



**THE
JHARKHAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 589

4 Bhadra, 1938 (S)

Ranchi, Saturday, 26th August, 2017

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION
26th AUGUST, 2017

NOTIFICATION No. -22/2017-State Tax (Rate)

S.O. 72 - Dated - 26th AUGUST, 2017-- In exercise of the powers conferred by sub-section (3) 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, Government of Jharkhand, No.13/2017- State Tax (Rate), dated 29th June, 2017, published in the Jharkhand Gazette vide S.O. 43 dated 29th June, 2017, namely:-

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “, who has not paid state tax at the rate of 6%,” shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

2. This notification shall be deemed to be effective from 22nd August, 2017.

(File No. Va Kar/GST/4/2017)
By the Order of the Governor of Jharkhand,

Bajnath Ram,
Joint Secretary to the Government.

Note:-The principal notification was published in the Jharkhand Gazette, vide notification No. 13/2017 - State Tax (Rate), dated 29th June, 2017, vide S.O. 43 dated 29th June, 2017.
