortgage or hypothecation of or a charge or pledge on goods, and the words "sell", "buy" and "purchase", with all their grammatical variations and cognate expressions, shall be construed accordingly and includes-

(a) transfer of property in any goods, otherwise than in pursuance of a contract; transfer of property in goods (whether as goods or in some other form) involved in the execution of a

(b) works contract;

(c) delivery of goods on hire purchase or any other system of payment by installments;

(d) a transfer of the right to use any goods for any purpose, whether or not for specified period, for cash, deferred payment or any other valuable consideration;

(e) supply of goods made by a society, trust, club or association, whether incorporated or not, to its members or otherwise;

(f) the supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service is made or given for cash, deferred payment or other valuable consideration; (g) a sale within the State includes a sale determined to be inside the State in accordance with the principles formulated in Section 4 of the Central Sales Tax Act, 1956;

and such transfer, delivery or supply of any goods shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply, and all grammatical variations and cognate expression shall be construed accordingly; and 'purchase' means such acquisition of property in goods or purchase of those goods by the person to whom such transfer, delivery or supply is made.

Explanation I – A transfer or acquisition of goods on hire purchase or under any other system in which payment of valuable consideration is made by installments, shall, notwithstanding the fact the seller retains the title in the goods as a security for the payment of the valuable consideration or for any other reasons, be deemed to be a sale or purchase.

Explanation II – Notwithstanding anything contained in any law for the time being in force, two independent purchases or sales shall, for the purpose of this part, be deemed to have taken place-

(a) when the goods are transferred from principal to his selling agent and from the selling agent to the purchaser, or

(b) when the goods are transferred from the seller to a buying agent and from the buying agent to his principal, if the agent is found-

(i) to have sold the goods at one rate and to have passed on the sale price to his principal at another rate, or

(ii) to have purchased the goods at one rate and to have passed them on to his principal at another rate, or

(iii) not to have accounted to his principal for the entire collections or deductions made by him in the sales or purchases effected by him or on behalf of his principal, or

(iv) to have acted for a fictitious or non-existent principal.

(xlviii) "**Sale Price**" means the amount payable to a dealer as valuable consideration in respect of the sale or supply of goods, and shall not include tax paid or payable under this Act, by a person in respect of such sales.

Explanation I – The amount of duties or fees or any sum levied or leviable or charged on the goods under the Central Excise Act, 1944 (I of 1944), or the Customs Act 1962 (52 of 1962) or the State Excise Act or any law shall be deemed to be part of the sale price of such goods, whether such sum are paid or payable by or on behalf of the seller or the purchaser or any other person.

Explanation II – Sale price shall include any amount charged by the dealer for anything done in respect of the goods at the time of, or before delivery thereof to the buyer;

Explanation III – Sale price shall not include the cash discount, if shown separately; and allowed by the dealer in the ordinary course of trade practice. [provided the same is allowed to a registered VAT dealer]* It shall also not include the cost for transport of the goods from the seller to the buyer, provided such cost is separately charged to the buyer.

*(Deleted by Jharkhand VAT Ordinance, 2011 w.e.f 01.04.2010) Explanation IV – For the purpose of this clause, the expression "sale price" shall mean, the maximum retail price, as referred to in clause (xxxiii) of Section 2 of this Act, for a dealer, selling goods, specified in Drugs (Prices Control) Order 1995, to any other dealer.

(xlix) "**Schedule**" means the schedule appended to this Act;

(l) "**SEZ**" – means Special Economic Zone, as defined in the Central Excise Act 1944.

(li) "**State**" means the State of Jharkhand

(lii) "**Start up business**" means a dealers' intention to set up a factory to manufacture any taxable goods shall be deemed/ treated as a "start up business" until the date of commencement of commercial production.

(liii) "**STP**"- (Software Technology Park), unit means a unit set up under the STP, which undertakes to export their entire production of goods outside the territory of India and is approved by the Development Commissioner of the concerned Export Processing Zone or any other competent authority duly authorized by Ministry of Industry, Government of India for the purpose.

(liv) "**Tax**" means the tax payable under this Act;

(lv) "**TaxInvoice**" means a document listing goods sold with price, quantity and other details as specified in this Act and includes a statement of account, bill, cash register, slip, receipt or similar record, regardless of its form;

(lvi) "**Taxable Turnover**" means the "Turnover", on which a dealer shall be liable to pay tax as determined after making such deductions from his total Turnover and in such manner as may be prescribed;

(lvii) "**Transporter**", "**Carrier**" or "**Transporting Agent**" means any person, including the driver of the vehicle, who for the purposes of or in connection with or incidental to or in the course of his business transports or causes to transport goods, or holds goods in custody for delivery to any person after transportation, and includes railway, shipping company, air cargo terminal and courier service;

(lviii) "**Turnover**" means the aggregate amount of purchase price(s) or sale price(s), for which goods are either bought or sold, supplied or distributed by a dealer, either directly or through another, on his own account or on account of others, whether for cash or for deferred payment or for other valuable consideration;

Explanation-

(1) The turnover in respect of delivery of goods on hire purchase or on any system of payment by installments shall be the market price of the goods so delivered,

(2) The turnover in respect of the transfer of the right to use any goods shall be the

(3) aggregate amount received or receivable by the dealer as consideration for such transfer,

Subject to such conditions and restrictions, if any, as may be prescribed in this behalf;

(a) the amount for which goods are sold shall include any sums charged for anything done by the dealer in respect of the goods sold at the time of, or before, the delivery thereof;

(b) any cash discount on the price allowed in respect of any sale or any amount refunded in respect of articles returned by customers shall not be included in the turnover; and

(c) where for accommodating a particular customer, a dealer obtains goods from another dealer and immediately disposes of the same to the said customer, the sale in respect of such goods shall be included in the turnover of the latter dealer but not in that of the former.

(lix) "**Tribunal**" means the Tribunal constituted under Section 3 of this Act;

(lx) "**Value Added Tax**" means a tax on sales or purchases levied under this Act; "**Value of goods**"

(lxA) means, the true sale price or the true purchase price of the goods, or prevalent fair market value of goods whichever is higher.

Explanation – Fair Market Value means the price that the goods would ordinarily fetch on sale in the open market on the date of sale or dispatch or transfer of such goods.

(New definition added by Jharkhand VAT Ordinance, 2011 - w.e.f. 07.05.2011)

(lxi) (lxii) "**Vehicle**" includes every wheeled conveyance used for the carriage of goods solely or in addition to passengers.

* (lxiii) "**Vessel**" includes any ship, barge, boat, raft, timber, bamboos or floating materials propelled in any manner-

"**Works Contract**" "Works contract" means a contract for carrying out any work and includes any contract or agreement for carrying out for cash or deferred payment or other valuable consideration for assembling, construction, building, altering, manufacturing, processing, fabrication, erection, installation, modification, fitting out, improvement, repair or commissioning of any building, road , bridge or any other immovable or movable property.

(i)"**Year**" means the financial year beginning from 1st April and ending with 31st March; (ii)"**Zero Rated Sales**" for the purpose of this Act means a sale of goods, in the course of Inter-State Trade or Commerce, export to outside the territory of India including sale in course of Export and Sale of Goods to any unit located in Special Economic Zone as may be notified.

Provided further, unless otherwise specified in this Act—

(a) words importing the masculine gender shall include the feminine gender; words in

(b) singular shall include their plural and vice versa;

(c) expressions referring to "writing" shall include printing, typing, lithography, photography and other methods of representing or reproducing words in a visible form; and

(d) with reference to a person who is unable to sign his name, the word "signature" shall

* include his thumb impression or other mark duly attested to signify his signature.

(Added / Substituted vide Notification No. LG-165 dated 04-11-2016)

The following clauses of section 2: as clause (vii), (x), (xiv), (xix), (xx), (xxi), (xxiA), (xxviii), (xxix), (xxxi), (xxxiii), sub-clause (a), (b), (c)and (d) of clause (xlvii), explanation of clause (xlvi), (xlvii) ,(lii), (liii), (lxiii) and (lxv) are hereby deleted **vide Notification No. LG- 13/ leg. dated 01.02.2018)**

CHAPTER II
TRIBUNAL AND TAXING AUTHORITIES

3. Tribunal —

Subject to such rules as may be prescribed, the State Government shall, by notification published in the Official Gazette, constitute a Tribunal consisting of one or more members to exercise all the powers and perform all the functions conferred by or under this Act or any other law for the time being in force.

4. Taxing Authorities —

(1) There shall be the following classes of authorities to be appointed by the State

Government, for carrying out the purposes of this Act, namely :- (a) Commissioner of Commercial Taxes;

(b) Additional Commissioner of Commercial Taxes;

(c) Joint Commissioner of Commercial Taxes:

(d) Deputy Commissioner of Commercial Taxes:

(e) Assistant Commissioner of Commercial Taxes:

(f) Commercial Taxes Officer.

(2) The authorities appointed under sub-Section (1) shall, within such areas (or in respect of such transaction falling within an area) as the State Government may by notification specify, exercise such powers as may be conferred and perform such duties as may be imposed, by or under this Act.

(3) The Commissioner may, at any stage, direct transfer of a proceeding under this Act in respect of any dealer from the prescribed authority to another authority of the same or higher rank appointed under sub-Section (1). Where such direction is given by the Commissioner the authority to whom the proceeding is transferred shall proceed to dispose it of as if it had been initiated by the said authority, irrespective of the local limits of its jurisdiction; such transfer shall not render necessary the re-issue of any notice already issued before the transfer and the authority to whom the proceeding is transferred may, in its discretion, continue it from the stage at which it was left by the authority from whom it was transferred.

(4) For smooth functioning of the office, it shall be lawful for the Deputy Commissioner or the Assistant Commissioner in-charge of a circle or the Commercial Taxes Officer in-charge of a circle or sub-circle, to allot work and proceedings amongst the officers posted in circle or sub-circle, as the case may be and it may include transfer of a proceeding from one officer to another posted in the same office and exercising concurrent jurisdiction.

(5) For smooth functioning of the office, it shall be lawful for the Joint Commissioner, VAT Audit to allot work and proceedings amongst the officers posted in VAT audit division as the case may be and it may include transfer of a proceeding from one officer to another officer posted in the same office and exercising concurrent jurisdiction.

(Added vide Not. No. LG 7/ leg. dated 13.02.2014)

5. Powers of Tribunal and Taxing Authorities to take Evidence on Oath, etc.—

(1) The Tribunal, or any authority appointed under sub-Section (1) of Section 4 shall for the purposes of this Act have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (V of 1908) when trying a suit, in respect of the following matters, namely :-

(a) enforcing the attendance of any person and examining him on oath or affirmation;

(b) compelling the production of books of accounts and other documents; and

(c) issuing commissions for the examination of witness.

(2) Any proceeding under this Act before the Tribunal, or any authority appointed under sub-Section (1) of Section 4 shall be deemed to be a "judicial proceeding" within the meaning of Section 193 and 228 and for the purposes of Section 196 of the Indian Penal Code, 1860 (XLV of 1860).

6. Members of the Tribunal and Taxing Authorities to be Public Servant —

Members of the Tribunal appointed under Section 3 and all the taxing authorities appointed under Section 4 of this Act shall be deemed to be public servants within the meaning of Section 21 of Indian Penal Code.

7. Indemnity —

No suit, prosecution or other legal proceedings shall lie against any Government servant employed for execution of the provisions of this Act and Rules made thereunder for anything which is in good faith done or intended to be done thereunder.

CHAPTER III
THE INCIDENCE, LEVY AND RATE OF TAX

8. Incidence of Tax —

(1) Every dealer –

(a) whose gross turnover of sales or purchases during the year immediately preceding the commencement of this Act, -

(i) exceeded the specified quantum, or

(ii) who is registered or liable to be registered under the adopted Bihar

Finance Act, 1981 or the Central Sales Tax Act, 1956, or to whom clause(a) does not apply, and

(i) whose gross turnover first exceeds the specified quantum during any period of twelve consecutive months, or

(ii) who has become liable to pay tax under the Central Sales tax Act, 1956, or

(iii) who is registered as a dealer under the Central Sales tax Act, 1956 or under this Act at any time after the commencement of this Act;

shall be liable to pay tax in accordance with the provisions of this Act.

(2) Every dealer is liable to pay tax under sub-Section (1) on purchases and sales effected by him,

(a) in case of clause (a) of sub-Section (1), with effect from the date of commencement of this Act;

(b) in case of sub-clause (i) of clause (b) of sub-Section (1), with effect from the date immediately following the day on which his gross turnover first exceeded the specified quantum during a period of any twelve consecutive months.

(c) in case of sub-clauses (ii) and (iii) of clause (b) of sub-Section (1), with effect from the date of registration or the date on which he becomes so liable whichever is earlier.

(3) Every dealer who has become liable to pay tax under this Act shall continue to be so liable until the expiry of three consecutive years during each of which his gross turnover has failed to exceed the specified quantum and his liability to pay tax under this Act shall cease on the expiry of the period specified above.

(4) Every dealer who has ceased to be liable under sub-Section (3) shall be again liable to pay tax under this Act with effect from the date immediately following a period not exceeding twelve consecutive months during which his gross turnover again exceeds the specified quantum.

(5) For the purpose of this Act, specified quantum means in relation to any dealer who:

(a)	imports for sale any goods into the State of Jharkhand on his own behalf or on behalf of his principal	Nil
(b)	manufactures or produces any goods for sale	Rs. 50,000
(c)	is engaged in any other business other than clause (a) and (b)	Rs. 5 lakh
(d)	involved in the execution of works contract and leasing	Rs. 25 thousand
(e)	is engaged in any other sales or purchases or class of sales or purchases: other than (a), (b) and (c); the specified quantum shall be, as specified in this behalf, from time-to-time.	

Provided that the State Government may, by notification published in the Official Gazette and subject to condition of one month's previous notice, increase or reduce the amount of specified quantum.

(6) For the purpose of calculating the gross turnover to determine the liability to pay tax under the Act-

(a) except as otherwise expressly provided, the turnover of all sales or as the case may be,

(b) the turnover of all purchases shall be taken, whether such sales or purchases are taxable or not, and

the turnover shall include all sales or purchases made by a dealer on his own account and also on behalf of principals whether disclosed or not.

(7) Where by any order passed under this Act, it is found that any person registered as a dealer ought not to have been so registered, then, notwithstanding any thing contained in this Act, such person shall be liable to pay tax for the period commencing with the date of his registration and ending with the date of such order,

as if he were a dealer.

(8) A registered dealer: whose liability to pay tax has ceased under this Act, for any reason other than the entire transfer of his business to other persons; shall pay tax on the stock of goods remaining unsold at the termination of his liability, after furnishing such declarations as prescribed

(9) Every dealer whose liability to pay tax has ceased under sub-section (8) or otherwise: shall again be liable to pay tax under this section, with effect from the day following the date, on which his gross turnover during a period not exceeding twelve months immediately preceding such date, again exceed the quantum as specified in this section

(10) Notwithstanding anything contained in this section, where a dealer who is or was, less than six months earlier, liable to pay tax, starts a new business, either singly or jointly with other persons, or joins other business or partnership firm or concern or undivided Hindu family tax: as aforesaid, shall be

payable on sales and purchases made from such business or partnership firm or such concern, on and from the date the dealer starts or joins it, unless liability in respect of such business, partnership firm or concern has arisen from an earlier date under the provisions of this section.

(11) Notwithstanding anything contained in this section, a dealer registered under the Central Sales Tax Act, 1956 (LXXIV of 1956), shall irrespective of the quantum of his gross turn-over be liable to pay tax on his sale, made inside Jharkhand of any goods, which he purchased or acquired from outside the State after furnishing a declaration under sub-section (4) of section 8 or under sub-section (1) of section 6A of the said Act, or any goods in the manufacture or processing of which goods so purchased by him have been used

Provided that tax shall not be payable if the dealer shows to the satisfaction of the prescribed authority that the turnover is deductible from his gross turnover, under sub-section (4) of Section 9 for the purpose of determining his taxable turnover.

(12) The provisions of the Central Sales Tax Act, 1956 (LXXIV of 1956) shall apply for determining when a sale or purchase shall be deemed to have taken place inside Jharkhand.

(13) Notwithstanding any contained in this Act, the tax payable under the Act, for each year, may with the previous approval of the Commissioner or any authority empowered in this behalf, be estimated and collected in advance during a year, in such installments as may be fixed by the prescribed authority. For this purpose the prescribed authority may require the dealer to furnish an advance estimate of his taxable turnover for that year and may, provisionally determine the amount of tax payable under this Act, by the dealer in respect of the year. Thereupon the dealer shall pay the amount so determined, by such date as may be fixed by such authority.

9. Levy of Tax on Sale and Determination of Taxable Turnover —

(1) * Subject to the provisions as contained in Section 11 and sub-Section (2) of this Section, the tax payable by a dealer liable to pay tax under Section 8, shall be levied at every stage or stages of sales on sale price(s) of goods.

[Provided; in the circumstances a registered dealer making sales of taxable goods to an unregistered dealer or to any other Person: the output tax payable shall be levied on the Maximum Retail Price for such goods, at the stage of sale by the Registered Dealer.]*

*(**Proviso : deleted** by the Jharkhand Act 21, 2006 w.e.f. 01/04/2006)

(2)* Notwithstanding anything contained in this Section, any registered dealer, who imports into or manufactures Medicines and Drugs; as specified in the Sl. No. 85 of the Part B of Schedule II, excluding Bulk Drugs [and Non Drugs (Prices Control) Order 1995 Medicines, such as Ayurvedic]*, Siddha, Unani or Homeopathic medicines, appended to the Act; in Jharkhand, may, at his option, pay, tax at the full rate on the Maximum Retail Price of such goods, in lieu of tax payable by him under Sub-section (1) of Section 9 of the Act.

(*Deleted by Jharkhand Act of 2007 w.e.f. 01.04.2006) Provided that where a dealer has purchased such goods, —

(a) From an importer or a manufacturer upon payment of tax on the maximum retail price of such goods; or

(b) From another registered dealer, where tax on the maximum retail price of such goods was paid in Jharkhand at an earlier stage,

the purchasing dealer, while making resale of such goods in Jharkhand, shall, notwithstanding anything contained elsewhere in the Act, be entitled to

recover from the buyer, the amount of tax paid by him at the time of purchase of such goods, under such conditions and restrictions, and in such manner, as may be prescribed or notified in this behalf.

Provided further that the dealer making resale of such goods, shall not levy any tax payable under the Act, on such goods.

Provided further that if dealers opt to pay tax on maximum retail price; no input tax credit shall be admissible to the subsequent purchasing dealers.

(3) The tax payable by a dealer liable to pay tax under Section 8, on sales of such goods as mentioned in Part-E of Schedule II of this Act, shall be levied on his taxable turnover of sales, at the first stage of sale in the State or at that stage of sale in the series of sales, with such restriction and conditions as may be specified by the State Government by a Notification from time-to-time in this behalf. In the circumstances, if the tax is levied at the first stage of sale in the state by a dealer, subsequent sales of the same goods in the State shall not be levied to tax, if the dealer making

subsequent sales of such goods, produces before the Prescribed Authority such evidence(s), as may be prescribed.

Provided, whereby a notification published under this sub-section, in respect of any goods specified in Part-E of Schedule II, that the tax shall be levied at more than one stage or on all the stages of sale, the amount of tax(s) paid at each of the preceding stage of sale, shall be adjusted, against the amount of tax payable at each subsequent stage of sale, in the manner as specified in the notification. #

(4) Taxable turnover of sales in relation to a dealer liable to pay tax on sale of goods under sub-Section (1) of Section 8 shall be part of the gross turnover of sales during any period which remains after deducting there from.

(a) sales of goods declared as exempt from tax in schedule 'I'.

(b) sales of goods which are shown to the satisfaction of the prescribed authority to have taken place –

(i) in the course of inter-State trade or commence, or outside

(ii) the State of Jharkhand, or

(iii) in the course of the import of the goods into or export of the goods out of the territory of India.

Explanation -Sections 3, 4 and 5 of the Central Sales Tax Act, 1956 shall apply for determining whether or not a particular sale or purchase has taken place in the manner indicated in sub-clause (i) sub-clause (ii) or sub-clause (iii).

(c) * in case of turnover of sales in relation to works contract, the charges towards labour, services other like charges and subject to such conditions as may be prescribed :

Provided that in the cases where the amount of charges towards labour, services and other like charges in such contract are not ascertainable from the terms and conditions of the contract, the amount of such charges shall be calculated at the prescribed percentage.

(d) such other sales on such conditions and restrictions as may be specified or prescribed.

(Added by Jharkhand VAT Ordinance, 2011 – w.e.f. 07.05.2011)

(5) Notwithstanding anything contained in this Act where a registered dealer allows any trade discount or incentive whether in terms of quantity in goods or otherwise in relation to any sale effected by him, the quantity so allowed as trade discount or incentive, shall be deemed to be a sale by the dealer, who allows such trade discount or incentive and a purchase by the dealer who receives such trade discount or incentive and such sale shall form part of the sale in relation to which such trade discount or incentive is allowed.

(New sub-section added by Jharkhand VAT Ordinance, 2011 – w.e.f. 01.04.2010)

***(deleted vide notification no. LG 13/leg dated 01.02.2018) 10. Levy of Tax on Purchases —** Every dealer liable to pay tax who in the course of his business purchases any goods.

(i) from a registered dealer or a dealer in the circumstances where no tax has been paid under this Act by that registered dealer or a dealer on the sale price of such goods, or -

(Substituted by Jharkhand Act Ordinance, 2011 – w.e.f. 01.04.2006)

(ii) from a person, where no tax has been paid under this Act, shall be liable to-pay tax on the purchase price of such goods, if after such purchase, the goods are not sold within the State of Jharkhand or in the course of Inter-State trade and commerce or in the course of export out of the territory of India, but are -

(a) sold or disposed of otherwise, or

(b) used or consumed in the manufacture of goods declared to be exempt from tax under this Act, or

(c) after their use or consumption in the manufacture of goods, such manufactured goods are disposed of otherwise than by way of sale in the State or in the course of inter-State trade and commerce or export out of the territory of India; or

(d) used or consumed otherwise, such tax shall be levied at the same rate at which tax under Section 8 would have been levied on the sale of such goods within the state on the date of such purchase.

(e)* The goods other than those specified in part E of Schedule II and tax-free goods, after consumption or use in the manufacture or processing or mining of any goods specified in Schedule II, the manufactured or processed or mined goods are disposed off otherwise than by way of sale within the State of Jharkhand or in the course of inter-state trade or commerce or in the course of export out of the territory of India.

And such tax shall be levied at the rate at which tax would have been levied on the sales of such goods within the State of Jharkhand on the date of such purchase.

Explanation -Sections 3, 4 and 5 of the Central Sales Tax Act, 1956 shall apply for determining whether or not a particular sale or purchase has taken place in the manner indicated in sub-clause 1(ii) and sub-clause 1(ii)(c) and (e).

(Substitution in clause (i) & (ii) and Explanation, and added a new clause (e) by Jharkhand Act Ordinance, 2011 – w.e.f. 01.04.2006)

***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

10A. Levy of Surcharge –

(1) Notwithstanding anything contained in Section 8, 9, 13, 15 and 17 of this Act, every dealer liable to pay tax under this Act shall, in addition to the tax payable by him, also pay a surcharge on the sale of goods specified in Part-E of Schedule II at such rate, not exceeding twenty per centum of the total amount of tax payable by him, as may be fixed by the State Government by a notification published in the official Gazette.

(2) All provisions of this Act relating to the payment, assessment, recovery and refund of tax thereof; shall apply to the payment, assessment, recovery and refund of surcharge.

(3) Notwithstanding any thing to the contrary contained in this Act, no dealer shall be entitled to collect the amount of this surcharge.

(New Section as Section 10A is added by Jharkhand Act Ordinance, 2011 – w.e.f. 07.05.2011)

*Section 10B. levy of additional tax-

Notwithstanding anything contained in sub-section (1) of Section 13 which is read with the respective schedule appended to the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) the State Government, by a Notification published in the Official Gazette, may levy an Additional Tax, with such conditions and restrictions, at such rate not exceeding five percent, on the sales of goods at such stage or stages of sales of goods, as specified in the said notification.

***(Added vide notification no. LG 13/leg dated 01.02.2018)**

11. *Charge of Tax on Entry of Goods —

(1) Not withstanding any thing contained in Sections 8, 12, 13 and 14 of this Act or any notification issued there under, there shall be levied and collected a tax on Import price(s), on entry of such goods mentioned in schedule III of this Act, into the State or into a local Area for consumption, use or sale therein, subject to such condition as may be prescribed.

Provided that the tax levied on import price(s) of such goods mentioned in schedule III, shall be levied at the rate of 4 percentum.

Provided further that where a dealer has paid tax on entry of such goods, and on which he is not liable to pay Tax u/s 17 of the Act, but is liable to pay tax by virtue of sale of such goods, under sub-Section (3) of Section 8, his liability to pay tax on such goods, as specified in Part-E of Schedule-II under Section 13, shall stand reduced to the extent of tax paid on the entry of such goods subject to such condition as may be prescribed.

(Substituted by Jharkhand VAT Ordinance, 2011 - w.e.f. 01.04.2006)

(2) The tax leviable under this Section shall be paid by every dealer or registered dealer or any other person who in course of his business or otherwise brings or causes to be brought into the local area, such goods mentioned in schedule III whether on his own account or on account of his principal or takes delivery or is entitled to take delivery of such goods on such entry.

Provided no tax shall be leviable in respect of entry of such goods effected by a person other than the dealer if the value of such goods does not exceed Rs. 10,000 (ten thousand) in a year.

(3) The liability to pay tax under this Section, on goods mentioned is schedule III shall be only at the point of first entry into the State or into a local area and any subsequent sale or sales into the State or into any local area or areas of the said goods, shall not be subject to tax under this Section, provided the subsequent selling dealer or registered dealer produces before the prescribed authority, original copy of bill, invoice, cash memo or challan issued to him by the dealer from whom he purchased or received the said goods and files a true declaration in the Form and manner prescribed.

(4) The Entry Tax levied and collected under this Section, shall be appropriated into the "Fund", as created under clause (xxiA) of Section 2 of this Act.

(5) The tax payable under sub-section (1) shall continue to be levied till such time as is required to improve the infrastructure within the State; such as power, road, market condition etc. with a view to facilitate better market condition for trade, commerce and industry and to bring it to the level of National averages.

(6) The proceeds of the "Fund" shall be utilized, exclusively for the development of trade, commerce and industry in the State of Jharkhand, which shall include the following:-

(a) construction, development and maintenance of roads and bridges for linking the market and industrial areas to their hinterlands,

(b) providing finance, aids, grants and subsidies to financial, industrial and commercial units,

(c) creating infrastructure for supply of electrical energy and water supply to industries, marketing and other commercial complexes

(d) creation, development and maintenance of other infra-structure for the furtherance of trade, commerce and industry in general."

(7) The State Government shall, by a notification issued in this behalf, specify the manner of deposit of tax under appropriate Heads of Accounts and the manner in which the proceeds of the "Fund" shall be utilized, exclusively for the development of trade, commerce and industry of the State of Jharkhand.**

***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

12. *Levy of Tax on Containers and Packing Material —

Where any goods packed in any container or packing materials are purchased, sold or brought into the local Area along with the container or packing materials in which such goods are packed, the tax under Section 8 or Section 10 or Section 11 on the purchases or sale or

on the entry of such container or packing materials shall be levied at such rate of tax, if any, on the sale, purchase or entry as the case may be, of the goods themselves treating the containers, packing materials as goods integrated with the goods sold, purchased or brought, as the case may be, into the local Area.

Provided that no tax under Section 9 or Section 10 or Section 11 shall be levied where the container or packing material is sold or purchased along with the goods declared as exempt

from tax under this Act,

(Substituted by Jharkhand VAT Ordinance, 2011 - w.e.f. 01.04.2006) ***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

13. Rate of Tax —

(1) The State Government may, in relation to goods mentioned in Part-E of Schedule-II, fix the tax payable on his taxable turnover, by a dealer under sub-Section (3) of Section 9, at a rate, not exceeding 75%, and subject to such conditions as the State Government may, from time-to-time specify.

(2)* The Rate of Tax in relation to goods mentioned in Part-A, Part-B including the Annexure(s), Part-C and Part-D and Part-F of Schedule-II, shall be at the rate set out against each Schedule or part thereof.

(Substituted by Jharkhand VAT Ordinance, 2011 - w.e.f. 07.05.2011) The

(3) * State Government may, by notification, enhance or reduce the respective rate(s) of taxes as specified in any of the Schedule(s) or part thereof, mentioned in sub-section (2) of this section.

Provided the State Government may specify any rate for any goods or class of goods with such conditions and restrictions as may be specified in Part - F of Schedule –II.

(New sub-section (3) added, by Jharkhand VAT Ordinance, 2011 - w.e.f. 07.05.2011) ***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

14. * Exemptions —

The sale of goods as specified in schedule-I shall be exempted from tax under this Act subject to conditions and exceptions set out therein.

***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

15. Output Tax —

(1) Output tax in relation to a registered dealer means the tax payable under this Act in respect of any sale of goods by that dealer in the course of his business,

(2) Subject to the provisions of Section 18, a dealer shall be liable to pay the output tax under this Act which shall be levied on the taxable turnover at the rates and subject to such conditions and restrictions as may be prescribed from time to time.

16. *Input Tax —

Input tax in relation to a registered dealer means the tax charged under this Act by the selling dealer to such dealer on the sale to him of any goods for resale or for use in manufacturing or processing of goods for sale or for directly use in mining or use as containers or packing materials or for the execution of works contract. It shall also include the tax paid on entry of goods as mentioned in schedule III by a registered dealer.

***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

17. *Tax Payable —

(1) The tax payable by a registered dealer for any tax period shall be the difference between the output tax payable plus purchase tax, if any, and the input tax paid, which can be determined, from the following formula:

Tax payable = (O+P)-I

Where 'O' denotes the output tax payable for any tax period as determined under Section 15, 'P' denotes the purchase tax paid by a registered dealer for any tax period as determined under Section 10 and 'I' denotes the input tax paid or payable and includes tax paid on Entry of Goods, for the said tax period as determined under Section 15.

(2) The tax payable by a dealer liable to pay tax but not registered under this Act for a tax period shall be equal to the output tax payable for the said tax period as determined under Section 15.

(3) If the amount calculated under sub-Section (1) is a negative quantum-

(a) the same shall be adjusted against the tax liability, if any, under the Act as well as under the Central Sales Tax Act, 1956.

(b) any amount of credit, remaining even after such adjustment shall be carried forward to the next tax period(s).

***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

18. **Input Tax Credit —

(1) Subject to the provisions of this Act, for the purpose of calculating the tax payable by a registered dealer for any tax period after being registered, an input tax credit as determined under this Section shall be allowed to such registered dealer for the tax paid or payable in respect of all taxable sales other than any other sales as may be prescribed, or purchases under Section 10 during that period,

(2) The input tax credit to which the registered dealer is entitled shall be the amount of tax paid by the registered dealer to another registered dealer, on his turnover of purchases made during any tax period, intended to be used for the purposes and subject to the conditions as specified in sub Section (3), sub-Section (4), sub-Section (5) and sub-Section(6) and calculated in such manner as may be prescribed.

(3) Subject to such conditions and restrictions as may be prescribed, partial or proportionate input tax credit may be allowed in such cases as may be used * for their respective uses.

(Deleted vide Noti. No. LG 35/2015-100 dated 23.09.2015) (4) Input Tax credit shall be allowed on purchase of goods made within the State of Jharkhand from a registered dealer holding a valid certificate of registration and which are intended for the purpose of-

(i) sale or resale by him in the State of Jharkhand or

(ii)

sale in course of inter-State trade and commerce falling under sub-section (1) of Section 8 of the Central Sales Tax Act 1956 (74 of 1956)

(Substituted by Jharkhand VAT Ordinance, 2011 - w.e.f. 07.05.2011)

Provided that the Input Tax Credit on purchases when sold in course of inter State trade or Commerce shall be allowed only to the extent of the Central Sales Tax payable under the Central Sales Tax Act, 1956 (74 of 1956).

(Added vide Noti. No. LG 35/2015-100 dated 23.09.2015)

* "Provided that the input tax credit on such purchases when sold in course of interstate trade and commerce shall be allowed only to the extent of Central Sales Tax payable on such sales made under sub-section (1) of section 8 of The Central Sales Tax Act, 1956 and balance input tax shall not be available for adjustment from any tax, penalty or interest payable."

(iii) use as raw material for direct use in manufacturing or processing of goods for sale, or for directly use in mining, or for use as capital goods, other than those goods exempt from tax under this Act and the goods specified in Part E of schedule II, intended for sale in the State of Jharkhand or in the course of interstate trade and commerce;

falling under sub-section (1) of Section 8 of the Central Sales Tax Act, 1956 (74 of 1956) or

(Added vide Notification No. LG-17/2015-26 dated 3-05-2015) Provided that the Input Tax Credit on purchases when sold in course of inter State trade or Commerce shall be allowed only to the extent of the Central Sales Tax payable under the Central Sales Tax Act, 1956 (74 of 1956).

(Added vide Noti. No. LG 35/2015-100 dated 23.09.2015) *Provided that the input tax credit on such purchases when sold in course of interstate trade and commerce shall be allowed only to the extent of Central

Sales Tax payable on such sales made under sub-section (1) of section 8 of The Central Sales Tax Act, 1956 and balance input tax shall not be available for adjustment from any tax, penalty or interest payable.

(* Added by Notification No. 31/Leg. dated 08.02.2016)

(iv) sale in the course of export out of the territory of India; or

(v) for use as containers for packing of goods for sale or resale or for export out of the territory of India other than those exempted from tax under this Act and goods mentioned in Part E of Schedule II of this Act, for sale or resale in the State of Jharkhand or in the course of interstate trade and commerce. Provided that if purchases are used partially for the purposes specified in this sub-Section, input tax credit shall be allowed proportionate to the extent they are used for the purposes specified in this sub-Section.

(vi) sale by a dealer having business under a SEZ; or a STP; or a EHTP; or by an EOU.

(vii) sale by dealers having business, located within SEZ to another unit located in SEZ.

(viii) sale by dealers: inter-alia between whose units are referred to as, Export Oriented Units.

(ix) sale by dealers, whose business is located within SEZ, to another unit as: "Export Oriented Unit".

(5) Input Tax credit on capital goods other than those mentioned in Appendix I of this Act, shall be limited to plant, machinery and equipment directly connected with the manufacturing or processing of the finished products and directly for use in mining and input tax credit as admissible under this Section shall commence from the date of commencement of commercial production and shall be adjusted against tax payable on output, up to the period of three years;

Provided that in case of closure of business before the period specified above no further input tax credit shall be allowed and input tax credit carried forward, if any, shall be forfeited.

Provided further that input tax credit for "start up business" period shall be limited to the immediately last three preceding years, from the date of commencement of its commercial production.

(6) Input Tax credit shall not be claimed by the dealer until the tax period in which the dealer receives the tax invoice in original containing the prescribed particulars of the sale evidencing the amount of input tax paid.

Provided that input tax credit shall be claimed by a registered dealer on the tax paid, on the entry of goods mentioned in schedule III evidencing the amount of tax paid, as prescribed.

Provided further that for good and sufficient reasons, to be recorded in writing, where a registered dealer is prevented from producing the Tax Invoice in original or evidence of payment of tax paid on entry of goods, in original, the prescribed authority may allow, such input tax credit as prescribed.

(7) A registered dealer who intends to claim input tax credit under sub-Section (1) shall, for the purpose of determining the amount of input tax credit, maintain accounts, and such other records as may be prescribed in respect of the purchases, entry of scheduled goods into a local area and sales made by him in the State of Jharkhand. No input tax

(8) credit under sub-Section (1) shall be claimed or be allowed to a registered dealer-

(i) in respect of any taxable goods under this Act purchased by him from another registered dealer for resale but given away by way of free sample or gift;

(ii) who has been permitted by the Commissioner to make payment of

presumptive tax or under scheme of composition at a percentage of turn over of sales or otherwise in lieu of tax as provided under Section 22 and 58; (iii) in respect of capital goods, other than those directly used for manufacturing or processing of goods for sale or in mining;

(iv) in respect of goods brought from outside the State against the tax paid in other States or otherwise;

(v) in respect of stock of goods remaining unsold at the time of closure of business;

(vi) in respect of goods purchased on payment of tax, if such goods are not sold because of any theft or otherwise;

(vii) where the tax invoice is -

(viii) (a) not available with the dealer, or

(ix) (b) there is an evidence that the same has not been issued by the selling dealer from whom the goods are purported to have been purchased; in respect of goods purchased from a dealer whose certificate of registration has been suspended;

In respect of goods used as raw materials in manufacturing or processing of goods for interstate transfer of stock or for sale out side the State.

(Added vide Notification No. LG-35/2015-99 dated 23-05-2015) Provided that in respect of transactions falling under this clause, input tax credit may be allowed on the tax paid in excess of 5**%(Added vide Notification No. LG-17/2015-26 dated 3-05-2015)** on the such materials used in the manufacture of the finished products.

(Substituted by Jharkhand VAT Ordinance, 2011 - w.e.f. 01.04.2006)

Provided that in respect of transactions falling under this clause, input tax credit may be allowed on the tax paid in excess of *5% (w.e.f. 13.05.2015) of the such materials used in the manufacture of the finished products." (* **Added by Notification No. 31/Leg. dated 08.02.2016)**

(x) in respect of sales exempted from tax as specified in Schedule I;

(xi) in respect of capital goods used for manufacturing or processing of goods for sale or directly for use in mining, where the finished products are dispatched other than by way of sales;

(xii) capital goods mentioned in negative list as in appendix I;

(xiii) goods mentioned in Part E of schedule II of the Act;

(xiv) in respect to such tax invoice(s) which are issued inclusive of taxes;

(Added by Jharkhand VAT Ordinance, 2011 - w.e.f. 07.05.2011)

(xv) * 'On the purchase of goods sold as such or used in the manufacture of other goods and sold in course of interstate trade or commerce falling under sub-section (2) of Section 8 of Central Sales Tax Act, 1956 (Central Act, 74 of 1956)'

d) In the existing sub section (8) after the clause (xv), a new clause as (xvi) shall be added in the following manner:-

(xvi) Goods lost or damaged and not eventually sold.

e) In the existing sub section (8) after the clause (xvi), a new clause as (xvii) shall be added in the following manner:-

'(xvii) in case the amount of Input Tax Credit on any purchase of goods shall exceed the amount of tax in respect of the same goods actually paid, if any, under this Act into Government Treasury'.

(Added vide Notification No. LG-17/2015-26 dated 3-05-2015) (xviii) 'In respect of goods consumed or burnt up in course of manufacturing process and are not transferred into or existent in the finished product whether as goods or in any other form

(Added vide Notification No. LG-17/2015-100 dated 23-09-2015)

(9) If goods purchased are intended for use specified under sub-Section (4) or loss of goods arising out of theft or destruction for any reason or the Stock of goods remaining unsold at the time of closure of business and are subsequently used, fully or partly, for purposes other than those specified under the said sub-Section, the Input Tax Credit already availed, at the time of such purchase shall be proportionately deducted from the Input Tax Credit, for the period during which the said utilization has taken place:

Provided that if part of the goods purchased are utilised otherwise or lost or remain unsold, the amount of reverse tax credit shall be proportionately calculated in a manner, prescribed.

(10) The methods that are used by a registered dealer in a tax period to determine the extent of availing the Input Tax Credit to which goods are used, or supplied or intended to be used, in the course of making taxable sales, shall be fair and reasonable or as prescribed. In the circumstances if any other methods are used, the prescribed authority may, after giving sufficient reason in writing, reject the method adopted by the registered dealer and calculate the amount of input tax credit after giving the registered dealer concerned an opportunity of being heard.

(11) The State Government may, by notification in the official gazette, specify any goods or class of dealers that shall not be entitled to full or partial input tax credit.

1.* The amendments, as made in Jharkhand Value Added Tax Act (Jharkhand Act 05, 2006) and as amended in sub-section (3) and sub-section (4) of section 18, by Jharkhand Act 10, 2015 dated 23 September, 2015, and Jharkhand Act 05, 2016 dated 9 February, 2016, shall be deemed to effective from 23 September, 2015.

2 * The amendments as made in Jharkhand Valu e Added Tax Act (Jharkhand Act 05, 2006) and as amended in clause (ix) of sub-section (8) of section 18, and in sub-section (10) of section 18, and insertion of clause (xviii) in sub-section (8) of section 18, by Jharkhand Act 10, 2015 dated 23 September, 2015, shall deemed to be effective from 23 September, 2015. *

3 The amendments as made in Jharkhand Value Added Tax Act (Jharkhand Act 05, 2006) and a proviso as inserted in clause (iii) of sub-section (4) of section 18, by Jharkhand Act 05, 2016 dated 9 February, 2016, shall be deemed to effective from 23 September, 2015.

***(Added vide Noti. No. LG 63/leg dated 09.06.2017) **(deleted vide notification no. LG 13/leg dated 01.02.2018)**

19. ** Input tax credit exceeding tax liability —

(1) If the input tax credit of a registered dealer other than an exporter selling goods outside the territory of India determined under Section 18 of this Act for a period, exceeds the tax liability for that period, the excess credit shall be set off against any outstanding tax payable, penalty or interest payable under this Act as well as CST Act 1956.

(2) The excess input tax credit after adjustment under sub-Section (1) may be carried over as an input tax credit to the subsequent period or periods.

(3) In case where input tax credit is carried forward, a quarterly credit statement may be submitted by the dealer concerned and the claims shall be scrutinised by the prescribed authority.

Explanation-I – Notwithstanding anything contained in this Act, no input tax credit shall be admissible by a registered dealer, where there is nil turnover by such registered dealer for a consecutive **twelve** * months.

* **(Substituted vide Notification No. LG-165 dated 04-11-2016)**

Explanation-II - The Explanation-I shall not be applicable in the circumstances of dealers registered u/s 22 and 58.

Explanation-III - The period or periods for the purpose of this Section, shall mean one calendar month or quarter or year.

(Explanations added by Jharkhand VAT Ordinance, 2011 - w.e.f. 01.04.2010) ****(deleted vide notification no. LG 13/leg dated 01.02.2018)**

20. *Input Tax Credit on the Closing Stock of Registered Dealers prior to appointed date —

Full input tax credit shall be allowed in the manner prescribed for goods purchased on and after 1.4.2005 and which have borne the incidence of tax under the provisions of adopted Bihar Finance Act 1981 Part I, and held as closing stock on the Appointed Day and are sold or re-sold thereafter against the current VAT liability, or consume such goods in the manufacture of taxable goods which are sold against the current VAT liability and or consume such goods for direct use in mining.

***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

21. *Adjustment of Input Tax Credit —

Where any purchaser, being a registered dealer, has been issued with a credit note or debit note in terms of sub-Section (1) of Section 24 or if he returns or rejects goods purchased, as a consequence of which, the input tax credit availed by him in any period in respect of which the purchase of goods relates, becomes less or excess, he shall compensate such less credit or excess credit by adjusting the amount of tax credit allowed to him in respect of the tax period in which the credit note or debit note has been issued or goods are returned subject to conditions as may be prescribed.

***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

22. *Levy of Presumptive Tax on Registered Dealers —

(1) The State Government may, subject to such conditions and restrictions as may be specified and prescribed, permit any class or description of registered dealers to pay a lump-sum amount by way of presumptive tax according to the capacity or to the extent of business, calculated at a flat rate not exceeding 8 percentum and not below 1.5 percentum on the gross receipt or gross turnover of purchases or of sales as prescribed. And such presumptive tax shall be paid at such intervals and in such manner as may be prescribed, subject to the condition that no input tax credit shall be admissible to such dealer;

Provided that payment of tax under this Section shall not apply to a registered dealer, who is a manufacturer or who imports goods from outside the State for the purpose of carrying out his business:

Provided further that a registered dealer may, by exercising option in the prescribed manner, elect to pay tax as specified under Section 9 or Section 10 of this Act in lieu of the provisions of this

Provided further that if the Government considers it necessary to do so, in the public interest, may allow any registered dealer, who may be a manufacturer to pay presumptive tax, notified in this behalf, with certain conditions and restrictions for a specific period.

(2) Where the registered dealer is permitted to pay the lump-sum amount as presumptive tax under sub-Section (1) of this Section, the provisions of Section 29, 35 and 36 shall not apply so long as he complies with all the terms and conditions as prescribed under this Section.

***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

23. Powers of Government to Amend Schedules: -

The Government may, by notification, add to or delete or amend or alter any of the items in the Schedules appended to this Act. #

24. Credit Notes and Debit Notes —

(1) Where a tax invoice has been issued and the amount shown as tax charged in the tax invoice exceeds the Tax Payable under this Act in respect of that sale the registered dealer making the sale shall provide the purchaser with a credit note containing the requisite particulars as may be prescribed.

(2) Where the tax invoice has been issued in respect of any sale, and the tax charged in the Tax Invoice in respect of that sale is found to be less than the amount of tax payable under this Act, the registered dealer making the sale, shall provide the purchaser with a Debit Note, containing the requisite particulars, as may be prescribed

(3) In case of goods returned or rejected by the purchaser, a credit note shall be issued by the selling dealer to the purchaser and a debit note will be issued by the purchaser to the selling dealer containing the particulars as may be prescribed.

(4) Notwithstanding anything contained in this section, wherever any credit notes are to be issued for any discounts or sales incentives by any VAT dealer to another VAT dealer after issuing tax invoice, the selling VAT dealer shall pass a credit note without disturbing the tax component on the price in the original tax invoice.

(New sub-section added by Jharkhand VAT Ordinance, 2011 - w.e.f. 01.04.2010)

CHAPTER IV
REGISTRATION OF DEALERS, AMENDMENT AND CANCELLATION OF REGISTRATION CERTIFICATES

25. Compulsory Registration of Dealers:-

(1) No dealer shall, while being liable to pay tax, carry on business as a dealer unless he has been registered under this Act, possesses a certificate of registration:

Provided that a dealer liable to pay tax shall be allowed one-month time from the date from which he is first liable to pay such tax to get himself registered.

(Substituted by Jharkhand VAT Ordinance, 2011 - w.e.f. 01.04.2006) Every

(2) dealer required by sub-Section (1) to be registered shall make application in

this behalf in the prescribed manner to the prescribed authority and such application shall be accompanied by a declaration in the prescribed

form duly filled in and signed by the dealer specifying therein the class or classes of goods dealt in or manufactured by him.

(3) If the said authority is satisfied that an application for registration is in order, he shall, in accordance with such manner as may be prescribed, grant registration to the applicant and issue a certificate of registration in the prescribed form which shall

specify the class or classes of goods dealt in or manufactured by him.

(4) The prescribed authority may, from time to time, amend any certificate of registration in accordance with information furnished or otherwise received, and such amendment may be made with retrospective effect in such circumstances and subject to such restrictions and conditions as may be prescribed.

(5) When-

(a) any business in respect of which a certificate of registration has been granted to a dealer on an application made, has been discontinued, or

(b) a dealer has ceased to be liable to pay tax; or

(c) an incorporated body is closed down or if it otherwise ceases to exist; or the owner of

(d) the proprietary business dies leaving no successor to carry on business; or

(e) in case of a firm or association of persons if it is dissolved or

(f) a person or dealer is registered by mistake, or

(g) a dealer fails to furnish return and pay tax and interest according to such

return or returns within the time extended, the prescribed authority shall cancel the registration of such dealers in the prescribed manner.

(6) The cancellation of registration will take effect from the end of the period in which it is cancelled unless it is to take effect from a different date as ordered by the prescribed authority

(7) When any dealer to whom a certificate of registration is granted has failed to pay any tax, penalty or interest payable under this Act or has failed to furnish return, knowingly furnished incomplete or incorrect Return or failed to account for the Tax/R

etail invoice or no business at the declared place or discontinued the business without informing such discontinuation or conducted business with an intention to evade tax or attempt to evade tax, or has prevented or obstructed or abated the prevention or

obstruction of any survey, inspection, entry, search or seizure by a Prescribed Authority, the certificate of registration of such dealer may be suspended by the appropriate Registering Authority in the manner as may be prescribed, without prejudice to any other action, which may be taken against him under this Act. Provided that the certificate of registration of a dealer shall not be suspended if he has furnished return or returns within the date prescribed in the notice and has paid tax, penalty or interest payable under this Act by such date, as the prescribed authority may extend upon an application filed by the dealer within 15 days from the date by which he is required to file such return or returns or make payments of tax, interest or penalty, as the case may be.

(8) Suspension of Certificate of registration will be withdrawn and registration certificate shall be restored on an application made by the dealer on furnishing evidence of payment of all taxes, interest and penalty as case may be and on furnishing of overdue return or returns within 15 days from the date of such Application.

(9) In all cases, where the certificate of registration is suspended, restored or cancelled, the registering authority, shall display the fact in the office notice board, publish such fact in

(10) **Any person intending to establish an industrial unit in the state for manufacture of taxable goods for sale of value exceeding rupees fifty thousand in a year notwithstanding that he is not liable to pay tax under section 8 of this Act, may get himself registered under this Act.*

(11) Any person intending to establish a business in the State for the generation ',' **transmission *** or distribution of electricity or any other form of power or in the telecommunication network may, notwithstanding that he is not liable to pay tax under section 8 of this Act, get himself registered under this Act.

(New sub-sections added by Jharkhand VAT Ordinance, 2011 - w.e.f. 01.04.2006) (Substituted /Added by Notification no. 165/leg. dated 04.011.2016

26. Voluntary Registration of Dealers —

(1) Any dealer, whose gross turnover of sales during a financial year exceeds twenty five thousand rupees, may, notwithstanding that he is not liable to pay tax under section 8, apply in the prescribed manner to the prescribed authority for registration under this Act.

(Added by Jharkhand VAT Ordinance, 2011 - w.e.f. 01.04.2006)

(2) Every dealer who has been registered on application made under this Section shall, for so long as his registration remains in force, be liable to pay tax under this Act.

* Provided the previous sanction of the Commissioner is obtained before granting registration to the willing dealer.

(Added vide Not. No. LG 7/ leg. dated 13.02.2014)

***(Deleted vide Not. No. LG 165/ leg. dated 04-11-2016)**

(3) The registration of a dealer on application made under this Section shall be in force for a period of not less than three complete years and shall remain in force thereafter unless cancelled under the provisions of this Act.

(4) Subject to the provisions of sub-Section (3), a dealer registered on application made under this Section may apply in the prescribed manner, not less than six months before the end of a year, to the authority which granted him his certificate of registration for the cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made, and the said authority shall, unless the dealer is liable to pay tax under this Act cancel the registration accordingly.

When the gross turnover of sales of any dealer registered on application made under this Section has, for three successive years after the period of three years referred to in sub-Section (3), failed to exceed the taxable quantum, the prescribed authority may, after giving the dealer a reasonable opportunity of being heard, cancel registration of such dealer.

27. Security to be furnished in certain Cases —

(1) The prescribed authority may, at the time of grant of certificate to a dealer, for good and 'sufficient reasons to be recorded in writing, require the dealer to furnish in the prescribed manner such security or such additional security as may be specified by him for securing proper and timely payment of tax or any other sum payable by him under this Act.

(2) The prescribed authority may, by order in writing and for good or sufficient reason to be recorded therein, demand from any person other than a registered dealer who imports into Jharkhand State any consignment of goods, a reasonable security for ensuring that there is no evasion of tax.

(3) The prescribed authority may, by order in writing and for good or sufficient reasons to be recorded therein, forfeit the whole or any part of the security or additional security referred to in sub-Section (1) or sub-Section (2), furnished by a dealer, for- (a) realising or recovery of tax or any other sum due, or

(b) recovery of any financial loss caused to the State Government due to negligence or default in not making proper use of or not keeping in safe custody, blank or unused forms of way bill.

(4) Where the security furnished by a dealer, is forfeited in whole or is rendered insufficient, such dealer shall, on demand by order of the prescribed authority, furnish fresh or further security of the requisite amount or shall make up the deficiency, as the case may be, in such manner and within such period as may be specified by the prescribed authority.

(5) The prescribed authority may, on application by a dealer, who has furnished security as required refund in the prescribed manner any amount of security or part thereof if such security is not required for the purposes for which it was furnished.

(6) Security shall be furnished by a dealer, in such manner and by such time as may be specified in the order requiring to furnish, or demanding, such security.

(7) No order shall be passed under this Section without giving the dealer an opportunity of being heard.

28. Imposition of Penalty for failure to get Registered —

(1) If a dealer, who is required to get himself registered within one month from the date from which he is first liable to pay tax, fails to get himself so registered, the prescribed authority may, after giving the dealer an opportunity of being heard, by order impose by way of penalty a sum, not less than one thousand rupees and not exceeding two thousand rupees, for each month of default:

Provided that no penalty shall be imposed under this sub-Section in respect of the same fact for which a prosecution has been instituted and no such prosecution shall lie in respect of a fact for which a penalty has been imposed under this Section.

(2) If any penalty is imposed under sub-Section (1), the prescribed authority shall issue a notice in the prescribed

form directing the dealer to pay such penalty by such date as may be specified in the notice, and the date to be specified shall not be less than

fifteen days from the date of service of such notice and the penalty so imposed shall be paid by the dealer into a Government Treasury by the date so prescribed:

Provided that the prescribed authority may, for reasons to be recorded in writing, extend the date of such payment as specified in the notice in this behalf or allow such dealer to pay the penalty imposed in such number of installments as he may determine in the prescribed manner.

CHAPTER V
RETURNS, ASSESSMENT, RECOVERY AND REFUND OF TAX

29. Periodical Returns and Payment of Tax —

(1) Every registered dealer shall furnish true, complete and correct ** return in such form for such period, by such dates and to such authority, as may be prescribed: ** Added by Jharkhand Act of 2007 w.e.f. 01.04.2006

Provided that the prescribed authority may, subject to such conditions and restrictions as may be prescribed, exempt any such dealer or class of dealers from furnishing such returns or permit any such dealer;

(a) to furnish them for such different periods; or

(b) to furnish a consolidated return relating to all or any of the places of business of the dealer in the State of Jharkhand for the said period or for such different periods and to such authority, as he may direct.

(2) If the prescribed authority has reason to believe that the turnover of sales or the turnover of purchases of any dealer is likely to exceed or has exceeded the specified quantum as specified. In sub-Section (5) of Section 8, he may, by notice served in the prescribed manner, require such dealer to furnish return as if he were a registered dealer to furnish return, but no tax shall be payable by him unless his gross turnover exceeds the specified quantum provided under sub-Section (5) of Section 8,

(3) If any dealer having furnished returns under sub Section (1) or sub-Section (2), discovers any omission or any other error In the return so filed, he may furnish a revised return before the expiry of three months, following the last date prescribed for furnishing the original return relating to the tax period.

(4) Every dealer required to file return under sub-Section (1) or sub-Section (2) shall pay the full amount of tax payable according to the return or the differential tax payable according to the revised return furnished, if any, into the Government Treasury or in such other manner as may be prescribed, and shall furnish along with the return or revised return, as the case may be, a receipt showing full payment of such amount.

(5) Every return under this Section shall be signed and verified-

(a) in case of an individual, by the individual himself, and where the individual is absent by some person duly authorised by him in this behalf;

(b) in the case of a Hindu Undivided family, by the Karta,

(c) in the case of a company or local authority, by the principal officer or Chief Executive Officer thereof;

(d) in the case of a firm, by any partner thereof not being a minor;

(e) in the case of any other association, by the person competent to act on behalf of the association.

Explanation :- For the purpose of this section, the post of " Principal Officer " shall have the same meaning as that of section 2, part 35 of Income Tax Act 1961.

30. * Return and payment Defaults —

(1) If a dealer required to furnish return under sub-section (1) or sub-section (2) of Section 29; without any sufficient cause;

(a) fails to furnish any return by the prescribed date as required under sub-section (1) or sub-section (2) of Section 29; or

(b)

being required to furnish revised return, fails to furnish the revised return by the date prescribed under sub-section (3) of Section 29;

The prescribed authority shall, after giving such a dealer an opportunity of being

heard in the manner prescribed, impose a penalty at the rate not exceeding rupees fifty for every day of such default for any month or any tax period, subject to a maximum of rupees twenty-five thousand in a year.

Explanation-'Return' for the purpose of sub-section (1) shall mean and include the Monthly Abstract, Return for any tax period, Revised Return(s) as well as the Annual Return.

(2) If a dealer fails without sufficient cause to pay the amount of tax due, as prescribed, such dealer shall be liable to pay interest in respect of the tax payable by him for the period at the rate of 2% per month from the date the tax payable has become due to the date of its actual payment.

Explanation I – 'Tax due' for the purpose of sub section(2) of this section shall include the amount claimed as adjustment towards Input Tax Credit but not supported by the evidence as prescribed.

Explanation II- 'Month' for the purpose of sub-section (2) of this section, shall mean thirty days and the interest and penalty payable in respect of a period of less than one month shall be computed proportionately.

*** Substituted vide Notification No. LG 165/Leg. dated 04.11.2015)**

(3) If a registered dealer, without sufficient cause, fails to pay the amount of tax due and interest along with return or revised return in accordance with the provisions of sub- Section (1), the prescribed authority may, after giving the dealer reasonable opportunity of being heard, direct him to pay in addition to the tax and the interest payable by him a penalty, at the rate of 2% per month on the tax and interest so payable from the date it has become due to the date of its payment or to the date of order of assessment, whichever is earlier.

(4) If a registered dealer or any other dealer required to furnish return under sub-section (1) and sub-section (2) of Section 29; without any sufficient cause;

(a) fails to comply with the requirements of the notice issued under **sub-section (1) or *** sub-Section (2) of Section 29; or

(b) fails to furnish any return by the prescribed date as required under sub-Section (2) of Section 29; or

(c) being required to furnish revised return, fails to furnish the revised return by the date prescribed under sub-Section (3) of Section 29;

(d) the prescribed authority shall, after giving such a dealer an opportunity of being heard in the manner prescribed, impose a penalty at the rate not exceeding rupees **fifty*** for every day of such default for any month or any tax period, subject to a maximum of rupees **twenty*** five-thousand in a year.

Explanation – Return for this purpose shall mean and include the Monthly Abstract, Return for any tax period, Revised Return(s) as well as the Annual Return.

(5) **(* Substituted vide Not. No. LG 7/ leg. dated 13.02.2014)** Any penalty imposed under this Section shall be without prejudice to any prosecution for any offence under this Act.

(6) For the purposes of this Act, any return signed by a person who is not authorised under sub-Section (5) of Section 29 shall be treated as if no return has been filed. **Collection**

31. of Tax only by Registered Dealers —

No person who is not a registered dealer shall collect in respect of any sale of goods by him in the State of Jharkhand any amount by way of tax under this Act and no registered dealer shall make any such collection except in accordance with the provisions of this Act and the Rules made thereunder and not beyond the rate specified.

Notwithstanding anything contained in this Section a registered dealer who has been permitted by the Government to pay presumptive tax under Section 22 or Composition Tax under Section 58, shall not collect any sum by way of tax on the sale of goods during the period to which such payment relates.

32. Rounding off of the Amount of Tax or Penalty —

The amount of tax or penalty payable or refundable for any period under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee, then, if such part is fifty paise or more, it shall be increased to one rupee and, if such part is less than fifty paise, it shall be ignored.

33. * Scrutiny of Returns:-

(1) The prescribed authority may, within a period of five years from the end of tax period and in the

manner prescribed, scrutinize every return filed under section 29 for the purpose of ascertaining that –

(a) all calculations contained therein are arithmetically accurate,

(b) the output tax, the input tax, the tax payable and interest payable, if any, have been computed correctly and properly,

(c) the rates of tax have been applied correctly,

(d) evidence, as prescribed, has been furnished with regard to payment of tax and interest payable, if any, and

(e) the deductions claimed therein are substantiated in the manner and form prescribed under the Act or under any other law for the time being in force,

(2) If, upon scrutiny under sub-section (1), the prescribed authority discovers any error,

(a) he shall serve a notice in the prescribed form on the concerned dealer directing him to-

explain, within thirty days, the reasons for failures to comply with the requirements specified in clauses(a) to (e) of sub-section (1) .

(b) pay, within thirty days, the extra amount of tax along with the interest, if any, payable and furnish the challan evidencing such payment,

3(a) the prescribed authority shall, in a case falling under clause (a) of sub-section (2) and after giving the dealer a reasonable opportunity to adduce necessary evidence, pass such order in the matter as it may deem fit,

(b) if, pursuant to an order under clause (b) of sub-section (2), any tax or interest is found to be payable by a dealer, a notice in the form and manner prescribed, shall be served upon the dealer requiring him to pay the tax and interest within the time as may be prescribed,

(c) If the prescribed authority is satisfied that the dealer has concealed any sales or purchase or any particulars thereof, with a view to reduce the amount of tax payable by him under this Act or has furnished incorrect statement of his turnover or incorrect particulars of his sales or purchases in the return furnished under of section 29;

The prescribed authority shall, after giving such a dealer an opportunity of being heard, by an order in writing direct that he shall in addition to any tax payable which may be assessed under section 35 or 36 or 38, pay by way of penalty a sum equal to twice the amount of tax on the concealed turnover.

(d) Any tax , interest or penalty payable under clause (b) and (c) shall be deemed to be an arrear of tax within the meaning of section 43.

*** Substituted vide Notification No. LG 165/leg dated 04.11.2016)**

34. Tax Audit:-

(1) The prescribed authority shall undertake tax audit of the records; stock in trade and the related documents of the dealer, who are selected by the Commissioner in the manner as may be notified for the purpose.

(2) The tax audit shall be generally taken up in the office, business premises or warehouse of the dealer.

(3) For the purpose of tax audit under sub-Section (1) the prescribed authority or any other tax officer directed by him shall examine the correctness of return or returns filed and admissibility of various claims including input tax credit.

35. Assessment andself Assessment —

(1) Subject to provisions of sub-Section (2), the amount of tax due from a registered dealer or a dealer liable to be registered under this Act shall be assessed in the manner hereinafter provided, for the Tax Period during which the dealer is so liable as prescribed.

(Added by Jharkhand VAT Ordinance, 2011 - w.e.f. 01.04.2006)

(2) Notwithstanding anything contained in this Section, if a registered dealer has failed to

furnish return or returns under sub-Section (1) of Section 29 in respect of any tax period or periods, the prescribed authority shall proceed to make provisional assessment under Section 36.

(3) * Where a registered dealer having turnover upto 1 (one) crore per annum other than the registered dealer referred to under sub-section 5 has furnished:-

(a) All the returns for any tax period.

(b) Revised returns and annual returns in respect of any tax period within the prescribed time and in the prescribed manner.

(c) Has paid the tax payable according to such returns or revised returns as also interest payable if any.

(d) Has furnished the Audit report within the prescribed time if required and in the prescribed manner.

The returns so filed are found to be in order shall be accepted as self -assessment in the prescribed manner subject to adjustment of any arithmetical errors apparent on the face of the said return(s) and his assessment shall be deemed to be have been made for the purpose of subsection (1) of Section 35, provided this provision shall not applicable to dealers covered under section 19 of the Act.

*** (Substituted vide Not. No. LG 7/ leg. dated 13.02.2014)**

****** Without prejudice to the provisions of section 33 but subject to provisions of section 40, every registered dealer having turnover upto rupees 2 (two) crores per annum who has furnished the returns or revised returns along with evidences in support of payment of tax due with interest if payable, on or before the expiry of due date of filing of annual return according to sub-section (1) of section 29, shall be deemed to have been assessed excluding the dealers covered under section 19 of this Act.

Provided that the dealer shall be required to submit evidences in support of claims made in the returns within four months of the promulgation of this Act or the due date of filing the return whichever is later.

**** Substituted vide Notification No. LG 165/leg dated 04.11.2016)**

(4) The amount of input tax credit, exemptions and other credits or concessions claimed by the dealer in the return(s) for which no supporting declarations, certificates or evidence required under this Act or Central Sales Tax Act is furnished, self assessment shall be made accordingly without such input tax credit, exemption and other claims, treating such sales as taxable by levying appropriate rate of tax, notwithstanding the fact that the dealer may have been prevented by sufficient cause to produce such declarations, certificates or evidence in support of his claim.

(5) If a dealer has furnished all the returns and the revised returns, if any, within the prescribed period and in the prescribed manner or within next fifteen days thereafter and -

[a] The prescribed authority is satisfied that the returns or the revised returns as the case may be, and self assessment claim are prima-facie correct, consistent and complete, he shall accept the self assessment as filed by the dealer and shall assess the amount of tax and interest due from the dealer on the basis of such returns, after making prima-facie adjustment in the nature of arithmetical errors, if any, in the returns and the self assessment;

(Deleted by Jharkhand VAT Ordinance, 2011 - w.e.f. 01.04.2006) In the

(6) circumstances, if the self-assessment under sub-section (1), (2), (3), (4) and (5) has not been filed within the prescribed time, the prescribed authority shall serve on such dealer a notice in the prescribed manner requiring him on a date and at a time and place to be specified therein either to attend in person or through an authorised representative or to produce or to cause to be produced any accounts and other evidences on which such dealer may rely in support of such returns and claims thereof and assess the dealer, the amount of tax and interest due from the dealer on the basis of such returns which have come on records and after making such adjustments as may be necessary including –

(i) disallowance of claim of input tax credit, exemptions, discounts and deductions and any other concessions or rebates not supported by requisite evidence as required under the Act or the rules made thereunder; and

(ii) disallowance of claims of tax payments and refund adjustment not verified or otherwise not admissible; and

(iii) withdrawal of claim of tax credit including carry forward of tax credit not admissible under the Act; and

(iv) levying of interest applicable under this Act.

Provided, notwithstanding anything contained in Section 36 if registered dealer fails to comply with all the terms of the notice under this sub-section or accounts and other evidence produced by him are, in the opinion of the prescribed authority incorrect, incomplete or unreliable either wholly or partly the

said authority shall assess, to the best of its judgment, the amount of tax and interest due from the dealer which have come on records and after making such adjustments as may be necessary".

(7) If the prescribed authority is satisfied that goods have been sold a price higher than that shown by the dealer, he may determine value of goods at the time of the sale and proceed to assess the tax on such price.

Provided before initiating such proceedings, the prescribed authority shall record his reasons for doing so and no orders shall be passed under this sub-section without giving the dealer an opportunity of being heard.

(Substitution and addition made in Section 35(1) to 35(7), by Jharkhand VAT Ordinance, 2011 - w.e.f. 01.04.2006) (8) No assessment under sub-section (6) shall be made after the expiry of three years, from the end of the tax period, in respect of which or part of which the tax is assessable.

(Substitution made in sub-section (8) by Jharkhand VAT Ordinance, 2011 - w.e.f. 01.04.2009)

(9)* Notwithstanding the provisions of sub-section (3), the Commissioner shall select for assessment or re-assessment a number of such dealers as he deems fit whose assessment for a year is deemed to have been made under sub-section (1) in accordance with the provision of sub-section (3) and such selection shall be made within one calendar year from the said year.

(10)* (a) The Commissioner shall serve on a registered dealer referred to in the proviso to sub-section (1) or in sub-section (3) or a registered dealer who is not eligible for assessment under sub-section (2) with a notice in the prescribed form appointing a place and day and directing him,-

(i) to appear in person or by an agent entitled to appear in accordance with the provisions of section 91; or

(ii) to produce evidence or have it produced in support of the returns; or

(iii) to produce or cause to be produced accounts, registers, cash memoranda or other documents relating to his business.

(b) The Commissioner, after hearing the registered dealer or his agent and examining the evidence produced in compliance with the requirements of sub-clause (ii) or subclause (iii) of clause (a) and such further evidence as he may require, shall assess or re-assess him to tax.

(c) The Commissioner may delegate his powers to Additional Commissioner or Joint Commissioner (Hq.) or Joint Commissioner of Commercial Taxes (Admn.) or to any other officer as he deems fits as provided under sub-section 9 of Section 35

(* Added vide Not. No. LG 7/ leg. dated 13.02.2014)

36. Provisional Assessment —

(1) Where a registered dealer fails to furnish the return in respect of any tax period within the prescribed time, the prescribed authority shall, notwithstanding anything contained in Section 37, proceed to assess the dealer provisionally for the period for such default.

(2) The provisional assessment under sub-Section (1) shall be made on the basis of past returns, or past records. Where no such returns are available, or on the basis of information received by the prescribed authority: the prescribed authority shall direct the dealer to pay the amount of tax assessed in such manner and by such date, as may be prescribed.

(3) If the dealer furnishes return along with evidence showing full payment of tax, interest and penalty, if any, on or before the date of payment specified under sub-Section 2, provisional assessment made under sub-Section (1) shall stand revoked to the extent of tax demanded, interest levied and penalty imposed, on the date on which such return is filed by the dealer.

(4) Nothing contained in this Section shall prevent the prescribed authority from assessment under Section 37; and any tax, interest or penalty paid against provisional assessment shall be adjusted against tax, interest and penalty payable under this Section.

37. Audit Assessment —

(1) Where

(a) a registered dealer has failed to furnish any return under sub-Section (1) of 29 in respect of any period; or

(b) a registered dealer is selected for audit assessment by the prescribed authority on the basis of any criteria or on random basis; or

(c) the prescribed authority is not satisfied with the correctness of any return

filed under Section 29; or bona fides of any claim of exemption, deduction, concession, input tax credit or genuineness of any declaration, evidence furnished by a registered dealer in support thereof; or

(d) the prescribed authority has reasons to believe that detailed scrutiny of the case is necessary;

The prescribed authority may, notwithstanding the fact that the dealer may have already been assessed under Section 35 or 36, serve on such dealer, in the prescribed manner, a notice requiring him to appear on a date and place specified therein, which may be business premises or at a place specified in the notice, to either attend and produce or cause to be produced the books of account and all evidence on which the dealer relies in support of his returns including tax invoice, if any, or to produce such evidence as specified in the notice.

(2) The dealer shall provide full cooperation and assistance to the prescribed authority, to conductthe proceedings under this Section at his business premises.

(3) If proceedings under this Section are to be conducted at the business premises of the dealer, giving him a notice to be present on prescribed date and time at his business premises and it is found that the dealer or his authorised representative is not available or not functioning from such premises, the prescribed authority shall proceed to assess to the best of judgement the amount of tax due from him.

(4) If the prescribed authority is prevented from conducting the proceedings under this Section, he may impose, a sum equal to the amount of tax so assessed, by way of penalty.

(5) The prescribed authority shall, after considering all the evidence produced in course of proceedings or collected by him and is satisfied that;

the dealer-

(a) has not furnished returns in respect of any period(s) by the prescribed date; or

(b) has furnished incomplete and incorrect returns for any period ;or

(c) has failed to comply with any notice under sub-Section (1) or sub-Section (3); or

(d) has failed to maintain accounts in accordance with the provisions of this Act or has not regularly employed any method of accounting;

the prescribed authority shall assess to the best of his judgement, the amount of tax due from such dealer.

(6) If the prescribed authority is satisfied that the dealer, in order to evade or avoid payment of tax-;

(a) has failed to furnish without reasonable cause, returns in respect of any period by the prescribed date; or

(b) has furnished incomplete and incorrect returns for any period; or

(c) has availed Input Tax Credit to which he is not entitled to or

(d) has employed such method of accounting which does not enable the prescribed authority to assess the tax due from him;

he shall, after giving the dealer reasonable opportunity of being heard, direct that the dealer shall pay, by way of penalty; a sum equal to **thrice** the amount of additional tax assessed on account of the said reasons under this Section.

38. Assessment of Dealer who fails to get himself Registered —

(1) If the prescribed authority, upon information which has come into his possession, is satisfied that any dealer who has been liable to pay tax under this Act, in respect of any period, has failed to get himself registered, the prescribed authority shall proceed in such manner as may be prescribed to assess to the best of his judgement the amount of tax due from the dealer in respect of such period and all subsequent periods and in making such assessment shall give the dealer reasonable opportunity of being heard.

(2) Notwithstanding anything contained in Section 28, the prescribed authority may, if he is satisfied that the default was without reasonable cause, direct that the dealer shall pay, by way of penalty, in addition to the amount of tax so assessed, a sum equal to the amount of tax assessed or a sum of rupees ten thousand whichever is greater.

39. No Assessment after five years —

(1) No assessment under Section 37 or 38 shall be made after the expiry of five years from the end of the tax period to which the assessment relates

Provided that in case of offence under this Act for which proceeding for prosecution

has been initiated, the limitation as specified in this sub-Section shall not apply. Any assessment

(2) made or penalty imposed under this Chapter shall be without prejudice to prosecution for any offence under this Act.

40. Turnover escaping Assessment —

(1) Where after a dealer is assessed under Section 35 or Section 36 for any year or part thereof, and the Prescribed Authority, upon information or otherwise has reason to believe that the whole or any part of the turnover of the dealer in respect of any period has -

(a) escaped assessment; or (b) been under assessed; or

(c) been assessed at a rate lower than the rate on which it is assessable (d) been wrongly allowed any deduction therefrom; or

(e) been wrongly allowed any credit therein;

(f) * been concealed in the returns filed or accounts maintained or other evidences produced by the dealer are incorrect, incomplete or unreliable;

the prescribed authority may, serve or cause to serve a notice on the dealer and after giving the dealer reasonable opportunity of being heard and making such inquiries as he considers necessary, proceed to assess to the best of his judgement, the amount of tax due from the dealer in respect of such turnover, and the provisions of this Act shall so far as may be, apply accordingly.

Provided, for clause (a), where the prescribed authority has reasons to believe that the dealer has concealed, omitted or failed to disclose willfully, the particulars of such turnover or has furnished incorrect particulars of his such turnover and thereby return figures are below the real amount, the prescribed authority shall proceed to assess or reassess the amount of tax due from the dealer in respect of such turnover and the provisions of this Act, shall so far as may apply accordingly and for this purpose, **'the dealer shall pay by way of penalty, a sum equal to thrice the amount of additional tax assessed'***

* Provided further that for clause (f) if the tax has already been assessed and levied on the concealed turnover during assessment, the prescribed authority shall impose only penalty on the dealer equal to thrice the amount of additional tax assessed and levied.

*** Substituted vide Notification No. LG 165/leg dated 04.11.2016)**

(2) If the prescribed authority in the course of any proceeding or upon any information, which has come into his possession before assessment or otherwise, under this Act, and is satisfied that any registered dealer or a dealer to whom the registration certificate has been suspended under sub-section (7) of Section 25 –

(a) has concealed any sales or purchases or any particulars thereof, with a view to reduce the amount of tax payable by him under this Act, or

(b) has furnished incorrect statement of his turnover or incorrect particulars of his sales or purchases in the return furnished under sub-section (1) of Section 29; or otherwise,

the prescribed authority shall, after giving such a dealer an opportunity of being heard, by an order in writing direct that he shall, in addition to any tax payable which is or may be assessed under Section 35 or 36 or 38, pay **by way of penalty a sum equal to thrice the amount of tax on the concealed turnover or on concealed or incorrect particulars*** for each month of such suppression or concealment or for furnishing incorrect particulars; on the amount of tax payable under the Act or on the suppressed turnover or on concealed turnover or for furnishing incorrect particulars.

(Substituted by Jharkhand VAT Ordinance, 2011 – w.e.f. 07.05.2011) **(* Substituted vide Not. No. LG 7/ leg. dated 13.02.2014)**

The penalty shall be levied before the completion of the assessment and for determining the amount of penalty payable, the prescribed authority shall quantify the amount of tax payable provisionally under this Act.

*** Substituted vide Notification No. LG 165/leg dated 04.11.2016)**

(3) Any penalty imposed or interest levied under this section shall be without prejudice to any action, which is or may be taken under Section 84 of this Act.

(4) No order of assessment and reassessment shall be made under sub-Section (1) after the expiry of five years from the end of the year in respect of which or part of which the tax is assessable.

41. Exclusion of time period for Assessment —

In computing the period of limitation specified for assessment or reassessment, as the case may be, the time during which any assessment or reassessment proceeding remained stayed under the order of a competent Court shall be excluded.

42. Power of Reassessment in certain Cases —

(1) Where any order passed by the prescribed authority in respect of a dealer for any period is found to be erroneous or prejudicial to the interest of revenue consequent to, or in the light of any judgment or order of any Court or Tribunal, which has become final, then notwithstanding anything contained in this Act, the prescribed authority may proceed to reassess the tax payable by the dealer in accordance with such judgment or order, at any time within a period of three years from the date of the Judgment or order.

(2) Where any Court or Tribunal passes an order in appeal or revision to the effect that any tax assessed under this Act or the Central Sales Tax Act, 1956 should have been assessed under the provision of a law other than that under which it was assessed, then in consequence of such order or to give effect to any finding or direction contained in such order such turnover and part thereof, may be assessed or reassessed, as the case may be, to a tax at any time within two years from the date of such order, notwithstanding any limitation period which would otherwise be applicable to, the assessment or reassessment made.

(3) Where an objection or observation relating to either in fact or in law, has been made by the Comptroller and Auditor-General of India, in respect to an assessment or re-assessment made or on scrutiny of any return filed u/s 33 of this Act; the prescribed authority shall proceed to re-assess the dealer with respect to whose assessment or re-assessment or scrutiny, as the case may be, the objection or the observation has been made.

Provided that no such order shall be passed without serving upon the dealer concerned a notice requiring him to file, within one month of the date of the service of such notice, a reply to such objection or the observation as raised by the Comptroller and Auditor General.

(Added by Jharkhand VAT Ordinance, 2011 – w.e.f. 01.04.2006)

43. Payment and Recovery of Tax, Penalty and Interest —

(1) Tax shall be paid in the manner herein provided and at such intervals as may be prescribed.

(2) A registered dealer furnishing returns under sub-Section (1) of Section 29 shall pay into Government treasury, in such manner and at such interval as may be prescribed, the amount of tax due from him for the period covered under the return along with the amount of penalty or interest or both payable by him under Section 29 and shall furnish a receipt from the Treasury, showing the payment of such amount.

(3) A registered dealer furnishing a revised return in accordance with the sub-Section (3) of Section 29, which shows that a higher amount of tax is due than what was paid or payable in accordance with the original return, shall furnish along with the return a receipt showing payment of the differential amount in the manner provided in sub-Section (2).

(4) (a) The amount of tax-

(i) due where returns have been filed without full payment of tax due;

or

(ii) assessed under Section 35, Section 36 and Section 37 less the sum already paid in respect of such period together with interest, if any, required to be paid and the penalty, if any, imposed to be paid under sub-Section (6) of Section 37 or sub-Section (2) of Section 38.

(b) the amount of penalty imposed under any provision of this Act not covered under sub-clause (ii) of clause (a); or

(a) any other dues under this Act;

shall be paid by the dealer or the person concerned in the Government Treasury, or in such other manner, as may be prescribed by such date as may be specified in a notice issued by the prescribed authority for this purpose and the date to be so specified shall, ordinarily, not be less than 30 days from the date of service of such notice;

Provided that the prescribed authority may, in respect of any particular dealer or person and for reason to be recorded in writing extend the date of such payment or allow such dealer or person to make payment of such dues in installment.

Provided further that where the prescribed authority considers it expedient in the interest of State revenue, it may, for the reasons to be recorded in writing require any dealer, or person to make payment forthwith.

(5) Notwithstanding any contained in the Act, the Prescribed Authority may, subject to such conditions and restrictions as may be prescribed, in respect of any particular dealer or person and for reasons to be recorded in writing, extend the date of such payment and allow such dealer or person to pay any demand in installments on the condition that the said dealer or the person furnishes sufficient security to the satisfaction of Prescribed Authority.

(6) Where a dealer fails to make payment of the tax assessed or interest levied or penalty imposed on him or any other amount due from him under this Act within thirty days of the date of service of the notice of demand, the prescribed authority shall, after giving the dealer reasonable opportunity of being heard, direct that such dealer shall, in addition to the amount due pay, by way of penalty, a sum equal to 2% of such amount of tax, penalty, interest or any other amount due, for every month, for the period for which payment has been delayed by him after the date on which such amount was due to be paid.

(7) The amount that remains unpaid even after the due date of payment or installment granted in pursuance of the notice issued under sub-Section (4) and sub-Section (6) shall be recoverable as arrears of land revenue.

Provided that where an appeal in respect of such amount has been entertained under Section 79, the appellate authority may, subject to such rule as may be made by the State Government under this Act, stay recovery of such amount or portion thereof for so long as the appeal remains pending or for such shorter period as the said authority may consider to be adequate.

(8) Where in pursuance of sub-Section (6), any proceeding for the recovery as an arrears of land revenue of any tax, penalty, interest or part thereof or any other amount remaining unpaid, have been commenced and the amount of tax, penalty, interest or any other amount is subsequently enhanced or reduced as a result of any assessment made or order passed in the appeal revision or rectification under this Act, the prescribed authority may, in such manner and within such period as may be prescribed, inform the dealer and the authority by whom or under whose order the recovery is to be made and there upon such proceeding may be continued as if the amount of tax, penalty, interest or any other amount as modified, enhanced or reduced, had been substituted for the tax, penalty, interest or any other amount which was to be recovered under sub-Section (7).

44. *Special Provisions relating to Deduction of Tax at source in certain Cases —

(1) The State Government may, having regard to the effective recovery of tax, require in respect of contractors or any other class or classes of dealers that any person making payment of any valuable consideration to them for the execution of a works contract in the State involving transfer of property in goods, whether as goods or in some other form or for sale of goods in the State, as the case may be, shall, at the time of making payment, whether by cash, adjustment, credit to the account, recovery of dues or in any other manner, deduct tax in advance therefrom which shall be calculated by multiplying the amount paid in any manner with such rate not exceeding ten per cent, as the State Government may, by notification in the Official Gazette, specify and different rates may be specified for different works contracts or class or classes of dealers, and that such person shall keep record, of the payments made and, of the tax deducted in advance therefrom, for a period of five years from the close of the year when the payments were made and shall produce such record before the prescribed authority when so required for carrying out the purposes of this Act.

Provided that, no deduction shall be admissible, in the circumstances, where a works contractor opts for Composition Scheme of Tax under Section 58 of the Act.

(2) The provisions of sub-Section (1) shall not apply where the amount or the aggregate of the amounts paid or likely to be paid during a year by any person to a dealer does not or is not likely to exceed one lakh rupees or such other amount as may be prescribed.

(3) Every person who is required to deduct tax in advance under sub-Section (1) shall furnish such returns at such intervals by such dates in such manner to such authority as may be prescribed and shall pay the tax deducted according to such returns to the State Government in such manner as may be prescribed.

(4) Every person referred to in sub-Section (3) shall issue to the payee a certificate of tax deduction and payment in such

(5) form in such manner as may be prescribed.

adjustable by the payee, on the authority of the certificate issued to him under sub-Section (4), with the tax payable by him under this Act and the assessing authority shall, on furnishing of such certificate to it, allow the benefit of such adjustment after due verification of the payment.

(6) If any person fails to deduct the whole or any part of the tax as required by or under the provisions of sub-Section (1), or fails to pay the whole or any part of the tax as required by or under sub-Section (3), then, the authority referred to in sub-Section (3) may, at any time within five years of the close of the year when he failed to do so, by order in writing, direct him, after giving him a reasonable opportunity of being heard, to pay, by way of penalty, a sum equal to the amount of tax which he failed to deduct or pay as aforesaid.

***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

45. *Special Provision relating to Advance Recovery of Tax on Sales and Supplies to Governments and Other Persons —

(1) Notwithstanding anything contained in this Act but subject to the provisions of Section 14, 49 and 57, any person responsible for paying sale price or any amount purporting to be the full or part payment of sale price in respect of sales or supplies of taxable goods exceeding rupees one lac during a year made to-

(i) the State Government; or

(ii) Central Government; or

(iii) a Company, Corporation, Board, authority, undertaking or any other body owned, financed or controlled either wholly or partly by the State Government or the Central Government shall, at the time of payment, subject to such conditions and restrictions as may be prescribed, deduct an amount at the rate as may be specified by the State Government by a notification on account of tax on the amount of such payment:

Provided that the rate or rates to be specified by the State Government shall not be more than the rate of tax applicable to the goods sold or supplied.

(2) Notwithstanding any law or contract to the contrary, the person making such deduction shall be lawfully competent to make such deduction.

(3) Payment of the amount deducted under sub-Section (1) into the Government Treasury in the prescribed manner, shall be the liability of the person making such deduction.

(4) Payment of the amount deducted under sub-Section (1) into the Government Treasury by the person making the deduction shall be deemed to be a payment by or on behalf of the seller or supplier concerned.

(5) If any person contravenes any or all of the provisions of sub-Section (1), (2) or (3), he shall be liable to pay, by way of penalty, a sum not exceeding twice the amount of tax deductible under sub-Section (1):

Provided that such penalty shall not be imposed unless the person contravening the provisions is given an opportunity of being heard by the prescribed authority.

(6) The provisions of Section 43 and 47 for recovery of any amount of tax due from a dealer shall, mutatis mutandis, apply for recovery of any amount of tax deducted and or any penalty imposed but not deposited under this Section.

Explanation:- A "person" in this Section includes all officers or authorities who are competent or authorised to make payment of the sale-price including the tax charged in respect of sales to State Government or Central Government or to Company, Corporation, Board, authority, undertaking or any other body owned, financed or controlled wholly or partly by the State Government or the Central Government.

(7) The provisions of sub-Sections (4) and (5) of Section 44 of the Act shall, mutatis mutandis, apply, so far as it relates, to issuance of certificate to person from whose bills deduction has been made and for filing of quarterly statements.

***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

46. Special mode of Recovery —

(1) Notwithstanding anything contained in Section 43 or any law or contract to the contrary, the prescribed authority may at any time or from time to time, by notice in writing, (a copy of which shall be forwarded to the dealer at his last known address) direct-

(a) Any person from whom any money is due or may become due to a dealer who has
(b) failed to comply with a notice of demand served under Section 43, or
Any person who holds or may subsequently hold any money for, or on

account of such dealer,

to pay into the Government Treasury in the manner specified in the notice, either forthwith or upon the money becoming due or being held, or at or within the time specified in the notice (not being before money becomes due or is held) so much of the money as is sufficient to pay the amount of tax due from the dealer, together with penalty, as the case may be, under this Act, or part or the whole of the money when it is equal to or less than that amount. (2) The prescribed authority issuing the notice under sub-Section (1) may at any time or from time to time, amend or revoke any such notice or extend the time for making such payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice issued under sub-Section (1) shall be deemed to have made the payment under the authority of the dealer and the receipt from the Government Treasury shall construe a good and sufficient discharge of the liability of such person to the dealer to the extent of the amount specified in the receipt.

(4) Any person discharging any liability to the dealer after service on him the notice issued under sub-Section (1) shall, if the liability is discharged in any manner other than that required under the said notice, be personally liable to the State Government to the extent of the liability discharged or to the extent of the liability of the dealer for tax or penalty, or both, whichever is less.

(5) Where a person on whom a notice is served under sub-Section (1) proves to the satisfaction of the prescribed authority that the money demanded or any part thereof were not due to the dealer, or that he did not hold any money for or on account of the dealer, at the time the notice was served on him, nor is the money demanded or any part thereof is likely to become due to the dealer or be held for or on account of the dealer, then such person shall not be liable to pay into Govt. treasury any such money or part thereof.

(6) Any amount of money which a person is required to pay under sub-Section (1) or for which he is personally liable under sub-Section (4) shall, if it remains unpaid, be recoverable in the same manner as provided under sub-Section (7) of Section 43.

(7) No action shall be taken under this Section in respect of any amount of tax, interest and penalty, if any, the date of payment of which has been extended or the realization of which has been stayed, under this Act during the period of such extension or stay.

Provided that nothing in this Section shall operate to affect any action taken or prevent any action that may be or is being taken under Section 43 for recovery from the dealer the amount due from him.

47. Collection of Tax by Dealer —

(1) If any person -

(a) not being a dealer liable to pay tax under this Act, collects any sum by way of tax; or

(b) being a registered dealer, collects any amount by way of tax in excess of the tax payable by him shall be liable, in addition to the tax for which he may be liable, to a penalty of an amount equal to twice the sum so collected by way of tax.

(2) If the prescribed authority in the course of any proceeding under this Act or otherwise has reason to believe that any person has become liable to a penalty, or forfeiture, or both, under sub-Section (1), he shall serve on such person a notice in the prescribed form requiring him to appear and show cause as to why a penalty or forfeiture or both of any sum as provided under sub-Section (1) should not be imposed on him.

(3) The prescribed authority shall thereupon hold an inquiry as he deems necessary and shall make such order as he deems fit.

48. Forfeiture of Tax Collected in Violation of this Act —

(1) Any amount collected by any person in contravention of the provisions of Clause (b) of sub-Section (1) of Section 47 or any amount collected by any person by way of tax, by whatever name called, or in any other manner not payable under any provision of this Act shall be liable to forfeiture to the State Government.

(2) If the Prescribed authority, in the course of any proceeding under this Act or otherwise, has reason to believe that any amount is liable for forfeiture under sub-Section (2) of Section 47, he shall serve, on the person who has collected such amount, a notice in the prescribed form requiring to show

cause why the said amount should not be forfeited to the State Government and on receipt of the reply, if any, and after making such inquiries as may be deemed fit, he shall make an order of forfeiture if the amount is found so liable.

(3) Where an order of forfeiture under sub-Section (2) of Section 47 has been made, the person making the unauthorized collection shall forthwith pay the amount so forfeited to the State Government, if it has not already been paid and on his failure to do so, such amount shall be recoverable from him as if it were a tax due from him.

(4) Where an order for forfeiture is passed, the Commissioner shall publish or cause to be published, in the prescribed manner, a notice for information of the persons from whom the amount so forfeited had been collected giving such details as may be prescribed.

(5) On the publication of the notice under sub-Section (4), a refund of such amount or part thereof may be claimed from the State Government within one year from the date of publication of the said notice by the person from whom it was unauthorisedly realized by way of tax and for this purpose the person claiming the refund shall make an application in the prescribed form.

(6) On receipt of an application under sub-Section (5) the Commissioner shall hold such enquiry as he deems fit and if he is satisfied that the claims is valid and admissible and that the amount so claimed as refund was actually paid to the State Government and no refund or remission in respect of that amount was granted, the Commissioner shall refund such amount or any part thereof to the person concerned.

(7) Notwithstanding anything contained in this Act or in any other law for the time being in force, where any amount collection by any person is forfeited to the State Government under this Section, such forfeiture shall, if the amount forfeited has been paid to the State Government, discharge him of the liability to refund the amount to the person from whom it was so collected.

49. Sales not liable to Tax and Zero Rated Sales —

(1) Notwithstanding anything contained in this Act, a Value Added Tax shall not be imposed under this Act;

(i) Where such sale or purchase takes place out side the State of Jharkhand; or

(ii) Where such sale or purchase takes place in the course of Import of goods into the territory of India or Export of goods out of the territory of India.

(2)* The following shall be Zero-rated sales for the purpose of this Act, and shall be eligible for Input Tax Credit under sub-Section (4) of Section 18 of this Act -

(i) Sale of taxable goods in the course of inter-State trade and commerce falling within the scope of Section 3 of the Central Sales Tax Act, 1956.

(ii) Sale of goods falling within the scope of sub-Sections (1) and (3) of Section 5 of the Central Sales Tax Act, 1956.

(iii) Sale of goods: to an unit located in Special Economic Zone or a STP unit or an EHTP unit or an EOU unit.

***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

(3) For the purpose of this Section, whether a sale or purchase takes place;

(i) outside the State of Jharkhand or

(ii) in the course of inter-state trade and commerce; or

(iii) in the course of Import of goods into the territory of India or Export of goods out of the territory of India.

shall be determined in accordance with the provisions of Section 3, 4 and 5 of the Central Sales Tax Act, 1956.

50. Tax to be first charge on Property —

(1) Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a dealer under this Act on account of tax, penalty or interest or any amount which a person required to pay under this Act shall be a first charge on the property of the dealer or such person.

(2) Where, during the pendency of any proceeding under this Act or under the Repealed Act, any person creates a charge on or parts with the possession: by way of Sale, Mortgage, Gift, Exchange or any other mode of Transfer whatsoever, of any of his Assets in favour of any other person with the intention to defraud Revenue, such Charge or Transfer shall be void, as against any claim in respect of any tax or any other sum payable by such person, as a result of completion of the said proceeding. **Period of**

51. limitation for Recovery of Tax —

Notwithstanding anything contained in any law for the time being in force, no proceeding for recovery of any amount under sub-Section (7) and (8) of Section 43 and sub-Section (6) of Section 47 shall be initiated after the expiry of twelve years from the date of the relevant assessment.

Provided that when an appeal or revision has been filed, the period of limitation shall run from the date on which the amount due is finally determined. **Refund**

52. **—**

(1) Subject to other provisions of this Act and the Rules made thereunder, the prescribed authority shall, refund to a dealer the amount of tax, penalty and interest, if any paid by such dealer in excess of the amount due from him.

(2) Where any refund is due to any dealer according to return furnished by him for any period, such refund may provisionally be adjusted by him against the tax due or tax payable as per the returns filed under Section 29 for any subsequent period in the year:
Provided that, the amount of tax or penalty, interest or sum forfeited or all of them due from, and payable by the dealer on the date of such adjustment shall first be deducted from such refund before adjustment.

(3)(i) * Where any excess input tax credit for a financial year is carried forward for adjustment against the tax due for subsequent tax preiod or periods and such credit or parts thereof remain unadjuster ever after a period of 24 months from teh close of teh year for tax perioed for whcih the return showing the excess input tax credit, the dealrer may opt to claim refund of teh amout of such excess linput tax by way of assessment, re-assessment or audit assessment.

3(ii) * Wher a dealer opts for such refund under sub-section 3(1), he shall make an application to the effect to the prescribed authority within such time and such manner as may be prescribed.

3(iii) * any refund covered under this sub section shall be granted in such manner and subjet to such conditions and restrictions as my be prescribed.

*(Added vide Noti. No. LG-5/2014-49 dated 19.09.2014)

53. **Provisional Refund —**

(1) If a registerd dealrs has filed any returns as required under this Act and the return shows any amount to be refundable to the dealer on account of Zero rated sales or in course of export out of the territory of India or sales outside the sate falling under section 4 of the Central Sales Tax Act or transfer of goods otherwise than by way of sales falling under section 6A of the Central Sales Tax Act, 1956 the dealer may apply in the manner and in the form prescribed to the prescribed authority for grant of provisoanl refund pending assessment, audit and investigation to establish the correctness of the claim amd consequent assessment if any.

(Substituted vide Noti. No. LG-5/2014-49 dated 19.09.2014)

(2) Provided further the Refund shall also be admissible to a registered dealer, who owns an industrial unit in the Software Technology Park, or who owns an Export Oriented Unit within the meaning of the Export and Import Policy as formulated under Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), situated anywhere in Jharkhand a Special Economic Zone or Software Technology Park, the amount of tax realised or realizable from him by another registered dealer in respect of the purchases in Jharkhand—

(i) of goods for use directly in the manufacture of goods by him in such unit for sale by him in the course of export within the meaning of Section 5 of the Central Sales Tax Act, 1956 (74 of 1956).

(ii) of goods, being the containers or other packing material for packing of the goods manufactured in such unit.

(3) Subject to the provisions of sub-Section (1) or (2), the prescribed authority may require the dealer to furnish a Bank Guarantee or other security as may be prescribed for an amount equal to the amount of refund and on receipt of such guarantee or other security, the prescribed authority shall grant the dealer a provisional refund for the amount that may be determined as refundable.

(4) The prescribed authority may direct the assessment under Section 36 or 37 of such dealer in respect of the year containing the period covered by the said return to be taken up as early as practicable and adjust the grant of provisional refund against tax due, if any, as a result of that assessment.

(5) If, on assessment, the provisional refund granted under sub-Section (3) is found to be in excess, then the excess shall be recovered as if it is tax due from the dealer

under this Act.

(6) Interest will be charged on such excess amount at the rate of two percent per month from the date of grant of provisional refund till the date of assessment. **Refund**

54. of Tax to certain categories —

Refund of tax, paid on officials/personal purchases of foreign diplomatic missions/ their diplomats shall be allowed in the State of Jharkhand on reciprocal basis and shall be allowed to U.N. bodies/ their diplomats promptly, as prescribed.

55. Interest —

(1) A registered dealer entitled to refund in pursuance of any order under this Act (including assessment under Section 35, Section 36 or Section 37) or in pursuance of any order by any Court, shall be entitled to receive, in addition to the refund, simple interest at the rate of six percent per annum for the period commencing after ninety days of the application claiming refund in pursuance to such order till the date on which the refund in granted.

(2) The interest shall be calculated on the amount of refund due after deducting therefrom any tax, interest, penalty or any other dues under this Act.

(3) If, as a result of any order passed under this Act, the amount of such refund is enhanced or reduced such interest shall be enhanced or reduced accordingly. When a dealer is in default or is

(4) deemed to be in default in making the payment under Section 35, Section 36 and Section 37, be liable to pay simple interest on such amount at the rate of two percent per month from the date of such default for so long as he continues to make default in the payment of the said tax.

(5) Where as a result of any final order the amount of tax (including any penalty) due or in default is

(6) wholly reduced, the amount of interest, if any, paid shall be refunded, or if such amount is modified, the interest due shall be calculated accordingly:
Where any amount of tax payable is enhanced by any such order, interest shall be payable on the amount by which the tax is enhanced after the expiry of a period of three months from the date of the order.

(7) Where the realization of any amount remains stayed by the order of any court or authority and such order is subsequently vacated, interest shall be payable also for any period during which such order remained in operation

(8) The interest payable under this Act shall be deemed to be tax due under this Act.

56. Power to withhold Refund in certain Cases —

(1) Where an order giving rise to refund is the subject matter of an appeal or further proceeding or where any other proceeding under this Act is pending, and the prescribed authority is of the opinion that the grant of such refund is likely to adversely affect the revenue and that it may not be possible to recover the amount later, the prescribed authority may, withheld the refund till such time as he may determine.

(2) Where a refund is withheld under sub-Section (1) the dealer shall be entitled to interest as provided under sub-Section (1) of Section 55, if as a result of the appeal or further proceeding or any other proceeding, he becomes entitled to the refund. *

57. Exemption of certain Sales and Purchases —

(1) Notwithstanding any thing contained in Section 54 and subject of such conditions as it may impose, the Government may, if it is necessary so to do in the public interest, by notification in the Official Gazette, exempt any sales or purchases **of any class of goods *** made to or by a class of dealers or persons specified in the said notification from payment of the whole or any part of any tax payable under the provisions of this Act and any notification issued under this Section may be issued so as to be retrospective to any date, not earlier than the appointed date and such exemption shall take effect from the date of the publication of the notification in the Official Gazette or such other earlier or later date as may be mentioned therein.

((**Added vide Notification No. LG-17/2015-26 dated 3-05-2015)** (2) Where any dealer or person has purchased any goods under a declaration or certificate given by him under any notification issued under this Section and -

(a) any of the condition subject to which such exemption was granted, or

(b) any of the recitals or the conditions of the declaration, or certificate are not complied with for any reason whatsoever, then without prejudice to the other provisions of this Act, such dealer or person shall be liable to pay tax on the sale price of the goods at the rate set out against each of such goods in the Schedule-II notwithstanding that such dealer or person was not liable to pay tax under any other provisions of this Act and accordingly the dealer or the person who has become liable to pay tax under this sub-Section shall file a return in the prescribed form to the prescribed authority within a

prescribed time and shall include the sale price of such turnover in his return, and pay the tax in the prescribed manner. The tax due from any such dealer or person shall be assessed and recovered as if the person or dealer is a dealer liable to be proceeded against under the provisions of this Act.

(3) If the prescribed authority has reason to believe that any person or dealer is liable to pay tax under sub-Section (2), the prescribed authority shall, after giving him a reasonable opportunity of being heard, assess the amount of tax so due.

(4) Notwithstanding anything contained in this Act, the power to exempt any sales or purchases to or by a class of dealers or persons specified in any notifications thereof shall also include to withdraw, amend, alter or delete the said notification(s).

*** Section 57 shall be substituted (vide Notification No LG 13/leg dated 01.02.2018) in the following manner: -**

Section 57 - (1) Notwithstanding anything contained in the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act, 05, 2006) and subject of such conditions as it may impose, the Government may, if it is necessary to do so in the public interest, by a notification published in the Official Gazette, exempt any sales or purchases of any class of goods made to or by a class of dealer(s) or class of person or persons; with such conditions and restrictions, as may be specified in the said notification from payment of the whole or any part of any tax payable under the provisions of the said Act ; and any notification issued under this section may be issued so as to be retrospective or prospective to any date, not earlier than the date of effect of this Act, and such exemption shall take effect from the date of the publication of the notification in the Official Gazette or such other earlier or later date, as may be mentioned therein.

(2) Notwithstanding anything contained in this Act, the power to exempt any sale or purchase to or by a class of dealers or persons specified in any such notifications thereof shall also include the power to withdraw, revoke, amend, alter or delete the said notification(s).

58. *Composition of Tax —

(1) (a) The State Government may, by a notification in the Official Gazette, in lieu of the amount of tax payable under this Act; provide for a Scheme of Composition of Tax Payable: by such dealers or class of dealers, or dealers who are engaged in the business of reselling at retail of any goods, or dealers who are liable to pay tax on sales effected by way of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract; subject to such conditions and restrictions as may be specified and as prescribed.

Provided the scheme of Composition of Tax shall be available to only such Dealer(s), other than the works contractors, whose gross turnover does not exceeds Rs.50 lakhs in a year.

(b) For the purpose of this Section, a dealer shall be considered to be engaged in the business of selling at retail, if 9/10th of his turnover of sales consists of sales made to such persons who are not dealers, and in the circumstances, if any question arises as to, whether any particular dealer is a retailer or not, the question shall be referred to the Joint Commissioner, who shall after hearing the dealer, if necessary, decide the question to this effect. The order made by the Joint Commissioner shall be final.

(c) Nothing in this sub-Section shall apply to a dealer who is a Manufacturer, or who is an Importer of goods into the State, or who sells liquor: including liquor imported from outside of India, or Indian Made Foreign Liquor or Country Liquor.

(d) The provisions of Section 44 shall not apply to such contractors, who have been granted permission to pay tax by way of composition; so long they comply with all the terms and conditions as specified in the Notification and prescribed in Rule 23, read with sub-rule (7) of Rule 14.

(2) The Rate of Tax applicable under the Composition scheme referred in this Section shall not be exceeding 8%, on the Gross Annual Turnover and no Input Tax Credit shall be admissible to such dealers.

(3) Where the registered dealer is permitted to pay tax by way of Composition Scheme under sub-Section (1) of this Section, the provisions of Section 35 and 36 shall not apply to him, so long as he complies with all the terms and conditions as specified in this Section and as prescribed.

(4) Any dealer eligible for Composition of Tax under sub-Section (1) may apply, to the Prescribed Authority in the prescribed manner, to exercise his option and he shall pay such amount due, and furnish a Return in such manner as may be prescribed. Provided that once the dealer elects the option to pay tax under this Section, the option may be reversed only after the end of the year for

which the option is made, by an Application to the Prescribed Authority, within such time and in such manner as may be prescribed.

Provided further, such dealer shall not be allowed to issue Tax Invoice, and shall not be allowed to collect any amount, by way of Tax under this Act.

***(deleted vide notification no. LG 13/leg dated 01.02.2018)**

CHAPTER VI
ACCOUNTS AND RECORDS

59. Maintenance of Accounts and Records etc. —

(1) Every registered dealer or a dealer to whom a notice has been served to furnish return under sub-Section (2) of Section 29 shall maintain a true and up to date

account of the value of goods purchased or manufactured and sold by him or goods held by him in stock, and, in addition to the books of account that a dealer maintains and keeps for the purpose referred to in this sub-Section, he shall maintain and keep such registers and accounts in such

form in the manner prescribed.

(2) Every registered dealer or dealer referred to in sub-Section (1) shall keep at his place of business all accounts, registers and documents maintained in the course of business.

(3) Where a dealer as referred to in sub-Section (1) has established branch offices of the business in the State other than the principal place of business, the relevant accounts, registers and documents in respect of each such branch shall, without prejudice to the provisions of sub-Section (5), be kept by him at such branch. If the prescribed

(4) authority is of the opinion that the accounts maintained by any dealer or class of dealers do not sufficiently enable him to verify the returns referred to in sub-Section (1) of Section 29 or the assessment can not be made on the basis thereof, he may by an order, require such dealer or class of dealers, to keep such accounts, in such form and in such manner as he may, subject to rules made under this Act, direct.

(5) If the commissioner is satisfied that any dealer is not in a position to maintain accounts in accordance with the provisions of sub-Section (1), he may, for reasons to be recorded in writing, exempt such dealer from the operation of the provisions of the said sub-Section.

60. Tax Invoice —

(1) Every registered dealer making a taxable sale to another dealer, shall provide to the purchaser, at the time of sale with a Tax Invoice or Retail Invoice, containing such-particulars as specified in sub-Section (2), and retain a copy thereof.

(2) The tax invoice shall not be issued by a dealer in the following circumstances, -

(a) a retail registered dealer who is paying presumptive tax in lieu of Value Added Tax under Section 22 or Composition Tax under Section 58 or

(b) the sale in the course of export out of the territory of India; or

(c) the sale of goods exempt from tax

(3) Not more than one tax invoice shall be issued for each taxable sale.

(4) The tax invoice issued under sub-Section (1) shall contain the following particulars on the original as well as copies thereof –

(a) the word 'Tax Invoice' in bold letter at the top or any prominent place;

(b) the name, address and registration certificate number of the selling, registered dealer.

(c) the name, address and registration certificate number of the purchasing registered dealer; an individual serialized number and the date on which the tax invoice is issued.

(d) description, quantity, volume and value of goods sold and amount tax

(e) charged thereon indicated separately;

(f) statement of account, bill cash register, slip receipt or similar record, regardless of its forms be kept separately.

(g) signature of the selling dealer or his servant, manager or agent, duly authorised by him;

(h) the name and address of the printer, and first and last serial number of tax invoices printed and supplied by him to the dealer;

(5) Except when tax invoice is issued under sub-Section (1), if a registered dealer sells any goods exceeding such amount in value as may be prescribed, in anyone transaction to any person, he shall issue to the purchaser a retail invoice and retain a copy thereof.

(6) The retail invoice shall contain the following particulars on the original as well as copies thereof;

(a) the words 'Retail Invoice' or 'Cash Memo-random' or 'Bill' in bold letters at the top or in a prominent place;

(b) the name, address and registration certificate number of the selling registered dealer;

(c) in case the sale is in course of export out of the territory of India, the name, address and registration number, if any, of the purchasing dealer/ foreign buyer and the type of statutory form, if any against which the sale has been made;

(d) an individual serialized number and the date on which the retail invoice is issued;

(e) description, quantity, volume and value of goods sold inclusive of tax, charged thereon;

(f) signature of the selling dealer or his servant, manager or agent, duly authroised by him.

(g) the name and address of the printer, and last serial number of retail invoices printed and supplied by him to the dealer

(7) Tax invoice shall be issued in triplicate. The original and the first copy shall be issued to the purchaser or the person taking delivery of the goods, as the case may be, and the second copy shall be retained by the selling dealer.

(8) Retail invoice shall be issued in duplicate. The original shall be issued to the purchaser and the duplicate copy shall be retained by the selling dealer.

(9) Every dealer referred to in sub-Section (1) shall preserve books of account including tax invoices and retail invoices until the expiry of five years after the end of the year to which they relate or for such other period as may be prescribed or until the assessment reaches its finality whichever is later.

(10) Where such dealer is party to any appeal, or revision under this Act he shall retain, until the appeal or revision is finally disposed of, every record and accounts that pertain to the subject matter of the appeal or revision.

61. Electronic Record —

Every dealer who maintains the records electronically shall retain them in electronically readable format for the period specified in sub-Section (9) of Section 60.

62. Requirement to Provide Information —

Notwithstanding anything contrary to the provisions of this Act, the prescribed authority may, for any purpose related to the administration or enforcement of the provisions of this Act, by notice, require any person to provide the prescribed authority, within such reasonable time as is stipulated in the notice, with any information or additional including a return under this Act, or any document including electronic records.

63. Audit of Accounts —

(1) Where in any particular year, the gross turnover of a dealer exceeds 60 lakh* rupees or such other amount as the prescribed authority may, by a Notification in the Official Gazette specify, then such dealer shall get his Accounts audited for the purpose of this Act, in respect to that year, by an "Accountant" or "Tax Practitioners", within nine months# from the end of that year and obtain a report of such Audit in the Prescribed Form, duly signed and verified by such "Accountant" or "Tax Practitioners", and setting forth such particulars, as may be prescribed.

(2) A true copy of such report shall be furnished by such Dealer to the Prescribed Authority by the end of the month after expiry of the period of nine months during which the Audit would have been completed.

(3) If any dealer liable to get his Accounts audited under sub-Section (1) fails to get his Accounts audited and furnish a true copy of the Audit Report within the time specified in sub-Section (2), the Prescribed Authority shall, after giving the Dealer a reasonable opportunity of being heard, impose on him, in addition to any Tax Payable, a sum by way of penalty equal to 0.1% of the turnover as he may determine to the best of his judgment in his case in respect of the said period.

(Vide Notification No. LG 31/Leg. 08.02.2016)

64. Dealer to declare the name of his Business Manager —

(1) Every dealer, who is liable to pay tax, and who is a Hindu Undivided Family or an association of persons, club or society, firm or company, or who is engaged in business as the guardian or trustee or otherwise on behalf of another person, shall within the period prescribed, furnish a declaration in the manner prescribed stating the name of the person or persons who shall be deemed to be manager or managers of such dealer's business for the purposes of this Act.

(2) Such declaration shall be furnished at the time of registration, wherever applicable and shall be revised from time to time,

(3) The statement furnished under this sub-Section shall also contain the name and address with designation in relation to the business of such persons who are authorised to receive notice and other documents under this Act and such service on whom shall be binding on the dealer,

CHAPTER VII
LIABILITY IN SPECIAL CASES

65. Liability to pay Tax in Case of death —

(1) Where a dealer, liable to pay tax under this Act, dies then;

(a) if the business carried on by the dealer is continued after his death by his legal representative or any other person, such legal representative or other person shall be liable to pay tax including any penalty, sum forfeited and interest due from such dealer under this Act or under any earlier law, in the like manner and to the same extent as the deceased dealer, and,

(b) if the business carried on by the dealer is discontinued whether before or after his death, his legal representative shall be liable to pay out of the estate of the deceased, in the like manner and to the same extent as the deceased dealer would have been liable to pay if he had died, the tax including any penalty, sum fortified and interest due from such dealer under this Act, or under any earlier law, whether such tax including any penalty, sum forfeited and interest has been assessed before his death but has remained unpaid, or is assessed after his death,

(2) Where a dealer, liable to pay tax under this Act, is a Hindu Undivided family and the joint family property is partitioned amongst the various members or group of members, then each member or group of members shall be jointly and severally liable to pay the tax including any penalty, sum forfeited and interest due from the dealer under this Act or under any earlier law, up to the time of the partition, whether such tax including any penalty, sum forfeited and interest has been assessed before partition but has remained unpaid, or is assessed after partition.

(3) Where a dealer liable to pay tax under this Act, is a firm, and the firm is dissolved, then every person who was a partner shall be jointly and severally liable to pay to the extent to which he is liable under Section 67, the tax including any penalty, sum forfeited and interest due from the firm under this Act or under any earlier law, up to the time of dissolution, whether such tax including any penalty, sum forfeited and interest has been assessed before such dissolution but has remained unpaid or is assessed after dissolution.

(4) Where a dealer, liable to pay tax under this Act, transfers or otherwise disposes of his business in whole or in part, or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof by any other person, the dealer and the person succeeding shall jointly and severally be liable to pay the tax including any penalty sum forfeited and interest due from the dealer under this Act or under any earlier law, up to the time of such transfer, disposal or change, whether such tax including any penalty, sum forfeited and interest has been assessed before such transfer, disposal or change but has remain unpaid, or is assessed thereafter.

(5) Where the dealer, liable to pay tax under this Act;

(a) is the guardian of a ward on whose behalf the business is carried out by the guardian, or

(b) is trustee who carries on the business under a trust for the beneficiary, then, if the guardianship or the trust is terminated, the ward or, as the case may be, the beneficiary shall be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer up to the time of the termination of the guardianship or trust, whether such tax including any penalty, sum forfeited and interest has been assessed before the termination of the guardianship or trust, but has remain unpaid, or is assessed thereafter.

(6) Where a dealer is liable to pay tax under this Act, is succeeded in the business by any person in the manner described in clause (a) of sub- Section (1) or in sub-Section (4) then such person shall be liable to pay tax on the sales or purchases of goods made by him on and after the date of such succession and shall (unless he already holds a certificate of registration) within sixty days thereof apply for registration.

66. Certain Agents liable to Tax for Sales on behalf of Principal —

(1) Where any person sells or purchases any taxable goods on behalf of his principal then such person and his principal shall both be jointly and severally liable to pay taxes on the turnover of such sales or purchases.

(2) If the principal, on whose behalf the commission agents has sold or purchased any goods, shows to the satisfaction of the prescribed authority that the tax has been paid by the such commission agents on such goods under sub-Section (1), the principal shall not be liable to pay the tax again in respect of the same transaction.

(3) Where a manager or agent of a non-resident dealer sells or purchases any goods on behalf of a non resident dealer in the State, then the non-resident dealer and the

manager or agent residing in the State, shall be jointly and severally liable to pay tax on the turnover of such sales or purchases:

Provided that, if the non-resident dealer shows to the satisfaction of the prescribed authority that the tax payable in respect of such sale or purchase has been paid by the manager or agent residing in the State, then the non-resident dealer shall not liable to pay in respect of the same transaction.

67. Liability of Partners —

(1) Notwithstanding anything contained in the Indian Partnership Act, 1932 or any contract to the contrary, where any firm is liable to pay tax under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payments and accordingly any notice or order under this Act may be served on any person who was a partner during the relevant time whether or not the firm has been dissolved and all the provisions of this Act shall apply accordingly.

(2) Where any such partner retires from the firm, he shall be liable to pay the tax, penalty, sum forfeited and interest remaining unpaid at the time of his retirement and any such amount due up to the date of retirement though un-assessed at that date.

68. Amalgamation of Companies —

(1) When two or more companies are to be amalgamated by the order of a Court or of the Central Government and the order is to take effect from a date earlier to the date of the order and any two or more such companies have sold or purchased any goods to or from each other in the period commencing on the date from which the order is to take effect and ending on the date of the order, then such transactions of sale and purchase will be included in the turnover of the sales or of purchases of the respective companies and will be assessed to tax accordingly.

(2) Notwithstanding anything contained in the said order, for all of the purposes of this Act, the said two or more companies will be treated as distinct companies and will be treated as such for all periods up to the date of the said order and the registration certificates of the said companies will be cancelled, where necessary, with effect from the date of the said order.

(3) Words and expressions used in this Section, but not defined, will have the respective meanings to them in the Companies Act 1956.

CHAPTER VIII
INSPECTION OF ACCOUNTS, DOCUMENTS, SEARCH OF PREMISES AND ESTABLISHMENT OF CHECK POSTS

69. Bureau of Investigation

(1) The State Government may, by an order published in the Official Gazette, constitute a Bureau of Investigation, and it shall consist of such personnel and in such number of officers and such hierarchy of supervision and control, as may be specified by the State Government in the said order.

Provided that if authorities appointed under sub-Section (1) of Section 4 are specified as such it shall without prejudice to the powers under sub-Section (1) of Section 4 exercise the powers of an authority under Section 62, 70, 71, 72 and 73 for carrying out the purpose of this Act.

(i) The Commissioner may, by an order published in the Official Gazzette, authorise an officer of the Bureau of Investigation to exercise the powers of an authority appointed under Section 4 in respect of such matter, as may be specified in the order.

(ii) The Bureau of Investigation shall function under the control and supervision of the Commissioner, and shall discharge such duties as may be assigned to it, by the Commissioner, including investigation of offences under Section 87 of this part.

70. Production and Inspection of Accounts and Documents and search of premises —

(1) The prescribed authority may, subject to such conditions as may be prescribed, require any dealer to produce before him any accounts or documents, or to furnish any information, relating to stocks of goods of, or to sale, purchase and delivery of goods or to payments made or received by the dealer or any other information relating to his business, as may be necessary for the purpose of this Act.

(2) All accounts, registers and documents, records, computer or any electronically stored data relating to stocks of goods of, or to purchase, sale and delivery of goods, payments made or received by any dealer and all goods and cash kept in any place of business of any dealer, shall at all reasonable time be open to inspection by the prescribed authority, and the prescribed authority may take or cause to be taken such copies or extracts of the said accounts, registers or documents and such inventory of the goods and cash found as appears to him necessary for the purpose of this Act.

(3) If the prescribed authority has reasons to believe that any dealer has evaded or is attempting to evade the payment of any tax due from him, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceeding under this Act or for the prosecution, under any law.

(4) For the purposes of sub-Section (2) or sub-Section (3) the prescribed authority may enter and search any place of business of any dealer or any other place where the prescribed authority has reason to believe that the dealer keeps or is for the time being keeping any account, registers or documents of his business or stocks of goods relating to his business.

(5) (a) If the Prescribed Authority has reasons to believe that any dealer has evaded or is attempting to evade the payment of any tax due from him, he may, for reasons to be recorded in writing, shall have the powers to seize such goods not properly accounted for in the books, accounts, registers and other documents of the dealer or the Broker, or the owner of the warehouse, or the clearing, booking or forwarding agent, or the person engaged in the business of transporting goods in the manner prescribed.

(b) The Prescribed Authority shall, in a case where the dealer or the person in-charge of goods as mentioned in clause (a) fails to produce any evidence or fails to satisfy the said authority regarding the proper accounting of goods, impose a penalty, after allowing an opportunity of hearing in the prescribed manner to the dealer or such person, which shall be equal to three times the amount of tax calculated on the value of such goods and the goods shall be released as soon as the penalty is paid.

(c) If the dealer or the person in-charge of the goods mentioned in clause (a) demands time for production of necessary documents in support of proper accounting, the authority referred to in clause (a) shall release the goods on the condition that the dealer or such person furnishes a security equivalent to three times the amount of tax calculated on the value of the goods, either in the form of cash, to be deposited in a Government treasury, or in the form of Bank guarantee or in such other form as acceptable to the authority.

(d) If the goods seized under clause (a) are not claimed by any person, the authority referred to in the said clause shall arrange for the safe custody of goods.

(e) In case the penalty imposed under clause (b) is not paid or the goods remain unclaimed for a period of thirty days or more from the date of seizure, the goods so seized shall be sold by auction in the prescribed manner and the sale proceeds shall be appropriated towards the amount of penalty imposed under clause (b); The balance of the sale-proceeds, if any, shall be deposited in the Government Treasury and shall be refunded to the lawful claimant in the prescribed manner:

Provided that in the case of goods of a perishable nature, the prescribed authority may decide to sell the goods by auction before a period of thirty days.

(f) In case where the goods have been released on furnishing of a security as mentioned in clause (c) and evidence regarding proper accounting of goods, to the satisfaction of the authority referred to in clause (a), is not produced within the date granted from the date on which the security is furnished, the amount of security shall stand forfeited to the State Government. If, however, evidence or document to the satisfaction of the authority mentioned in clause (a) regarding the proper accounting of goods is produced within the said date granted, the security shall be released in the prescribed manner.

(6) (i) The power conferred under sub-Sections (3), (4) and (5) shall include the power to break open the lock of any box or receptacle or door of any other place or premises where any accounts, registers or other documents or goods may be kept or are reasonably suspected to be kept.

(ii) The powers conferred under sub-Sections (3), (4) and (5) shall also include the power to seal any box or receptacle, godown or building where any accounts, registers or other documents or goods may be kept or are reasonably suspected to be kept.

(7) An authority appointed under Section 4, may require the assistance of any person, public servant or police officer in making a search and a seizure or for safe custody of

goods seized under this Section, and such person, public servant or police officer shall render necessary assistance in the matter.

(8) Where any books of accounts, other documents, money or goods are found in the possession or control of any person in the course of any search under sub-Section (2), (3) or (5), it shall be presumed, unless it is proved to the contrary, that such books of accounts, documents, money or goods belong to such person.

Explanation:- For the purposes of this Section the expression "proper accounting", shall-

(i) in the case of a dealer, mean that the goods have either not been entered in the books of accounts or they have been classified in a manner which is likely to lead to evasion of tax payable under this Act; or

(ii) in the case of the owner of a warehouse, or a clearing, booking or forwarding agent, or a person engaged in the business of transporting goods, mean properly entered in such registers and accounts as may be prescribed under sub-Section (2) of Section 73.

71. Survey —

(1) With a view to identify dealers who are liable to pay tax under the Act, but have remained unregistered, the prescribed authority shall from time to time cause a survey of unregistered dealers to be taken.

(2) For the purpose of the survey, the prescribed authority may by general or special notice require any dealer or class of dealers to furnish the names, addresses and such other particulars as he may find necessary relating to the persons and dealers who have purchased any goods from or sold any goods to such dealer or class of dealers during any given period.

(3) For the purposes of survey, the prescribed authority may call for details and particulars regarding the services provided by public utilities and financial institutions including banking companies, which he is of the opinion, will be relevant and useful for the purposes of the survey. He may from time to time cause the results of the survey to be published in any manner that he thinks fit so however as not to disclose or indicate the identity of any particular unregistered dealer identified during the survey.

(4) The prescribed authority may for the purposes of the survey enter any place where a person is engaged in business but is unregistered or has not applied for grant of the certificate of registration, whether such place will be principal place of business or not of such business and require any proprietor, employee or any other person who may at that time and place be attending in any manner to, or helping in, the business;

(i) to afford him the necessary facility to inspect such books of accounts or other documents as he may require and which may be available at such place, to afford him

(ii) the necessary facility to check or verify the cash, stock or other valuable article or things which may be found 'there in, and

(iii) to furnish such information as he may require as to any matter which may be useful for, or relevant to any proceedings under this Act.

Explanation -For the purposes of this sub Section, a place will also include any other place in which the person engaged in business or the employee or other person attending or helping in business stays and a place where any books of accounts or other documents or any part of the cash, stock or other valuable articles or things relating to the business are or is kept.

(5) The prescribed authority shall enter the place where the person is carrying on business only during the hours at which such place is open for business and in case of any other place only after sunrise and before sunset. The prescribed authority may make or cause to be made extracts or copies from books of accounts and other documents inspected by him, make an inventory of any cash stock or other valuable articles or thing checked or verified by him, and record the statement of any person which may be useful for, or relevant to, any proceeding under this Act.

(6) The prescribed authority, in exercise of the powers under this Section shall on no account, remove or cause to be removed from the place where he has entered any books of accounts other documents or any cash, stock or other valuable article or thing.

72. Establishment of Check Posts, Inspection of Goods in Transit and Movement of Goods across the State: -

(1) ** The Government may, with a view to prevent or check avoidance or evasion of tax, by notification in the official gazette, direct the establishment of the check post or barrier at such places as may be specified in the notification, and every officer who exercises powers and discharges his duties at such check post, by way of inspection

of documents produced and goods being moved, shall be Officer in-charge.

(2) Notwithstanding any contained in sub-section (1), no person shall transport from any railway station, steamer station, airport, post-office or from any other place in the State, whether of similar nature or otherwise, notified in this behalf by the State Government, any consignment of such goods, exceeding such quantity, as may be specified in the notification, except in accordance with such conditions as may be prescribed and such conditions shall be made with a view to ensuring that there is no evasion of tax payable under this Act.

(3) The driver or person in charge of vehicle or goods carrier in movement, whether for the purpose of sub-section (1) or (2) of this Section, shall

(a) carry with him the records of the goods including challan, bills of sale or dispatch memos and prescribed declaration form duly filled in and signed by the consignor **or consignee*** of goods carried.

(b) stop the vehicle or goods carrier at every check post set up under sub Section (1) or at any other place by an officer authorised by the Commissioner in this behalf;

(c) produce all the documents including the prescribed form relating to the goods before the officer in charge of the check post or the authorised officer; give all the information

(d) in his possession relating to the goods;

(e) allow the inspection of the goods for search of the vehicle by the officer in charge of the check post or any authorised officer.

(4) Where any goods are in movement within the territory of the State of Jharkhand, an officer empowered by the state government in this behalf may stop the vehicle or the goods carrier or the person carrying such goods, for inspection, at any place within his jurisdiction and provisions of sub Section (3) shall mutatis mutandis apply. Where any goods

(5) in movement are without documents, or are not supported by documents as referred to in sub Section (3), or documents produced appear to be false or forged, the officer in charge of the check post or the officer empowered under sub-Section (4), may –

(a) direct the driver or the person in-charge of the vehicle or goods carrier or of the goods not to part with the goods in any manner including by transporting or re-booking, till a proper verification is done or an inquiry is made, which shall not take more than seven days; or

(b) seize the goods for reasons to be recorded in writing and shall give receipt of the goods **or the carrier or vehicle or verssel alongwith the goods *** to the person, from whose possession of control they are seized;

(* Added vide Not. No. LG 7/ leg. dated 13.02.2014)

(6) The officer in charge of the check post or the officer empowered under sub Section (4), after having given the person in charge of the goods a reasonable opportunity of being heard and after having held such inquiry as he may deem fit, shall impose for possession or movement of goods, whether seized or not, in violation of the provisions of clause (a) of sub Section (3) or for submission of false or forged documents or prescribed form, a penalty equal to the amount of three times of the tax, leviable on such goods, or rupees five thousand whichever is greater.

(7) During the pendency of the proceeding under sub Section (6) and anyone prays for being impleaded as a party to the case on the ground of involvement of his interest therein, the said officer in charge or the empowered officer on being satisfied may permit him to be included as a party to the case; and thereafter, all provisions of this Section shall mutatis mutandis apply to him.

(8) The officer in charge of the check post or the officer empowered under sub Section (4) may release the goods to the owner of the goods or to any person duly authorised by such owner on payment of the penalty imposed under sub Section (6).

(9) Where the driver or person in charge of the vehicle or the carrier is found guilty for violation of the provisions of sub Section (3), subject to the provisions of Clause (a) of sub-Section (5), the officer in charge of the check post or the officer empowered under sub Section (4) may detain such vehicle or carrier and affording an opportunity of being heard to such driver or person in charge of the vehicle, or the carrier, may impose a penalty on him as provided under sub Section (6).

(10) Where a transporter, while transporting goods, is found to be in collusion with dealer to avoid or evade tax, the officer in charge of the check post or the officer empowered under sub Section (4) shall detain the vehicle or carrier of such transporter and after affording him an opportunity of being heard and with prior approval in writing by the commissioner, may confiscate

such vehicle or carrier. (11) Where a vehicle carrying goods, coming from any place outside the State and bound for any other place outside the State, pass through the State, the driver or other person-in-charge of such vehicle shall obtain in the prescribed manner a transit pass from the officer-in-charge of the first check post or barrier after his entry into the state and deliver it to the officer-in-charge of the last check-post or barrier before his exit from the State, failing which it shall be presumed that the goods carried thereby have been sold within the State, by the owner or person-in-charge of the vehicle and accordingly the tax is assessed and penalty, if any shall be levied in accordance with the provisions of this Act.

Provided that where the goods carried by such vehicle are, after their entry into the State, transported outside the State, by any other vehicle or conveyance, the burden of proving that the goods have actually moved out of the State shall be on the owner or person-in-charge of the vehicle.

Explanation: - If a vehicle is hired for transportation of goods by any person, the hirer of that vehicle shall be deemed to be the owner of the vehicle.

****(deleted vide notification no. LG 13/leg dated 01.02.2018)**

73. Furnishing of Information by Clearing, Forwarding or Booking Agent, Government Departments, Banks, Financial Institutions, Warehouses, Godowns, Cold Storages and any other Person —

(1) Every clearing, forwarding or booking agent, Government Departments, Banks, Financial Institutions, warehouses, godowns, cold storages or Broker or a person transporting goods who in course of his business handles the document of title to the goods or transports goods or takes delivery of goods for or on behalf of a dealer and having his place of business in the State of Jharkhand, shall furnish information about his place of business to the Prescribed Authority, within such time and in such manner as may be prescribed.

(2) Every such agent or person shall maintain true and complete accounts, registers and documents, as may be prescribed, in respect of the goods handled by him and the documents of title relating thereto and shall produce the said accounts, registers and documents before the prescribed authority as and when required by him.

(3) If any agent or person referred to in sub-Section (1) contravenes the provisions of sub-Section (2) in a manner, which is likely to lead to evasion of any tax payable under this Act, the Prescribed Authority may, without prejudice to any action under Section 84, on charge of abetment, after giving such agent or person an opportunity of being heard, direct him to pay by way of penalty an amount which shall be equal to three times the amount of tax calculated on the value of goods in respect of which complete particulars have not been furnished or incorrect particulars or information have been furnished.

(4) Every bank, including any branch of a bank, or any clearing house in the State, or any financial institution, department of Government, corporation, institution, organizations or companies, boards, authorities, undertakings or any bodies owned, financed or controlled wholly or partly by the State Government or Central Government; or

(5) Every clearing, forwarding or booking agent or Broker or a person engaged in the business of transporting goods shall, if so required by any authority appointed under Section 4, furnish any such particulars as may be required by such authority in respect of the transactions of any dealer with or through such banks or clearing house or any financial institution, department of Government, corporations, institutions, organization or companies, boards, authorities, undertakings or any other body owned, financed or controlled wholly or partly by the State Government or the Central Government relating to sales or purchases of goods by such dealers.

Explanation:- For the purposes of this sub-Section-

(i) "Broker" shall include a person who renders his services for booking of, or taking delivery of, consignment of goods at a Railway station, booking agency, goods transport company office, or any place of loading or unloading of goods or contrives, makes and concludes bargains and contracts for or on behalf of any dealer for a fee, reward, commission, remuneration or other valuable consideration or otherwise.

(ii) "Person transporting goods" shall, besides the owner, include the manager, agent, driver or employee of the owner, or person **or acourier company engaged in the business of e-commerce or on-line shopping *** in charge of a place of loading orunloadingof goods other than a rail-head, or a post office, or of a goods carrier carrying such goods, or a person who

accepts consignments of such goods for dispatch to other places or gives delivery of any consignment of such goods to the consignee.

(Added vide Noti. NO. 165/leg dated 04.11.2015)

73A* Enrolment of Transporters, Carriers or Transporting agent or Courier Company.

(1) No transporter carrier or transporting agent or courier company handling goods taxable under this Act shall carry on his business, unless he is enrolled under the provisions of this Act.

(2) Every transporter, carrier or transporting agent or courier company operating his transporting business or e-commerce in Jharkhand for transporting consignment of goods into, or outside, or within Jharkhand shall apply and obtain from the Prescribed authority a certificate of enrolment, in such manner, and within such time, as may be prescribed, and a transporter carrier or a transporting agent or courier company to whom a certificate of enrolment has been issued shall -

i) display the certificate of enrolment or copies thereof at a conspicuous place of his head office and branch office(s) and warehouse(s);

ii) mention the enrolment number as appearing in the certificate of enrolment issued to him on every consignment note-and goods receipt issued by him and on every other document as may be prescribed.

(3) If a transporter, carrier or transporting agent or courier company who is required by sub-section (l) of section 73A to get himself enrolled, fails, without any reasonable cause, to make an application for issue or amendment of the certificate of enrolment, within the prescribed time, the Prescribed authority, may, by an order in writing and after giving such transporter, carrier or transporting agent or courier company an opportunity of being heard, impose upon him a penalty, of a sum not exceeding ten thousand rupees for each month of default for the first three months and Rs fifty thousand per month for subsequent months in making application for issue or amendment of certificate of enrolment, in the manner prescribed, and he shall not be entitled to carry on his transporting business.

(4) The Prescribed authority may amend any certificate of enrolment granted under sub-section (l), in accordance with the information furnished by a transporter, carrier or transporting agent or courier company, as the case m ay be or otherwise received, after due notice to such transporter carrier or transporting agent or courier company, as the case may be and such amendment may be made with retrospective effect in such circumstances and in such manner, and subject to such restrictions, or conditions, as may be prescribed.

(4) i) A certificate of enrolment granted to a transporter, carrier or transporting agent or courier company under sub-section (I), shall be cancelled by the prescribed authority where he, after giving a reasonable opportunity of being heard, is satisfied that the business of transporting goods of such transporter, carrier or transporting agent or courier company, as the case may be, has discontinued or has ceased to exist, or has obtained such certificate on the basis of document or representations which has subsequently been found to be false, or has failed to comply with any requirement under this section, and such cancellation shall take effect from the date of such order.

ii) The cancellation of the certificate of enrolment may be made on an application of' the transporter, carrier or transporting agent or courier company suomoto on the satisfaction of the appropriate authority.

(Added vide Noti. NO. 165/leg dated 04.11.2015)

74. Automation —

(1) The Government shall endeavor to introduce and establish an automated data processing system for complementing the purposes of the Act, and for incidental and allied matters.

(2) In order to achieve the objectives of electronic methods and automation, the Commissioner may evolve a criteria and direction for the purpose of e-governance from time to time.

(Substituted vide Notification No. LG-17/2015-26 dated 13-05-2015)

(3) The Regulations shall be published in the Official Gazette and may be made retrospective to any date, not earlier than as specified in the Notification. **Power to**

75. collect Statistics —

(1) If the Commissioner considers that for the purposes of the better administration of this Act it is necessary to do so, he may direct that statistics be collected relating to any matter dealt with, by or in connection to this Act.

(2) Upon such direction being made, the Commissioner or any officer appointed under Section 4 of this Act or person authorised by the Commissioner in his behalf any

person or persons authorised by him in this behalf, if found necessary by notice in any news papers or in such other manner as in the opinion of the Commissioner or the said officer or person, is best calculated to bring the notice to the attention of dealers and other person or persons, call upon all dealers or any class of dealers or persons to furnish such information or returns as may be stated therein relating to any matter in respect of which statistics are to be collected. The

form in which, the persons to whom or, the authorities to which, such information or returns should be furnished, the particulars which they should contain, and the intervals in which such information or returns should be furnished, shall be such as may be prescribed.

(3) Without prejudice to the generality of the foregoing provisions, the Government may by rules provide that every registered dealer or, any class of registered dealer as the case may be shall furnish, in addition to any other returns provided for elsewhere, an

annual return in such form, by such date and to such authority as may be prescribed

and different provisions may be made for different classes of registered dealers.

76. Disclosure of Information by a Public Servant —

(1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceeding before a Criminal Court), or in any record of any assessment proceeding, or any proceeding relating to the recovery of a demand, prepared for the purposes of this Act shall, save as provided in sub-Section (3), be treated as confidential; and notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall save as aforesaid, be entitled to require any servant of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-Section (3), any servant of the Government discloses any of the particulars referred to in sub-Section (1), he shall, on conviction, be punished with imprisonment which may extend to six months or with fine or with both; Provided that no prosecution shall be instituted under this Section except with the previous sanction of the State Government.

(3) Nothing contained in this Section shall apply to the disclosure -

(a) of any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, for the purpose of any prosecution under the Indian Penal Code or the Prevention of Corruption Act, 1947, or this Act, or any other law for the time being in force or

(b) of any such particulars to the State Government or to any person acting in the execution of this Act or to any person for the purposes of this Act; or (c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demands; or

(d) of any such particulars to a Civil Court in any suit, to which the Government is a party, which relates to any matter arising out of any proceeding under this Act; or

(e) of any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act; or

(f) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Commercial Taxes Department to any person or persons appointed as Commissioner under the Commission of Enquiry Act or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or

(g) of such facts to an officer of the Central Government or any State Government as may be necessary for the purpose of enabling that Government to levy or realize any tax or duty imposed by it; or

(h) of any such particulars to the Director, Bureau of Economics and Statistics or any officer serving under him or to any person or persons authorised under sub-Section (2) of Section 75 as may be necessary for enabling the Director or such person or persons to carry on their official duties.

(i) of any such particulars to an officer of the Central, Government or any State Government as may be necessary for the administration of any law in force in India.

77. Disclosure of Information required under Section 75, and failure to furnish Information or Return under that Section —

(1) No information of any individual return or part thereof, with respect to any matter given for the purposes of Section 75, shall without the previous consent in writing of

the owner or dealer or person concerned for the time being or his authorised agent, be published in such manner as to enable any particulars to be identified as referring to a particular dealer and no such information shall be used for the purpose of any proceedings under the provisions of this Act.

(2) Except for the purposes of prosecution under this Act or any other Act, no person who is not engaged in the collection of statistics under this Act or of compilation or computerization thereof for the purposes of administration of this Act, shall be permitted to see or have access to any information or any individual return referred to in that Section.

(3) If any person required to furnish any information or return under Section 75:

(a) willfully refuses or without lawful excuse neglects to furnish such information or return as may be by that Section be required, or

(b) willfully furnishes or causes to be furnished any information or return which he knows to be incorrect or false.

He shall on conviction be punished with fine which may extend to one thousand rupees and in case of a continuing offence to a further fine which may extend to one hundred rupees for each day after the first day during which the offence continues.

(4) If any person engaged in connection with the collection of statistics under Section 75 or compilations or computerization thereof willfully discloses any information or the contents of any return given or made under that Section, otherwise than in execution of his duties under that Section or for the purposes of the prosecution of an offence under this Act or under any other Act, he shall on conviction be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees, or with both.

(5) Nothing in this Section will apply to publication of any information relating to a class of dealers or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest, to publish such information.

78. Publication and disclosure of Information in respect of Dealers and other persons in Public Interest —

(1) Notwithstanding anything contained in Section 76 or 77, if the State Government is of the opinion that it is necessary or expedient in the public interest to publish or disclose the names of any dealers or other persons and any the particulars relating to any proceedings under this Act in respect of such dealers and persons, it may publish or disclose or cause to be published or disclosed such names and particulars in such manner as it thinks fit.

(2) No publication or disclosure under this Section shall be made in relation to any tax levied or penalty imposed or interest levied or any conviction for any offence connected with any proceeding under this Act, until the time for presenting an appeal to the appropriate appellate authority has expired without an appeal having been presented or the appeal, if presented has been disposed of.

Explanation:- In the case of a firm, company or other association of person, the names of the partners of the firm, the directors, managing agents, secretaries, treasurers or managers of the company or the members of the association, as the case may be, may also be published or disclosed, if, in the opinion of the Government, the circumstances of the case justify it.

CHAPTER IX
APPEAL AND REVISION

79. Appeal —

(1) Subject to such rules as may be made by State Government under this Act any dealer objecting to an order of assessment or penalty or both passed by the prescribed authority against him, or a person objecting to an order of penalty passed against him other than an order under Section 46, may Appeal to the Joint Commissioner or the Deputy Commissioner specially authorised in this behalf.

(2) And where an order of assessment or penalty against a dealer has been passed under this Act by an authority other than the prescribed one as a consequence of the proceeding having been transferred by the prescribed authority under sub-Section 3 of Section 4, the dealer may Appeal in the prescribed manner to the authority next above the officer passing that order, not being an authority below the rank of a Joint Commissioner.

(3) * 'No appeal under sub-section (1) or (2) of Section 79 shall be admitted unless the appellant objecting to an order of assessment or reassessment has paid in full the

amount of tax and interest as is admitted by him and a sum equal to ten percent of the remaining amount of tax and interest in dispute arising from the said impugned order in relation to which the appeal is filed.

'Provided that if the appellate authority is satisfied that there exists sufficient ground, he may, on application exempt the appellant from paying ten percentum of the disputed amount of tax and interest or reduce the said amount of 10% for admission of the appeal and the reason for doing so shall be recorded in the order'.

(4) Every appeal under this Section shall be filed within sixty * days of the receipt of the notice of demand but where the appellate authority is satisfied that the appellant had sufficient reason for not preferring Appeal within time, it may condone the delay. The appellate authority, while disposing of an appeal against an order, other than an order under Section 46, may –

(5) (a) (i) confirm, annul, reduce, enhance or otherwise modify such order; or

(b) (ii) set aside the order directing the authority to make fresh order, after further enquiry on such points as may be directed; and in other cases pass such order as it may, for reasons to be recorded in writing, deem fit.

(6) No order under this Section shall be passed without giving reasonable opportunity of hearing to the appellant, as also the authority whose order has been appealed against.

(7) No order under this section shall be made after the expiry of two years from the date of filing of such appeal.

(New sub-section (7) added by Jharkhand VAT Ordinance, 2011 – w.e.f. 07.05.2011) ***(Added vide Noti. NO. 165/leg dated 04.11.2015)**

80. Revision —

(1) Subject to such rules as may be made by the State Government an order passed on an Appeal under sub-Section 1 or 2 of Section 79 may, on application, be revised by the Tribunal.

(2) Subject as aforesaid any order passed under this Act or the rules made thereunder, other than an order passed by the Commissioner under sub-Section 3 of Section 4 or an order against which an appeal has been provided in Section 79 may, on application be revised -

(a) by the Joint Commissioner (administration), [especially empowered in this behalf], if the said order has been passed by an authority not above the rank of Deputy Commissioner; and

(b) by the Tribunal, if the said order has been passed by the Joint Commissioner or Commissioner.

(3) Every application for revision under sub-section (2) shall be filed within ninety days of the (communication) before the Commissioner, which is sought to be revised, but where the authority to whom the application lies is satisfied that the applicant had sufficient cause for not applying within time, it may condone the delay.

(4) Notwithstanding anything contained in sub-section (2), the Commissioner may, on his own motion or on application, call for and examine the records of any proceeding in which any order has been passed by any other authority appointed under Section 4, for the purpose of satisfying himself as to the legality or propriety of such order and may, after examining the record and making or causing to be made such inquiry as he may deem necessary, pass such order as he thinks proper.

Provided no revision/ no application under sub-section (4) of section 80 shall be admitted unless the dealer objecting to an order of assessment or re-assessment or appellate order has paid 20 percentum of the tax assessed or full amount of admitted tax, whichever is greater.

(* Substituted vide Not. No. LG 7/ leg. dated 13.02.2014)

Provided the Commissioner, on application for revision of any order of assessment or penalty or both passed by the prescribed authority under this Act, may direct such dealer/person to deposit a sum not exceeding 10% of the tax assessed or the penalty imposed or both.

(Substituted vide Notification No. LG-17/2015-26 dated 13-05-2015)

***** 'No revision under sub-section (4) of Section 80 shall be admitted unless the appellant objecting to an order of assessment or reassessment or appellate order has paid in full the amount of tax and

interest as is admitted by him and a sum equal to twenty percent of the remaining amount of tax and interest in dispute arising from the said impugned order in relation to which the revision is filed'.

Provided that the Commissioner, may exempt the appellant from paying twenty percent of the disputed amount of tax and interest or reduce the said amount of twenty percent for admission of the revision petition.

***(Added vide Noti. NO. 165/leg dated 04.11.2015)**

(5) No order under this Section shall be passed without giving the appellant as also the authority whose order is sought to be revised or their representative, a reasonable opportunity of being heard.

(6) No order under this section shall be made after the expiry of two years from the date of filing of such appeal.

(Substitution, deletion & addition made in Section 80, by Jharkhand VAT Ordinance, 2011 – w.e.f. 07.05.2011)

81. Review —

Subject to such rules as may be made by the State Government under this Act any authority appointed under Section 4 or the Tribunal may review any order passed by it, if such review is, in the opinion of the said authority or Tribunal, as the case may be, necessary on account of a mistake which is apparent from the record; Provided that no such review, if it has the effect of enhancing the tax or penalty or both, or of reducing a refund shall be made unless the said authority or the Tribunal, as the case may be, has given the dealer, or the person concerned, a reasonable opportunity of being heard.

82. Statement of cases to High Court —

(1) Within ninety days from the passing by the Tribunal of any order under Section 79 or 80, the dealer or the person in respect of whom the order has been passed or the Commissioner may, by application in writing, together with a fee of one thousand rupees, where such application is made by the dealer, require the Tribunal to refer to the High Court any question of law arising out of such order.

(2) If, for the reasons to be recorded in writing, the Tribunal refuses to make such reference, the applicant may, within forty five days of such order, either-

(a) withdraw his application (and if the applicant who does so, is a dealer or a person the fee paid by him shall be refunded), or

(b) apply to the High Court against such refusal.

(3) If upon the receipt of an application under clause (b) of sub-Section (2) the High Court is not satisfied that such refusal was justified, it may require the Tribunal to state a case and refer it to the High Court and on receipt of such requisition the Tribunal shall state and refer the case accordingly.

(4) If the High Court is not satisfied that the statements in a case referred under this Section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Tribunal to make such additions thereto or alterations therein as the Court may direct in that behalf.

(5) The High Court upon the hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Tribunal a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Tribunal shall, where necessary, amend its order in conformity with such judgment. Where a

(6) reference is made to the High Court under this Section, the cost including the disposal of the fee referred to in sub-Section (1) shall be in the discretion of the Court.

(7) The payment of the amount of tax including penalty, if any, due in accordance with the order of the Tribunal in respect of which an application has been made under this Section shall not be stayed pending the disposal of such application or any reference made in consequence thereof.

(8) The Tribunal or the High Court may admit an application under this Section after the expiry of the period of limitation provided in this Section, if it is satisfied that the applicant had sufficient cause for not presenting the application within that period.

83. Burden of Proof —

Where any dealer claims -

(a) that any receipt or dispatch of goods by him is, otherwise than by way of purchase or sale of such goods by him;

(b) that any purchase or sale of goods by him is not liable to tax, by reason of such

purchase or sale being outside the State or in the course of inter-State trade and commerce or in the course of the import of the goods into, or the export of the goods out of, the territory of India;

(c) that any purchase or sale of goods effected by him, is exempt from tax or leviable to tax at a particular rate;

(d) that any purchase or sale of goods effected by him is not taxable because of return of such goods;

(e) that he is entitled to any deduction from gross turnover or any deduction of Input Tax, from the tax calculated on the sale of goods;

(f) that any Purchase, Sale, Import or Export of goods made by him is not the part of his gross turnover.

