

असाधारण

EXTRAORDINARY

Daman 1st June, 2005, 11 Jyaishta 1927 (Saka)

सं. : 19
No.

सरकारी राजपत्र
OFFICIAL GAZETTE



भारत सरकार

Government of India

संघ प्रदेश दमण एव दीव प्रशासन

U.T. ADMINISTRATION OF DAMAN & DIU

प्राधिकरण द्वारा प्रकाशित

PUBLISHED BY AUTHORITY

UT ADMINISTRATION OF DAMAN & DIU

SECRETARIAT, DAMAN.

No. DMN/VAT/RULES/2005/161

Date : 01/06/2005.

NOTIFICATION

In exercise of the powers conferred by Section 102 of the Daman & Diu Value Added Tax Regulation 2005 (1 of 2005) as applicable to the Union Territory of Daman & Diu, the Administrator of the Union Territory of Daman & Diu hereby makes the following Rules.

CHAPTER I.

PRELIMINARY

1. Short title, extent and commencement

- (1) These rules may be called the Daman & Diu Value Added Tax Rules, 2005
- (2) They shall come into force on and from the date of their publication in the Official Gazette.

2. Definitions

- (1) In these Rules, unless the context otherwise indicates, a reference to –
- (a) the “Regulation” means the Daman & Diu Value Added Tax Regulation, 2005;
 - (b) unless otherwise specified, a “section” or “sub-section” means a section or sub-section of the Regulation; and
 - (c) a “Schedule” means a Schedule to the Regulation.
- (2) Words and expressions defined in the Regulation and used but not defined in these Rules have the same meaning as assigned to them in the Regulation.
- (3) Unless otherwise specified in these Rules-
- i) words importing the masculine gender shall include the feminine gender;
 - ii) words in singular shall include their plural and vice versa;
 - iii) expressions referring to “writing” shall include printing, typing, lithography, photography and other methods of representing or reproducing words in a visible form; and
 - iv) with reference to a person who is unable to sign his name, the words “signature” shall include his “thumb impression” or other mark duly attested to signify his signature.
 - v) Signature shall include digital signature.
- (4) In these Rules, unless the context otherwise indicates –
- (a) “address for service” means the address determined in accordance with Rule 21.
 - (b) “appropriate Government treasury” means Pay and Accounts offices of Reserve Bank of India or State Bank of India, or such other scheduled bank within the meaning of the Reserve Bank of India Act, 1934 or any other bank as may be notified by the Commissioner.
 - (c) “collector” means the Collector as defined in Goa, Daman and Diu Land Revenue Code, 1968.
 - (d) “quarter” means the periods of three calendar months –
April 1 to June 30;
July 1 to September 30;
October 1 to December 31; and
January 1 to March 31.

CHAPTER II.
INCIDENCE AND LEVY OF TAX

3. Works contract (Section 5(2))

- (1) In case of turnover arising from the execution of the works contract, the amount representing the taxable turnover shall exclude the charges towards labour, services and other like charges subject to the dealer's maintaining proper records such as invoice, voucher, challan or any other document evidencing payment of charges towards labour, services and other like charges to the satisfaction of the Commissioner.
- (2) For the purpose of sub-rule (1), the charges towards labour, services and other like charges shall include:
- i. Labour charges for execution of works;
 - ii. Charges for planning and architects fees;
 - iii. Charges for obtaining on hire or otherwise machinery and tools used for the execution of the works contract;
 - iv. Cost of consumables such as water, electricity, fuel, etc. used in the execution of the works contract the property in which is not transferred in the course of execution of a works contract;
 - v. Cost of establishment of the contractor to the extent it is relatable to supply of labour and services;
 - vi. Other similar expenses relatable to supply of labour and services;
 - vii. Profits earned by the contractor to the extent it is relatable to supply of labour and services subject to furnishing of a profit and loss account of the works sites.

Provided where amount of charges towards labour, service and other like charges are not ascertainable from the books of accounts of the dealer, the amount of such charges shall be calculated at the percentages specified in the following table -

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

**Table
Percentages For Works Contracts**

	Type of contract	Labour, service and other like charges as percentage of total value of the contract
1	Fabrication and installation of plant and machinery.	Twenty five percent
2	Fabrication and erection of structural works of iron and steel including fabrication, supply and erection of iron trusses, purlins and the like.	Fifteen percent
3	Fabrication and installation of cranes and hoists.	Fifteen percent
4	Fabrication and installation of elevators (lifts) and escalators.	Fifteen percent
5	Fabrication and installation of rolling shutters and collapsible gates.	Fifteen percent
6	Civil work like construction of buildings, bridges, roads, dams, barrages, canals and diversions.	Twenty five percent
7	Installation of doors, doorframes, windows, frames and grills.	Twenty percent
8	Supply and fixing of tiles, slabs, stones and sheets.	Twenty percent
9	Supply and installation of air conditioners and air coolers.	Fifteen percent
10	Supply and installation of air conditioning equipment including deep freezers, cold storage plants, humidification plants and de-humidors.	Fifteen percent
11	Supply and fitting of electrical goods, supply and installation of electrical equipments including transformers.	Fifteen percent
12	Supply and fixing of furniture and fixtures, partitions including contracts for interior decoration and false ceiling.	Twenty percent
13	Construction of Railway coaches and wagons on under	Twenty percent

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

	Type of contract	Labour, service and other like charges as percentage of total value of the contract
	carriages supplied by Railway.	
14	Construction or mounting of bodies of motor vehicle and construction of trailers.	Twenty percent
15	Sanitary fitting for plumbing and drainage or sewerage.	Twenty five percent
16	Laying underground surface pipelines, cables or conduits.	Thirty percent
17	Dying and printing of textiles.	Thirty percent
18	Supply and erection of weighing machines and weighbridges.	Fifteen percent
19	Painting, polishing and white washing.	Thirty percent
20	All other contracts not specified from Sl. No. 1 to 19 above.	Twenty percent

4. When turnover arises in a tax period (Section 12(4))

For the purposes of sub-section (4) of section 12, the amount of turnover or turnover of purchases arising in the tax period in the case of a sale or purchase occurring –

- (a) by means of an installment sale or hire purchase of goods made in the tax period, is the total amount of the sale price that will be due and payable under the agreement, including the amount of any option fee paid or that may be payable;
- (b) by the transfer of a right to use goods, not being a hire purchase agreement or installment sale agreement, is the proportion of the sale price that is due and payable during the relevant tax period;
- (c) by means of transfer of property in goods (whether as goods or in some other form) under a works contract executed or under execution in the tax period, is the consideration received or receivable by the dealer for such transfer of property in goods (whether as goods or in some other form) during the relevant tax period.

5. Composition Scheme (Section 16)

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (1) A dealer making an application for registration under section 19 and opting for payment of tax under sub-section (1) of section 16, shall specify his intention to pay tax under section 16.
- (2) A dealer paying tax at the rates specified in section 4 may elects to pay tax under section 16 only from the beginning of the following year by making an application in DVAT-01 within 30 days from the first day of the beginning of the following year.
- (3) A person who is eligible under sub-section (3) of section 16 and elects to pay tax under sub-section (1) of section 16 shall, within 30 days of the commencement of the Regulation, file an application in Form DVAT-02, specifying his intention to pay tax under section 16 and give particulars of trading stock, raw material, packaging material and finished goods held on the date of commencement of the Regulation and on which he is liable to pay tax under sub-section (6) of section 16.
- (4) If a dealer, who has elected to pay tax under sub-section (1) of section 16, desires to reverse his option under sub-section (2) of section 16, he shall file an application in Form DVAT-03 within 30 days from the first day of the beginning of the following year.

CHAPTER III

TAX CREDIT

6. Apportionment of tax credit (Section 10)

Where a dealer has purchased goods intended to be used for the purposes specified in sub-section (1) of section 9 and the goods are subsequently used fully or partly for other purposes as specified in sub-section (4) of section 9 or the goods manufactured out of such goods are exported from Daman & Diu by way of transfer as specified in sub-section (6) of section 9, the reduction of tax credit claimed shall be done in the following manner:

- (1) in case commodity-wise accounts are maintained by the dealer clearly correlating use of goods for making sales under sub-section (1) of section 9 and for other purposes [sub-section (4) of section 9], the tax credit shall be reduced by the amount of input tax paid on the purchases used for such other purposes.
- (2) in case commodity-wise accounts are maintained by the dealer clearly correlating use of goods for making sales referred in sub-section (1) of section 9 and for transfer of goods or goods manufactured out of such goods [sub-section (6) of section 9], the tax credit shall be reduced in the manner specified in rule 7.
- (3) in case commodity-wise accounts are not maintained by the dealer clearly correlating use of goods for making sales referred to in clause (1) of this rule, the reduction of tax credit for the purpose of sub section (4) of section 9 shall be calculated on the basis of the purchase price of such goods immediately preceding their use for other purposes [sub-section (4) of section 9] or their fair market value whichever is higher.
- (4) in case commodity-wise accounts are not maintained by the dealer clearly correlating use of goods for making sales referred to in clause (2) of this rule, the reduction of tax credit for the purpose of sub section (6) of section 9 shall be calculated on the basis of the purchase price of such goods immediately preceding to their transfer as envisaged in sub-section (6) of section 9 or their fair market value whichever is higher and the input tax credit shall be reduced in the manner specified in rule 7.

7. Reduction of tax credit (Section 9(6) and Section 10(3))

- (1) For the purposes of sub-section (6) of section 9 and sub-section (3) of section 10, the tax credit is required to be reduced by the following prescribed percentages:
 - (a) in the case of goods specified in the Second Schedule, 100 percent;

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (b) in the case of goods specified in the Third Schedule, 100 percent;
 - (c) in the case of goods specified in the Fourth Schedule, 20 percent; and
 - (d) in the case of any other goods as specified in clause (d) of sub-section (1) of section 4, 32 percent.
- (2) Where a dealer has transferred any goods in the circumstances specified under sub-section (6) of section 9 and has made a reduction of tax credit by the prescribed percentage; he shall be entitled to claim the tax credit so reduced when he brings such goods back into Daman & Diu for sale on which tax is payable under section 3 or for sale in the course of inter-state trade or commerce or for sale in the course of exports out of the territory of India, subject to the condition that the goods brought back to Daman & Diu are the same goods as originally transferred.
- (3) Where any goods or goods manufactured out of such goods are lost or destroyed, the dealer shall not be eligible to claim tax credit on such goods and the credit taken in any earlier tax period shall be reversed in the tax period in which goods are claimed to have been lost or destroyed.

7A. Adjustment to tax

Where adjustment of tax arises under clause (e) of sub-section (1) of section 8 by reason of the whole or part of the price owed by the buyer for the purchase of goods having been written off by the dealer as bad debt, the dealer shall make such adjustment to the extent of the tax on the price written off as bad debt provided such price has been written off in his books of accounts and the price so written off has also been claimed by the dealer as deduction under section 36 of the Income Tax Act 1961 (43 of 1961)

Provided that where the price so written off relates to the sale of goods taxable at different rates of tax specified under section 4, the adjustment shall be made by allocating the price so written off to various amounts outstanding in the following order

- (i) any interest amount due and outstanding;
- (ii) sale price of any exempt goods;
- (iii) sale price of goods taxable at the rate of 1 percent;
- (iv) sale price of goods taxable at the rate of 4 percent;
- (v) sale price of goods taxable at the rate of 12.5 percent; and
- (vi) sale price of goods taxable at the rate of 20 percent

Provided further that where the price so written off is recovered subsequently either in whole or part, it shall be deemed to be the sale of goods by him in the tax period in which such price is recovered and the dealer shall make an adjustment in calculating the tax payable for the same tax period by allocating the recovery amount to the amounts stated above in the reverse order.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

8. Treatment of stock brought forward during transition (Section 14(2))

For the purposes of sub-section (2) of section 14, the amount of tax borne shall be—

- (a) where the dealer holds an invoice issued by a dealer registered under the Daman and Diu Sales Tax Act, 1964 in respect of the opening stock which separately states the amount of tax paid under the Daman and Diu Sales Tax Act, 1964 at the point specified under section 8 of the said Regulation & at full rate of tax specified in the schedule to this item for the amount of such tax as is allocable to the opening stock; or
- (b) in any other case, an amount calculated according to the formula:

$$F \times P \times 75\%$$

where –

F = the tax fraction, $(r/r+100)$ [where 'r' is the rate of tax under the Daman and Diu Sales Tax Act, 1964 applicable as on March 31, 2005 to the opening stock].

