



**THE  
JHARKHAND GAZETTE  
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**No. 742**

**13 Aashwin, 1938 (S)**

**Ranchi, Thursday, 5<sup>th</sup> October, 2017**

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**COMMERCIAL TAXES DEPARTMENT**

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**NOTIFICATION**

**4<sup>th</sup> October, 2017**

**S.O. No. 85- Dated- 5<sup>th</sup> October, 2017** -- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Jharkhand Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Jharkhand S.O. 41, dated the 29<sup>th</sup> June, 2017, published in the Jharkhand Gazette namely:-

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –</p> <p>(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</p> <p>(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.</p>	6	-
(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-”.

2. This notification shall be deemed to be effective from 21<sup>st</sup> September, 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 Jharkhand Gazette *vide* S.O. 41 dated 29<sup>th</sup> June, 2017, and was last amended by S.O. 70 dated the 26<sup>th</sup> August, 2017.