

**U.T. ADMINISTRATION OF DAMAN & DIU, SECRETARIAT, DAMAN.**

No.DMN/VAT-2005/09-10/3654

Date: 11/03/2010.

**NOTIFICATION**

**Title :** The Daman & Diu Value Added Tax (Amendment) Rules 2010

In exercise of power conferred by section 2(b) and 2(n) read with the Sub Section (1) of Section 102, of the Daman & Diu Value Added Tax Regulation, 2005 (1 of 2005), the Administrator hereby amends the Daman & Diu Value Added Rule 2005 in the following manner, namely :-

1. These Rules will be called Daman & Diu Value Added Tax (Amendment) Rules 2010. It shall come into force w.e.f. the date of publication in Daman & Diu extraordinary Gazette.
2. In chapter XII, before Rule 59, the following rule shall be inserted namely:-  
58(A). Tax Deduction at Source:-
  - (1) Any person deducting tax under section 36A shall deposit the tax in the appropriate Government Treasury against the challan in **Form DVAT-20** within the time prescribed in section 36A, alongwith interest for delayed payment.
  - (2) Person who has deducted the tax under subsection (1) of section 36A shall issue a certificate for deduction of tax in **Form DVAT-45(A)**, such certificate shall be issued in triplicate. The person who has deducted the tax shall furnish the original copy of the certificate to the contractor within twenty eight days from the end of the month in which tax has been deducted. The second copy thereof along with proof of payment in challan **Form DVAT-20** shall be attached along with the return of Tax Deduction at source (TDS) as prescribed in sub-rule (4) of this rule. The third copy thereof shall be retained by him for his record.
  - (3) Every person responsible for making deduction of tax under section 36A shall apply for Tax Deduction Account Number (T.A.N) within thirty days from the date on which the tax was deducted or deductible in **Form DVAT-45(B)** and Tax Deduction Account Number shall be issued in **Form DVAT-45 (C)**.
  - (4) Every person deducting tax shall be required to file a Tax Deduction at Source (TDS) annual Return in **Form -45 (D)** within the period of Twenty Eight days from the end of the year in which tax has been deducted.
3. In the list of forms after Form No. DVAT-45, the following forms shall be inserted namely:  
DVAT-45(A) - Certificate of Deduction of Tax at Source (Triplicate)- Annexure-I  
DVAT-45(B)-Application for Allotment of Tax Deduction Account Number (TAN)-Annexure-II  
DVAT-45(C) - Tax Deduction Account Number (TAN) Certificate Annexure-III  
DVAT-45(D) - Form of Annual Return by the Contractee for the year Annexure-IV

These forms are annexed with this notification.

By order and in the name of the  
Administrator of Daman & Diu

**( P. J. Bamania )**  
**Deputy Secretary (Taxation)**

Copy forwarded to issue information and necessary action to:

1. Deputy Director (Planning), Government Printing Press, Daman & Diu for publication.
2. Commissioner of Value Added Tax, Daman & Diu.
3. The Value Added Tax Department, Daman & Diu.

**Department of Value Added Tax  
UT Administration of Daman & Diu  
Form DVAT 45 (A)**

(See Rule 58 (A) of Daman & Diu Value Added Tax Rules, 2005)

**Certificate of Deduction of Tax at Source under Daman & Diu Value Added Tax Regulation, 2005  
(Original copy to be furnished to the contractor)**

Particulars of Deductor		Particulars of Contractor	
Full name of person responsible for deduction of Tax		Full Name of Contractor	
Address		Address	
Tax Deduction Account Number (TAN)		Registration Number	

I/We \_\_\_\_\_ do hereby certify that a sum of Rs. \_\_\_\_\_

(Rupees \_\_\_\_\_) was deducted being amount of tax deducted at source under section 36 A of Daman & Diu Value Added Tax Regulation, 2005 and Rules framed there under. The above amount deducted at source has been deposited into the Government treasury.

The particulars in respect of said amount are given in table hereto:

**Table**

S.No.	Bill No. & Date	Bill Amount	Rate of TDS	Amount of Tax deducted at source	Date of deposit	Challan No.	Name of Bank & Branch

Certified true copy of receipted Challans attached

<p><b>Verification</b> I/We _____ hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from. Signature of Authority Signatory</p> <p>Name : Designation : Place : Date :</p>
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**Note: One TAN shall be applicable for all units/office of person responsible for deduction of tax  
Inserted vide notification no. DMN/VAT-2010/09-10-3654 dated 11/03/2010**

**Department of Value Added Tax  
UT Administration of Daman & Diu  
Form DVAT 45 (A)**

(See Rule 58 (A) of Daman & Diu Value Added Tax Rules, 2005)

**Certificate of Deduction of Tax at Source under Daman & Diu Value Added Tax Regulation, 2005  
(Second copy to be attached with the return of TDS)**

Particulars of Deductor		Particulars of Contractor	
Full name of person responsible for deduction of Tax		Full Name of Contractor	
Address		Address	
Tax Deduction Account Number (TAN)		Registration Number	

I/We \_\_\_\_\_ do hereby certify that a sum of Rs. \_\_\_\_\_

(Rupees \_\_\_\_\_) was deducted being amount of tax deducted at source under section 36 A of Daman & Diu Value Added Tax Regulation, 2005 and Rules framed there under. The above amount deducted at source has been deposited into the Government treasury.

