

## विधि (विधान) विभाग

### अधिसूचना

13 अगस्त, 2020

संख्या-एल0जी0-11/2017-328/लेज0-- माननीय राज्यपाल द्वारा दिनांक-10/08/2020 को अनुमत झारखण्ड माल और सेवा कर (संशोधन) अध्यादेश, 2020 का निम्नांकित अंग्रेजी अनुवाद झारखंड राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है, जिसे भारतीय संविधान के अनुच्छेद 348 के खंड (3) के अधीन उक्त अध्यादेश का अंग्रेजी भाषा में प्राधिकृत पाठ समझा जाएगा।

### **JHARKHAND GOODS AND SERVICES TAX (AMENDMENT) ORDINANCE, 2020** (Jharkhand Ordinance No. 02, 2020)

An Ordinance, to amend Jharkhand Goods and Services Tax Act, 2017 (Jharkhand Act 12, 2017), in regard to its applicability and enforcement within the State of Jharkhand.

#### Preamble

Whereas the legislative Assembly of State of Jharkhand is not in session and whereas the Governor of Jharkhand is satisfied that circumstances exist which render it necessary to take immediate action to amend and or delete and or substitute certain existing provisions and also to bring certain new provisions into the Jharkhand Goods and Services Tax Act, 2017(Jharkhand Act No. 12, 2017).

Now, therefore, in exercise of power conferred by Clause (1) of Article 213 of Constitution of India, the Governor of Jharkhand is pleased to promulgate the following Ordinance:-

#### 1. Short title and commencement -

- (1) This Ordinance may be called the Jharkhand Goods and Services Tax (Amendment) Ordinance, 2020.
- (2) It shall extend to the whole of State of Jharkhand.
- (3) Save as otherwise provided, the provisions of this ordinance shall come into force on such date as the Government of Jharkhand may, by notification in the Official Gazette, appoint:

#### 2. Amendment of section 2 - In section 2 of the Jharkhand Goods and Services Tax Act, 2017 (hereinafter referred to as the Jharkhand Goods and Services Tax Act), in clause (114), for clauses (c) and (d), the following clauses shall be substituted, namely:-

“(c) Dadra and Nagar Haveli and Daman and Diu;

(d) Ladakh;”.

#### 3. Amendment of section 10 - In section 10 of the Jharkhand Goods and Services Tax Act, in sub-section (2), in clauses (b), (c) and (d), after the words “of goods”, the words “or services” shall be inserted.

#### 4. Amendment of section 16 - In section 16 of the Jharkhand Goods and Services Tax Act, in sub-section (4), the words “invoice relating to such” shall be omitted

#### 5. Amendment of section 29 - In section 29 of the Jharkhand Goods and Services Tax Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:-

“(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25;”.

- 6. Amendment of section 30** - In section 30 of the Jharkhand Goods and Services Tax Act, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:-  
 “Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,-
- (a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;
- (b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.
- 7. Amendment of section 31** - In section 31 of the Jharkhand Goods and Services Tax Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:-  
 “Provided that the Government may, on the recommendation of the Council, by notification, -
- (a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;
- (b) subject to the condition mentioned therein, specify the categories of services in respect of which -
- (i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or
- (ii) Tax invoice may not be issued.”.
- 8. Amendment of section 51** - In section 51 of the Jharkhand Goods and Services Tax Act, -
- (a) for sub-section (3), the following sub-section shall be substituted, namely: -  
 “(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”.
- (b) sub-section (4) shall be omitted.”.
- 9. Amendment in section 122** - In section 122 of the Jharkhand Goods and Services Tax Act, after sub-section (1), the following sub-section shall be inserted, namely:-  
 “(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.
- 10. Amendment of section 132** - In section 132 of the Jharkhand Goods and Services Tax Act, in sub-section (1),-
- (i) for the words “Whoever commits any of the following offences”, the words “Whoever commits, or causes to commit and retain the benefits arising out of any of the following offences” shall be substituted;
- (ii) for clause (c), the following clause shall be substituted, namely: -  
 “(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;
- (iii) in sub-clause (e), the words, “fraudulently avails input tax credit” shall be omitted.
- 11. Amendment of section 140** - In section 140 of the Jharkhand Goods and Services Tax Act, with effect from the 1<sup>st</sup> day of July, 2017, -
- (a) In sub-section (1), after the words “existing law”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;

- (b) in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;
- (c) in sub-section (3) for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;
- (d) in sub-section (5), for the words “existing law” the words “existing law, within such time and in such manner as may be prescribed” shall be substituted and shall be deemed to have been substituted;
- (e) in sub-section (6), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;
- (f) in sub-section (7), for the words “in such manner”, the words “within such time and in such manner” shall be substituted and deemed to have been substituted.

- 12. Amendment of section 172** - In section 172 of the Jharkhand Goods and Services Tax Act, in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted.
- 13. Amendment to Schedule II** - In schedule II to the Jharkhand Goods and Services Tax Act, in paragraph 4, the words “whether or not for a consideration,” at both the places where they occur, shall be omitted and shall be deemed to have been omitted with effect from the 1<sup>st</sup> Jul, 2017.
- 14. Retrospective exemption from, or levy or collection of, state tax in certain cases -**

(1) Notwithstanding anything contained in the notification of the Government of Jharkhand (Commercial Taxes Department) Notification No. – 1/2017 State Tax(Rate) dated the 29<sup>th</sup> June, 2017, vide S.O. No. 31 Dated – 29<sup>th</sup> June 2017 issued by the Jharkhand Government, on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the Jharkhand Goods and Services Tax Act, 2017, -

- (i) no state tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1<sup>st</sup> day of July, 2017 and ending with the 30<sup>th</sup> day of September, 2019 (both days inclusive);
- (ii) state tax at the rate of six per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1<sup>st</sup> day of July, 2017 and ending with the 31<sup>st</sup> day of December, 2018 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

झारखंड राज्यपाल के आदेश से,

प्रदीप कुमार श्रीवास्तव,  
प्रधान सचिव-सह-विधि परामर्शी  
विधि विभाग, झारखंड, राँची।

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