

GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

NOTIFICATION No-47/2017 State Tax (Rate)

S.O. No. Dated..... In exercise of the powers conferred by sub-section (1) of section 11 of the Jharkhand Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on being satisfied that it is necessary in the public interest to do so, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Jharkhand, (Department of Commercial Taxes), No.12/2017-State Tax (Rate), dated the 29th June, 2017, published in the Gazette of Jharkhand, *vide* S.O No-42, dated the 29th June, 2017, namely:-

In the said notification, in the Table, -

(a) against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -

“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.”;

(b) the serial number 11B and the entries relating thereto, shall be omitted;

(c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil”.

2. This notification shall come into force with effect from 15th of November, 2017.

[File.No Va Kar / GST / 04/ 2017]
By the order of the Governor of Jharkhand

(K. K. Khandelwal)
Principal Secretary-cum Commissioner

Note: -The principal notification was published in the Gazette of Jharkhand, *vide* notification No. 12/2017 - State Tax (Rate), dated the 29th June, 2017, *vide* S.O No-42, dated the 29th June, 2017 and was last amended by notification No.32/2017 - State Tax (Rate) dated the 21st October, 2017 *vide* S.O No-117 dated the 21st October, 2017.