The particulars in respect of said amount are given in table hereto:

**Table**

S.No.	Bill No. & Date	Bill Amount	Rate of TDS	Amount of Tax deducted at source	Date of deposit	Challan No.	Name of Bank & Branch

**Certified true copy of receipted Challans attached**

<p><b>Verification</b> I/We _____ hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from. Signature of Authority Signatory</p> <p>Name : Designation : Place : Date :</p>
--

**Note: One TAN shall be applicable for all units/office of person responsible for deduction of tax  
Inserted vide notification no. DMN/VAT-2010/09-10-3654 dated 11/03/2010**

**Department of Value Added Tax  
UT Administration of Daman & Diu  
Form DVAT 45 (A)**

(See Rule 58 (A) of Daman & Diu Value Added Tax Rules, 2005)

**Certificate of Deduction of Tax at Source under Daman & Diu Value Added Tax Regulation, 2005  
(Third Copy to be retained by deductor)**

Particulars of Deductor		Particulars of Contractor	
Full name of person responsible for deduction of Tax		Full Name of Contractor	
Address		Address	
Tax Deduction Account Number (TAN)		Registration Number	

I/We \_\_\_\_\_ do hereby certify that a sum of Rs. \_\_\_\_\_

(Rupees \_\_\_\_\_) was deducted being amount of tax deducted at source under section 36 A of Daman & Diu Value Added Tax Regulation, 2005 and Rules framed there under. The above amount deducted at source has been deposited into the Government treasury.

The particulars in respect of said amount are given in table hereto:

**Table**

S.No.	Bill No. & Date	Bill Amount	Rate of TDS	Amount of Tax deducted at source	Date of deposit	Challan No.	Name of Bank & Branch

**Certified true copy of receipted Challans attached**

<p><b>Verification</b> I/We _____ hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from. Signature of Authority Signatory</p> <p>Name : Designation : Place : Date :</p>
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**Note: One TAN shall be applicable for all units/office of person responsible for deduction of tax  
Inserted vide notification no. DMN/VAT-2010/09-10-3654 dated 11/03/2010**

**Department of Value Added Tax  
UT Administration of Daman & Diu  
Form DVAT 45 (B)**

(See Rule 58 (A) of Daman & Diu Value Added Tax Rules, 2005)

**Application for allotment of Tax Deduction Account Number (TAN) under Daman & Diu Value Added Tax Regulation, 2005**

To,

**The Commissioner  
Department of Value Added Taxes  
Daman & Diu  
Daman.**

**Whereas I/we/ am/are liable to deduct tax in accordance with section 36A of Daman & Diu Value Added Tax Regulation, 2005 ,**

**And whereas, no tax deduction account number has been allotted to me/us, till date.**

**I/ we hereby request that a tax deduction account number be allotted to me/us**

**I/we give below the necessary particulars for allotment of TAN No.**

<b>1. Full Name of person/firm/co. responsible for deduction of Tax</b>	
<b>2. TIN under Daman &amp; Diu Value Added Tax Regulation, 2005 (If any)</b>	
<b>3. Address</b>	<b>BuildingName/ Number</b> _____ <b>Area/Road</b> _____ <b>Locality /Market</b> _____ <b>Telephone No.</b> _____ <b>Pin Code</b> _____
<b>4. Date on which Tax was first deducted in accordance with provision of section 36A</b>	
<b>5 Authorized Signatory</b>	

**6.Verification**

**I/We \_\_\_\_\_ hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.**

**Signature of Authority Signatory**

**Name :  
Designation :  
Place :  
Date :**

**Note: One TAN shall be applicable for all units/office of person responsible for deduction of tax  
Inserted vide notification no. DMN/VAT-2010/09-10-3654 dated 11/03/2010**

**Department of Value Added Tax  
UT Administration of Daman & Diu**

**Form DVAT 45 (C)**

(See Rule 58 (A) of Daman & Diu Value Added Tax Rules, 2005)

**Tax Deduction Account Number (TAN) certificate under Daman & Diu Value Added Tax Regulation, 2005**

<b>1. Full Name of person Responsible for deduction of Tax</b>	
<b>2. Address</b>	<b>Building Name/ Number</b> _____
	<b>Area/Road</b> _____
	<b>Locality /Market</b> _____
	<b>Telephone No.</b> _____
	<b>Pin Code</b> _____
<b>1. Tax Deduction Account Number</b>	
<b>2. Date of Issue</b>	
<b>Signature and Seal of Value Added Tax Authority</b>	
<b>Name</b> :	
<b>Designation</b> :	
<b>Place</b> :	
<b>Date</b> :	

**Note: One TAN shall be applicable for all units/office of person responsible for deduction of tax  
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**Department of Value Added Tax  
UT Administration of Daman & Diu**

**Form DVAT 45 (D)**

**(See Rule 58 (A) of Daman & Diu Value Added Tax Rules, 2005)**

**Form of Annual Return by the Contractee for the year \_\_\_\_\_**

**1. Name of Contractee**

**2. Address**

**Building Name/ Number \_\_\_\_\_**

**Area/Road \_\_\_\_\_**

**Locality/Market \_\_\_\_\_**

**Telephone No. \_\_\_\_\_**

**Pin Code \_\_\_\_\_**

**3. Tax Deduction Account Number (TAN)**

**4. Details of Payment made by Contractors and of tax deducted at source (as per Table below)**

**Table**

Sl.No.	Name & Address of Contractor	Regn. NO. of Contractor	Gross Value of the Contract	Amount Credited /paid	Date on which amount credited or paid	Amount of tax deducted	Date on which tax deducted	TDS certificate No.	Challan no. and date on which TDS was paid to the Credit of Govt. Treasury	Name & Address of the Bank

**5.Verification**

**I/We \_\_\_\_\_ hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.**

**Signature of Authority Signatory**

**Name :**

**Designation :**

**Place :**

**Date :**

**Note: One TAN shall be applicable for all units/office of person responsible for deduction of tax  
Inserted vide notification no. DMN/VAT-2010/09-10-3654 dated 11/03/2010**

