

## CITIZEN'S CHART OF VALUE ADDED TAX DEPARTMENT, DAMAN.

Sr.No	Activity	Procedure	Time Limit	Contact Person	Whom to contact if no solace is received from the Contact Person
35.1	Registration :				
	A dealer whose turn over exceeds“taxable quantum” in any year shall be liable to Register under the Daman and Diu Value Added Tax Regulation,2005. In case of a dealer who is other than “Importer” taxable quantum is Rs.5,00,000/- and for an “Importer” taxable quantum is “Nil”. A dealer who is liable to get himself registered under Central Sales Tax Act is also required to register under this Regulation. Dealer is required to apply for registration within 30 days of attaining liability.	An application in prescribed form DVAT-04, to be filed before the Assistant Value Added Tax Officer. The dealer has to furnish his purchase bills, inter-state bills copy of GR/RR, Security Deposit, proof of Place of business/ ration card /passport, surety / bank guarantee, partnership deed, Memorandum and Article of Association in case of a Private Limited Company and such other documents as may be necessary. In case of dealer who intends to manufacture goods for sale require to furnish Certificate obtained from the Competent Authority.	One month	Concerned Assistant Value Added Tax Officer, Shri B. B. Varli	(i)Assistant Commissioner of VAT/Joint Commissioner of VAT (ii) Commissioner (VAT) after 45 days
35.2	Amendment name /nature of Business/ Goods/class of Goods/Place of business/ Additional Place of Business	The application form in prescribed form DVAT-07 for amendments in Registration Certificate relating to changes in ownership, address, items etc. are received in the respective Ward.	One Month	Concerned Asstt.Value Added Tax Officer Shri D. N. Dhanai Shri B. B. Varli	(i)Assistant Commissioner of VAT/Joint Commissioner of VAT (ii) Commissioner (VAT) after 45 days
35.3	Issue of Statutory forms	Requirement : i) No outstanding dues ii) Upto date returns iii) No adverse report iv) Filling statement of requirement of forms and utilization account of earlier issued forms v) Regular assessment	Two Days	Concerned Assessing Authority.	Assistant Commissioner of VAT / Joint Commissioner of VAT

35.4	Depositing tax and filling of returns			Concerned Assessing Authority.	Assistant Commissioner of VAT / Joint Commissioner of VAT
i)	(a) Tax Liability_ dealer whose turnover exceeds Rs. 5 crore or annual tax liability of Rs. One lac in the preceding year (b) Other than (a) above	(a) The tax liability is monthly and to be paid within 28 days from the end of the month. (b) Quarterly, within 28 days from the end of the quarter.			
ii)	Returns (a) Tax Period is monthly of a dealer whose turnover exceeds Rs. 5 crore or annual tax liability of Rs. One lac in the preceding year (b) Other than (a) above	(a) The tax period is monthly and return to be filed within 28 days from the end of the month. (b) Quarterly, within 28 days from the end of the quarter.			
35.5	Rectification of an error or mistake.	Within four years of making as assessment, if a person discover an error or mistake then the person shall file revised return within 30 days of such discovery, if tax is short paid. In case of excess payment, the person shall file an appeal under Section 74 of the regulation.	Two months	Concerned Assessing Authority.	Assistant Commissioner of VAT / Joint Commissioner of VAT
35.6	Cancellation of Registration Certificate	In case any dealer discontinues his business, winding up of an incorporated body, death of sole proprietor having no successor, dissolution of partnership firm or stops dealing in taxable items, he can apply in prescribed form DVAT-09 for cancellation of his registration certificate (RC) by surrendering the RC and the unused Statutory Forms.	Two months	Concerned Assessing Authority.	(i) Assistant Commissioner of VAT/ Joint Commissioner of VAT (ii) Commissioner (VAT) after 3 months
35.7	Refund: In case of dealer whose Net Tax Liability is negative or who has paid tax in excess shall be entitled for refund of such tax	To apply in prescribed form along with Hard and soft copy of sales Register and purchase Register within 90 days from the end of the quarter.	Within 30 days from the submission of document.	Concerned Assessing Authority.	Commissioner (VAT) / Joint Commissioner of VAT