P = the price paid for the opening stock.

9. Credit on used goods purchased by a registered dealer from a resident seller not registered under the Regulation - (Section 15)

- (1) No input tax credit shall be claimed on used goods purchased by a registered dealer from a resident seller who is not registered under the Regulation, unless the registered dealer has in his possession adequate proof of the amount paid for such goods in the form of an invoice or receipt signed by such a resident seller who is not registered under the Regulation containing the following, namely -
 - (a) the description of the goods;
 - (b) the amount paid for the goods;
 - (c) the name and address of the resident seller; and
 - (d) the Permanent Account Number (PAN) if any, of the resident seller.

- (2) No input tax credit shall be claimed on second hand goods under section 15 without production of original tax invoice.

10. Document for availing of credit- (Section 20(1))

- (1) A dealer requiring to furnish statement of trading stock and raw material under clause (c) of sub-section (1) of Section 20 shall furnish the same in Form DVAT 19 within 7 days of his registration taking effect.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (2) No input tax credit shall be allowed on the trading stock or raw materials held by a dealer who is registered or re-registered at the time when such registration or re-registration takes effect, unless the dealer has in his possession adequate proof of the amount of input tax paid in the form of a tax invoices issued by a registered dealer to the dealer claiming the tax credit.

CHAPTER IV

REGISTRATION, APPROVAL AND PERMISSION

11. Applications – general

- (1) Every application under the Regulation for registration as a dealer or for the amendment or cancellation thereof, shall –
- (i) be furnished in the Forms prescribed in these Rules;
 - (ii) contain the information and particulars required in the relevant Form;
 - (iii) be signed and verified by the person or authority mentioned in section 29 and in the manner specified in the relevant Form;
 - (iv) be accompanied by all documents mentioned in the Form;
 - (v) be accompanied by proof of payment of the fee as prescribed in Annexure 1 of these Rules in the prescribed manner; and
 - (vi) be accompanied by security for the prescribed amount.
- (2) Where no Form is prescribed in these Rules, the application may be made in writing served on the Commissioner;
- Provided that the Commissioner may require that the application be re-submitted in a Form or manner as may be specified by the Commissioner.
- (3) The Commissioner shall issue a receipt acknowledging receipt of an application at the time that the application is furnished.

12. Application for registration as a dealer (Section 19)

- (1) A dealer who is required to apply for registration under section 18 shall make an application for registration to the Commissioner in Form DVAT-04 within a period of 30 days from the date of his becoming liable to pay tax under the Regulation and shall pay the filing fee as prescribed in Annexure 1 of these Rules.
- (2) The dealer shall provide such further information as may be required by the Commissioner.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

13. Processing application for registration as a dealer (Section 19(4) (b))

Every notice issued to an applicant under sub-section (4) (b) of section 19 shall be in Form DVAT-05 and shall be served on the applicant in the manner specified in Rule 61.

14. Certificate of registration (Section 19 and Section 24)

- (1) The Commissioner, after due verification of the application form and the supporting documents, shall grant a certificate of registration in Form DVAT-06. The Commissioner shall grant single registration to a dealer who has within Daman and Diu, more than one place of business.
- (2) A dealer shall be deemed to be registered under the Regulation from the date of the receipt of an Application for Registration as specified in sub-rule (1) above or from the date the dealer has become liable to pay tax except where any other date has been specified in the certificate of registration.
- (3) Every registered dealer shall retain and prominently display the certificate of registration at its principle place of business and a certified copy thereof at all other places of business in Daman and Diu.
- (4) A registered dealer may obtain from the Commissioner, on payment of the fee prescribed in Annexure 1 of these Rules, a duplicate of the certificate of registration where the original has been lost, destroyed or defaced or a certified copy or copies on payment of the fee prescribed in Annexure 1 for the purpose specified in sub-rule (3).
- (5) The Commissioner shall issue a fresh certificate of registration under the Regulation to every dealer who is registered by virtue of section 24.
- (6) Pending the issue of the certificate pursuant to sub-rule (5), a certificate of registration issued to a dealer who is registered under the Daman and Diu Sales Tax Act, 1964 (4 of 1964) as in force in Daman and Diu immediately before the commencement of the Regulation shall be sufficient evidence that the person is registered for the purposes of section 19.

15. Amendment of registration (Section 21)

- (1) An application for amendment to an existing registration shall be made in Form DVAT-07.
- (2) Any amendment to the existing registration as a dealer shall be intimated by the Commissioner in Form DVAT-08.

16. Cancellation of registration (Section 22)

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (1) An application under sub-section 2 of section 22 for cancellation of registration as a dealer shall be made in Form DVAT-09 within thirty days of the following-
 - a) in cases where a registered dealer has ceased to carry on any activity which would entitle him to be registered as a dealer under the Regulation, from the date of cessation of the activity
 - b) in cases where an incorporated body is closed down or otherwise ceases to exist, from the date of closure or cessation of existence.
 - c) in cases where the owner of a proprietorship business dies leaving no successor to carry on the business, from the date of death of the owner of the proprietorship business
 - d) in case of a firm or an association of persons being dissolved, from the date of its dissolution
 - e) in case a registered dealer has ceased to be liable to pay tax under the Regulation, from the date on which he ceased to be so liable.
- (2) Every registered dealer who applies for cancellation of his registration shall surrender with his application the original certificate of registration and all certified copies thereof.
- (3) The application shall specify the date from which the dealer desires the cancellation of registration to take effect:
Provided that unless the Commissioner by notice in writing served on the dealer notifies another date from which registration shall be cancelled, the dealer's registration shall cease on the date specified by the dealer.
- (4) Where the Commissioner proposes to cancel the registration of a dealer under sub-section (1) of section 22, the Commissioner shall serve upon the person a notice in Form DVAT-10 in the manner prescribed in Rule 61.
- (5) Every registered dealer whose registration is cancelled under sub-section (1) of section 22 shall deliver to the Commissioner the certificate of registration by the date stated in Form DVAT-10.
Provided that where a dealer has made an appeal to the Commissioner under section 74 against the cancellation of the registration, the dealer may retain the certificate of registration pending discussion of the appeal.
- (6) In case of cancellation of registration, the Commissioner shall specify in a notice in Form DVAT-11 the date from which the cancellation of the registration takes effect. Upon cancellation of registration, the dealer shall be required to comply with the requirements specified by the Commissioner either in the notice issued in Form DVAT-11 or by a separate communication to be served in the manner specified in Rule 61.
- (7) Notwithstanding the cancellation of registration, all the proceedings pending or to be initiated shall not abate.

