



**THE
JHARKHAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 586

4 Bhadra, 1938 (S)

Ranchi, Saturday, 26th August, 2017

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION
26th AUGUST, 2017

S.O. No. 69 Dated 26th AUGUST, 2017-- In exercise of the powers conferred by sub-section (6) of section 54 of the Jharkhand Goods and Services Tax Act, 2017 (12 of 2017)(hereafter in this notification referred to as “the said Act”), the State Government, on the recommendation of the Goods and Services Tax Council, hereby notifies the following category of registered persons who shall not be eligible for refund of ninety per cent. of the total amount claimed as refund on account of zero-rated supply of goods or services or both on a provisional basis, namely:-

- i. any registered person who has been granted registration under the said Act or under the existing law within a period of six months from the date of application for refund; or
- ii. any registered person who has not furnished the returns for three consecutive tax periods immediately preceding the date of application for refund.

2. This notification shall be deemed to be effective from 17th August, 2017.

[File.No Va Kar / GST / 07/ 2017]
By the order of the Governor of Jharkhand

Baijnath Ram,
Joint Secretary to the Government.