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COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

17th October, 2017

S.O. No. 96 Dated 17th October, 2017 -- In exercise of the powers conferred by section 164 of the Jharkhand Goods and Services Tax Act, 2017 (12 of 2017), the State Government hereby makes the following rules further to amend the Jharkhand Goods and Services Tax Rules, 2017, namely:-

1. These rules may be called the Jharkhand Goods and Services Tax (Eighth Amendment) Rules, 2017.
2. In the Jharkhand Goods and Services Tax Rules, 2017, –
 - (i) in rule 24, in sub-rule (4), for the figures, letters and word, “30th September”, the figures, letters and word “31st October” shall be substituted;
 - (ii) in rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;
 - (iii) in rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;
 - (iv) in rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(v) in rule 120A, the marginal heading “**Revision of declaration in FORM GST TRAN-1**” shall be inserted;

(vi) in **FORM GST REG-29**, -

- (a) for the heading, “**APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION**”, the heading, “**APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS**” shall be substituted;
- (b) under sub-heading PART-A, against item (i), for the word and letters “Provisional ID”, the letters “GSTIN” shall be substituted.

3. This notification shall be deemed to be effective from 29th September, 2017.

[File.No Va Kar / GST / 07/ 2017]

By the order of the Governor of Jharkhand

K. K. Khandelwal,

Principal Secretary-cum Commissioner

Note:- The principal rules were published in the Jharkhand Gazette, dated the 20th June, 2017, published vide S.O. 28, dated 20th June, 2017 and last amended vide notification published vide S.O. 89 dated 5 October, 2017.