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

17. Publication of particulars of cancelled certificates of registration (Section 22(8))

For the purposes of sub-section (8) of section 22 the Commissioner shall publish the particulars of dealers whose registration has been cancelled in the following form:

(1)	(2)	(3)	(4)
Name and address of the dealer	Name of the Proprietor / Manger / Partners / Directors	Registration number	Date of effect of cancellation of registration

18. Declaration of name of manager of business (Section 95)

- (1) The information required under section 95 shall be intimated to the Commissioner in Form DVAT-04 at the time of application for registration.
- (2) Where there is any change in the person or persons named in Form DVAT-04 as manager or managers of business under section 95 on account of death or otherwise, the registered dealer or his legal representative, as the case maybe, shall inform the Commissioner within thirty days from the date of such change in Form DVAT-07 and also provide the name of the person or persons who shall be manager or managers thereafter.

19. Nomination of principal place of business in the case of a dealer having more than one place of business in Daman and Diu

- (1) Where a dealer has within Daman and Diu more than one place of business (hereinafter referred to as “branches”) he shall –
 - (a) nominate one of such branches as the principal place of business in Daman and Diu; and
 - (b) inform the Commissioner in Form DVAT-04 of such nomination at the time of application for registration.
- (2) When the dealer changes its designated principal place of business, the dealer shall inform the Commissioner within thirty days from the change in Form DVAT-07 and shall intimate the Commissioner of the location of the new principal place of business.

20. Intimation of address for service of notices

- (1) Every person who applies for registration under the Regulation as a dealer shall, in the application, give an address in Daman and Diu for service of notices, orders and other correspondence.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (2) Every person who has given an address for service and who subsequently changes his address shall, within thirty days after the change, intimate the Commissioner in writing his new address in Daman and Diu in Form DVAT-07.
- (3) Where a person has changed his address and has failed to give to the Commissioner notice in Form DVAT-07 of his new address in Daman and Diu for service, the service effected at the last known address shall be deemed to be valid service under the Regulation or the Rules and such person shall not be permitted to plead such change of address as a defense in any proceedings (whether civil or criminal) instituted against him under the Regulation or Rules.
- (4) The address for service last given to the Commissioner by any person shall, for all purposes under the Regulation and Rules, be his address for service.

21. Register of Dealers

The Commissioner shall maintain a "Registration Register" in such form as he may deem fit, incorporating therein the complete particulars of the dealers registered under the Regulation including particulars of any amendments to and cancellation of registration of the dealers under the Regulation, which will be available for inspection on payment of fee prescribed in Annexure 1 to these Rules.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

**CHAPTER V.
SECURITY**

22. Person and the required amount of security to be furnished

(1) A person applying for registration under the Regulation shall furnish security not exceeding Rupees fifty thousand with the application for registration.

Provided that the amount of the security shall be reduced by the amount stated below subject to a total maximum reduction of Rupees 25,000, in case the person produces the following documents:

- (a) last paid electricity bill in his name, Rupees 5,000;
 - (b) last paid telephone bill in his name, Rupees 2,500;
 - (c) Permanent Account Number (PAN) issued under the Income Tax Act, 1961, Rupees 5,000;
 - (d) any document as proof of ownership of principal place of business, Rupees 15,000;
 - (e) any document as proof of ownership of residential property, Rupees 10,000; or
 - (f) notarised photocopy of the passport of proprietor / managing partner or managing director, Rupees 5,000.
- (2) A person ordered to pay security under sub-section (4) of section 60 for de-sealing or release of any premise including the office, shop, godown, box, locker, safe, almirah or other receptacle shall furnish security of the amount ordered by the Commissioner before seeking de-sealing or release of the premise.
- (3) A person offering to pay security under sub-section (5) of section 61 for release of any goods vehicle, goods and documents seized shall furnish security of twice the amount of tax payable if the goods were sold in Daman and Diu before seeking release of goods vehicle, goods and documents seized.
- (4) The Commissioner may require a dealer claiming refund under section 38 to furnish security of the amount not exceeding the amount of refund claimed before the grant of refund.

23. Manner in which security may be furnished (Section 25)

- (1) The tender of an amount or an asset or the undertaking of a liability as security for any purpose of the Regulation shall be made in Form DVAT-12.
- (2) Subject to sub-rule (3), where a person is required or offers to furnish security for any purpose of the Regulation, the security shall be acceptable only if it is made in any one of the forms listed in

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

Table below unless the Commissioner prescribes a particular form in which the security shall be acceptable.

Provided that security may be offered partly in one form and partly in another.

- (3) The security required to be furnished by a person under sub-section (5) (b) of section 61 shall be at least 50% in the form specified as item no. 1 of the Table below and balance may be in any of the form specified in Table below.
- (4) A security, which does not meet the conditions specified in Table below, shall not be treated as the furnishing of security for the purposes of the Regulation.
- (5) The security shall be accepted only for the amount prescribed or ordered.
- (6) If the security is furnished in any of the forms referred to in items 2 to 7 (inclusive) in Table below, a document transferring the title to the security shall be executed in the name of the President of India and the transfer recorded and noted in the books of the issuing authority. The person offering the security shall be required to pay Stamp duty and Registration fee as prescribed under the relevant law.
- (7) The Commissioner shall maintain a complete account of the securities deposited, forfeited or refunded in Securities Register in such form and in such manner as the Commissioner deems fit.

Table – Forms of Security

	Form of security	Conditions	Amount of security
1	Cash	The Government will not pay any interest on security deposit, held in the form of cash.	Amount of cash deposited in appropriate Government treasury.
2	Promissory notes, stock certificates of any State Government		These securities shall be accepted at five per cent below their market price as on date of submission or at their face value, whichever is less.
3	Post Office Cash Certificates,	These certificates shall be formally transferred to the (President of India) and shall be accepted	Surrender value at the time of tender

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

	Form of security	Conditions	Amount of security
	Treasury Savings Deposits, National Plan Savings Certificates, 12 Year National Defence Certificates, 10 Year National Defence Certificates.	with the sanction of the Post Master of the office of registration.	
4	Post Office Savings Bank Pass Books.	A pass book, for a deposit made under the Post Office Savings Bank Rules may be accepted as security provided that the dealer has signed and delivered to the Post Master a letter in the prescribed form as required by the said rules. The pass book shall be sent to the post office as soon as possible after the 15th June of each year so that necessary entries of interest may be made therein.	Amount deposited
5	Municipal debentures or Port Trust Bonds and/or Debentures issued by the Government or a financial corporation.		These securities shall be accepted at five per cent below the market price as on date of submission or face value whichever is less.
6	Bonds or debentures issued by corporate bodies guaranteed by the Central or		These securities shall be accepted at five per cent below the market price or face value, whichever is

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

	Form of security	Conditions	Amount of security
	any State Government as regards the payment of principal and interest or as regards principal only.		less.
7	Deposit receipts of any authorised bank.	The deposit receipts shall be made in the name of the dealer but pledged to the (President of India). The Bank shall agree that on receiving a signed treasury <i>challan</i> from the Commissioner and withdrawal order duly signed by it, it will at once remit the amount in full or in part as may be specified in the order into the treasury and send the receipted <i>challan</i> to the Commissioner. The dealer will agree in writing to undertake the risk involved in the investment.	The amount shown on the deposit receipt.
8	Mortgage of immovable property, hypothecation or pledge of movable property, personal surety.	Mortgage bond in writing shall be executed in favour of the (President of India). and registered according to law of registration at the cost of the dealer. The property mortgaged shall be free from all encumbrances. Personal surety shall be in the form of a personal bond with one or two guarantees acceptable to the Commissioner. This form of security shall be accepted subject to such conditions as may be laid down from time to time by the Commissioner by a general or special order. The liability of the surety or guarantor shall be co-extensive with that of the dealer for the period the contract of surety or guarantee remains in operation notwithstanding the fact	Amount stated in the relevant document as the maximum amount recoverable under the mortgage, hypothecation, pledge, or personal surety.

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

	Form of security	Conditions	Amount of security
		that the assessment proceedings against the dealer under Chapter VI of the Regulation for the period are initiated before or after the said period. The liability of the surety or guarantor shall be enforced and executed according to the law for the recovery of arrears of land revenue referred to in section 44.	
9	Bank guarantee.	The bank must be a Scheduled Bank. The bank guarantee shall be initially valid for a period of one year and shall be kept valid till such time the Commissioner may require.	The amount stated in the relevant document as the maximum amount recoverable under the bank guarantee.

24. Safe-keeping, retention and return of security (Section 25)

- (1) Post Office Savings Bank pass books, deposit receipts of banks, security bonds and agreements, promissory notes or stock certificates tendered as security shall be kept in safe custody by the Commissioner or an officer nominated by him in this behalf.
- (2) Security tendered in any form shall be retained until the Commissioner orders that there is no further necessity for keeping it.
- (3) Where a person has ceased to be a dealer or undertakes any other activity for which security under the Regulation might not be required, the person may apply for the return, release or discharge of the security in Form DVAT-13.
- (4) A person may file appeal in the manner provided in section 74 if the Commissioner has failed within 4 months to return, release or discharge the security.
Provided that, where the person has sought a refund in cash pursuant to section 38 at any time, the person shall not request the Commissioner to return, release or discharge the security on or before 30th November of the year succeeding the year which includes the tax period in respect of which the refund is claimed.
- (5) No security shall be returned, released or discharged to the person or otherwise disposed of except in accordance with the terms of the security bond or agreement and while returning, releasing or discharging the security to the person, unless the person entitled to the security gives

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

an acknowledgment duly signed and witnessed setting forth therein the full particulars of the security released, returned or discharged.

25. Forfeiture of security (Section 25 and Section 43)

- (1) Where the Commissioner proposes to forfeit a security in full or in part or is of the view that the security furnished is insufficient, he shall serve upon the person who furnished the security a notice in Form DVAT-14.
- (2) Where the Commissioner is not satisfied with the explanation given in response to the notice served upon in sub-rule (1), he shall pass an order in Form DVAT-15 forfeiting the security in part or in full and requiring the person to make good the deficiency of security.
- (3) Where security is furnished in a form other than cash or bank guarantee and the security is forfeited in full or in part or is rendered insufficient, the Commissioner shall in the notice allow the person affected, to pay the forfeited or insufficient amount in cash within the time specified in the notice.
- (4) If the amount to be forfeited or rendered insufficient is not deposited in cash pursuant to sub-rule (2) & (3), the Commissioner shall make an application to the Collector as defined in Goa, Daman and Diu Land Revenue Code, 1968 (9 of 1968) (hereinafter referred to as “Collector”) to recover the said amount from the person, his surety or guarantor as arrears of land revenue.
- (5) The Commissioner shall furnish to the Collector the names and addresses of the person, his surety or guarantor and the amount to be recovered and thereupon the Collector shall proceed to recover the amount from the person or his surety or guarantor or from both as arrears of land revenue.
- (6) Where security has been provided in the form of a pledge of goods, the Commissioner may sell the goods following the procedure prescribed in Rule 41 to the extent applicable.
- (7) Where the security furnished by any person is forfeited in whole or is rendered insufficient, the person shall make up deficiency in any of the forms referred to in Table to Rule 23, as may be required by the Commissioner, within fifteen days from the date of service of order in Form DVAT- 15.

CHAPTER VI.
TAX PERIOD AND TAX RETURNS

26. Tax Period (Section 3 and Section 36)

- (1) Subject to sub-rules (2) and (3), the tax period for a dealer whose –
- (a) turnover in the preceding year is at or below Rupees five crore or tax paid or payable in the preceding year is at or below rupees one lakh shall be, at the option of the dealer, either one month or a quarter; and
 - (b) turnover in the preceding year exceeds Rupees five crore or tax paid or payable in the preceding year exceed one lakh shall be one month.
- Provided that tax period for the first quarter of the financial year 2005-2006 will be a quarter for all the dealers.
- (2) The tax period of a dealer who ceases to be registered, ceases–
- (a) if the registration is cancelled by the Commissioner, on the date specified by the Commissioner as the date on which the dealer’s registration ceases to have effect;
 - (b) where the dealer dies or is wound up, on the date of death or winding up; or
 - (c) in any other case, on the date of cancellation of the registration.
- (3) Where during the course of a particular year, the dealer’s turnover first exceeds Rupees five crore or the tax payable involve Rupees one lakh the dealer shall use a tax period of one month commencing from the first day of the month immediately following the completion of its current tax period.
- (4) Where –
- (a) a dealer has a tax period of one month;
 - (b) the dealer is not prohibited from having a tax period of a quarter and
 - (c) the dealer elects to have a tax period of a quarter,
- the election shall take effect from the first day of the next quarter.
- (5) For the purpose of sub-rule (1), the “turnover” of a dealer shall not include turnover from:
- (a) the sale of capital assets;
 - (b) sales made in the course of winding up the dealer’s activities; and
 - (c) sales made as part of the permanent diminution of the dealer’s activities.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Explanation: For the purposes of this sub-rule, sufficient proof of a dealer's turnover shall be a copy of the following documents:-

- (i) the annual audited accounts of the dealer for the three prior years or the annual accounts duly certified by the dealer where the accounts of the dealer are not required to be audited under any law for the time being in force;
- (ii) copy of the income tax returns furnished by the dealer for the three prior years duly certified by him or his Accountant.

27. Returns – General

(1) Every return under the Regulation shall –

- (i) be furnished in the appropriate Form prescribed in these Rules;
- (ii) contain the information and particulars required in that Form;
- (iii) be signed and verified by the person or authority mentioned in section 29 and in the manner specified in that Form; and
- (iv) be accompanied by all documents mentioned in the Form.

(2) Where no Form for a return is prescribed in these Rules, the return may be made in writing and submitted to the Commissioner;

Provided that the Commissioner may require that the return be re-submitted in a form or manner specified by the Commissioner.

(3) Every person liable to furnish a return as agent for any person (including an auctioneer) shall furnish a separate return for each person for whom he is agent, in addition to his own return, if required.

(4) The person liable to furnish a return as trustee for another shall furnish a separate return for the trust of which he is a trustee, in addition to his own return, if required.

(5) Notwithstanding anything contained in this Rule, the dealer or a class or classes of dealers as may be notified by the Commissioner by a special or general order, shall file the return in electronic form, from the date notified by the Commissioner in this regard and such dealer shall also file a copy of the return with the Commissioner within three days of electronic filing of return.

28. Dealers' periodic returns (Section 26)

(1) Subject to sub rule 2 every dealer liable to pay tax under section 3 shall furnish a return in Form DVAT-16 for each tax period.

(2) Every dealer who has elected to pay tax under section 16 shall furnish return in Form DVAT 17.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (3) A return under sub-rule (1) and sub-rule (2) shall be furnished within 28 days from the end of the dealer's tax period and shall be accompanied by proof of payment of tax, interest or any other sum in Form DVAT-20 and documents as may be specified in the return.
- (4) Where a dealer's registration is cancelled under the Regulation and is subsequently restored, the dealer shall furnish within 28 days after the restoration all monthly or, as the case may be, quarterly returns relating to the period during which his registration remained inoperative, and before furnishing such returns he shall deposit the tax due according to these returns in the same manner as he would have done if the registration was not so cancelled.

29. Revised Returns (Section 28)

- (1) A person who furnishes a revised return in correction of some error that has been detected, shall do so by furnishing Form DVAT-16 along with an explanatory note specifying the mistake or errors because of which it has become necessary to furnish a revised return.
- (2) A person paying tax under section 16 and wishes to furnish revised return to correct any mistakes/errors as detected by him shall furnish in form DVAT 17 along with an explanatory note specifying the mistake or error because of which it has become necessary to furnish a revised return.

30. Statement for Transitional Input Tax Credit. (Section 14)

Where, upon the commencement of the Regulation, a registered dealer wishes to claim tax credit under section 14, he shall furnish the required statement in Form DVAT-18 and in case the tax credit claimed is in excess of Rupees one lakh, the statement shall be accompanied by a certificate signed by an Accountant.

CHAPTER VII.

PAYMENT OF TAX AND MAKING REFUNDS

31. Method of payment of tax, interest or penalty. (Section 36)

- (1) Tax, interest, penalty or any other amount due under the Regulation may be paid only in Rupees.
- (2) A payment of tax, interest, penalty or any other amount due under the Regulation may be made either in cash or by means of a crossed cheque, or bank draft drawn in favour of the appropriate Government treasury drawn on an authorised bank and shall be tendered along with a duly completed Form DVAT-20.
- (3) Where a payment of tax, interest, penalty or any other amount due under the Regulation is made by cheque or bank draft, the date of the payment for the purpose of the Regulation shall be the date on which the said cheque or bank draft is encashed.
- (4) Any tax, interest, penalty or any other amount due under the Regulation may be paid:
 - (a) at a branch in Daman and Diu of an authorised Bank;
 - (b) at any other place notified by the Commissioner.
- (5) Notwithstanding anything contained in this Rule, the Commissioner may provide separate procedures for method of payment of tax, interest, penalty or any other amount due under the Regulation in electronic form.

32. Treasury to notify payments. (Section 36)

The appropriate Government treasury shall furnish to the Commissioner Part B of the Form DVAT-20 retained by it in respect of all payments made in a day together with sufficient information to identify the dealer. The officer in charge of the appropriate Government treasury shall set his hands and seal on the said information before furnishing it to the Commissioner.

