



**THE  
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**22 aashadh, 1938 (S)**

**Ranchi, Thursday, 13<sup>th</sup> July, 2017**

**COMMERCIAL TAXES DEPARTMENT**

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NOTIFICATION  
13<sup>th</sup> July, 2017

**NOTIFICATION No. 18 / 2017 State Tax (Rate)**

**S.O-55 Dated . 13<sup>th</sup> July, 2017--** In exercise of the powers conferred by sub-section (1) of section 9 of the Jharkhand Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes Department Notification No.1/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017 published in the Jharkhand Gazette, Extraordinary vide S.O. No. 31 dated the 29<sup>th</sup> June, 2017, namely:-

2. In the said notification,-

(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

| (1)   | (2)  | (3)  |
|-------|------|--|
| “182A | 3102 | Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers |
| 182B  | 3103 | Mineral or chemical fertilisers, phosphatic, other than those  |

|      |      |   |
|------|------|---|
|      |      | which are clearly not to be used as fertilizers   |
| 182C | 3104 | Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers   |
| 182D | 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers”; |

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

3. This notification will be deemed to be effective from the 1<sup>st</sup> day of July, 2017.

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

**K.K. Khandelwal,**  
Principal Secretary-cum-Commissioner

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