

APPENDIX-I**Negative List of Capital Goods for Input Tax Credit**

(See clause (x) of Section 2 and Clause (xii) of sub-section (8) of Section 18)

1. Capital Goods purchased or paid prior to the Appointed Day.
2. Civil Structure and Immovable Goods or Properties.
3. Building material used in construction activity (Tax credit shall be available to the registered VAT works contractors, for their transaction in such construction.)
4. Motor vehicles of all kinds and varieties including Tractors, for Conveyance or Goods Transportations, Parts and Accessories thereof including Tyres, Tubes and Flaps; *but excluding* Excavators, Hydraulic Excavators clampshell, Dropline, Rock Breakers, Mini-Excavators, Crawler, Cranes, Wheeled Cranes Wheel-loaders, Front end loaders, Shovels, Breakhoc & Articulated Cranes and all other similar implements in this category, for the exclusive purpose of use in Mining only.
5. Office Furniture, Fixtures, Fittings and Office Equipments, including Electrical Fixtures & Fittings, stationery articles including paper
6. Elevators (lift)
7. All Electrical or Electronic Goods and Appliances including Air Conditioners, Air Coolers, Telephones, Fax Machines, Duplicating Machines, Computers, Photocopiers and Scanners, Parts and Accessories thereof, other than those for use in the Manufacture, Processing Packing or Storing of Goods for Sale.
8. Goods designed, and used predominantly for, the provision of entertainment including Television Receivers, Video Cassette Players, Radios, Stereo Systems, Audio Cassette Player, CD Players, DVD Players, Computer Game Consoles and Computer Games, Cameras of any kind;
9. Second hand purchase or subsequent purchase of capital goods. No carry forward of capital goods in the event of the closure of business.

Provided the aforesaid Goods (except at Sl. No. 1 and 2), shall not be treated as Negative / Non-creditable Goods, if the items so purchased by a Registered VAT Dealers for the purpose of re-sale by them, in the State of Jharkhand, in their ordinary course of his Business.