33. Proof of payment. (Section 36)

- (1) On receipt of the Part B of the receipted Form DVAT-20, the Commissioner shall allow the credit of the amount shown to the dealer against tax, interest, penalty or any other amount due from him under the Regulation.
- (2) In case Part 'B' of Form DVAT-20 is not forthcoming to the Commissioner or is lost, destroyed, defaced or mutilated, the dealer who claims that he had paid any amount on account of tax, interest, penalty or any other amount due under the Regulation, the Commissioner may require such dealer to furnish other satisfactory proof of such payment which shall be the Part 'C' or Part

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

'D' of Form DVAT-20 in respect of that payment supported by a certificate from the appropriate Government treasury that the payment shown in such Part 'C' or Part 'D' of Form DVAT-20 was deposited and credited to the Government account and an affidavit from such dealer that Part 'C' or Part 'D' of Form DVAT-20 and the certificate from the appropriate Government treasury are genuine. If, the dealer fails to furnish satisfactory proof of such payment, the credit for such payment shall be disallowed by the Commissioner.

34. Refund of excess payment. (Section 38)

- (1) A claim for refund of tax, penalty or interest paid in excess of the amount due under the Regulation (except claimed in the return) shall be made in Form DVAT-21 stating fully and in detail the grounds upon which the claim is being made.
- (2) A claim for refund made in Form DVAT-21 shall not be again included in the return for any tax period.
- (3) The commissioner shall issue notice to any person claiming refund to furnish security under sub-section 5 of Section 38 in Form DVAT -21A
- (4) Where the refund is arising out of a judgment of a Court or an order of an authority under the Regulation, the person claiming the refund shall attach with Form DVAT-21 a certified copy of such judgment or order.
- (5) When the Commissioner is satisfied that a refund is admissible, he shall determine the amount of the refund due and record an order in Form DVAT-22 sanctioning the refund and recording the calculation used in determining the amount of refund ordered (including adjustment of any other amount due as provided in sub-section (2) of section 38).
- (6) Where a refund order is issued under sub-rule (5), the Commissioner shall simultaneously record and include in the order any amount of interest payable under sub-section (1) of section 42 for any period for which interest is payable.
- (7) The Commissioner shall forthwith serve on the person in the manner prescribed in Rule 61 a cheque for the amount of tax, interest, penalty or other amount to be refunded along with the refund order in Form DVAT-22.
- (8) No refund shall be allowed to a person who has not filed return and has not paid any amount due under the Regulation or an order under section 39 is passed withholding the said refund.

35. Refund of tax for embassies, officials, international and public organisations (Section 41)

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (1) Subject to sub rule (2), an organisation listed in the Fifth Schedule of the Regulation (in this rule called “the organisation”) may apply for the refund of the tax borne by it or by a qualified person as defined in sub-rule (6) on the purchase of goods once in every quarter, if:
 - (a) the goods are purchased by the organisation or the qualified person from a registered dealer;
 - (b) the goods (other than petrol, diesel and other fuels) are for the official use of the organisation or are for the personal use of the qualified person as listed in the Fifth Schedule;
 - (c) the goods were purchased from a registered dealer in a single transaction recorded on a single tax invoice and the sale price of the goods covered in the transaction exceeds Rupees 5,000 (excluding tax paid, if any) or such other amount as may be notified; and
 - (d) such other restrictions or conditions as may be notified by the Commissioner have been satisfied.
- (2) An application for refund under section 41 shall be made by the organisation on behalf of itself and every qualified person attached to the organisation in Form DVAT-23 within a period of 28 days from the end of the relevant quarter covering all purchases for which the tax invoices have been issued in that quarter.

Explanation. - For the purpose of this rule, the organisation shall be deemed to be an agent duly authorised by all qualified persons attached to the organisation to make such a claim.
- (3) A refund made to the organisation shall be deemed to be made to each qualified person through its agent duly authorised by the qualified person to receive such a payment.
- (4) Where an application for a refund is made in accordance with sub-rule (1) and the application is made in the prescribed form, manner and time, the refund shall be paid by the Commissioner within 30 days from the day when the Commissioner receives the application along with refund order in Form DVAT-22.
- (5) The amount of any refund shall be paid to a single account with a bank nominated by the organisation and any deposit made by the Commissioner to the account shall be deemed to be paid to the organisation and to every qualified person.
- (6) Subject to the restrictions and conditions notified by the Commissioner, for the purposes of this rule, a “qualified person” means a person referred to in Fifth Schedule of the Regulation.
- (7) Where an express term in a treaty or other international agreement to which the President or the Government of India is a party is inconsistent with the conditions in this rule, such treaty or international agreement shall prevail.
- (8) A claim for a refund of tax made under this rule shall be a composite of all the claims for a refund of tax of the organisation and every qualified person attached to the organisation.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (9) The form shall be signed by the Chief of the Organisation or a person duly authorised by him. In case the form is signed by an authorised signatory, the form shall be accompanied by the letter of authorization signed by the Chief of the Organisation.
- (10) The organisation claiming a refund under this rule shall be required to retain all tax invoices based on which such refund is claimed for a period of 1 year from the date on which the refund is made.
- (11) The tax invoices filed along with the form shall be stamped by the Commissioner and returned along with the refund order in Form DVAT-22.

CHAPTER VIII.

ASSESSMENTS AND ENFORCEMENT OF TAX AND PENALTIES

36. Assessment of tax, interest or imposition of penalty.

- (1) Where the Commissioner makes a default assessment of tax under section 32, he shall record the order in Form DVAT-24 and such notice of assessment shall be served on the dealer in the manner prescribed in Rule 61.
- (2) Where the Commissioner makes an assessment of penalty under section 33, he shall record the order in Form DVAT-24A and such notice of assessment of penalty shall be served on the dealer in the manner prescribed in Rule 61.

37. Recovery of Government dues. (Section 35, Section 43(3) and Section 57)

- (1) In case of any amount recoverable in terms of sub-section (3) of section 43, the Commissioner may issue to the Collector a certificate in Form DVAT-25.