(g) that any particular sum has been paid by him as Tax, Interest or Penalty under this Act;

(h) that any goods, books of account and document discovered at his business premises, or at any other place or in any goods carrier or other vehicle, over which he has control at the time of such discovery, do not relate to his business; or

(i) that he is eligible to Input Tax Credit under sub-Section (4) of Section 18 of the Act; (j) that he is not eligible to pay Purchase Tax under Section 10 of the Act;

(k) that any relief under this Act or the rules made thereunder is admissible to him. The burden of so proving shall be on him.

CHAPTER X
OFFENCES AND PENALTIES

84. Offences and Penalties —

(1) Whoever, not being a registered dealer falsely represents that he is or was a registered dealer at the time when he sells or buys goods shall, on conviction, be punished with imprisonment for a terms which shall not be less than six months which may extend to one year or with fine not exceeding two thousand rupees or both.

(2) Whoever, knowingly furnishes a false return shall, on conviction, be punished -

(i) in case where the amount of tax, which could have been evaded if the false return had been accepted as true, exceeds ten thousand rupees with imprisonment for a term which shall not be less than six months, which may extend to one year or with fine not exceeding five thousand rupees or both;

(ii) in any other case, with imprisonment for a term, which shall not be less than three months, which may extend to six months or with fine or both;

(3) Whoever, knowingly produces before the prescribed authority, false bill, cash-memorandum, voucher, declaration, certificate or other document for evading tax payable under this Act shall on conviction, be punished -

(i) in case where the amount of tax which could have been evaded, if the documents referred to above had been accepted as true, exceed fifty thousand rupees during the period of a year, with imprisonment for a term which shall not be less than six months which may extend to one years or with fine not exceeding five thousand rupees or both;

(ii) in any other case, with imprisonment for a term which shall not be less than three months, which may extend to one year or with fine or both;

(4) Whoever, knowingly keeps false account of the value of the goods bought or sold by him in contravention of the provisions of this Act, shall, on conviction, be punished with imprisonment for a term which shall not be less than three months, which may extend to three years or with fine not exceeding five thousand rupees or both; Whoever,

(5) knowingly produces false accounts, registers or documents or knowingly furnishes false information, shall, on conviction, be punished –

(i) in case where the amount of tax which could have been evaded, if the accounts, registers or documents or information referred to above had been accepted as true, exceeds fifty thousand rupees during the period of a year, with imprisonment for a term which shall not be less than six months, which may extend to three years or with fine not exceeding five thousand rupees or both;

(ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months, which may extend to one year or with fine or both; Whoever,

(6) issues to any person certificate or declaration under the Act, rules or notifications or a false bill, cash-memorandum, voucher, delivery Challan, lorry receipt or other document which he knows or has reason to believe to be false, shall, on conviction, be punished with

imprisonment for a term which shall not be less than six months, which may extend to one year or with fine not exceeding five thousand rupees or both;

(7) Whoever, -

(i) willfully attempts, in any manner whatsoever, to evade any tax leviable under this Act, or

(ii) willfully attempts, in any manner whatsoever, to evade any payment of any tax, penalty or interest or all of them under this Act or shall on conviction, be punished -

(a) in case where the amount involved exceeds fifty thousand rupees during the period of a year, with imprisonment for a term which shall not be less than six months, which may extend to three years or with fine not exceeding ten thousand rupees or both;

(b) in any other case, with imprisonment for a term which shall not be less than three months, which may extend to one year or with fine or both;

(8) Whoever aids or abets or induces any person in commission of any act specified in sub- Sections (1) to (7) shall, on conviction, be punished with rigorous imprisonment which shall not be less than six months, which may extend to one year or with fine not exceeding two thousand rupees or both;

(9) Whoever -

(a) is engaged in business as a dealer without being registered in willful contravention of Section 25, or

(b) fails without sufficient cause to furnish any returns as required by Section 29 or 75 by the date and in the manner prescribed,

(c) fails without sufficient cause, when directed to keep any accounts or record, in accordance with the provisions of this Act, or

(d) fails without sufficient cause, to comply with any requirements made of him under Section 71, or

(e) voluntarily obstructs any officer making inspection or search or seizure under Section 70 and 72,

shall, on conviction, be punished with imprisonment for a term which may extend to one year or with fine or both.

(10) Whoever fails, without sufficient cause, to furnish any return by the date and in the manner prescribed under this Act shall on conviction, be punished with simple imprisonment for a term which may extend to six months or with a fine, which shall not be less than,

(i) rupees two thousand, if the tax due for the period covered by the return does not exceed rupees twenty thousand or both;

(ii) rupees five thousand, if the tax due for the period covered by the return exceeds rupees twenty thousand but does not exceed rupees one lakh or both;

(iii) rupees ten thousand, if the tax due for the period covered by the return exceeds rupees one lakh or both;

(11) Notwithstanding anything contained in sub-Sections (1) to (10), no person shall be proceeded against these sub-Sections for the acts referred to therein if the total amount of tax evaded or attempted to be evaded is less than two thousand rupees during the period of a year.

(12) Where a dealer is accused of an offence specified in sub-Sections (1) to (10) the person deemed to be the manager of the business of such dealer shall also be deemed to be guilty of such offence, unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission thereof.

(13) In any prosecution for an offence under this Section, which requires a culpable mental state on the part of the accused, the court shall presume the existence of such mental state, but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution.

Explanation -Culpable mental state includes intention, motive or knowledge of fact or belief in, or reason to believe a fact and a fact is said to be proved only when the court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.

85. Offences by Companies —

(1) Where an offence under this Act or the rules has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that, nothing contained in this sub-Section shall render any such person liable to any

punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-Section- (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation -For the purpose of this Section -

(a) 'company' means a body corporate, and includes a firm or other association of individuals as defined under Indian Companies Act 1956; and

(b) 'director' in relation to a firm means a partner in the firm.

(3) Where an offence under this Act has been committed by a Hindu Undivided Family, the karta thereof shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly;

Provided that nothing contained in this sub-Section shall render the karta liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence: Provided further that, where an offence under this Act has been committed by a Hindu Undivided Family and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any adult member of the Hindu Undivided Family, such member shall also be deemed to be guilty of that offence and shall be liable to be proceed against and punished accordingly.

86. Cognizance of Offences —

(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences punishable under this Act or rules made thereunder shall be cognizable and bailable.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, it shall be lawful for the Metropolitan Magistrate or Magistrate of the First Class to pass on any person convicted of an offence under Section 70 or 74 a sentence of fine as provided in the relevant Section, in excess of his powers under Section 29 of the said Code.

87. Investigation of Offences —

(1) Subject to conditions, if any, as may be prescribed, the Prescribed authority may authorize either generally or in respect of a particular case or class of cases any officer or person subordinate to him to investigate all or any of he offences punishable under this Act.

(2) Every officer so authorized shall, in the conduct of such investigation, exercise the power conferred by the code of criminal procedure, 1973 upon an officer in charge of a police station for the investigation of a cognizable offence.

88. Compounding of Offences —

(1) The Prescribed authority may, either before or after the institution of proceedings of any offence punishable under Section 84 or under any rules made under this Act, accept from any person charged with such offence by way of composition of the offence charged under sub-Sections (1), (2), (3), (4), (5), (6), (7),(8),(9) and (10) of Section 84 not exceeding double the amount of tax which would have been payable on the sale or purchase turnover to which the offence relates.

(2) On payment of such sum as may be determined by the Commissioner under sub- Section (1), no further proceedings shall be taken against the accused person in respect of the same offence and any proceeding, if already taken, shall stand abated.

CHAPTER XI
MISCELLANEOUS

89. Court Fee on Appeal and certain other Applications —

Notwithstanding anything contained in Court- fees Act, 1959,

(1) subject to the provisions of the clause(2), any application not otherwise provided for when presented to the prescribed authority for the prescribed purpose or when presented to the Appellate Tribunal shall be charged with a court fee of such value not exceeding one hundred rupees as may be prescribed; and

(2) an appeal preferred under Section 79 shall be charged with a court fee of such value not exceeding one thousand rupees as may be prescribed if the amount in dispute, exceeds rupee one lakh and any other appeal shall be charged with a court fee of such value not exceeding one hundred rupees as may be prescribed.

90. Application of Sections 4 and 12 of Limitation Act —

In computing the period of limitation under Chapter IX, the provisions of Sections 4 and 12 of the Limitation Act, 1963 shall, so far as may be, apply.

91. Appearance before any Authority in course of proceedings.

(1) Any person who is entitled or required to attend before any authority including the Appellate Tribunal in connection with any proceeding under this Act, otherwise than when required to attend personally for examination on oath or affirmation, may attend-

(a) by a relative or a person being in his regular or whole time employment by him, or

(b) by a legal practitioner, or Advocate or Chartered Accountant who is not disqualified by or under sub-Section (2), or

(c) by a sales tax practitioner who possesses the prescribed qualifications and is entered in the list which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-Section (2).

(d) any person who, immediately before the commencement of this Act was a sales tax practitioner under any earlier law

only if such relative, person employed, legal practitioner, advocate, chartered accountant, or sales tax practitioner is authorized by such person in the prescribed form, and such authorization may include the authority to act on behalf of such person in such proceedings. :

(2) The Commissioner may by order in writing and for reasons to be recorded therein disqualify for such period as is stated in the order from attending before any such authority, any sales tax practitioner-

(i) who has been removed or dismissed from Government service or

(ii) who being a sales tax practitioner, a legal practitioner or a Charted Accountant is found guilty of misconduct in connection with any proceedings under this Act by the Commissioner or by an authority, if any, empowered to take disciplinary action against the member of the profession to which he belongs

(3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.

(4) Any person against whom any order of disqualification is made under this Section may within one month of the date of communication of such order appeal to the Tribunal to have the order cancelled or modified. The order of the Commissioner shall not take until one month of the making thereof or when an appeal is preferred until the appeal is decided.

(5) The Commissioner may at any time suo motto or an application made to him in this behalf, revoke or modify any order made against an person under sub-Section (2) and thereupon such person shall cease to be disqualified subject to such conditions or restrictions that may be contained in such order.

92. Declaration of Stock of Goods held on the Appointed Day —

The Commissioner may by publication in newspapers or by notice require that any class of registered dealers as may be specified in the aforesaid declare such details regarding the stock of goods held by them on the day immediately preceding the Appointed Day in such manner and with such particulars and to such authority, as may be required in this behalf. **Bar to**

93. certain Proceedings —

Save as is provided Chapter IX, no order passed or proceedings taken under this Act, the rules or notification by any authority appointed or constituted under this Act, shall be called in question in any Court, and save as is provided in the said Chapter, no appeal shall lie against any such order.

94. Power to make Rules —

(1) Without prejudice to any power to make rules contained elsewhere in this Act, the State Government may make rules generally to carry out the purposes of this Act and such rules may include rules for levy of fees for any of the purposes of this Act.

(2) In making any rules the State Government may direct that a breach thereof shall be punishable with fine not exceeding two thousand rupees, and when the offence is continuing one, with a daily fine not exceeding one hundred rupees during the continuance of the offence.

(3) Every rule made under this Section shall be laid as soon as may be after it is made before the State Legislature while it is in the session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the State Legislature agrees in making any modification in the rule or the State Legislature agrees that the rule should not be made and notify such decision in the Official Gazette, the rule shall from the date of publication of such notification effect only in such modified form or be of no effect, as the case may be so however that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

CHAPTER XII
TRANSITION, REPEAL AND SAVINGS 95.

Transitional Provisions —

(1) A registered dealer who would have continued to be so liable to pay tax under the repealed Act(s), had this Act not come into force, and who makes an application for registration in terms of this Act in the manner prescribed, shall be deemed to be a registered dealer for the purpose of this Act till a Taxpayer Identification Number or "TIN" and a fresh registration is granted to him as prescribed.

Provided a registered dealer under the repealed Act with facility of TIN, liable to pay tax under this Act also and has not applied for registration in the prescribed manner; shall be treated to be unregistered for the purpose of this Act and his/its TIN shall stand cancelled".

Provided further that the registration and TIN of those dealers submitting regular returns and paying taxes shall be regularized with payment of compounded amount of penalty of Rs. 1000/- by these defaulter dealers in prescribed manner.

(Added by Jharkhand VAT Ordinance, 2011 – w.e.f. 01.04.2006)

(2) Notwithstanding anything contained elsewhere in this Act -

(a) Any person appointed as the Commissioner, Joint Commissioner or Assistant Commissioner, or any person appointed to assist the Commissioner, under the repealed Act and continuing in the office immediately before the appointed day, shall on and from the appointed day, be deemed to have been appointed under this Act and shall continue in office as such till such person ceases to be the Commissioner, Joint Commissioner or Assistant Commissioner or ceases to be the person appointed to assist the Commissioner

(b) Any dealer liable to furnish return under the repealed Act immediately before the appointed day shall notwithstanding that a period, in respect of which he is so liable to, furnish return, commences on and day before such appointment day and ends on any day after such appointed day, furnish such return in respect of tax payable for sales or purchases made up to the day immediately before such appointed day and pay tax in accordance with the provisions of repealed Act and shall furnish a separate return in respect of the remaining part of the period which commences on such appointed day and pay tax due on such return for sales or purchases made on and from such appointed day in accordance with the provisions of this Act ;

(c) Any order delegating any power under any Act or the rules made under by the Commissioner to any person appointed, by any designation, to assist him before the appointed day shall, on and from such appointed day, continue in force on the day immediately before such appointed day, on and from such appointed day, continue in force until the Commissioner amends, varies or rescinds such order after such appointed day under this Act;

(d) Any dealer, who is no longer liable to pay tax under the repealed Act and whose account, registers or documents has been seized under that Act, shall continue to be retained in accordance with provision of that Act on or after appointed day;

(e) All prescribed forms under the repealed Act or the rules made there under and continuing in the force on the day immediately before the appointed day shall, with effect from such appointed day, continue in force and shall be used mutates mutandis for the purpose for which they were being used before such appointed day until the State Government directs, by notification, the discontinuance of the use of such forms till such time as the State Government may, by notification, specify in this behalf;

(f) All rules, orders and appointments made and notifications published, certificates granted, powers conferred and other things done under the repealed Act and in force on the commencement of this Act, except the right of privilege under this repealed Act for availing of facility of industrial concession by way of exemption

from or deferment of payment of tax by registered dealers who had established new industrial units in the State or undertaken expansion, modernisation or diversification under such units shall, so far they are not inconsistent with or until they are not modified,

superceded or cancelled under this Act be deemed to have been respectively made, published, granted, conferred or done under this Act.

(g) Any prescribed form obtained or obtainable by the dealer from any

prescribed authority or any declaration furnished or to be furnished by or to the dealer under any of the Acts so repealed or the rules made thereunder in respect of any sale of goods before the appointed day shall be valid where such prescribed

form is obtained or such prescribed form is furnished on or after such appointed day;

(h) Any application for revision, review or reference arising from any order passed before the appointed day or any Appeal arising from any assessment of tax or determination of interest made before such appointed day or any application for refund, or for prescribed form, in respect of any period before such appointed day, under the repealed Act if made before such appointed day and pending on such appointed day or if made on or such appointed day, shall be disposed or in accordance with the provisions of the repealed Act;

(i) The Commissioner or any other authority to whom power in this behalf has been delegated by the Commissioner under the repealed Act may on its or his own motion, review or revise any order passed before the appointed day in accordance with the provision of that Act;

(j) Any application for the prescribed form for the transport of the goods into the state, pending on the day immediately before the appointed day, shall be deemed to have been made under this Act and shall be disposed of in accordance with the provisions of this Act;

(k) Any tax assessed, interest determined or penalty imposed under the repealed Act in respect of sales or purchase made, or the repealed Act before the appointed day, shall be payable or recoverable in accordance with the provisions of the repealed Act.

(3) (i) Where a Registered Dealer was enjoying the benefits of deferment of tax under the repealed Act immediately before the Appointed Day, and who would have continued to be so eligible, on such Appointed Day under that Act, had it not come into force, may be allowed deferment of payment of tax payable by him under this Act by the Commissioner, for the balance un-expired period or such percentage of gross value of the fixed assets as might have been allowed to such dealer under that Act as prescribed.

(ii) Where a registered dealer was enjoying the facility of exemption for payment of tax extended to him under the provision of adopted Bihar Finance Act 1981 for his having established new industrial unit in the State or undertaken expansion, modernisation or diversification in such industrial units immediately before the appointed day, may be allowed to convert the facility of exemption from payment of tax under that Act into getting the facility of deferment of payment of tax for the un-expired period or percentage of value of fixed asset as determined, as might have been allowed to such dealer under that Act, by a notification published in the Official Gazette by the State Government.

96. Repeal and Savings —

(1) (a) Bihar Finance Act, 1981 Part I, Rules made there under and notifications issued there under and as adopted in the state of Jharkhand; and

(b) Bihar tax on entry of goods into a local areas for consumption, use or sale therein Act, 1993, Rules made thereunder and notifications issued thereunder and as adopted in the state of Jharkhand.

hereinafter referred as the repealed Act (s) as in force in the State of Jharkhand, is hereby repealed from the date of commencement of this Act.

(2) The repeal shall not;

(a) revive anything not in force or existing at the time of which the repeal takes effect; or

(b) affect any right, title, obligation, or liability already acquired, accrued or incurred for any thing done or suffered in the respect of the period immediately preceding this repeal; or

(c) affect any penalty, forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the repealed Acts; or

(d) affect any investigation, inquiry, assessment, proceeding, any other legal proceeding or remedy instituted, continued or enforced under the repealed Acts and any such penalty, forfeiture or punishment as aforesaid or any proceeding or remedy instituted, continued, or enforced under the repealed acts shall be deemed to be instituted, continued or enforced under the corresponding provisions of this Acts.

(3) All rules, orders and appointments made and notifications published, certificates granted, powers conferred and other things done under the repealed Act and in force on the commencement of this Act,

except the right of privilege under this repealed Act for availing of facility of industrial concession by way of exemption from or deferment of payment of tax by registered dealers who had established new industrial units in the State or undertaken expansion, modernisation or diversification under such units shall, so far they are not inconsistent with or until they are not modified, superceded or cancelled under this Act be deemed to have been

respectively made, published, granted, conferred or done under this Act.

(4) Any reference to any Section of the repealed Acts in any rule, notification, regulation or circular shall be deemed to refer to the relevant corresponding Section of this Act, until necessary amendments are made in such rule, notification, regulation or circular.

(5) The limitations provided in this Act shall apply prospectively, and all events occurred and all issues arose prior to the date of commencement of this Act, shall be governed by the limitations provided or the provisions contained in the repeated Act.

97. Removal of Difficulties — If any difficulty arises in giving effect to the provisions of this part, the State Government may, as occasion may require, by order not inconsistent with this part and the rules, made thereunder, do anything which appears to it necessary for the purposes of removing the difficulty.

The following Schedules, as appended to the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006); as Schedule-I, Part-A, B, C, D and F of Schedule-II, Schedule-III and Appendix I are hereby deleted **vide Notification No. LG 13/leg date 01.02.2018**

SCHEDULE – I

LIST OF GOODS EXEMPTED FROM PAYMENT OF VAT (See section 14 and clause (x) of sub-section (8) of Section 18)

Sl. No.	Description of goods	Conditions and restriction subject of which exemption have been allowed
1	Agricultural Implements manually operated or Animal driven, that is to say: Hand Hoe or Khurpa, Sickle, Spade, Baguri, Hand-wheel Hoe, Horticultural tools like budding, grafting knife/shear, Pruning shear or hook, hedge shear, sprinkler, rake, Sprayer, duster and sprayer-cum-duster, Soil Injector, Jandra, Wheelbarrow, Winnower/winnowing fan, Dibbler, Gandasa, Puddler, Fertilizer seed broadcaster, Maize sheller, Groundnet decorticator, Manure or seed screen, Flame gun, Seed grader, Hand driven chaff cutteres and their parts, except bolts, nuts and springs, Tasla, Tangli, Yoke, Plough, Harrow and its following parts, such as – Harrow frame, Harrow spool, Harrow axle, Harrow scappers, Harrow draw bar, Harrow draw bar 'U', Harrow clamp, Harrow handle, Harrow clutch, Harrow pathala, Harrow disc; Cultivator or Triphali, Seed drill, fertilizer drill, seed-cum-fertilizer drill, Planter, Plank or float, Leveller or scoop, Ridger, Ditcher, Bund Former, Thrasher or Palla, Transplanter, Chaff cutters and their parts, except bolts, nuts and springs; Persian wheel and bucket chain or washer chain; Cart driven by animal and its parts, such as – Animal driven vehicle rims, Animal driven Vehicle axle, Draw bar, Hook; Reaper, Mower, Sugar Cane Crusher, Cane Juice Boiling pan and grating, Roller	When manually operated or animal driven
2	Aids and Implements used by handicapped persons	-
2A	*All seeds other than oilseeds* #	# Added vide Notification No. S.O. 55 dated 06/03/2007

3	Animal Shoe Nails	
4	Aquatic feed, Poultry feed and Animal /Cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake but Excluding other Oil Cakes and Rice Bran	-
5	Atta, Maida, Suji and Besan * ** Deleted w.e.f. 01/04/2006 vide Not. S.O. 9 dated 23/05/2006*	Exempted till 31.03.06
6	Bangles: all types of, but excluding those made of Precious Metals	
7	Bee Hives	
8	Betel leaves	-
9	Biri	
10	Books, Periodicals and Journals including Maps, Charts and Globes *and Braille books*.#	# Added vide Notification No. S.O. 55 dated 06/03/2007
11	Bread and Buns	
12	Certified seeds, other than oil seeds	
13	Chalk Stick	
14	Charcoal	-
15	Charkha, Ambar Charkha, handlooms and handloom fabrics and Gandhi Topi	-
16	Coarse grains that is to say, - Jowar, Bajra, Maize, flours, *Kodo, Jau, Kutki, Marua, Gondli, Matar, Murhi and lawa of all cereals # thereof, but excluding Paddy, Rice and Wheat*	*# Added vide Not. SO 9 dt. 23/05/06 effective from 01/04/2006*
17	Condoms and Contraceptives	-
18	Cotton and silk yarn in hank and cone	-
19	Cotton fabrics, man made fabrics and woolen fabrics, textiles subject to levy of Addl. Excise Duty, but not including Bed Sheets, Handkerchiefs, Napkins, Pillow Covers, Table cloths and other made-ups covered by HSN entry Nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06 and imported varieties of textiles *@ Cotton fabrics, man made fabrics and woolen fabrics, textiles subject to levy of additional excise duty including bed sheets, Towels, Handkerchiefs, Blankets, Pillow covers, Napkins, Table cloths and other made-ups: stitched of the fabrics or cut piece*	Textiles: as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act 1957. *Textiles: as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act 1957* *cloths etc. covered by HSN entry Nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06 and imported varieties of textiles and made-ups @* *@Substituted by S.O. 45 dated 17.12.07 w.e.f. 17.12.07*
20	Curd, Lassi, butter milk and separated milk	-
21	Earthen Pots	-
22	Electrical Energy	-
23	Firewood except casurina and eucalyptus timber	-
24	Fishnet, Fishnet fabrics, fish seeds and prawn/shrimp seeds	-

25	Fresh Ginger and Garlic	-
26	Fresh Milk and Pasteurized Milk	-
27	Fresh Plants, Saplings and Fresh Flowers	-
28	Fresh Vegetables including green chilies & Fruits	-
29	Goods sold through Public Distribution System but excluding Kerosene Oil	
29A	*Goods taken under customs bond for re-export after manufacturing or otherwise. #*	# Added vide Notification No. S.O. 55 dated 06/03/2007
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: #*	# Added vide Notification No. S.O. 55 dated 06/03/2007
30	Hand made safety matches	
31	Handicrafts	
32	Hosiery Yarn	
33	Human Blood and Blood Plasma	-
34	Indigenous Handmade Musical Instruments	-
35	Khadi Readymade garments, Bags and made-ups	
35A	*Khandsari #*	# Added vide Notification No. S.O. 55 dated 06/03/2007
36	Kites	
37	Kumkum, Bindi, Alta and Sindur	-
38	Lac / shell-lac	
39	Leaf Plates & cups-pressed or stitched.	
40	Meat, Fish, dry fish, Prawn, and other aquatic products Eggs and livestock and animal hair	When not cured or frozen;
40A	*Medicines and vaccines specifically required for the medical treatment of Thalassaemia and HIV diseases. #*	# Added vide Notification No. S.O. 55 dated 06/03/2007
41	Misri and Batasa *and Makundana* #	# Added vide Notification No. S.O. 55 dated 06/03/2007
42	National Flag	-
42A	*Newspaper #*	# Added vide Notification No. S.O. 55 dated 06/03/2007
43	Non-Judicial Stamp Paper, sold by Government Treasuries; Postal items like Envelope, Post Card etc.; sold by Government; Rupee Note when sold to the Reserve Bank of India and cheques, loose or in book form	
44	Organic Manure, Compost manure, Fish manure and Poultry manure	-
45	Papad	-
46	Poha, murmuza, Lai, *puffed rice, commonly known as Muri, flattened or beaten rice, commonly known*	# Added vide Notification No. S.O. 55 dated 06/03/2007

	as Chura, parched rice, commonly known as Khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki #	
47	Potato and Onion * ** Deleted w.e.f. 01/04/2006 vide Not. S.O. 9 dated 23/05/2006*	Exemption till 31.03.06
48	Rakhee	-
49	Raw Wool	-
50	Rice, Paddy, Wheat and Pulses * ** Deleted w.e.f. 01/04/2006 vide Not. S.O. 9 dated 23/05/2006*	Exempted till 31.03.06
51	Salt: Branded or otherwise	-
52	Sattu	-
53	Semen including Frozen Semen	-
54	Silk Worm Laying, Cocoon and Raw Silk	-
55	Slate and slate pencils	-
56	Sugar manufactured or made in India and does not include imported sugar in all its forms	Sugar: as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act 1957.
57	Takhti	-
58	Tender green coconut *including Coconut in shell and separated kernel of coconut other than Copra*. #	# Added vide Notification No. S.O. 55 dated 06/03/2007
59	*Tobacco including un-manufactured tobacco and tobacco refuse, cigars, cheroots of tobacco, cigarettes, cigarillos of tobacco, and other Tobacco products, but excluding imported varieties of Tobacco* #Unmanufactured Tobacco for manufacture of Biri #Substituted by SO 14 dt. 20.7.07 w.e.f. 1.4.07	*Tobacco: as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act 1957.*
60	Toddy, Neera and Arak	-
61	Unbranded Broomstick	-
62	Water -	Other than- i) Aerated, Mineral, Distilled, Medicinal, Ionic, Battery, de-mineralized water, and ii) Water sold in sealed container
63	*Mica #*	# Added vide Not. SO 09 dt. 23/05/06 w.e.f. 01/04/2006
64	*Handmade Soap #*	# Added vide Not. SO 09 dt. 23/05/06 w.e.f. 01/04/2006
65	*Kerosene Lamp / Lantern and their glasses & chimney #*	# Added vide Not. SO 09 dt. 23/05/06 w.e.f. 01/04/2006
66	*Agarbatti or Scented Agarbatti, Chhadi (Stick), Dhoop, Dhoop kathi, Lohbhana, Sambrana and Hawan materials #*	# Added vide Not. SO 09 dt. 23/05/06 w.e.f. 01/04/2006

SCHEDULE – II

PART-A

Goods in respect of which tax is leviable at all points of sale at the Rate of 1% [See sub-section (1) of Section 9 and sub-section (2) of Section 13]

Sl. No.	Description of goods	Rate of Tax	Remarks
1.	Articles and jewelries made of bullion or specie or both and jewelries embedded with precious stones and semi-precious stones and gold coated or gold covered jewelries including jewelries / ornaments made of gold and silver	1%	-
2.	Bullion and Specie	1%	-
3.	Precious stones, that is to say, Diamonds, Emeralds, Rubies, Sapphires and semi-precious Stones and Pearls	1%	-
4.	Silver	1%	-

SCHEDULE – II

PART-B

(Refer Jharkhand VAT Ordinance 02 of 2011 read with S. O. 02 dated. 07.05.2011) Goods in respect of which tax is leviable at all points of sale at the Rate of 5%

***(Added vide Noti. NO. 165/leg dated 04.11.2015) *** Goods in respect of which tax is leviable at all points of sale at the Rate of 5.5%

(See sub-section (1) of Section 9 and Sub Section (2) of Section 13)

Sl. No.	Sub-entry	Description of goods	"HSN" Code means "Harmonised System of Nomenclature"
(1)	(2)	(3)	(4)
1.		*[Agarbatti or Incense sticks, Dhupkathi or Dhupbagt, dhoop, sambrani, lobhana or other havan samagri] ** ** Deleted vide Not. SO 10 dt. 23/05/06 w.e.f. 01/04/2006*	33.07
2.		Agricultural implements not operated manually or not driven by Animal *Agricultural implements not operated manually or not driven by Animal; including the spare parts and components thereof* @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	*HSN deleted*
3.		All equipments for communications 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.	85.17
4.		All processed fruits, vegetables etc. including fruit jams, jelly, pickles, fruit squashes, paste, fruit drinks and fruit juices (whether in sealed containers or otherwise)	
5.		All intangible goods like copyright, patent, REP licence, etc. *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* @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	*HSN deleted*
6.		All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles	*HSN deleted*
	1	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	*HSN deleted*
	2	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, Refractory Monolithic, other than those of siliceous fossil meals or similar siliceous earths *Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, Refractory Monolithic including mineral based powder,*	*HSN deleted*

		shapes and mixtures of minerals thereof. @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
	3	Ceramic building bricks, flooring blocks support or filler tiles and the like	*deleted*
7.		All types of Yarn other than Cotton and Silk Yarn in Hank and Sewing Thread	
	1	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retain packages	33.06
	2	Yarn of carded wool, not put up for retail sale	51.06
	3	Yarn of combed wool, not put up for retail sale	51.07
	4	Yarn of fine animal (carded or combed), not put up for retail sale	51.08
	5	Yarn of wool or fine animal hair, put up for retail sale	51.09
	6	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	51.1
	7	Flax yarn	53.06
	8	Yarn of jute or of other textile bast fibers of heading 5303	53.07
	9	Yarn of other vegetable textile fibers; paper yarn	53.08
	10	Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	68.12
	11	Glass fibers (including glass wool) and articles thereof (for example, yarn, woven fabrics) : Slivers, rovings, yarn and chopped strands	70.19
8.		All utensils including aluminium and stainless steel utensils including pressure cookers / pans but excluding utensils made of gold, silver or precious metals	76.15
8A		*Aluminium conductor steel reinforced (ACSR), all aluminium conductor (AAC) and all aluminium alloy conductor (AAAC).* # # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
9.		*[Animal Hair – but to be a part of entry of skin & hide of raw wool]*	(deleted w.e.f. 07.05.2011)
10.		Arecanut powder and betel nut	8.02
11.		*[Aviation Turbine Fuel sold to a Turbo-Prop Aircraft]*	(deleted w.e.f. 07.05.2011)
12.		Bamboo and cane including bamboo splints and sticks	14.01
12A		*Bagassee* # # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
13.		Bearings	*HSN deleted*
	1	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	*HSN deleted*
	2	Ball or roller bearings, and parts thereof	*HSN deleted*
	3	Transmission shafts (including camshafts and crankshafts) and cranks; bearing housins, housed bearings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints); parts thereof	*HSN deleted*

	4	Plumnes blocks, housing for bearing, locate rings and covers, adopter with drawl sleeves, lock-nuts, lock-washers, clamps and rolling elements *Bearings (excluding spare parts or components of motor vehicles), namely: -* *(a) Ball bearings* *(b) Tapered roller bearings including cone and tapered roller assembles* *(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, adoptor withdrawal sleeves, locknut, lock-washer clamps and rolling elements* @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
14.		** [Bed sheet, Towels, Handkerchiefs, Blankets, Pillow covers, Napkins, Table cloths and other made-ups: stitched of the fabrics or cut piece cloths etc. covered by HSN entry Nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06 and imported varieties of textiles and made-ups] * * Deleted vide Not. S.O. 45 dt. 17/12/07 w.e.f. 17.12.07*	*63.01, 63.02, 63.03, 63.04, 63.05 & 63.06*
15.		Beedi or Kendu leaves	14.04
16.		xxxx	
17.		Beltings	40.1
	1	Other articles of plastics and articles of other materials of headings 3901 to 3914	39.26
	2	Conveyor or transmission belts or belting of vulcanized rubber	40.10
	3	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other technical uses	42.04
	4	Transmission or conveyor belts or belting, of textile material; whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	59.10
18.		Bicycles, tricycles, cycle rickshaws, tyres and tubes and parts thereof	87.12
19.		Bio-mass briquettes	
20.		Bitumen	27.14
21.		Bone meal	5.06
22.		Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials)	
23.		Buffin material and metal polish	
24.		Candles	
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 (SO2, 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 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	*(Substituted by Notification No. S.O. 02 dated 07.05.2011)*

		machineries in this category; or such other capital goods or Plant and machineries as may be specified in this behalf from time to time.	
26.		Castings including metal castings	
	1	Pig iron and spiegeleisen in pigs, blocks or other primary forms	
	2	Tubes, pipes and hollow profiles, of cast iron	
	3	Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel	
	4	*Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel*	*(Substituted by Notification No. S.O. 02 dated 07.05.2011)*
26A		*Castor Oil* # # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
27.		Centrifugal, monobloc and submersible pumps and parts thereof	*HSN deleted*
		Motor operated: electrically or otherwise; Centrifugal, monobloc and submersible pumps and parts thereof. @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
28.		*[Cereals, that is to say,— (i) Paddy (Oryza sativa L); (ii) Rice (Oryza sativa L.); (iii) Wheat (Triticum vulgare, T. compactum, T. sphaerococcum, T. durum, T. aestivum L., T. dicocum);]*	(deleted w.e.f. 07.05.2011)
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 sulpate 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.* # # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
29.		Chemical fertilizers, pesticides, weedicides, and insecticides	
	1	Bio-fertilisers and Micronutrients, also plant growth promoters and regulators, herbicides, rodenticide, insecticide, weedicide etc.	
	2	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids	28.09
	3	Organo-sulfur compounds	29.3
	4	Other organo-inorganic compounds	29.31
	5	Heterocyclic compounds with oxygen heteroatom(s) only : Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	29.32
	6	Hetrocyclic compounds with nitrogen heteroatom(s) : Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure	29.33
	7	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products	31.01
	8	Mineral or chemical fertilizers, nitrogenous	31.02

	9	Mineral or chemical fertilizers, phosphatic	31.03
	10	Mineral or chemical fertilizers, potassic	31.04
	11	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg (22lbs):	31.05
30.		Clay including fire clay, fine china clay and ball clay	
31.		Coffee beans and seeds, cocoa pod, green tea leaf and chicory	
	1	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	9.01
	2	Tea whether or not flavored	9.02
	3	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cochorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included :	12.12
	4	Cocoa beans, whole or broken, raw or roasted	18.01
32.		Combs	
33.		Cottage Cheese	
34.		Cups and glasses of paper and plastics.	
35.		Coir and coir products excluding coir mattresses	53.05
36.		*[Cotton and] Cotton waste*	*("Cotton and" deleted by Notification No. S.O. 02 dated 07.05.2011)*
37.		Crucibles	69.03
38.		*[Coal including coke in all its forms, but excluding char coal;]*	(deleted w.e.f. 07.05.2011)
39.		Coal Tar	
40.		*[Cotton, that is to say, all kinds of cotton (indigenous or imported in its unmanufacture state, whether ginned or unginned, baled, pressed otherwise, but not including cotton waste]*	(deleted w.e.f. 07.05.2011)
41.		*[Cotton yarn, but not including cotton yarn waste]*	(deleted w.e.f. 07.05.2011)
42.		*[Crude Oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition whether obtained from normal or condensation oil deposits or by the destructive distillation or bituminous minerals and whether nor not subjected to all or any of the following process:-* *(1) Decantation;* *(2) De-salting;* *(3) Dehydration;* *(4) Stabilization in order to normalize the vapour pressure;* *(5) Elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain to pressure;* *(6) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned processes;* *(7) any other minor processes (including addition of you point depressants or flow improves) which does not change the essential character of the substance];*	(deleted w.e.f. 07.05.2011)

