

GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

S.O. 208 dated 31.03.2006 In exercise of the powers conferred by the sub-section (1) of Section 44 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to specify the rates in column-3 of the Schedule below at which the amount of tax is to be deducted in advance in respect of the works, contracts mentioned in column-2 of the said schedule from the bills or invoices raised by works contractors subject to the conditions and restrictions, set out in column (4) thereof: -

Schedule

Serial No.	Descriptions of works contract	Rate at which deduction is to be made	Conditions and Restrictions
1	2	3	4
1.	Works Contract: in the execution of which no transfer of property in goods (whether as goods or in some other form) is involved.	Nil	Nil
2.	Works Contracts: in the execution of which transfer of property in goods (whether as goods or in some other form) is involved.	2 Percentum	(1) No deduction shall be made for the transactions falling within Section 3, 4 & 5 of the CST Act 1956 (2) No deduction shall be made, if the works contractor is under composition scheme u/s 58 of the Act
3.	Payments made as advance: payable in respect of execution of Works Contracts.	Nil	Nil

This Notification shall come into force with effect from 1st April, 2006.

(File No.VAT/Vividh/4/2003)

By the Order of the Governor of Jharkhand,

(Alka Tiwari)
Secretary-cum-Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi

