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No. 80

Ranchi, Friday, 29th January, 2021

COMMERCIAL TAXES DEPARTMENT

Notification No. 90/2020 – State Tax

S.O. No. 22, Dated 29th January, 2021- In exercise of the powers conferred by the first proviso to rule 46 of the Jharkhand Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Jharkhand in the Commercial Taxes Department, S.O. No. 54 – State Tax, dated the 29th June, 2017, published in the Gazette of Jharkhand, Extraordinary, namely:—

In the said notification, after the first proviso, the following proviso shall be inserted, namely, -

Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules –

S.No. (1)	Chemical name (2)	HSN Code (3)
1.	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methylmethylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100

2.	Dimethyl propylphosphonate	29313200
3.	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylmethylphosphonate	29313600
4.	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	29313700
5.	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane2,4,6-trioxide	29313500
6.	Dimethyl methylphosphonate	29313100
7.	Diethyl ethylphosphonate	29313300
8.	Methylphosphonic acid with (aminoiminomethyl) urea (1: 1)	29313800
9.	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	29313400
10.	2,2-Diphenyl-2-hydroxyacetic acid	29181700
11.	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	29211400
12.	2-(N,N-Dimethylamino)ethylchloride hydrochloride	29211200
13.	2-(N,N-Diethylamino)ethylchloride hydrochloride	29211300
14.	2-(N,N-Diisopropylamino)ethanol	29221800
15.	2-(N,N-Diethylamino)ethanethiol	29306000
16.	Bis(2-hydroxyethyl)sulfide	29307000
17.	2-(N,N-Dimethylamino)ethanethiol	29309092
18.	Product from the reaction of Methylphosphonic acid and 1,3,5-Triazine-2,4,6-triamine	As applicable
19.	3-Quinuclidinol	29333930
20.	R-(-)-3-Quinuclidinol	29333930
21.	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9-dioxide	29313900
22.	Propylphosphonic dichloride	29313900
23.	Methylphosphonic dichloride	29313900
24.	Diphenylmethylphosphonate	29313900
25.	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	29313900
26.	Methylphosphonic acid	29313900
27.	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable

28.	Phosphonicacid,methyl-, polyglycol ester (Exolit OP 560 TP)	38249900
29.	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	38249900
30.	Bis (polyoxyethylene) methylphosphonate	39072090
31.	Poly(1,3-phenylene methyl phosphonate)	39119090
32.	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	38249900
33.	Carbonyl dichloride	28121100
34.	Cyanogen chloride	28531000
35.	Hydrogen cyanide	28111200
36.	Trichloronitromethane	29049100
37.	Phosphorus oxychloride	28121200
38.	Phosphorus trichloride	28121300
39.	Phosphorus pentachloride	28121400
40.	Trimethylphosphite	29202300
41.	Triethylphosphite	29202400
42.	Dimethyl phosphite	29202100
43.	Diethyl phosphite	29202200
44.	Sulfur monochloride	28121500
45.	Sulfur dichloride	28121600
46.	Thionyl chloride	28121700
47.	Ethyldiethanolamine	29221720
48.	Methyldiethanolamine	29221710
49.	Triethanolamine	29221500

2. This notification shall be deemed to be effective from the 01st December, 2020.

[File No.Va Kar / GST /01/2020]
By the order of the Governor of Jharkhand,

Vandana Dadel,
Principal Secretary,
Commercial taxes Department

Note: The principal notification S.O. No. 54 – State Tax, dated the 29th June, 2017, published in the Gazette of Jharkhand, Extraordinary, and last amended vide notification No. 78/2020-State Tax, dated the 11th January, 2021, published in the Gazette of Jharkhand, Extraordinary, vide S.O. No. 9, dated the 11th January, 2021.

वाणिज्य-कर विभाग

अधिसूचना सं०. 90/2020- राज्य कर

एस. ओ. सं. 22, दिनांक 29 जनवरी, 2021 - राज्य सरकार, झारखण्ड माल और सेवा कर नियमावली 2017 के नियम 46 के पहले परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, झारखण्ड के राजपत्र, असाधारण, में एस. ओ. सं. 54 - राज्य कर, तारीख 29 जून, 2017 द्वारा प्रकाशित झारखण्ड सरकार के वाणिज्य-कर विभाग की अधिसूचना, में निम्नलिखित संशोधन करता है, अर्थात् :-

उक्त अधिसूचना में, पहले परन्तुक के पश्चात, निम्नलिखित परन्तुक अन्तःस्थापित किया जाएगा, अर्थात् :-

परन्तु और कि एक रजिस्ट्रीकृत व्यक्ति नीचे सारणी के स्तंभ (2) में निर्दिष्ट आपूर्ति के वर्ग के लिए और जिसका एचएसएन कोड नीचे सारणी के स्तंभ (3) में निर्दिष्ट है, उसके द्वारा उक्त नियमों के तहत जारी किये गए कर बीजक में एचएसएन कोड के आठ अंको की संख्या का उल्लेख करेगा-

क्रं. संख्या (1)	रासायनिक नाम (2)	एचएसएन कोड (3)
1.	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methylmethylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100
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46.	Thionyl chloride	28121700
47.	Ethyl diethanolamine	29221720
48.	Methyl diethanolamine	29221710
49.	Triethanolamine	29221500

2. यह अधिसूचना 01दिसम्बर, 2020 से लागू मानी जाएगी।

[सं.सं .वा0कर/जी0एस0टी0/01/2020]

झारखंड राज्यपाल के आदेश से

वंदना दादेल,
प्रधान सचिव ,
वाणिज्य-कर विभाग ।

टिप्पण :- मूल अधिसूचना एस. ओ. सं. 54 - राज्य कर, तारीख 29 जून, 2017 झारखण्ड के राजपत्र, असाधारण में प्रकाशित की गई थी और उसका अंतिम संशोधन झारखण्ड के राजपत्र, असाधारण, में एस. ओ. सं. 9, तारीख 11 जनवरी, 2021 द्वारा प्रकाशित अधिसूचना सं. 78/2020- राज्य कर, तारीख 11 जनवरी, 2021 द्वारा किया गया था ।