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)]*	(deleted w.e.f. 07.05.2011)
42B		*Drilling rigs of all types and spare parts and accessories thereof.* # # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
43.		Drier felt	
44.		Dry fruits * * deleted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
45.		Dyes, acid dyes, basic dyes	*HSN deleted*
		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@ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
46.		Edible oils and oil cake	
	1	Soyabean oil and its fractions, whether or not refined, but not chemically modified	15.07
	2	Peanut (ground –nut) oil and its fractions, whether or not refined, but not chemically modified	15.08
	3	Olive oil and its fractions, whether or not refined, but not chemically modified	15.09
	4	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils and fractions with oils or fractions of heading 1509	15.1
	5	Palm oil and its fractions, whether or not refined, but not chemically modified	15.11
	6	Sunflower-seeds, safflower or cottonseed oil, and fractions thereof, whether or not refined, but not chemically modified: Sunflower-seed or safflower oil and fractions thereof	15.12
	7	Coconut (copra), plam kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified: Coonut (copra) oil and its fractions	15.13
	8	Rapeseed, coiza or mustard oil, and fractions thereof, whether or not refined, but not chemically modified	15.14
	9	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	15.15
47.		Electrodes : all kinds of, graphite electrodes including anodes, welding rods, soldering rods and soldering wires.	83.11
48.		Embroidery or zari articles, that is to say – imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla	
		Embroidery or zari articles, that is to say, imi, zari kasab, saima, chumki, gota sitara, naqsi, kora, glass bead, badla, gazal, embroidery machines, embroidery needles. @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	*HSN deleted dabka,*
49.		Environment friendly recycled products as may be notified by Government by time to time	
50.		Exercise book, graph book and laboratory note book	48.2

51.		Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusion of those	
	1	Pig iron and spielelesen in pigs, blocks or other primary forms	72.01
	2	Ferroalloys: Felt manganese	72.02
	3	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 per cent, in slumps, pellets or similar forms	72.03
	4	Ferrous waste and scrap; remelting scrap ingots of iron or steel	72.04
	5	Granules and powders, of pig iron, spiegeleisen, iron or steel	72.05
	6	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	72.06
	7	Semi finished products of iron or non-alloy steel: Containing by weight less than 0.25 per cent or carbon	72.07
	8	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.6 inches) or more, hot-rolled, not clad, plated or coated	72.08
	9	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.6 inches) or more, colled-rolled, (cold reduced), not clad, plated or coated: In coils, not further worked than cold-rolled (cold reduced)	72.09
	10	Flat-rolled products of iron or non-alloy steel, of a width 600 mm (23.6 inches) or more, clad, plated or coated with tin	72.10
	11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm (23.6 inches) not clad, plated or coated: Not further worked than hot-rolled	72.11
	12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm (23.6 inches) clad, plated or coated	72.12
	13	Bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel	72.13
	14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot extruded but including those twisted after rolling	72.14
	15	Other bars and rods, of iron or non-alloy steel	72.15
	16	Angles, shapes and sections of iron or non-alloy steel	72.16
	17	Wire of iron or non-alloy steel	
		Barbed wire or wires, nails of iron or non-alloy steel @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	*HSN deleted*
	18	Stainless steel in ingots or other primary forms; semi finished products of stainless steel	72.18
	19	Flat rolled products of stainless steel, of a width of 600 mm (23.6 inches) or more: Not further worked than hot rolled in coils	72.19
	20	Flat-rolled products of stainless steel, of a width of less than 60 mm (23.6 inches) : Not further worked than hot tilled	72.20
	21	Bars and rods, hot rolled in irregularly wound coils, of stainless steel	72.21
	22	Other bars and rods stainless steel; angles, shapes and sections of stainless steel. Bars and rods, not further worked than hot-rolled, hot drawn or extruded	72.22
	23	Wire of stainless steel	72.23
	24	Other alloy steel in ingots or other primary forms; semi finished products of other alloy steel	72.24
	25	Flat-rolled products of other alloy steel, of a width of 600 mm (23.6	72.25

	inches) or more: Of silicon-electrical steel	
26	Flat-rolled products of other alloy steel, or a width of less than 600 mm (23.6 inches) or more: Of silicon electrical steel	72.26
27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	72.27
28	Other Bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and roads of alloy or non-alloy steel	72.28
29	Wire of other alloy steel	72.29
30	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	73.01
31	Railway or tramway track construction material of iron or steel, the following rails, check-rails and rack rails; switch blades crossing frogs, point rods and other crossing pieces, sleepers (cross-ties) fish plates, chairs, chair wedges, sole plates (base plats), fail clips, bedplates, ties and other material specialized for jointing of fixing rails	73.02
32	Tubes, pipe and hollow profiles if cast iron	73.03
33	Tubes, pipes and hollow profiles, seamless, of iron (other than case iron) or steel	73.04
34	Other Tubes and Pipes (for example, welded, riveted or similarly closed) having circular cross sections, the external diameter of which exceeds 406.4 mm (16 inches) of iron or steel	73.05
35	Other Tubes, Pipes and hollow profiles (for example, open seamed or welded, riveted or similarly closed) of iron or steel	73.06
36	Tube or pipe fitting (for example couplings, elbows, sleeves), of iron or steel. Cast fittings	73.07
37	Copper matters cement copper (precipitated copper)	74.01
38	Unrefined copper; copper anodes for electrolytic refining copper content	74.02
39	Refined copper and copper alloys, unwrought (other than master alloys of heading 7405) : Refined copper	74.03
40	Copper waste and scrap	74.04
41	Master alloys of copper	74.05
42	Copper powders and flakes	74.06
43	Copper bars rods and profiles	74.07
44	Copper wire	74.08
45	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm (0.006 inch)	74.09
46	Copper foil (whether or not printed or blacked with paper, paper board, plastics or similar backing exceeding 0.15 mm (0.006 inch)	74.10
47	Copper tubes and pipes	74.11
48	Copper tube or pipe fittings (for example, coupling, elbows, sleeves)	74.12
49	Stranded wire, cables plaited bands and the like, including slings and similar articles, of copper, not electrically insulated	74.13
50	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	75.01
51	Unwrought nickel	75.02
52	Nickel waste and scrap	75.03
53	Nickel powders and flakes	75.04
54	Nickel bars, rods, profiles and wire	75.05

55	Nickel plates, sheets, strip and foil	75.06
56	Unwrought Aluminium	76.01
57	Aluminium waste and scrap	76.02
58	Aluminium powders and flakes	76.03
59	Aluminium bars, rods and profiles	76.04
60	Aluminium wire	76.05
61	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm (0.0079 inch)	76.06
62	Aluminium plates, sheets and strip, (whether or not printed or backed with paper, paper board, plastics or similar backing materials of a thickness (excluding any backing) not exceeding 0.2 mm (0.0079 inch)	76.07
63	Aluminium tubes and pipes	76.08
64	Aluminium tube or pipe fittings (for example coupling, elbows, sleeves)	76.09
65	Unwrought lead	78.01
66	Lead waste and scrap	78.02
67	Lead bars, rods, profiles and wire	78.03
68	Lad plates, sheets, strip and foil, lead powders and flakes	78.04
69	Lead tubes, pipes and tube or pipe fittings (for example couplings)	78.05
70	Unwrought zinc	79.01
71	Zinc waste and scrap	79.02
72	Zinc dust, powders and flakes	79.03
73	Zinc bars, rods, profiles and wire	79.04
74	Zinc plates, sheets, strip and foil	79.05
75	Zinc tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	79.06
76	Unwrought tin	80.01
77	Tin waste and scrap	80.02
78	Tin bars, rods, profiles and wire	80.03
79	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm (0.008 inch)	80.04
80	Tin foil (whether or not printed or backed with paper, paper board, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm (0.008 inch), tin powders and flakes	80.05
81	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	80.06
82	Tungsten (wolfram) and articles thereof, including waste and scrap	81.01
83	Molybdenum and articles thereof, including waste and scrap	81.02
84	Tantalum and articles thereof, including waste and scrap	81.03
85	Magnesium and articles thereof, including waste and scrap	81.04
86	Cobalt mattes and other intermediate products of cobalt metallurgy and articles thereof, including waste and scrap	81.05
87	Bismuth and articles thereof, including waste and scrap	81.06
88	Cadmium and articles thereof, including waste and scrap	81.07
89	Titanium and articles thereof, including waste and scrap	81.08
90	Zirconium and articles thereof, including waste and scrap	81.09
91	Antimony and articles thereof, including waste and scrap	81.10
92	Manganese and articles thereof, including waste and scrap	81.11

	93	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap	81.12
52.		Feeding bottles, nipples	
53.		Fibres of all types and fibre waste	
	1	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	
	2	Jute and other bast fibres (excluding flax, true hemp and ramie) raw or processed but not spun; tow and waste of these fibers including yarn waste and gameted stock	
	3	Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibers (including yarn waste and gametted stock)	
	4	Coconut, abaca (Manila hemp or Musa textiles Nee), ramie and other vegetable textile fibers, not elsewhere specified or included, raw or processed but not spun; two, noils and waste of these fibers (including yarn waste and gametted stock)	
	5	Synthetic staple fibers, not carded, combed or otherwise processed for spinning	
	6	Waste (including noils, yarn waste and gametted stock) of manmade fibers	
	7	Synthetic staple fibers, carded combed or otherwise processed for spinning	
	8	Artificial staple fibers carded, combed or otherwise processed for spinning	
	9	Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures of asbestos (for example, thread, wovenfabric clothing, headgear, footwear, gaskets) whether or not reinforced, other than goods of heading 6811 or 6813	
	10	Glass fibres (including glass wool) and articles thereof (for example, yarm woven fabrics) ; Slivers, rovings, yarn and chopped strands;	
	11	Optical fibers and optical fiber bundles; optical fiber cables other than those of heading 8544; sheets and plates of polarizing materials; lenses (including contact lenses), prisms, mirrors and other optical elements of any material, unmounted, other than such elements of glass not optically worked	
		Fibres of all types and fibre waste including Twine, Cordage, Ropes 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 verities of synthetic fibres or ropes, yarn of jutes, yarn of other vegetable textile fibers. @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	*HSN deleted and*
54.		Flour, Atta, Maida, Suji and Besan	Taxable with effect from 01.04.2008 * *Substituted vide Not. SO 69 dt. 31/03/07*
	1	Wheat or meslin flour	11.01

	2	Cereal flours other than of wheat or meslin	11.02
	3	Flour, meal and powder of the dried leguminous vegetables of heading 0613, of sago or of roots or tubes of heading (0714) or of the products of chapter 8)	11.06
54A		*Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker, fly ash. #* # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
55.		Fly Ash	
56.		Fried and roasted grams	20.08
56A		*Glucose D #* # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
57.		*[Gur, jaggery, and edible variety of rub gur] **	17.01, 17.02
	1	*[Cane or beet sugar and chemically pure sucrose, in soild form : Raw sugar not containing added flavouring or coloring matter]: **	17.01
	2	*[Other sugars, including chemically pure lactose, maltose, glucose (dextrose) and fructose, in soild form; sugar syrups not containing added flavouring or coloring matter, artificial honey, whether or not mixed with natural honey; caramel:] **	17.02
	* deleted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07		
58.		Hand pumps, and spare parts	84.13
59.		Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower, Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	12.11
60.		*[Hides and skins, whether in a raw or dressed state]*	(deleted w.e.f. 07.05.2011)
61.		High Density Poly Ethylene bags	
62.		Honey	
63.		[Hosepipes and fittings thereof	
		Hosepipe and fittings thereof of all varieties and descriptions, excluding those used as spare parts or components of motor vehicles]	(deleted w.e.f. 07.05.2011)
64.		Hosiery goods	61.15
65.		Ice	22.01
66.		Idol made of clay and clay lamps	
67.		Imitation Jewelries	
68.		Imported Textiles and Fabrics	
69.		Industrial cables (High Voltage cables, XLPE cables, jelly filled cables, optical fibers)	85.44, 90.01
	1	Insulated (including enameled or anodized) wire, cable (including coaxial cable) and other insulated electrical conductors, whether or not fitted with connectors, optical fiber cables, made up of individually sheathed fibers, whether or not assembles with electric conductors or fitted with connectors:	85.44
	2	Optical fibers and optical fiber bundles; optical fiber cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any materials, unmounted, other than such elements of glass not optically worked:	90.01

the Schedule-II, Part-B

		Notification No. S. O. 02 dt. 07.05.2011)	
70.	Industrial perfumes and its concentrates		
71.	Insecticides, rodenticides, fungicides, herbicides, antisprouting products and plant growth regulators, disinfectants and similar products, put in forms or packing for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles and flypapers):		38.08
72.	Insulators		
73.	*Iron and steel, that is to say,—* *(i) Pig Iron, Sponge Iron and cast iron including ingot moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;* *(ii) Steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);* *(iii) Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars; (iv) Steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths);* *(v) Steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections);* *(vi) Sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition; (vii) Plates both plain and chequered in all qualities;* *(viii) Discs, rings, forgings and steel castings;* *(ix) Tool, alloy and special steels of any of the above categories; (x) Steel melting scrap in all forms including steel skull, turnings and borings;* *(xi) Steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;* *(xii) Tin-plates, both hot dipped and electrolytic and tinfree plates; (xiii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers—heavy and light crane rails;* *(xiv) Wheels, tyres, axles and wheels sets;* *(xv) Wire rods and wires—rolled, drawn, galvanised, aluminised, tinned or coated such as by copper;* *(xvi) Defectives, rejects, cuttings or end pieces of any of the above categories;*		(deleted w.e.f. 07.05.2011)
74.	IT Products including computers, Mobile Telephony System and parts thereof, Teleprinter and Wireless equipment and parts thereof		
	IT products (as listed by Government of India) including computers, telephones and parts thereof, cell phones, DVD, CD, teleprinter and wireless equipments and parts thereof.@ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07 HSN Codes deleted w.e.f. 06/03/07		*HSN deleted*
	Word processing machines, Electronic typewriters (a) Word processing machines (b) Electronic typewriters		*HSN deleted*
	Microphones, multimedia speakers, headphones etc. Microphones (b) Multimedia speakers (c) Headphones etc.		*HSN deleted* (a)
	Telephone answering machines		*HSN deleted*

Prepared unrecorded media for sound recording	*HSN deleted*
CD, DVD	*HSN deleted*
IT software of any media Disc for laser reading systems for reproducing phenomena other than sound or image (b) Magnetic tapes for reproducing phenomena other than sound or image (c) Other software (i) on floppy disc or cartridge tape (ii) on disc or on CD ROM (iii) on other media	*HSN deleted* (a)
Transmission apparatus other than apparatus for radio or T.V. broadcasting (a) Walkie-talkie set (b) Cordless handset (c) Car telephone (d) Transportable telephone (e) Marine radio communication equipment (f) Amateur radio equipment (g) Cellular telephone or cell phones	*HSN deleted*
Radio communication receivers, Radio Pagers Radio pagers (b) Demodulators (c) Other	*HSN deleted* (a)
Aerials, antennas and parts	*HSN deleted*
LCD Panels, LED panels and parts. LCD Panels / LED Panels (b) Parts	*HSN deleted* (a)
Electrical capacitors, fixed, variable and parts Electrical capacitors, fixed, variable (b) Parts	*HSN deleted* (a)
Electronic calculators	*HSN deleted*
Electrical resistors	*HSN deleted*
Printed Circuits	*HSN deleted*
Switches, Connectors, relays up to 15 amps. @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	*HSN deleted*
DATA/Graphic Display tubes, other than Picture tubes and parts Colour (b) Black & White or other monochrome	*HSN deleted* (a)
Diodes, transistors & similar semi-conductor devides	*HSN deleted*
Electronic Integrated Circuits and Micro-assemblies	*HSN deleted*
Signal Generators and parts Signal Generators (b) Parts	*HSN deleted* (a)
Optical fibre cables madeup of individually sheathed fibres, whether or assembled with electric conductors or fitted with connectors	*HSN deleted* not
Optical fibre and optical fibre bundles, cables, other than those of 8544.70	*HSN deleted* heading

	Liquod Crystal devides, flat panel display devices and parts Liquid Crystal devices, flat panel display devices (b) Parts	*HSN deleted* (a)
	Computer systems and peripherals, Computer Stationery, Electronic (a) Computer systems and peripherals, toner and cartridges (b) Electronic diaries	*HSN deleted* diaries
	Cathode ray oscilloscopes, spectrum analysers, signal analysers Cathode ray oscilloscopes (b) Spectrum analysers (c) Signal analysers	*HSN deleted* (a)
	Parts and Accessories of Heading 84.69, 84.70 & 84.71	*HSN deleted*
	DC Micromotors, Stepper motors of 37.5 watts D.C. Micromotors of an output not exceeding 35.5W (b) D.C. Micromotors of an output not exceeding 750W (c) Stepper motors of an output anot exceeding 37.5W (d) Stepper motors of an output not exceeding 750W	*HSN deleted* (a)
	Parts of Heading 85.01	*HSN deleted*
	Uninterrupted Power Supply	*HSN deleted*
	Permanent magnets and articles	*HSN deleted*
	Apparatus for line telephony or line telegraphy	*HSN deleted*
75.	*Jute, that is to say, the fibre extracted from plants belonging to the species Corchorrus capsuliries and Corchorrus olitorius and the fibre known as mesta or bimli extracted from plants of the species Hibiscus cannabinus and Hibiscus sabdariffa—Varalitissima and the fibre known as Sunn or Sunn-hemp extracted from plants of the species Crotaloria juncea whether baled or otherwise;*	(deleted w.e.f. 07.05.2011)
76.	Jute products including natural, dyed and bleached, diversified, plain and laminated Jute Products, including Jute bags.	
77.	Kattha	
78.	Kerosene oil sold through PDS	29.1
79.	Kerosene lamp / lantern, petromax, glass chimney *Deleted vide Not. SO 10 dt. 23/05/06 w.e.f. 01/04/2006*	
	Hurricane lanterns, petromax and accessories and components thereof. @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	*HSN deleted*
80.	[Khandsari] * * deleted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
81.	Khoya / Khoa	
82.	*Knitting wool*	(deleted w.e.f. 07.05.2011)
82A	*Liquefied Petroleum Gas for Domestic Use #*	(deleted w.e.f. 07.05.2011)
83.	Linear alkyl benezene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate	
83A	Lime, lime stone, clinker, dolomite and other white washing materials not elsewhere mentioned in the schedule or in any other schedule # # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
83B	*Lignite*	(deleted w.e.f. 07.05.2011)
84.	Maize starch, maize gluten, maize germ and maize oil	

85.	"Medicines and Drugs", whether patent or proprietory, as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), including vaccines, syringes, dressings, medicated ointments produced under drugs licence, light liquod paraffin of IP grade, Bulk Drugs, Homeopathy, Ayurvedic and Unani Medicines, but not including (a) Medicated Goods (b) Products capable of being used as cosmetics and toilet preparations including tooth-paste, tooth-powders, cosmetics, toilet articles and soaps; (c) Mosquito repellents in any form.	
	"Medicines and Drugs", whether patent or proprietary, as defined in 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. @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07 HSN Codes deleted w.e.f. 06/03/07	*HSN deleted the*
86.	Medical equipments / devices and Implants	
	Medical equipments/devices; including Medical Diagnostic Kits.@ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07 HSN Codes deleted w.e.f. 06/03/07	*HSN deleted*
86A	*Milk food and milk products including skimmed milk powder tinned, bottled or packed.* #	
	# Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
	@ Milk food tinned, bottled or packed foods (excluding cooked food) e.g. Horlicks, Bournvita, Maltova, Viva, Complan, Ovaltin etc. and milk products including ghee, butter, skimmed milk powder: tinned, bottled or packed, excluding ice cream@ @Substituted by S.O. 45 dated 17.12.07 w.e.f. 17.12.07	
86B	*Milk powder, baby milk food, paneer* # # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
	@ Milk powder, baby milk food e.g. Glaxo, Amulspray, Lactogen etc. and paneer@ @Substituted by S.O. 45 dated 17.12.07 w.e.f. 17.12.07*r*	
86C	*Mixed PVC stabilizer* # # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
87.	[Murmuralu, pelalu, atukulu, puffed rice, muri] * * deleted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	19.04
88.	Napa Slabs (Rough flooring stones) including Shahabad stones	68.01
89.	Newars	58.06
90.	Non-mechanized boats used by fisherman for fishing	
91.	Nut, bolts, screws and fasteners	
	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	*HSN deleted*

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. @

@Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07

92. Oil Cakes: other than de-oiled cakes

93. *Oilseeds, that is to say,—* (deleted w.e.f. 07.05.2011)

(i) Groundnut or peanut (Arachis hypogaea);

(ii) Seasamum or Til (Sesamum oriental);

(iii) Cottonseed (Gossypium Spp)

(iv) Soyabean (Glycine seja);

(v) Rapeseed and mustard—

(1) Torta (Brassica campestris var toria);

(2) Rai (Brassica juncea);

(3) Jamba—Taramira (Eruca saliva);

(4) Sarson, yellow and brown (Brassica campestris var sarson);

(5) Banarsi Rai or True Mustard (Brassica nigra);

(vi) Linseed (Linum usitatissimum);

(vii) Castor (Ricinus communis);

(viii) Coconut (i.e. copra excluding tender coconuts) (Cocosnucifera); (ix) Sunflower (Helianthus annus);

(x) Nigar seed (Guizotia abyssinica);

(xi) Neem, vepa (Azadirachta indica);

(xii) Mahua, illupai, Ippe (Madhuca indica M. latifolia, Bassia latifolia and Madhuca longifolia syn. M. longifolia);

(xiii) Karanja, pongam, honga (Pongamia pinnata syn. P. Glabra); (xiv) Kusum (Schleichera oleosa, syn. S. trijuga);

(xv) Punna, undi (Calophyllum inophyllum);

(xvi) Kokum (Carcinia indica);

(xvii) Sal (Shorea robusta);

(xviii) Tung (Aleuritesfordii and A. montana);

(xix) Red palm (Elaeisguinensis);

(xx) Saff lower (Carthanus tinctorius);

94. Ores and Minerals

1	Iron ores and concentrates, including roasted iron pyrites; Iron ores and concentrates, other than roasted iron pyrites	26.01
2	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 per cent or more, calculated on the dry weight	26.02
3	Copper ores and concentrates	26.03
4	Nickel ores and concentrates	26.04
5	Cobalt ores and concentrates	26.05
6	Aluminium ores and concentrates	26.06
7	Lead ores and concentrates	26.07
8	Zinc ores and concentrates	26.08
9	Tin ores and concentrates	26.09
10	Chromium ores and concentrates	26.10
11	Tungsten ores and concentrates	26.11

12	Uranium or thorium ores and concentrates		26.12
13	Molybdenum ores and concentrates		26.13
14	Titanium ores and concentrates		26.14
15	Niobium, tantalum, vanadium or zirconium ores and concentrates		26.15
16	Precious metal ores and concentrates		26.16
17	Other ores and concentrates		26.17
	Ores and minerals: all types and varieties; including Gypsum of all	*HSN deleted*	

forms & descriptions, but excluding all kinds of stone, stone chips, stone dust; marble and granite stones in all their forms. @

@Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07

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.* #

Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07

95.		Paraffin wax of all grades / standards other than food grade standards including standard wax and slack wax.	
96.		Paper and newsprint	
	1	Recovered (waste and scrap) paper and paperboard	47.07
	2	Paperboard Paper pulp moulded trays	
	3	Newsprint, in rolls or sheets	48.01
	4	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading 4801 or 4803; handmade paper and paper and paperboard	48.02
	5	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibers, whether or not creaped, crinkeled, embossed, perforated, surface-colored, surface-decorated or printed in roll or sheets	48.03
	6	Uncoated craft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803; handmade paper and paperboard	48.04
	7	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed (than as specified in note 2 to this chapter)	48.05
	8	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers	48.06
	9	Ammonia Paper, Blotting paper, Carbon paper, Cellophane, PVC coated paper, stencil paper, tissue paper, water proof paper, art boards, card boards, corrugated boards, duplex boards, pulp boards, straw boards, triplex boards and the like, but excluding photographic paper.	
97.		*Pipes of all varieties including G.I. Pipes, C.I. Pipes, ductile pipes and PVC Pipes and their fittings thereof*	(deleted w.e.f. 07.05.2011)
	1	*Tubes, Pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics*	
	2	*Tubes, Pipes and hollow profiles, of cast iron*	
	3	*Tubes, Pipes and hollow profiles, seamless, of iron (other than case iron) or steel*	
	4	*Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm (16 inches) of iron or steel*	

	5	*Other tubes, pipes and hollow profiles (for example, open seamed or welded, riveted or similarly closed), of iron or steel;*	
	6	*Tube or pipe fittings (for example coupling, elbows, sleeves), of iron or steel; Cast fittings*	
		Pipes: i.e. to say G.I. Pipes, C.I. Pipes, ductile pipes and PVC Pipes and their fittings thereof	
97A		*Pizza Bread #* # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
98.		Plastic granules, plastic powder and master batches	
99.		Plastic footwear including moulded plastic footwears, Hawaii chappals & straps thereof	64.04
100.		Plastic and tin containers including barrels	
100A		*Polyester and staple fiber yarn #* # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
100B		*# Plywood, Block Board and Flush Doors* # Added by S.O. 45 dated 17.12.07 w.e.f. 17.12.07	
101.		Porridge	
102.		Potato & Onion	Taxable with effect from 01.04.2008 * *Substituted vide Not. SO 69 dt. 31/03/07*
103.		Power Tillers, their parts and accessories including trailers, but excluding batteries, tyres, tubes and flaps.	
104.		Pre-owned motor vehicles, when sold by a Registered VAT Dealer: dealing in purchase and sale / resale of new Motor Vehicles thereof. Note: Pre-owned or second-hand old motor vehicles for this purpose, shall mean a separate commercial commodity.	
105.		Printed material including diary, calendar, etc. including printing works: held to be as nature of works contract in course of printing	
	1	Music, printed or in manuscript, whether or not bound or illustrated	49.04
	2	Maps and hydrographic or similar charts of all kinds, including Atlases, wall maps, topographical plans and globes, printed	49.05
	3	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	49.09
	4	Calendars of any kind, printed, including calendar blocks	49.10
	5	Other printed matter, including printed pictures and photographs, Accounts books, Paper envelopes, Race cards, Greeting Cards, Invitation cards, humour post cards, picture post cards, cards for special occasions, photo and stamp albums	49.11
106.		Printing ink excluding toner and cartridges	32.15
107.		Processed Meat, Poultry and Fish	
108.		Pulp of Bamboo, Wood and Paper	
	1	Mechanical wood pulp	47.01
	2	Chemical wood pulp, dissolving grades	47.02
	3	Chemical wood pulp, soda or sulfate, other than dissolving grades	47.03

	4	Chemical wood pulp, sulfite other than dissolving grades	47.04	
	5	Pulps of fibers derived from recovered (waste and scrap paper or paperboard or of other fibrous cellulosic material)	47.06	
109.		*Pulses, that is to say,-* *(i) Gram or gulab gram (Cicemrietinum L);* *(ii) Tur or arhar (Cajanus cajan);* *(iii) Moong or green gram (Phaselous aureus);* *(iv) Mmasur or lentil (Lens esculmta Moench, Lens cuinaris Medic.);* *(v) Urad or black gram (Phaseolus mungo);* *(vi) Moth (Phaseolus aconitifolius Jacq);* *(vii) Lakh or khesari (Lathyrus sativus L.);*	(deleted w.e.f. 07.05.2011)	
109A		*PVC and Insulated adhesive tapes #* # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07		
110.		Rail coaches, engines and Wagons and parts thereof		
	1	Rail Locomotives powered from an external source of electricity or by electric accumulators (batteries)	86.01	
	2	Other rail Locomotives; Locomotive tenders	86.02	
	3	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	86.03	
	4	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trakliners, testing coaches and track inspection vehicles)	86.04	
	5	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special railway or tramway coaches, not self-propelled (excluding those of heading 8604)	86.05	
	6	Railway or tramway freight cars, not self-propelled		86.06
111.		Raw Cashew		
112.		Readymade garments but not including those made of khadi		
	1	Men's or boy's overcoats, carcoats, capes, cloaks, anoraks (including ski-jackets), and similar articles, knitted or crocheted, other than those of heading 6103		61.01
	2	Women's or girl's overcoats, carcoats, capes cloaks, anoraks (including ski-jackets), and similar articles, knitted or crocheted, other than those of heading 6104	61.02	
	3	Men's or boy's suits, ensembles, suit-type jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	61.03	
	4	Women's or girl's suits, ensembles, suit-type jackets, blazers, dresses, skirts, devided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear) knitted or crocheted	61.04	
	5	Men's or boy's shirts, knitted or crocheted	61.05	
	6	Women's or girl's blouses and shirts, knitted or crocheted	61.06	
	7	Men's or boy's underpants, briefs, nightshirts, pajamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	61.07	
	8	Women's or girl's slips, petticoats, briefs, panties night dresses, pajamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted	61.08	
	9	T-shirts, singlets, tank tops and similar garments, knitted or crocheted	61.09	
	10	Sweaters, Pullovers, sweatshirts waistcoats (vests), and similar articles knitted or crocheted	61.10	

	11	Babies garments and clothing accessories, knitted or crocheted	61.11
	12	Track suits, ski-suits and swimwear, knitted or crocheted	61.12
	13	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907: Having an outer surface impregnated, coated, cogered, or laminated with rubber or plastic materiel which completely obscures the underlying fabric	61.13
	14	Other garments, knitted or crocheted	61.14
	15	Men's or boy's overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski-jackets), windbreakers and similar articles (including padded, sleeveless jackets, other than those of heading 6203)	62.01
	16	Women's or girl's overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski-jackets), windbreakers and similar articles (including padded, sleeveless jackets, other than those of heading 6204)	62.02
	17	Men's or boy's suits, ensembles, suit-type jackets, blazers, trousers, bib and brace overalls, breeches and shorts other than swimwear	62.03
	18	Women's or girl's suits, ensembles, suit-type jackets, blazers, dresses, skirts divided skirts, trousers, bib and brace overalls, breeches and shorts other than swimwear	62.04
	19	Men's or boy's shirts	62.05
	20	Women's or girl's blouses, shirts and shirt-blouses	62.06
	21	Men's or boy's singlets and other undershirts, underpants, briefs, nightshirts, pajamas, bathrobes, dressing gown and similar articles	62.07
	22	Women's or girl's singlets and other undershirts, slips, petticoats, briefs, panties, nightdresses, pajamas, negligees, bathrobes, dressing gowns and similar articles	62.08
	23	Babies garments and clothing accessories	62.09
	24	Garments, made-up of fabrics of heading 5602, 5903, 5906 or 5907	62.10
	25	Track suits, ski-suits and swimwear, other garments	62.11
	26	Brassiers, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	62.12
113.		Renewable energy devices and spare parts thereof	84.19, 85.14
		Renewable energy devices or equipments, including their parts, that is to say-	*HSN deleted*
		(a) Flat plate solar collectors	
		(b) Concentrating and pipe type solar collectors	
		(c) Solar cookers	
		(d) Solar water heaters	
		(e) Solar crop driers and systems	
		(f) Solar air/gas/fluid heating system	
		(g) Solar refrigeration, cold storages and air conditioning system	
		(h) Solar stills and desalination systems	
		(i) Solar pumps based on solar thermal and solar photo-voltaic conversion	
		(j) Solar power generating system	
		(k) Solar photo-voltaic modules and panels for water pumping and other applications	
		(l) Windmills and any specially designed devices which run on windmills	
		(m) Any special devices including electricity generators and pumps running on wind energy	
		(n) Bio gas engines and bio gas plant and accessories and equipments connected therewith for utilizing energy from bio gas	
		(o) Agricultural and municipal waste conversion devices	

		producing energy bio mass. *(p) Equipments for utilizing ocean waves.* *(q) Hydrams or hydraulic ram or similar other devices using, energy derived from flowing or stored up water* *(r) Solar cells* *(s) Solar lanterns and lamps.* @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
114.		Rice Bran	
		Rice bran including husk and bran of cereals. @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	Taxable with effect from 01.04.2008 * *Substituted vide Not. SO 69 dt. 31/03/07*
115.		River sand and grit	
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 #* # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
116.		Safety matches	36.05
117.		[Seeds] * * deleted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	12.09
118.		Sewing machines, its parts and accessories thereof	84.52
118A		*Scrap of old and condemned batteries #* # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
119.		Ship and other water vessels	
	1	Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods	89.01
	2	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	89.02
	3	Yachts and other vessels for pleasure or sports; row boats and canoes	89.03
	4	Tugs and pusher craft	89.04
	5	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	89.05
	6	Other vessels, including warships and lifeboats other than row boats	89.06
	7	Other floating structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons)	89.07
	8	Vessels and other floating structures for scraping	89.08
120.		*Silk fabrics but excluding handloom silks, unless covered by Additional Excise Duty*	(deleted w.e.f. 07.05.2011)
121.		Skimmed milk powder and UHT milk @ UHT Milk @ Substituted by S.O. 45 dated 17.12.07 w.e.f. 17.12.07	*HSN deleted*
122.		Solvent oils other than organic solvent oil	38.14
		Solvent oils other than organic solvent oil including solvent. @	*HSN deleted*

@Amended vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07

122A		*# Soya Nuggets commonly known as soya bari* # Added by S.O. 45 dated 17.12.07 w.e.f. 17.12.07	
123.		Spectacles, parts & components thereof, contact lens & lens cleaner	
124.		Spices and condiments of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies etc.	
	1	Ajwain, Handi, Dhania, Methi, Sonth, Kalaunji, Saunf, Khatai, Amchur, Long-patta, Dalchini, Tejpatta, Javatri, Jaiphal, Pepper, Elaichi of all kinds, kankaul mirch etc. *'Handi' is substituted by 'Haldi'* @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
	2	Pepper of the genus Piper, dried or crushed or ground fruits of the genus Capsicum (Peppers or of the genus Piments (e.g., allspice):	9.04
	3	Cinnamon and cinnamon-tree flowers	9.06
	4	Cloves (whole fruit, clovers and stems)	9.07
	5	Nutmeg, mace and cardamoms	9.08
	6	Seeds of anise, badian, fennel, coriander, cumin or caraway;	9.09
	7	Dried Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and all other spices	9.10
	8	Hing (Asafoetida)	
	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 #* # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
125.		Sports goods, but excluding apparels and footwear	
	1	Articles for arcade, table or parlour games, including pinball machines, bagatelle, billiards and special tables for casino games; automatic bowling alley equipment; parts and accessories thereof:	95.04
	2	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and wading pools; parts and accessories thereof: Snow-skis and other snow-ski equipment; parts and accessories thereof:	95.06
	3	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy: "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting equipment; parts and accessories thereof:	95.07
126.		Starch	11.08
126A		*Stainless Steel sheets*	(deleted w.e.f. 07.05.2011)
127.		Synthetic gems and hairpins	
128.		Tamarind and Tamarind seed and powder	8.13
129.		Tools, that is to say, - (a) Power tools such as electric drills, tapping machines, hammers, sanders, planners, screw drivers, blowers, routers, winches, grinders, super abrasives, non-woven abrasives, bonded abrasives other than stone for polishing floor, stone for sharpening carpenters' instruments, tile polishing blocks and rubbing bricks; (b) Cutting tools such as taps,	

		milling cutters, reamers, segments, carbide tools, saws, high speed cut-off machines, shears, nibblers, compound miter saws, masonry cutters, diamond dresser cutter, gear hobbs and gear shaper cutters; (c) Measuring tools such as micrometers, vernier calipers, feeler gauges, height gauges, slip gauges, snap gauges, pressure gauges, dial thermometers, water meter and measuring steel tapes; (d) Hydraulic tools such as jacks, pipe-benders, rammers, grinders, drills torque wrenches, filters, regulators and lubricant applicators; (e) Pneumatic tools such as impact wrenches, rammers, grinders, drills torque wrenches, filters, regulators and lubricant applicators; (f) Hand tools such as spanners, pliers, screw drivers, hammers, torque tools, cold chisels, drill bits and burrs, tool bits, hack-saws, hacksaw blades and frames, band-saw rolls, dice, die-nuts, tools for carpentry, tools for masons and steel files.	
130.		Toys excluding electronic toys	
131.		Tractors, harvesters and attachments and parts thereof	87.01
		Tractors, Threshers, harvesters and attachments & parts thereof @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	*HSN deleted*
132.		Transformers	
133.		Transmission towers	
		Transmission wires and towers @ @Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	*HSN deleted*
134.		Umbrella, its parts and accessories thereof except garden umbrella	66.01
135.		Vanaspati (Hydrogenated vegetable oil)	15.17
136.		Vegetable oil including gingili oil and bran oil	
	1	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	15.15
	2	Animal or vegetable fats and oils, and their fractions, partly or wholly hydrogenated, intere-sterified reesterified or elaidinized, whether or not refined, but not further prepared:	15.16
136A		*Waste paper, empty bottles, empty drums, broken glasses and plastic waste#* # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
136B		*Weighing machines and weighing scales and parts thereof, and weights of all kinds and varieties #* # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
136C		*Wire cloths and felt, endless or fitted with linking devices of a kind used in paper making machine or any other machine #* # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
137.		Wet dates	
138.		Wooden crates	
138A		*Windmill for water pumping & for generation of electricity #* # Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07	
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	96.08

charcoals other than chalks, Geometry boxes, colour boxes, pencil sharpeners, colour boxes.

Writing instruments, and writing inks namely Ball Point Pens, Felt 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. @ *HSN deleted tipped*

@Substituted vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07

139A *X-ray films, bromide paper and other diagnostic films* #

Added vide Notification No. S.O. 55 dated 06/03/2007 w.e.f. 06/03/07

140. Zippers

ANNEXURE

Industrial Inputs and Packing Materials as specified in serial No. 69A of Part-B of Schedule – II

The Industrial Inputs and Packing Materials to be taxed @ 5% (See sub-section (1) of Section 9 and sub-section (2) of Section 13)

Sl. No.	Description	"HSN" Code means "Harmonised System of Nomenclature"s
(1)	(2)	(3)
1.	Animal including fish fats, oils, crude refined or purified (1) Pig fats (including lard) and poultry fat other than that of (2) Fats of bovine animals, sheep or goats, other than those of heading (3) Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared (4) Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified (5) Other animal fats and oils and their fractions, whether or not refined, but not chemically modified (6) Animal fats and oils and their fractions	Deleted
2.	Glycerol, crude, glycerol waters and glycerol lyes	Deleted
3.	Vegetable waxes, Bees waxes Vegetable waxes Bee waxes Shellax wax	Deleted
4.	Animals or vegetable fats boiled, oxidized, dehydrated, etc.	Deleted
5.	Denatured ethyl alcohol of any strength	Deleted
6.	Iron ores and concentrates, including roasted iron pyrites	Deleted
7.	Manganese ores and concentrates	Deleted

8.	Copper ores and concentrates	Deleted
9.	Nickel ores and concentrates	Deleted
10.	Cobalt ores and concentrates	Deleted
11.	Aluminium ores and concentrates	Deleted
12.	Lead ores and concentrates	Deleted
13.	Zinc ores and concentrates	Deleted
14.	Tin ores and concentrates	Deleted
15.	Chromium ores and concentrates	Deleted
16.	Tungsten ores and concentrates	Deleted
17.	Uranium or thorium ores and concentrates	Deleted
18.	Molybdenum ores and concentrates	Deleted
19.	Titanium ores and concentrates	Deleted
20.	Niobium, tantalum, vanadium or zirconium ores and concentrates (1) Niobium, Tantalum, ores and concentrates (2) Vanadium ores and concentrates (3) Zirconium ores and concentrates	Deleted
21.	Precious metal ores and concentrates (1) Silver ores and concentrates (2) Gold ores and concentrates	Deleted
22.	Antimony ores and concentrates	Deleted
23.	Granulated slag (slag sand) from manufacturing of iron or steel	Deleted
24.	Benzole	Deleted
25.	Toluole	Deleted
26.	Xylole	Deleted
27.	Naphthalene	Deleted
28.	Phenols	Deleted
29.	Creosole oils	Deleted
30.	Normal Paraffin	Deleted
31.	Butadiene	Deleted
32.	Fluorine, chlorine, bromine and iodine (1) Fluorine (2) Chlorine (3) Bromine (4) Iodine	Deleted
33.	Sulphur, Sublimed or Precipitated, Colloidal Sulphur (1) Sublimed Sulphur (2) Precipitated Sulphur (3) Collodial Sulphur	Deleted
34.	Carbon (carbon blacks & other forms of carbon) (1) Carbon black (2) Acetylene black (3) Other	Deleted
35.	Hydrogen, rare gases & other non-metals (1) Hydrogen (2) Argon (3) Other rare gases (4) Nitrogen	Deleted

	(5) Oxygen (6) Boron (7) Tellurium (8) Silicon (9) Phosphorus (10) Arsenic (11) Selenium	
36.	Alkali or alkaline earth metals (1) Sodium (2) Calcium (3) Other (4) Mercury (5) Rare earth metals	Deleted
37.	Hydrogen chloride (Hydrochloric acid)	Deleted
38.	Sulphuric acid anhydrides	Deleted
39.	Nitric acid, sulphonitric acids (1) Nitric acid (2) Sulphonitric acid	Deleted
40.	Diphosphorous pentaoxide, phosphoric acid, etc. (1) Diphosphorous pentaoxide (2) Phosphoric acid (3) Polyphosphoric acid	Deleted
41.	Oxides of boron, boric acids (1) Oxides of boron (2) Boric acids	Deleted
42.	Halides and halide oxides of non-metals (1) Phosgene (2) Phosphorus trichloride (3) Phosphorus oxychloride (4) Sulphur oxychloride, thinly chloride (5) Silicon tetrachloride (6) Other	Deleted
43.	Sulphides of non-metals (1) carbon disulphide (2) arsenic disulphide (artificial) (3) commercial phosphorus trisulphide	Deleted
44.	Ammonia, anhydrous	Deleted
45.	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash) (1) Sodium hydroxide (caustic soda) (2) Potassium hydroxide (caustic potash)	Deleted
46.	Hydroxide and peroxide of magnesium (1) Magnesium Hydroxide (2) Magnesium peroxide	Deleted
47.	Aluminium hydroxide	Deleted
48.	Chromium oxides and hydroxides (1) Chromium trioxide (2) Other	Deleted
49.	Manganese oxides (1) Manganese dioxide (2) Other	Deleted
50.	Iron oxides and hydroxides	Deleted

(1) Iron oxides
(2) Iron hydroxide

51. Cobalt oxides and hydroxides — Deleted
(1) Cobalt oxides
(2) Cobalt hydroxides

52. Titanium oxides — Deleted
(1) Titanium dioxide
(2) Other

53. Hydrazine & hydroxylamine and their inorganic salts — Deleted
(1) Hydrazine, znhydrous
(2) Hydrazine hydrate
(3) Hydrazine sulphate
(4) Hydroxylamine sulphate
(5) Other

54. Flurides, fluorosilicates, etc. — Deleted
(1) Ammonium fluorides
(2) Sodium fluorides
(3) Aluminium fluorides
(4) Magnesium fluorides
(5) Flourosilicates of sodium
(6) Flourosilicates of potassium
(7) Other

55. Chlorides, chloride oxides — Deleted
(1) Ammonium chloride
(2) Calcium chloride
(3) Chlorides of Magnesium
(4) Chlorides of Aluminium
(5) Chlorides of Iron
(6) Chlorides of Cobalt
(7) Chlorides of Nickel
(8) Chlories of Zinc
(9) Mercuric chloride
(10) Mercurous chloride
(11) Strontium chloride
(12) Cuprous chloride
(13) Chloride oxydies and chloride hydroxides of copper
(a) Copper oxychloride
(b) Other

56. Chlorates and perchlorates, Bromates, etc. — Deleted
(1) Chlorates of sodium
(2) Barium chlorates
(3) Potassium chlorate
(4) Magnesium chlorate
(5) Other Chlorates
(6) Perchlorates
(7) Bromates and perbromates

57. Sulphides, Polysulphides — Deleted
(1) Sodium sulphides
(2) Zinc sulphides
(3) Cadmium sulphides
(4) Other sulphides
(5) Polysulphides

58. Dithionites and sulphoxylates — Deleted

(1) Sodium Dithionites
(2) Sodium sulphoxylates
(3) Other Dithionites
(4) Other sulphoxylates

59.	Sulphites thiosulphates (1) Sodium bi-sulphite (2) Sodium hydrosulphite (3) Other sodium sulphite (4) Potassium metabisulphite (5) Magnesium sulphite (6) Sodium thiosulphate (7) Magnesium thiosulphate (8) Other thiosulphate	Deleted
60.	Copper sulphate	Deleted
61.	Nitrites, nitrates (1) Sodium nitrite (2) Other nitrites (3) Potassium nitrate (4) Strontium nitrate (5) Magnesium nitrate (6) Barium Nitrate (7) Thorium Nitrate	Deleted
62.	Phosphinates, phosphonates, etc. (1) Calcium hypophosphite (2) Manesium hypophosphite	Deleted
63.	Carbonates, peroxocarbonates. (1) Commercial ammonium carbonate and other ammonium carbonates (2) Disodium carbonate dense (3) Disodium carbonate light (4) Other disodium carbonate (5) Sodium hydrogen carbonate (Sodium bicarbonate) (6) Potassium carbonates (7) Calcium carbonates (8) Barium carbonate (9) Lead carbonate (10) Lithium carbonates (11) Strontium carbonate (12) Percarbonates (13) Magnesium carbonate (14) Aluminium bicarbonate	Deleted
64.	Cyanides, cyanide oxides (1) Sodium cyanide (2) Potassium cyanide (3) Double cyanide of potassium and sodium (4) Ammonium sulphocyanide (5) Potassium ferricyanide (6) Potassium ferrocyanide (7) Sodium ferrocyanide (8) Sodium nitrophruside (9) Other comlex cyanides	Deleted
65.	Fulminates, cynates and thiocyanates,	Deleted

	(1) Fulminates (2) Cyanates (3) Thiocyanates	
66.	Borates peroxoborates (1) Disodium tetraborate, anhydrous (2) Other disodium tetraborate (3) Magnesium borates (4) Peroxoborates	Deleted
67.	Sodium dichromate	Deleted
68.	Potassium dischromate	Deleted
69.	Radioactive chemicals elements (1) natural uranium and its compounds (2) Uranium enriched in U235 and its compounds: Plutonium and its compounds (3) Uranium depleted in U235 and its compounds, Thorium and its compounds (4) Radioactive elements other than those of sub-heading 2844.10, 2844.20 or 2844.30	Deleted
70.	Isotopes and compounds (1) Heavy water (deuterium oxide) (2) Nuclear fuels not elsewhere included or specified	Deleted
71.	Compounds, inorganic or organic of rare earth metals (1) Cerium oxides (2) Other cerium compounds (3) Rare earth oxides not elsewhere included or specified in any Chapter of the Central Excise Tariff Act, 1985 (Central Act 5 of 1986) (4) Rare earth fluorides not elsewhere included or specified in any Chapter of the Central Excise tariff Act, 1985 (Central Act 5 of 1986) (5) Rare earth chlorides not elsewhere included or specified in any chapter of the Central Excise Tariff Act, 1985 (Central Act 5 of 1996) (6) Others	Deleted
72.	Phosphides, whether or not chemically defined (1) of copper (2) of zinc (3) other	Deleted
73.	Calcium carbides	Deleted
74.	Ethylene, Propylene (1) Ethylene (2) Propylene	Deleted
75.	Cylic Hydrocarbons (1) Cyclohexane (2) Benzenes (3) Tolune (4) O-xylene (5) M-xylene (6) P-xylene (7) Mixed xylene lsomers	Deleted

(8) Styrene
(9) Ethyle Benzene
(10) Cumene
(11) Dipentene
(12) Dephenyl methane
(13) Dodecyclic benzenes (excluding mixed alkylarenes)
(14) Napthalene
(15) Isobutyl benzene

76. Halogenated derivatives of Hydrocarbons — Deleted
(1) Chloromethane (methyl chloride)
(2) Chloromethane (ethyl chloride)
(3) Dichloromethane (methylene chloride)
(4) Chloroform (trichloromethane)
(5) Carbon tetrachloride (CC14-Tetrachloromethane)
(6) 1,2-Dichloroephane (ethylene dichloride)
(7) Tetrachloroethane
(8) Trichloroethane
(9) Vinyl chloride (Chloroethylene)
(10) Trichloroethylene
(11) Tetrachloroethylene (Perchloroethylene)
(12) Flourinated derivatives of acyclic hydrocarbons
(13) Brominated derivatives of acyclic hydrocarbons
(14) Iodinated derivatives of acyclic hydrocarbons
(15) Trichlorofluoromethane
(16) Dichlorodifluoromethane
(17) Trichlorofluoroethane
(18) 1, 2 Dichlorotetrafluoroethane
(19) Chloropentafluoroethane
(20) Chlorotrifluoro-methane
(21) Pentachlori fluoroethane
(22) Tetrachlorodi fluorethane
(23) Heptachlorodi fluropropane
(24) Hexachlorodi fluropropane
(25) Pentachlorotri fluropropane
(26) Tetrachloropetra fluropropane
(27) Trichloropenta fluropropane
(28) Dichlorohexa fluropropane
(29) Chlorohepta fluropropane
(30) Bromochlorodifluoro-methane
(31) Bromotrifluoro-methane
(32) Dibromotetra-fluoro-ethanes
(33) Other perhalogenated derivatives with flourorine and chlorine
(34) Halogenated derivatives of methane, ethane or propene halogenated only with flouorine and chlorine HCFC3
(35) 1, 2, 3, 4, 5, 6, - Hexachlorocyclohexane
(36) Chlorobenzene (mono chloro)
(37) Ortho-dichlorobenzene
(38) Para-dichlorobenzene
(39) Hexachloro benzene other than indane
(40) DDT (Dichloro-diphenyl-trichloroethane)
(a) DDT – Technical 75 Wdp
(b) Other

	(41) Chloro-fluorobenzene (42) Benzal chloride (Benzyl dichloride) (43) Benzo trichloride (44) Benzye Chloride (45) Parachloro-toluene (4-Chloromethyl benzene) (46) Napthalene chlorinated (47) Chlorofluoro aniline	
77.	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons (1) Benzene sulphonic acid (2) 1, 5 Napthalene disulphonic acid (Armstrong's Acid) (3) Napthalene sulphonic acid (4) Vinyl sulphone (5) Nitrobenzene (6) Meta dintrobenzene (7) Meta nitrotoluene (8) Ortho nitrotoluene (9) Paranitrotoluene (10) Dinitrotoluene (11) 2, 5 Dichloronitrobenzene (12) Dinitrochlorobenzene (13) Meta nitrochlorobenzene (14) Ortho nitrochlorobenene (15) Para nitrochlorobenzene (16) 2-nitro-chlorotoluene (17) Sodium meta nitrobenzene sulphonate	Deleted
78.	Methanol	Deleted
79.	DI-Ethylene Glycol, Mono-Ethylene Glycol	Deleted
80.	Cyclic alcohols (1) Menthol (2) Cyclohexanol methyl-cyclohereanols and dimethylcyclohexanols (3) Sterols and inositols (a) Cholesterol (b) Other (4) Terpineols (5) Borneol (6) Benzyl alcohol (7) Clinnamic alcohol (8) Phenylethyl alcohol	Deleted
81.	Halogenated, sulphonated, nitrated or nitrosated derivatives of Phenols and Phenol alcohols (1) Derivatives containing only halogen substituents and their salts (2) Phenol sulphonic acids, Naphthol sulphonic acids (3) G acid (2-naphtol-6) 8 disulphonic acid (4) Salts of G acid (5) Beta naphtol sulphonic acids (6) Nevile-winther acid (1-naphthol 4 sulphonic acid) (7) Schaeffer acid (2-Naphthol-6-sulphonic acid) (8) R acid (2-Naphthol 3, 6 disulphonic acid) and its disodium salt and salt of R acid	Deleted

(9) Chromotropic acid (1, 8-dihydroxynaphthalene 3, 6-disulfonic acid)
(10) Para nitrophenol
(11) Musk xylol

82. Ethers, ether-alcohols, ether phenols etc. Deleted
(1) Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives
(a) Diethyl ether
(b) Other
(2) Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives
(3) 4-chloro 2 nitro anisole
(4) Ortho nitro anisole
(5) Diphenyl oxide
(6) Musk ambrette
(7) 2, 2-Oxyduethonol (diethylene glycol digol)
(8) Monomethyl ethers of ethylene glycol or of diethylene glycol)
(9) Monobutyl ethers of ethylene glycol or of diethylene glycol
(10) Other monoalkylethers of ethylene glycol or of diethylene glycol
(11) Ether phenols, ether alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives
(a) Guaiacol
(b) Isoeugenol
(c) Guaiacol sulphonate
(d) Others
(12) Alcohol peroxides, ether peroxides, ketone peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives

83. Expoxides, epoxyalcohols, epoxyethers Deleted
(1) Methyloxirane (propylene oxide)
(2) 1-chlora-2, 3, -epoxypropane (epychorohydrin)
(3) Others

84. Ethylene Oxide Deleted

85. Acetals and hemiacetals Deleted
(1) Acetals and hemiacetals whether or not with other oxygen function
(2) Others

86. Aldehydes whether or not with other oxygen function Deleted
(1) Methanal (formaldehyde)
(2) Ethanal (acetaldehyde)
(3) Butanal (butyraldehyde normal isomer)
(4) Crotonaldehyde
(5) Heptaldehydes (heptanal)
(6) Glyoxal
(7) Banzaldehyde
(8) Cinnamicaldeyde
(9) Phenyl acetaldeyde
(10) Aldehyde-alcohols

(11) Vanillin (4-hydroxy-3-methoxy-benzaldehyde)

(12) Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)

(13) Anisicaldehyde (anisaldehyde)
(14) Heliotropin (piperonyl aldehyde)
(15) Thiacetazone
(16) 3, 4, 5-trimethoxy-benzaldehyde

87. Halogenated, sulphonated, nitrated derivatives of phenols alcohols. — Deleted
(1) Ortho-chloro-benzaldehyde
(2) Other

88. Saturated acylic monocarboxylic acids. — Deleted
(1) Formic acid, its salts and esters
(a) formic acid
(b) Sodium formate
(c) Others
(d) Esters of formic acid
(2) Acetic acid, its salts and esters
(a) Acetic acid
(b) Sodium acetate
(c) Cobalt acetate
(d) Calcium acetate
(e) Magnesium acetate
(f) Manganese acetate
(g) Ethyl acetate
(h) Vinyl acetate
(i) n-Butyl acetate
(j) isobtyl acetate
(k) 2- Ethoxy ethyl acetate
(l) benzyl acetate
(m) bormyl acetate and Iso bormyl acetate
(n) linalyl acetate
(o) methyl acetate
(p) phenyle propyl acetate
(q) ter pinyl acetate
(3) Monochloroacetic acid, their salts and esters
(4) Dichloroacetic acid, their salts and esters
(5) Trichloroacetic acid, their salts and esters
(6) Propionic acid, its salts and esterskG
(7) Butanoic acid, their salts and esters
(8) Pentanoic acids, their salts and esters
(9) Palmitic acid
(10) Stearic acid
(11) Glycerol monostearate
(12) H.C.O Fatty acid (including 12-Hydroxy stearic acid)
(13) D.C.O Fatty acid
(14) Acetyl chloride
(15) Octoic acid (caprylic acid)
(16) Hexoic acid (caproic acid)

89. Unsaturated acyclic monocarboxylic acids — Deleted
(1) Acrylylic acid and its salts
(2) Butyl acrylate
(3) Methacrylic acid

(4) Salts of methacrylic acid
(5) Oleic acid
(6) Undecylanic acid
(7) Bismuth compounds of unsaturated acyclic monoacids
(8) Potassium compounds of unsaturated acyclic monoacids
(9) Sodium compounds of unsaturated acyclic monoacids
(10) Esters of unsaturated acyclic monoacids not elsewhere specified
(11) Sorbic acid
(12) Cylanic, cyclenic or cycloterpenic monocarboxylic acid, their anhydrides, halides, perioxides, peroxyacids and their derivatives
(13) Benzoic acid
(14) Benzyl acetate
(15) Methyl benzoate
(16) Sodium benzoate
(17) Benzocaine (ethylpara-amino benzoate)
(18) Orthochloro benzoic acid
(19) Benzoyl peroxide and benzoyl chloride
(20) Phenylacetic acids and its salts
(21) Esters of phenylacetic acid
(22) Cinnamic acid
(23) Bismuth compounds of aromatic monoacids
(24) Potassium compounds of aromatic acids
(25) Sodium compounds of aromatic monoacids
(26) Esters of aromatic monoacids not elsewhere specified

90. Polycarboxylic acids — Deleted

(1) Oxalic acid
(2) Calcium oxalate
(3) Strontium oxalate
(4) Diethyl oxalate
(5) Adipic acid, its salts and esters
(6) Azelaic acid, sebacic acid, their salt and esters
(7) Maleic anhydride
(8) Maleic acid
(9) Malonic acid
(10) Succinic acid
(11) Ferrous fumerata
(12) Fumric acid
(13) Itaconic acid
(14) Ethoxy methylene malonate, diethyl malonate
(15) Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxacids and their derivatives
(16) Dibutyl orthophthalates
(17) Dioctyl orthophthalates
(18) Dinonyl or didecyl orthophthalates
(19) Other esters of orthophthalatic acids
(20) Phthalic anhydride
(21) Terephthalic acid and its salts

(22) Dimethyl terepthalate
(23) Dibutyl phthalate
(24) Dioctyl phthalate
(25) Phthalic acid
(26) Dimethyl phthalate
(27) Trimellitic anhydride
(28) Isophthalic acid

91. Carboxylic acids — Deleted
(1) Lactic acid
(2) Calcium lactate
(3) Tartaric acid
(4) Citric acid
(5) Calcium gluconate
(6) Ferrous gluconate
(7) Salicyclic acid
(8) O-Acetylsalicylic acid
(9) Galic acid
(10) Beta hydroxy naphthoic acid
(11) Propyl gallate
(12) Levulinic acid
(13) Nalidixic acid

92. Phosphoric ester and their salts — Deleted
(1) Glycerophosphoric acid
(2) Calcium glycerophosphate
(3) Iron glycerophosphate
(4) Sodium glycerophosphate
(5) Tricresylphosphate
(6) Other

93. Esters of other inorganic acids — Deleted
(1) Thiophosphoric esters (phosphorothioates)
(2) Diethyl sulphate
(3) Dimethyl sulphate
(4) Tris (2, 3 Di-Bromopropyl) phosphate
(5) Other

94. Amine-function compounds — Deleted
(1) Dimethyl formide
(2) Diethylamine and its salts
(3) Ethylenediamine and its salts
(4) Hexamethylene and its salts
(5) Hexamethylene tetramine (hexamine) not put up as fuel or medicament
(6) Trimethylene triniframine
(7) Cyclohexylamine
(8) Aniline
(9) Aniline hydrochloride
(10) Para chloroaniline
(11) Ortho chloro paranitroaniline
(12) Dichloroaniline
(13) 2-6- dichloro paranitrianiline
(14) 2-4-5 trichloroaniline
(15) Benzyl ethyl aniline
(16) Diethylaniline
(17) Dimethylaniline
(18) Ethyl aniline
(19) Meta nitroaniline
(20) Para nitroaniline

(21) 2-Amino 3- 5 Xylene sylphonic acid
(22) Benzyle ethyl aniline sulphonic acid
(23) Metanillic acid (Meta amino benzene sulphonic acid)
(24) Sulphanillic cid (Para amino-benzene sulphonic acid para aniline sulphonic acid)
(25) Ethyl hydroxy ethylaniline
(26) Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline)
(27) Deithyl toluidine
(28) Dimethyl toluidine
(29) Ortho toluidine
(30) Meta toluidine
(31) Para toluidine
(32) 2-Chloro-5-toluidine-4-sulphonic acid
(33) 2-Chloro-4-toluidine-5-sulphonic acid (Sodium salt)
(34) 4-toludine-3-sulphonic acid
(35) Diphenylamine
(36) Alpha naphthylamine
(37) Phenyl alpha naphthylamine
(38) Phenyl beta naphthylamine
(39) Amino F-acid
(40) Aminolineli-R-acid
(41) Sodium Naphthionate
(42) Bronner's acid (2-naphthylamine 6-sulphonic acid)
(43) Cleve's acid (1-naphthylamine-6-sulphonic acid)
(44) Epsilon acid (1-naphthylamine-3, 8-disulphonic acid)
(45) Koch's acid (1-naphthylamine-3, 6, 8-trisulphonic acid)
(46) Laurent's acid (1-naphthylamine-5-sulphonic acid)
(47) Tobias acid (2-naphthylamine-1-sulphonic acid)
(48) Naphthionic acid (1-naphthylamine 4-sulphonic acid)
(49) Para tolyl peri acid (Para tolyl-1-naphthylamine-8-sulphonic acid)
(50) Phenyl peri acid (Phenyl-1-naphthylamine-8-sulphonic acid)
(51) Amfetamine (INN), benzfetamine-Dexamfetamine (INN), etilamfetamine (INN), Fencamfamin (INN), Lefetamine (INN), Levamfet amine (INN), Mefenorex (INN) and Phentermine (INN); salts thereof
(52) Xylidine
(53) O-phenylenediamine
(54) M-phenylenediamine (m-diaminobenzene)
(55) P-phenylenediamine
(56) O-diaminotoluene
(57) M-diaminotoluene
(58) P-diaminotoluene
(59) Para-amino acetanilide
(60) Meta toluylene diamine

(61) Benzidine
(62) Benzidine dihydrochloride
(63) 3, 3 dichlorobenzidine dihydrochloride, sulphide

95.	Oxygen – function amino-compounds (1) Monoethanolamine and its salts (2) Diethanolamine and its salts (3) Triethanolamine and its salts (4) Textropropoxyphene (INN) and its salts (5) Amino-g-acid (6) Amino-j-acid (7) 1-amino2-naphthol-4-sulphonic acid (8) Gamma acid (9) J acid (2-amino-5-naphthol-7 sulphonic acid) (10) H-acid (11) Ortho penyl sulphonyl H-acid (12) Chicago acid (13) Ortho anisidines (14) Para anisidines (15) Ortho phenetidine (2-aminophenitole) (16) 2-amini 4-nitropherol (17) Meta aminophenol (18) Para aminophenol (19) Meta diethyl amino-phenol (20) 2-amino-1-phenol-4-sulphonic acid (21) 6-nitro-O-aminophenol-4-sulphonic acid (22) Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid) (23) Phenyl J acid (phenyl-2-amino-8-naphthol-7-sulphonic acid) (24) S acid, peri acid (1-amino-8 naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid) (25) Meta-phenylene diamine-4-sulphonic acid (26) N-methyl-para-aminophenol sulphate (motol) (27) 2, 5 dimethoxy aniline (28) Para acetyl aminophenol (Paracetamol) (29) Para cresidine (30) Picramic acid (T-grade) (31) Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof (32) Lysine and its esters; salts thereof (33) Glutamic acid (34) Monosodium glutamate (aginamoto) (35) Anthranilic acid and its salts (36) Tilidine (INN) and its salts (37) Amino acetic acid (glycine) (38) N methyl taurine (39) Para-amino-salicylic acid (40) Methyl anthranilate (41) Procaine hydrochloride (42) Amino anisi acid anilide (43) L-tyrosine (p-hydroxyphenylamine) (44) Frusemide (45) Aminodial (46) N-acetyl anthranilic acid (47) Domperidone	Deleted

96.	Quaternary ammonium salts and hydroxides (1) Choline and its salts	Deleted
97.	Carboxyamide-function compounds (1) Meprobamate (INN) (2) Diethyl diphenyl urea (3) Dimethyl diphenyl urea (zentraline) (4) Parachloro benzene sulphonyl urea (5) 2- Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts (6) Ethinamate (INN) (7) Acetanilide (8) Aceto acetanilide (9) Aceto acetic ortho chloroanalide (10) Aceto acetic para chloroanalide (11) Phenyl acetamide (12) Pyrazinamide (Pyrazin carboxamide)	Deleted
98.	Carboxyamide-function compounds including saccharin and its salts (1) Saccharine and its salts (2) Glutethimide (INN) (3) Guanidine nitrate	Deleted
99.	Nitrile-function compounds (1) Acrylonitrile (2) 1- cyanoguanidine (dicyandiamide) (3) Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-Dimethylamino-4, 4-diphenylbutane)	Deleted
100.	Diazo-, Azo- or azoxy-compounds (1) Para amino-azo benzene (2) Other diazo- azo- or azoxy compounds	Deleted
101.	Organo-sulphur compounds (1) Dithiocarbonates (xanthates) (2) Thiocarbamates and dithiocarbonates (3) Thiuram mono-, di-or tetrasulphides (4) Methionine (5) Thiourea (sulphourea) (6) Calcium salts of methionine (7) Thio sulphonic acid (8) L-cystine (alpha-amino beta-thio-prophionic acid) – sulphur containing amino acid (9) Sulphonic acid (10) Sulphoxide (11) Mercaptan (12) Allyl isothiocyanate	Deleted
102.	Ethylene Diamine Tetra Acetic Acid	Deleted
103.	Heterocyclic compounds with oxygen heteroatom(s) only (1) Tetrahydrofuran (2) 2- Furaldehyde (Furfuraldehyde) (3) Furfuryl alcohols and tetrahydrofurfuryl alcohol (4) Hydroxy-3-dibenfuren carboxylic acid (5) Coumarin, methyl coumarins and ethyl coumarins (6) Phenolphthalein	Deleted

(7) Isosafrole
(8) 1-(2, 3-Benzodioxol-5-yl) propan-2-one
(9) Piperonal
(10) Safrole
(11) Tetrahydrocannabinols (all isomers)

104. Heterocyclic compounds with oxygen heteroatom(s) only — Deleted
(1) Tetrahydrofuran
(2) 2- Furaldehyde (Furfuraldehyde)
(3) Furfuryl alcohols and tetrahydrofurfuryl alcohol
(4) Hydroxy –3-dibenzfuren carboxylic acid
(5) Coumarin, methyl coumarins and ethyl coumarins
(6) Phenolphthalein
(7) Isosafrole
(8) 1-(1, 3-Benzodioxol-5-yl) propan-2-one
(9) Piperonal
(10) Safrole
(11) Tetrahydrocannabinols (all isomers)

105. Heterocyclic compounds with nitrogen heteroatom(s) only — Deleted
(1) Phenazone (antipyrin) and its derivatives
(2) 3-carboxy (para-sulphophenyl) 5 pyrazolone
(3) 1(2.5 dichloro-4-sulphophenyl) –3 – methyl-5-pyrazolone
(4) 3-methyl-1 (4-sulpho-O-toluyl-5-pyrazolone)
(5) Phenyl-methyl pyrazolone
(6) 1-phenyl-5-pyrazolone-3-carboxylic acid ethylester
(7) 1-(m-sulphophenyl) –3-pyrazolone
(8) Analgin
(9) Oxphenbutazone
(10) Hydantoin and its derivatives
(11) Tinidazole
(12) Metronidazole metronidazone/benzoate
(13) Mebendazole
(14) Dimetridazole
(15) Albendazole
(16) Pyradine
(17) Piperidine and its salts
(18) Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), keto bemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) inermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof
(19) Amino pyridine
(20) Alpha picoline (2-methyl pyridine)
(21) Gamma picoline (4-methyl pyridine)
(22) Chlorpheniramine maleate
(23) Diphenoxylate hydrochloride
(24) Beta picoline (3-methyl pyridine)

(25) Morpholine
(26) Lutidine (Dimethyl pyridine)
(27) Piperidine and its derivatives
(28) Levorphanol (INN) and its salts
(29) Malonylurea (barbituric acid) and its salts
(30) Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital (INN), cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), secbutabarbital (INN), Phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof
(31) Other derivatives of malonylurea (barbituric acid); salts thereof
(32) Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof
(33) Aminophylline (cordophyline)
(34) Trimethoprim
(35) Diethyl carbanazine citrate
(36) 1- Amino-4 Methyl Piperazine
(37) Melamine
(38) Cynuric acid and its salts
(39) 6- Hexanelactam (Epsilon Caprolactam)
(40) Clobazam (INN) and methyprylon (INN)
(41) Other lactams
(42) Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), chlorazepate, declorazepam (INN), fludiaepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), medazolam (INN), nimetazepam (INN), nitrazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof

106. Nucleic acids and their salts. Deleted

(1) Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure
(2) Compounds containing in the structure a benzothiazole ring system (whether or not hydrogenated), not further fused
(3) Compounds containing in the structure a phenothiazole ring system (whether or not hydrogenated), not further fused
(4) Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof

107. Sulphonamides Deleted

(1) Sulphamethoxazole

	(2) Sulphafurazole (3) Sulphadiazine (4) Sulphadimidine (5) Sulphacetamide (6) Sulphamethoxy pyridarine (7) Sulphamethiazole (8) Sulphamoxole (9) Sulphamide (10) Other sulphonamides	
108.	Glycosides, natural or reproduced by synthesis and their salts (1) Rutoside (rutin) and its derivatives (2) Digoxin (3) Digitalis glycosides	Deleted
109.	Vegetable alkaloids, natural or reproduced by synthesis and their salts (1) Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN), and thebaine; salts thereof (2) Quinine alkoloides (3) Quinine hydrochloride (4) Quinine sulphate (5) Chloroquine phosphate (6) Caffeine and its salts (7) Ephedrine alkaloids (8) Ephedrine hydrochloride (9) Pseudoephedrine (INN) and its salts (10) Cathine (INN) and its salts (11) Fenetyline (INN) and its salts (12) Ergometrine (INN) and its salts (13) Ergotamine (INN) and its salts (14) Lysergic acid and its salts (15) Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamineecemate; salts, esters and other derivatives thereof	Deleted
110.	Sugars, Chemically pure, other than sucrose, lactose, maltose, glucose and fructose; Sugar ethers, sugar acetals and sugar esters and their salts	Deleted
111.	Tanning extracts of vegetable origin. (1) Quebracho extract (2) Wattle extract (3) Gambier extracts (4) Myrobalan fruit extract (5) Gallotanic acid (Tannin digalic acid)	Deleted
112.	Synthetic organic tanning substances	Deleted
113.	Colouring matter of vegetable or animal origin (1) Cutch (catechu) extracts (2) Food colours other than synthetic (3) Lac-dye (4) Natural indigo	Deleted

114.	Synthetic organic colouring matter (1) Disperse dyes and preparations based thereon; (a) Disperse yellow 13 (duranol bril yellow 6 G) (b) Disperse orange 11 (Duranol orange G) (c) Disperse red 3 (serisol fast pink B) (d) Disperse red 4 (celliton fast pink RF) (e) Disperse red 9 (duranol red GN) (f) Disperse violet 1 (duranol violet 2R) (g) Disperse violet 4 (duranol brill violet B) (h) Disperse violet 8 (duranol brill violet BR) (i) Disperse blue 1 (duranol brill blue CB) (j) Disperse blue 3 (duranol brill blue BBN) (k) Disperse blue 5 (celliton fast blue FFB) (l) Disperse blue 6 (celliton fast blue FFG) (m) Disperse blue 14 (duranol brill blue G) (n) Disperse blue 24 (duranol blue 2G) (o) Disperse greens (p) Disperse browns (q) Disperse blacks (r) Disperse brown mixtures (s) Disperse grey mixtures (t) Disperse black mixtures (2) Azo dyes: (a) Acid yellows (b) Acid oranges (c) Acid reds (d) Acid violets (e) Acid Blues (f) Acid Greens (g) Acid Brown (h) Acid Blacks (i) Other azo dyes (3) Acid Greens (Non-azo): (a) Acid green 17 (solacet fast green 2 G) (b) Acid green 27 (carbolan green G) (c) Acid green 28 (carbolan brill green 5G) (d) Acid green 38 (alizarine cyanine green 3G) (e) Acid green 44 (alizarine cyanine green GWA) (f) Other acid green (non-azo) (4) Acid Black (non-azo): (a) Acid black 2 (nigrosine) (b) Acid black 48 (coomasie fast grey 3G) (c) Other acid black (non-azo) (5) Acid Blues 2, 14, 23, 25, 45, 51, 52 & 78 (non-azo): (a) Acid blue 2 (alizarine brill blue PFN) (b) Acid blue 14 (solacet fast blue 4 GI)	Deleted

(c) Acid blue 23 (alizarin light blue 4 GI)
(d) Acid blue 25 (solway ultra blue B)
(e) Acid blue 45 (solway blue RN)
(f) Acid blue 51 (alizarine sky blue FFB)
(g) Acid blue 52 (alizarine light-5 GL)
(h) Acid blue 78 (solway sky blue B)

(6) Acid Blues 93, 112, 127, 138, 140 and others (non-zao):

(a) Acid blue 93 (ink blue)
(b) Acid blue 112 (coomasie ultra sky SE)
(c) Acid blue 127 (Brill alizarine milling blue G)
(d) Acid blue 138 (carbolan blue B)
(e) Acid blue 140 (carbolan brill blue 2R)

(7) Mordant dyes:

(a) Yellows
(b) Oranges
(c) Violets
(d) Blues
(e) Greens
(f) Browns
(g) Bllacks
(h) Red II (Alinarine Red)
(i) Other mordant dyes

(8) Other non-zao acid dyes

(a) Acid yellows
(b) Acid Oranges
(c) Acid Red
(d) Acid Violets
(e) Acid Browns
(f) Other

(9) Basic dyes and preparations based thereon:

(a) Basic azo dyes
(b) Basic yellow (non-azo)
(i) Yellow 2 (auramine O)
(ii) Others
(c) Basic Red (non-azo)
(i) Red 1 (rhodamine 6G)
(ii) Other
(d) Basic Violet (non-azo)
(i) Violet 1 (methyl violet)
(ii) Violet 10 (rhodamine B)
(iii) Violet 14 (magenta)
(iv) Other
(e)
Basic Blue (non-azo)
(i) Blue 9 (methylene blue)
(ii) Blue 16 (Victoria blue B)
(iii) Other
(f) Basic Green (Non-azo)
(i) Green 4 (malachite green)
(ii) Other
(g) Other non-azo basic dyes
(i) Basic Oranges
(ii) Basic Browns
(iii) Basic Black
(iv) Other

(10) Direct dyes and preparations based thereon:
- (a) Direct Yellow (azo)
  - (i) Yellow 12 (chrysophenine G)
  - (ii) Other
- (b) Direct Red (azo)
  - (i) Congo red
  - (ii) Other
- (c) Direct Blue (azo)
  - (i) Blue 1 (sky blue FF)
  - (ii) Other
- (d) Direct Oranges (azo)
- (e) Direct greens (azo)
- (f) Direct browns (azo)
- (g) Direct blacks (azo)
- (h) Direct Dyes (non-azo)
  - (i) Yellow
  - (ii) Orange
  - (iii) Red
  - (iv) Violets
  - (v) Blues
  - (vi) Greens
  - (vii) Browns
  - (viii) Bloacks
  - (ix) Other direct dyes (non-azo)

(11) VAT dyes (including those usable in that state as pigments) and preparations based thereon:
- (a) Vat Yellow
  - (i) VAT Yellow: (GC)
  - (ii) Vat yellow 4 (indanthrene) golden yellow GK)
  - (iii) Others
- (b) Vat Orange
  - (i) Vat Orange 3 (brill orange RK)
  - (ii) Vat Orange 15 (golden orange 3G)
  - (iii) Other
- (c) Vat Red
  - (i) Vat Red (brill pink)
  - (ii) Other
- (d) Vat Violet:
  - (i) Vat Violet 1 (Brill violet 2R)
  - (ii) Vat violet 3 (Magenta B)
  - (iii) Other
- (e) Vat Blue
  - (i) Vat blue 1 (synthetic indigo)
  - (ii) Vat blue 4
  - (iii) Vat blue 5 (blue 2B)
  - (iv) Vat blue 6 (blue BC)
  - (v) Vat blue 20 (dark blue 30)
  - (vi) Vat blue 29 (indanthrene brill blue 4G)
  - (vii) Vat blue 43 (carbazole blue)
  - (viii) Reduced Vat Blues
  - (ix) Other
- (f) Vat green
  - (i) Vat green 1 (indanthrene Brill green BFFB)

(ii) Vat green 2 (indanthrene Brill green GG)
(iii) Vat green 4 (indanthrene Brill green 3B)
(iv) Vat green 9 (Black BB)
(v) Other

(g) Vat brown
(i) Vat brown 1 (brown BR)
(ii) Vat brown 3 (brown RGR)
(iii) Vat brown 5 (brown RRD, G)
(iv) Other

(h) Vat Black
(i) Vat black 9 (black RB)
(ii) Vat black 25 (olive T)
(iii) Vat black 27 (olive R)
(iv) Vat Black 29 (grey BG)
(v) Other

(i) Solubilised vat yellows
(j) Solubilised vat oranges
(k) Solubilised vat reds
(l) Solubilised vat violets
(m) Solubilised vat blues
(n) Solubilised vat greens
(o) Solubilised vat blacks

(12) Reactive dyes and preparations based thereon:
(a) Yellows (b) Oranges
(c) Reds
(d) Violets
(e) Blues (f) Greens
(g) Browns
(h) Blacks
(i) Other

(13) Pigments and preparations based thereon:
(a) Pigments yellow
(i) Yellow 1 (hansa yellow)
(ii) Other
(b) Pigment oranges
(c) Pigments red
(i) Toluidine red
(ii) Other
(d) Pigment violets
(e) Pigment bludes
(i) Blue 15 (Pathalovyanine Blue)
(ii) Other
(f) Pigment Greens
(i) Green 7 (Pathalovyanine Green)
(ii) Other
(g) Pigment brown
(h) Pigment blacks

(14) Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:
(a) Azoic coupling components 2, 4, 5, 7,

8, 13

(i) Azoic coupling components 2 (napthol AS)

(ii) Azoic coupling component 4 (Napthol AS-BO)

(iii) Azoic coupling component 5 (Napthol ASG)

(iv) Azoic coupling component 7 (Napthol ASSW)

(v) Azoic coupling component 8 (Napthol ASTR)

(vi) Azoic coupling component 13 (Napthol ASSG)

(b) Azoic cou;oing components 14, 15, 17, 18, 20 and others

(i) Azoic coupling component 14 (Napthol ASPH)

(ii) Azoic coupling component 15 (Napthol ASLB)

(iii) Azoic coupling component 17 (Napthol ASBS)

(iv) Azoic coupling component 18 (Napthol ASD)

(v) Azoic coupling component 20 (Napthol ASOL)

(vi) Other

(c) Azoic diazo Components 1, 2, 3, 4, 5, 6, 10, 11

(i) Azoic diazo Component 1 (fast Bordeaux GP base)

(ii) Azoic diazo component 2 (fast orange G/GC base)

(iii) Azoic diazo component 3 (fast scarlet GGIGGS base)

(iv) Azoic diazo component 4 (fast garment GBC base)

(v) Azoic diazo component 5 (fast red B base)

(vi) Azoic diazo component 6 (fast orange GR base)

(vii) Azoic diazo component 10 (fast red R base)

(viii) Azoic diazo component 11 (fast red TR base)

(d) Azoic diazo components 12, 13, 20, 24, 32, 41, 48 and others

(i) Azoic diazo components 12 (fast scarket G base)

(ii) Azoic diazo components 13 (fast scarlet R base)

(iii) Azoic diazo components 20 (fast blue BB base)

(iv) Azoic diazo components 24 (fast blue RR base)

(v) Azoic diazo components 32

(fast red KB base)

(vi) Azoic diazo components 41
(fast violet B base)

(vii) Azoic diazo components 48
(fast blue B base)

(viii) Other azoic diazo components

(e) Azoic colours

(i) Yellow
(ii) Orange
(iii) Reds
(iv) Violets
(v) Blues
(vi) Greens
(vii) Browns
(viii) Bloacks
(ix) Other

(f) Sulphur based colouring matters

(i) Yellow
(ii) Orange
(iii) Reds
(iv) Blues
(v) Greens
(vi) Browns
(vii) Blacks
(viii) Other

(g) Solvent based colouring matters

(i) Yellow
(ii) Orange
(iii) Reds
(iv) Violets
(v) Blues
(vi) Greens
(vii) Browns
(viii) Bloacks
(ix) Other

(h) Food colouring matters

(i) Yellow 3 (Sunset yellow)
(ii) Yellow 4 (Tartrazine)
(iii) Red 5 to 8 (Poncean)
(iv) Red 9 (Amarnath)
(v) Oranges
(vi) Violets
(vii) Greens
(viii) Browns
(ix) Other

(15) Synthetic organic products of a kind used as fluorescent brightening agents:

(i) Optical whitening agents
(ii) Other

115.	Colour lakes	Deleted
116.	Glass frit and other glass in the form of powder, granules or flakes	Deleted
117.	Prepared driers	Deleted
118.	Casein and Caseinates	Deleted
119.	Enzymes, Prepared enzymes	Deleted

(1) Microbial rennet
  (a) animal rennet
  (b) Other microbial rennet
(2) Other animal rennet
(3) Industrial enzymes (textile assistant)
(4) Pancretin pure (excluding medicament)
(5) Papsin (excluding medicament)
(6) Pectin esterases pure
(7) Pectolytic enzymes (pectmase)
(8) Streptokinase
(9) Amylases enzymes
(10) Papain pure, of pharmaceutical grade
(11) Enzymatic preparations containing food stuffs

120.	Artificial graphite	Deleted
121.	Activated carbon	Deleted
122.	Residual lyes from manufacturing of wood pulp (1) Lignin sulphonates (2) Concentrated sulphate lye	Deleted
123.	Rosin and resin acids and derivatives (1) Gum rosin (2) Salts of rosin, of resin acids or of derivatives of resin or resin acids, other than salts of rosin adducts (3) Ester gums	Deleted
124.	Wood tar, wood tar oils (1) Wood tar (2) Wood tar oils	Deleted
125.	Finishing agents, fixing of dye-stuffs (1) With a basis of amylaceous substances (2) Textiles assistants mordanting agents (3) Textile assistants desizing agents (4) Textile assistants dispersing gents (5) Textile assistants emulsifying agents (6) Textile assistants hydro-sulphate formaldehyde comound (rongalite or formusul) (7) Textile assistants-textile preservatives (8) Textile assistants water-proofing agents (9) Prepared textile glazings, dressings and mordants (10) Of a kind used in the paper or like industries (11) Fatty oil or pull up oil	Deleted
126.	Prepared rubber accelerators	Deleted
127.	Reducers and blanket wash/roller wash	Deleted
128.	Reaction initiators, reaction accelerators (1) With nickel or nickel compounds as the active substance (2) Platinum or palladium catalysts with a base of activated carbon	Deleted
129.	Mixed alkylbenzenes. (1) Linear alkylbenezenes (2) Mixed alkylnaphthalenes	Deleted
130.	Chemical elements doped.	Deleted

	(1) Undefused silicon wafers (2) Other chemical elements doped	
131.	Industrial monocarboxylic fatty acids (1) Palm stearin crude (2) Palm stearin RBD (3) Other Palm stearin (4) Other Stearic acid or stearin (5) Oleic acid (6) Tall oil fatty acids	Deleted
132.	[Retarderes] *Retarders used in the printing Industry @* *@ Substituted vide Notification No. 67 dated 06/03/07 w.e.f. 06/03/07*	Deleted
133.	Plastics (1) Polymers of ethylene, in primary forms (2) Polymers of propylene or of other olefins, in primary forms (3) Polymers of styrene, in primary forms (4) Polymers of vinyl chloride or of other halogenated olefins, in primary forms (5) Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms (6) Acrylic polymers in primary forms (7) Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms (8) Polymers in primary forms (9) Amino-resins phenolic resins and polyurethanes, in primary forms (10) Silicones in primary forms (11) Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products not elsewhere specified or included, in primary forms (12) Cellulose and its chemical derivatives, not elsewhere specified or included in primary forms (13) Natural polymers (for example alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber) not elsewhere specified or included in primary forms (14) Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms (15)Waster, parings and scrap of plastics	Deleted
134.	Polyacetals	Deleted
135.	Polythene chips	Deleted
136.	Polyamides (1) Nylon moulding powder (2) Other nylon moulding powder (3) Nylon in other primary forms	Deleted
137.	Amino-resins, polyphenylene oxide (1) Urea formaldehyde resins (2) Melamine formaldehyde resins	Deleted

(3) Poly (phenylene oxide)
(4) Cresol formaldehyde oxide
(5) Phenol formaldehyde resins
(6) Alkyl phenol formaldehyde resins
(7) Ketonic resins
(8) Phenoxi resins
(9) Terpene phenolic resins
(10) Polyurethanes

138. Silicones — Deleted
(1) Silicone resins
(2) Silicone oil
(3) Other silicones

139. Petroleum resins — Deleted
(1) Coumarone indene resins
(2) Other petroleum resins

140. Cellulose and its chemical derivatives — Deleted
(1) Cellulose acetate flakes, non-plasticised
(2) Cellulose acetate moulding powder, non-plasticised
(3) Cellulose acetobutyrate moulding power, non-plasticised
(4) Cellulose acetate flakes, plasticised
(5) Cellulose acetate moulding powder, plasticised
(6) Cellulose acetobutyrate moulding powder, plasticised
(7) Cellulose nitrates moulding powders (including collodions), non-plasticised
(8) Cellulose nitrates moulding powders (including collodions), plasticised
(9) Cellulose ethers, carboxymethylcellulose and its salts
(10) Ethylcellulose, non-plasticised
(11) Methylcellulose, non-plasticised
(12) Other cellulose ethers, non-plasticised
(13) Ethylcellulose, plasticised
(14) Methylcellulose, plasticised
(15) Other cellulose ethers, plasticised
(16) Cellulose propionate and aceto propionate, non-plasticised
(17) Viscose sponge

141. Natural polymers — Deleted
(1) Sodium alginate
(2) Other alginic acid
(3) Chlorinated rubber
(4) Hardened proteins (such as hardened casein, gelatin etc.)
(5) Dextran

142. Ion-exchangers based on polymers — Deleted
(1) Ion-exchangers of the condensation, polycondensation or polyaddition type
(2) Ion-exchangers of the polymerization or co-polymerisation type
(3) Other ion-exchangers

143. Self-adhesive plates, sheets, film, strip of plastics — Deleted
(1) In rolls of width not exceeding 20 cm
(2) Plastic stickers, whether or not printed,

	embossed, and or impregnated (3) Cellulose adhesive tape (4) Others	
144.	Flexible plain films	Deleted
145.	Articles for conveyance or packing of goods of plastics (1) Boxes, cases, crates and similararticles (a) Plastic containers for audio or video cassettes, cassette tapes, floppy discs and similar articles (b) Watch-box, jewellery box and similar containers of plastics (c) Insulated wire (d) Packing for accommodating connectors (2) Sacks and bags (including cones) (a) Sacks and bags (including cones) of polymers of ethylene (b) Sacks and bags (including cones) of poly (vinyl chloride) (c) Other (3) Carboys, bottles, flasks and similar articles (4) Spools, cops, bobbins and similar supports (5) Stoppers, lids, caps and other closures	Deleted
146.	Natural rubber, balata, gutta percha (1) Other than prevulcanised (2) Smoked sheets (3) Technically specified natural rubber (TSNR) (4) Havea (5) Pale crepe (6) Yeast brown crepe (7) Oil extended natural rubber (8) Balata, gutta-percha (9) Waste, parings and scrap of rubber (other than hard rubber and powders and granules obtained therefrom) (10) Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	Deleted
147.	Synthetic rubber and factice derived from oils (1) Latex (Styrene - butadiene rubber (SBR); carboxylated styrene butadiene rubber (XSBR) (2) Oil extended styrene butadiene rubber (3) Styrene butadiene rubber with styrene content exceeding 50% (4) Styrene butadiene Styrene oil bound copolymer (5) Butadiene rubber (BR) (6) Isobutene - isoprene (butyl) rubber (IIR) (7) Latex [chloroprene (chlorobutadiene) rubber (CR)] (8) Isoprene rubber (IR) (9) Ethylene-propylene-non-conjugated diene rubber (EPDM) (10) Other Latex (11) Factice (rubber substitute derived from oil) (12) Tread rubber compound, cushion	Deleted

	compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	
148.	Reclaimed rubber	Deleted
149.	Compounded rubber, unvulcanised (1) Compounded with carbon black or silica (2) Can sealing compound (3) Granules of unvulcanised natural or synthetic rubber compounded, ready for vulcanization (4) Others	Deleted
150.	Rods, tubes and profile shapes of unvulcanised rubber	Deleted
151.	Vulcanised rubber thread and cord	Deleted
152.	Plates, sheets and strip of non-cellular rubber	Deleted
153.	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp (1) Mechanical wood pulp (2) Chemical wood pulp, dissolving grades (3) Chemical wood pulp, soda or sulphate other than dissolving grades (a) Coniferous, (unbleached) (b) Non-coniferous, (unbleached) (c) Coniferous, semi-bleached or bleached (d) Non-coniferous, semi-bleached or bleached (4) Chemical wood pulp, sulphite other than dissolving grades (a) Coniferous, (unbleached) (b) Non-coniferous, (unbleached) (c) Coniferous, semi-bleached or bleached (d) Non-coniferous, semi-bleached or bleached (5) Wood pulp obtained by a combination of mechanical and chemical pulping processes (6) Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	Deleted
154.	Copper clad laminates	Deleted
155.	Zipper, Zip fasteners (slide fasteners) and parts thereof	Deleted
156.	Essential oil (terpeneless or not) including concretes and absolute; resinoids; extracted oleoresins; concentrates of essential oils in facts, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	Deleted
157.	Liquid glucose; dextrose	Deleted
158.	Dextrins and other modified starches; glues based on starches, or on dextrins or other modified starches.	Deleted
159.	Maize hydrol; maize germs; corn steep liquor	Deleted

160.	Fluospar	Deleted	
161.	Ferroalloys	Deleted	
162.	Zinc oxide and zinc peroxide	Deleted	
163.	Sodium hypo chlorite	Deleted	
164.	Sulphates	Deleted	
165.	Hydrogen peroxide	Deleted	
166.	Potassium permanganate	Deleted	
167.	Propyl alcohol; isopropyl alcohol; n-butyl alcohol	Deleted	
168.	Acetone	Deleted	
169.	Pentaerythritol	Deleted	
170.	Mineral turpentine	Deleted	
171.	Isopropyl alcohol	Deleted	
172.	Methyl ethyl ketone	Deleted	
173.	Tin oxide	Deleted	
174.	Jigat; halmaddi; white chips and powder; coconut shell, coconut shell powder	Deleted	
175.	Plummer blocks, bearing housing, locate rings and covers, adopter withdrawal sleeves, locknut, lock-washer clamps and rolling elements	Deleted	
176.	Cashew shell; cashew shell oil	Deleted	
177.	Insulated copper wires excluding plastic insulated	Deleted	
178.	Cigarette filterrods	Deleted	
179.	Electrical operator for switching or electrical circuits	Deleted	
180.	Nuts, bolts, screws and fasteners	Deleted	
181.	Electrical insulators of any material	Deleted	
182.	Sulphonic acid	Deleted	
183.	Alpha olefin sulphonate	Deleted	
184.	Coal tar	Deleted	
185.	Raw Cashew		Deleted
186.	Alluminium Foils		Deleted
187.	Cartons, Boxes and their waste (1) Corrugated paper or paper board (a) Boxes (b) Other (2) Non-corrugated paper or paper board (a) Cartons, boxes, cases intended for the packing of match sticks (b) Boxes (3) Packing cases, boxes, crates, drums and similar packings; Cable-drums of wood		Deleted
188.	Paper printed labels, paperboard printed labels (1) Printed paper tags (2) Printed labels (3) Other labels	Deleted	
189.	Paper self-adhesive tape	Deleted	
190.	Partially orinted yarn, polyester texturised yarn (1) Yarn of Polysters, partially oriented (2) Polyester texturised yarn	Deleted	

191.	Sacks and bags, of a kind used for packing of goods (1) Jute bagging for raw cotton (2) Jute corn (grains) sacks (3) Jute hessain bags (4) Jute sacking bags (5) Jute wool bags (6) Plastic coated or paper-cum-polythene lined jute bags and sacks (7) Paper laminated hessain jute (8) Jute soil savers (9) Other jute bags (10) Sacks and bags of cotton (11) Flexible intermediate bulk containers of man-made textile materials (12) Other, of polyethylene or polypropylene strip or the like (13) Jute twine	Deleted	
192.	Carboys, bottles, jars, phials and ampoules of glass	Deleted	
193.	Stoppers, caps and lids (1) of plastics (2) of glass (3) crown corks (4) corks and stoppers (5) Pilfer proof caps for packaging, all sorts, with or without washers or other fittings of cork, rubber, polyethylene or any other material (6) Aluminium caps, seals capsules and closures (7) Other seals (8) Of rubber	Deleted	
193A	# *Sheets of Polyurethane Foam* *# Added by S.O. 45 dated 17.12.07 w.e.f. 17.12.07*		
194.	Gelatine capsules, empty		Deleted
195.	Electrical apparatus for switching or protecting electrical circuit Air Circuit Breakers Other high rupturing capacity fuses Control and switch gears Motor starters for AC motors Motor starters for DC motors Junction boxes	Deleted	
	@ *Electrical goods, namely, —* *winding wires and strips including PVC insulated wires and cables;* *(ii) switches, selector switches, fuse-switches unit, sockets, power plugs, accessories thereof;* *(iii) contactors, auxiliary contactors, contact block;* *(iv) control gears and starters including industrial motor starters, accessories thereof;* *(v) ammeter, KWH meter, voltmeter;* *(vi) insulating materials, insulator(s);* *(vii) jointing materials;*	Deleted	*(i)*

(viii) circuit breakers, HRC fuse, thermostat; (ix) programmable logic controller, timers;
(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;
(xi) electrical relays and single phasing preventor and timers;
(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
(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.
(xiv) Circuit Breakers
(xv) High Rupturing capacity fuses
(xvi) Control gears, switch gears & Fuse gears items
(xvii) Motor starters for AC and DC motors (xviii) Junction boxes
(xix) Programmable logic controller & its spares for automation of Plant & Machinery
(xx) Drives, Machine Tools & its après for automation of Plant & Machinery
(xxi) All type of industrial Motors (AC, DC, HT, LT)
(xxii) All types of Transformer: Power/ Current/ Potential transformer of 33 KV and above.
(xxiii) Turbine, Generator, accessories and spares thereof
All type of Electrical Panels for industrial use
@ Substituted vide Notification No. 55 dated 06/03/07 w.e.f. 06/03/07

196. Purified terepthalic acid. #
 # Added vide Notification No. 55 dated 06/03/07 w.e.f. 06/03/07

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) #
 # Added vide Notification No. 55 dated 06/03/07 w.e.f. 06/03/07

198. Acetone, butanone (methyl ethyl ketone), isophoron, cyclohexanone, anthrapquinone. #
 # Added vide Notification No. 55 dated 06/03/07 w.e.f. 06/03/07

199. Ammonium dichromate, potassium permanganate, hydrogen peroxide. #
 # Added vide Notification No. 55 dated 06/03/07 w.e.f. 06/03/07

200. Anti-knock preparation#
 # Added vide Notification No. 55 dated 06/03/07 w.e.f. 06/03/07

201. Carbon black feed stock, coal tar pitch. #
 # Added vide Notification No. 55 dated 06/03/07 w.e.f. 06/03/07

202. Hoists, chain pulley blocks and parts, spares, components and accessories thereof. #
 # Added vide Notification No. 55 dated 06/03/07 w.e.f. 06/03/07

203. Metal finishing chemicals, pickling preparation for metal. #
 # Added vide Notification No. 55 dated 06/03/07 w.e.f. 06/03/07

204. Prepared binders for foundry. #
 # Added vide Notification No. 55 dated 06/03/07 w.e.f. 06/03/07

205. Propylene glycol, dipropylene glycol, sorbitol, normal butyl alcohol, benzyl alcohol, ketone alcohol, ketone-phenols. #
 # Added vide Notification No. 55 dated 06/03/07 w.e.f. 06/03/07

206. Sulphates, alums, persulphates. #
 # Added vide Notification No. 55 dated 06/03/07 w.e.f. 06/03/07

Explanations: (1) The Rules for the interpretation of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels apply for the interpretation of this notification.

(2) Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

(3) Subject to Explanation 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purpose of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

(4) Where the description against any heading or sub-heading is shown as "other" then the interpretation as provided in Explanation 2 shall apply.

(5) Micronutrients and plant growth promoter or regulators are not covered by the scope of this part.

SCHEDULE – II

PART-C

Goods Taxable @ 5%

(Refer Jharkhand VAT Ordinance 02 of 2011 read with S. O. 02 dated. 07.05.2011)

(See sub-section (1) of Section 9 and sub-section (2) of Section 13)

Sl. No.	Description of goods	Conditions and restrictions subject of which exemption have been allowed
1	*All 'Declared goods' as defined u/s 14 of the CST Act 1956; excluding those specified in Schedule-I.*	
2	Animal Hair – but to be a part of entry of skin & hide of raw wool	
3	Aviation Turbine Fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines as specified u/s 14 of the CST Act, 1956.	
4	Castings including metal castings 1. Pig iron and spiegeleisen in pigs, blocks or other primary forms 2. Tubes, pipes and hollow profiles, of cast iron 3. Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel	
5	Cereals, that is to say,— (i) Paddy (Oryza sativa L); (ii) Rice (Oryza sativa L.); (iii) Wheat (Triticum vulgare, T. compactum, T. sphaerococcum, T. durum, T. aestivum L., T. dicocum);	Taxable with effect from 01.04.2008 * *Substituted vide Not. SO 69 dt. 31.03.07*
6	Coal including coke in all its forms, but excluding char coal;	
7	Cotton, that is to say, all kinds of cotton (indigenous or imported in its unmanufacture state, whether ginned or unginned, baled, pressed otherwise, but not including cotton waste	
8	Cotton yarn, but not including cotton yarn waste	
9	Crude Oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition whether obtained from normal or condensation oil deposits or by the destructive distillation or bituminous minerals and whether nor not subjected to all or any of the following process:- (1) Decantation; (2) De-salting; (3) Dehydration; (4) Stabilization in order to normalize the vapour pressure; (5) Elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain to pressure; (6) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned processes; (7) any other minor processes (including addition of you point depressants or flow improves) which does not change the essential character of the substance];	
10	Hides and skins, whether in a raw or dressed state	
11	Imported Sugar	Taxable w.e.f 01-01-2011

12	Iron and steel, that is to say,— (i) Pig Iron, Sponge Iron and cast iron including ingot moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap; (ii) Steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes); (iii) Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars; (iv) Steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths); (v) Steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections); (vi) Sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition; (vii) Plates both plain and chequered in all qualities; (viii) Discs, rings, forgings and steel castings; (ix) Tool, alloy and special steels of any of the above categories; (x) Steel melting scrap in all forms including steel skull, turnings and borings; (xi) Steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings; (xii) Tin-plates, both hot dipped and electrolytic and tinfree plates; (xiii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers—heavy and light crane rails; (xiv) Wheels, tyres, axles and wheels sets; (xv) Wire rods and wires—rolled, drawn, galvanised, aluminised, tinned or coated such as by copper; (xvi) Defectives, rejects, cuttings or end pieces of any of the above categories;	
13	Jute, that is to say, the fibre extracted from plants belonging to the species Corchorrus capsuliries and Corchorrus olitorius and the fibre known as mesta or bimli extracted from plants of the species Hibiscus cannabinus and Hibiscus sabdariffa—Varalitissima and the fibre known as Sunn or Sunn-hemp extracted from plants of the species Crotaloria juncea whether baled or otherwise;	
14	Knitting wool	
15	Lignite	
16	Liquefied Petroleum Gas for Domestic Use	

17	Oilseeds, that is to say,— (i) Groundnut or peanut (Arachis hypogaea); (ii) Seasamum or Til (Sesamum oriental); (iii) Cottonseed (Gossypium Spp) (iv) Soyabean (Glycine seja); (v) Rapeseed and mustard— (1) Torta (Brassica campestris var toria); (2) Rai (Brassica juncea); (3) Jamba—Taramira (Eruca saliva); (4) Sarson, yellow and brown (Brassica campestris var sarson); (5) Banarsi Rai or True Mustard (Brassica nigra); (vi) Linseed (Linum usitatissimum); (vii) Castor (Ricinus communis); (viii) Coconut (i.e. copra excluding tender coconuts) (Cocosnucifera); (ix) Sunflower (Helianthus annus); (x) Nigar seed (Guizotia abyssinica); (xi) Neem, vepa (Azadirachta indica); (xii) Mahua, illupai, Ippe (Madhuca indica M. latifolia, Bassia latifolia and Madhuca longifolia syn. M. longifolia); (xiii) Karanja, pongam, honga (Pongamia pinnata syn. P. Glabra); (xiv) Kusum (Schleichera oleosa, syn. S. trijuga); (xv) Punna, undi (Calophyllum inophyllum); (xvi) Kokum (Carcinia indica); (xvii) Sal (Shorea robusta); (xviii) Tung (Aleuritesfordii and A. montana); (xix) Red palm (Elaeisguinensis); (xx) Saff lower (Carthanus tinctorius);	
18	Pipes of all varieties including G.I. Pipes, C.I. Pipes, ductile pipes and PVC Pipes and their fittings thereof 1. Tubes, Pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics 2. Tubes, Pipes and hollow profiles, of cast iron 3. Tubes, Pipes and hollow profiles, seamless, of iron (other than case iron) or steel 4. Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm (16 inches) of iron or steel 5. Other tubes, pipes and hollow profiles (for example, open seamed or welded, riveted or similarly closed), of iron or steel; 6. Tube or pipe fittings (for example coupling, elbows, sleeves), of iron or steel; Cast fittings	
19	Pulses, that is to say,- (i) Gram or gulab gram (Cicemrietinum L); (ii) Tur or arhar (Cajanus cajan); (iii) Moong or green gram (Phaselous aureus); (iv) Mmasur or lentil (Lens esculmta Moench, Lens cuinaris Medic.); (v) Urad or black gram (Phaseolus mungo); (vi) Moth (Phaseolus aconitifolius Jacq); (vii) Lakh or khesari (Lathyrus sativus L.);	Taxable with effect from 01.04.2008 * *Substituted vide Not. SO 69 dt. 31/03/07* Taxable with effect from 01.04.2011
20	Silk fabrics but excluding handloom silks, unless covered by Additional Excise Duty	
21	*Stainless Steel sheets*	

SCHEDULE – II

PART-D

Goods Taxable @ 14%

(See sub-section (1) of Section 9 and sub-section (2) of Section 13) **(Refer Jharkhand VAT Ordinance 02 of 2011 read with S. O. 02 dated. 07.05.2011)** ***(Added vide Noti. NO. 165/leg dated 04.11.2015)** * Goods in respect of which tax is leviable at all points of sale at the Rate of 14.5%

All other goods except those specified in Schedule-I, Part A, B, C , E and F of Schedule II

SCHEDULE – II

PART-E

(SPECIAL RATE OF TAX)

(See sub-section (3) of Section 9 and sub-section (1) of Section 13, and clause (xiii) of sub-section (8) of Section18)

(Refer Jharkhand VAT Ordinance 02 of 2011 read with S. O. 02 dated. 07.05.2011)

Sl.	Description of goods	Rate of Tax	Conditions and Restriction`
1.	Aviation Turbine Fuel except when sold to Turbo-Propelled Aircraft @ *@ Vide Notification No. S.O. 55 dated 06/03/2007 deemed to have effective from 01/04/2006*	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.* W.e.f. 01.04.2006
2.	High Speed Diesel Oil, Light Diesel Oil@ @ *Vide Notification No. S.O. 55 dated 06/03/2007 deemed to have effective from 01/04/2006*	20%	-do-
3.	Liquors including IMFL and Country Liquors	35%	
4.	Molasses	20%	
5.	Narcotics	20%	
6.	Petrol @ *@ Vide Notification No. S.O. 55 dated 06/03/2007 deemed to have effective from 01/04/2006*	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. W.e.f. 01.04.2006*
7.	Methylated & Rectified Spirit	20%	

Amendment of Part E of Schedule-II *

Part- E of Schedule-II of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) shall be substituted in the following manner:-

PART-E

(Seesub-section (3) of Section 9 and sub-section (1) of Section 13

1	2	3	4
Sl no.	**Name of Goods**	**Rate of Tax**	**Conditions and Restrictions**
1.	Aviation Turbine Fuel	4%	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

2.	High Speed Diesel Oil	22% Subject to the conditions and restrictions as specified in column 4 of this notification	1. The amount of tax calculated @ 22% on the sale price or Rs. 8.37 per liter, whichever is higher, shall be levied 2. The tax shall be levied at the point of sale by the importer; if the goods are imported from aplace 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.
3.	Motor sprit (Commonly known as Petrol)	22% Subject to the conditions and restrictions as specified in column 4 of this notification	1. The amount of tax calculated @ 22% on the sale price or Rs. 15.00 per liter, whichever is higher, shall be levied. 2. 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.
4.	Liquors including IMFL.	50%	
5.	Country liquors.	35%	
6.	Natural Gas: all varieties & description including Coal Bed methane Gas	14%	
7.	Petroleum Crude	5%	

*** Substituted vide Notification No. LG 13/leg. dated 01.02.2018**

SCHEDULE-II

PART-F

[See Section 13(2) and 13(3)]

The following entries of goods or class of goods

shall be added in Schedule-II, Part-F namely :-

(Refer Jharkhand VAT Ordinance 02 of 2011 read with S. O. 02 dated. 07.05.2011)

Sl.	Description of goods	Rate of Tax
1.	Spare parts of all varieties of motor vehicles including two and three wheelers but excluding such components i.e. to say Tyres /Tubes and their flaps thereof, Batteries, Chasis and Engines	10%

SCHEDULE III

List of goods liable to Entry Tax

(See clause (xxix) of Section 2, and sub-section (1) of Section 11, sub-section (1) of Section 17 and proviso of sub-section (6) of Section 18)

Sl. No.	Description of goods	Rate of Tax – 4%
1.	Air conditioner, Air Cooler and Air Circulator	-
2.	All equipments for communications, spare parts, accessories thereof including as for Private Branch Exchange (P.B.X.) or Electronic Private Automatic Branch Exchange (E.P.A.B.X.) and their spare parts, accessories thereof. *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.* @ *@ Substituted vide Notification No. S. O. 55 dt. 06/03/07*	
3.	Bitumen & Coal Tar	-
4.	Cement	-
5.	Coal	-
6.	Emulsion paint	-
7.	Indian made foreign liquor	-
8.	Iron & Steel including Ferro Alloys	-
9.	IT Products including Computers or Computer Systems and its peripherals, Computer Stationery, Printers, UPS Systems, Accessories & Parts thereof, Mobile Telephony System and Parts thereof	
10.	Marble, Marble Chips, Marble Tiles, Ceramic and Glazed Tiles and Granite Stone	-
11.	Motor vehicles including Motor Cars, Jeeps, all varieties of Two and Three Wheelers, Light and Heavy Commercial Vehicles, including the Chassis of Trucks and Buses. And Excavator, Hydraulic 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 in this category; but excluding Tractors

12. Pipes of all varieties including G.I. Pipes, C.I. Pipes, ductile pipes and PVC Pipes and their fittings thereof

Pipes: which are specified in entry no. 97 of Part-B of Schedule-II @

@ *Substituted vide Notification No. S. O. 55 dt. 06/03/07*

13. Sanitary fittings -

14. Tobacco including un-manufactured tobacco and tobacco refuse, cigars, cheroots of tobacco, cigarettes, cigarillos of tobacco, and other Tobacco products, but excluding Biri -

Tobacco including un-manufactured tobacco and tobacco refuse, cigars, cheroots of tobacco, cigarettes, cigarillos of tobacco, and other Tobacco products, but excluding Biri and unmanufactured Tobacco for manufacture of Biri. 01.04.07

Substituted by SO 14 dated 20.07.07 w.e.f.

15. Vegetable and hydrogenated oil -

16. All types of electrical goods and fittings -

Electrical goods: which are specified in entry no. 195 of Part-C of Schedule-II. @

@ *Substituted vide Notification No. S. O. 55 dt. 06/03/07*

17. Spare parts and accessories of all kinds of Motor and Motor Vehicles including two and three wheelers. -

APPENDIX-I

Negative List of Capital Goods for Input Tax Credit

(See clause (x) of Section 2 and Clause (xii) of sub-section (8) of Section 18)

1. Capital Goods purchased or paid prior to the Appointed Day.
2. Civil Structure and Immovable Goods or Properties.
3. Building material used in construction activity (Tax credit shall be available to the registered VAT works contractors, for their transaction in such construction.)
4. Motor vehicles of all kinds and varieties including Tractors, for Conveyance or Goods Transportations, Parts and Accessories thereof including Tyres, Tubes and Flaps; *but excluding* Excavators, Hydraulic 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 in this category, for the exclusive purpose of use in Mining only.
5. Office Furniture, Fixtures, Fittings and Office Equipments, including Electrical Fixtures & Fittings, stationery articles including paper
6. Elevators (lift)
7. All Electrical or Electronic Goods and Appliances including Air Conditioners, Air Coolers, Telephones, Fax Machines, Duplicating Machines, Computers, Photocopiers and Scanners, Parts and Accessories thereof, other than those for use in the Manufacture, Processing Packing or Storing of Goods for Sale.
8. Goods designed, and used predominantly for, the provision of entertainment including Television Receivers, Video Cassette Players, Radios, Stereo Systems, Audio Cassette Player, CD Players, DVD Players, Computer Game Consoles and Computer Games, Cameras of any kind;
9. Second hand purchase or subsequent purchase of capital goods. No carry forward of capital goods in the event of the closure of business.

Provided the aforesaid Goods (except at Sl. No. 1 and 2), shall not be treated as Negative / Non-creditable Goods, if the items so purchased by a Registered VAT Dealers for the purpose of re-sale by them, in the State of Jharkhand, in their ordinary course of his Business.