Provided that the Commissioner may encash the security furnished by any person, if capable of being encashed simultaneously with the issue of certificate to the Collector and shall notify the Collector of the amount so realised.

- (2) The said Collector shall intimate to the Commissioner the amount recovered by him together with the date thereof and provide such other details as the Commissioner may require.
- (3) Without prejudice to the provisions of sub-section (4) of section 57, if at any time after the recovery proceedings have been commenced by the Collector the defaulter dies, the recovery proceedings shall be continued against the legal representatives.
- (4) Any amount recoverable under Chapter VII of the Regulation, shall be recovered in the same manner as provided in sub-rules (1) to (3).

38. Continuation of certain recovery proceedings (Section 45)

For the purposes of section 45, the Commissioner shall intimate to the Collector any reduction of government dues in Form DVAT-26, a copy of which shall also be served on the person in the manner prescribed in Rule 61.

39. Special mode of recovery. (Section 46)

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

For the purposes of section 46, the Commissioner shall serve on the person a notice in Form DVAT-27 intimating the person of the requirement to pay the specified amount to the Commissioner in the manner prescribed in Rule 61.

40. Issue of summons. (Section 75)

- (1) A summons requiring a person –
 - (a) to appear before the Commissioner;
 - (b) to produce documents to the Commissioner; or
 - (c) to appear before the Commissioner and produce documents,shall be in Form DVAT-28.
- (2) The Commissioner shall serve summons under sub-rule (1) in the manner prescribed in Rule 61.

41. Procedures for sale of property held by the Commissioner (Section 63)

- (1) Where the Commissioner has in his possession any goods, goods vehicle, or any other property, including goods seized at any border or check-post and goods held as security for the performance of an obligation under the Regulation (in this rule called “the property”), which may be sold by the Commissioner in pursuance of any powers conferred under the Regulation to recover tax, interest, penalty or other amount due under the Regulation, the power of sale shall be exercised in the manner set out in this Rule.
- (2) The Commissioner shall serve a notice in Form DVAT-29 in the manner prescribed in Rule 61 on the person recorded as the owner of the goods in the Commissioner’s records. That notice shall allow the person fifteen days in which to redeem the property by tender of payment in cash of all amounts owed under the Regulation.
- (3) Where the person has not redeemed the property within the time specified in the form, the Commissioner may proceed to sell the property by public auction as per the following procedure-
 - (a) A report shall be prepared of the facts and circumstances in which the property is required to be sold by public auction and the Commissioner shall make a written order for sale or disposal of the property.
 - (b) The officer nominated by the Commissioner for the purpose shall cause to be published on the notice board of his office, a list of the properties intended for sale with a notice under his signature specifying the place where, and the day and hour at which, the property is to be sold and display copies of such list and notices at more than one public place near the place where the property is currently held, and the place of the proposed auction. A copy of the list and notice shall also be displayed in the office of the

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Commissioner. Except in exceptional circumstances, a notice for not less than seven days shall be given before the auction is conducted.

- (c) Intending bidders shall be required to deposit as earnest money a sum equal to ten per cent of the estimated value of the property. The officer conducting the auction shall prepare a receipt acknowledging the receipt of the earnest money. Earnest money deposited by unsuccessful bidders shall be refunded to them immediately after the auction is over.
 - (d) At the appointed day and time, the property shall be put up in one or more lots, as the officer conducting the auction sale may consider fit and shall be knocked down in favour of the highest bidder subject to confirmation of the sale by the Commissioner.
 - (e) The purchaser shall pay the sale value of the property in cash immediately after the sale and he will not be permitted to carry away any part of the property until he has paid for the same in full and until the sale has been confirmed by the Commissioner. If the purchaser fails to pay the purchase money within three days of the confirmation of sale by the Commissioner, the property shall be re-offered for auction and any earnest money deposited by the defaulting bidder shall be forfeited to the Government.
- (4) If any order directing detention is reversed on appeal, the property detained, to the extent they have not been sold before such reversal comes to the knowledge of the officer conducting the sale, shall be released or, if such property has been sold, the net proceeds thereof shall be paid to the owner of the property.
- (5) Notwithstanding anything contained in this Rule, if the property is of a perishable nature or subject to speedy and natural decay or when the expenses of keeping it in custody are likely to be high, the Commissioner may –
- (a) reduce the time stated in sub rule (2) within which the owner may redeem the property;
 - (b) reduce the time for display of any notice; and
 - (c) accelerate the time for the conducting the auction of the property.
- (6) Where property is sold under the preceding sub-rules, the proceeds of sale shall be applied in the following order –
- (a) payment of any expenses of the sale, including tax arising under the Regulation by virtue of the sale, and other incidental charges;
 - (b) in respect of any surplus, payment of the amount of any tax, interest and penalty recoverable under the Regulation or Daman and Diu Sales Tax Act- 1964 or Central Sales Tax Act-1956.
 - (c) in respect of any surplus, on application made to the Commissioner and upon provision of sufficient proof, payment to the person who was the owner of the property; and

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (d) in respect of any surplus, in the absence of any claimant, deposited in the Consolidated Fund of India.

CHAPTER IX.

ACCOUNTS, RECORDS AND AUDIT

42. Books and Accounts. (Section 48)

- (1) The following records shall be maintained by a dealer at his principal place of business:
- (a) A monthly account specifying total output tax, total input tax and net tax payable or the excess tax credit due for carry forward.
 - (b) Purchase records, showing details of purchases on which tax has been paid, purchases made without payment of tax, purchases made from an exempted unit and purchases made from outside the State in Form DVAT-30. Original tax invoices for purchases on which tax has been paid and invoices for purchases made without payment of tax shall be preserved date-wise and in numerical order.
 - (c) Sales records showing separately sales made at different tax rates, zero-rated taxable sales and tax-free sales in Form DVAT-31. Copies of tax invoices related to taxable sales and invoices related to exempt sales shall be retained date wise and in numerical order.
 - (d) Record of inter-state sales and inter-state transfer of goods (including that of goods sent for job work) supported by statutory declarations and such other evidence as may be relevant.
 - (e) Details of input tax calculations where the dealer is making both taxable and tax free sales.
 - (f) Stock records showing stock receipts and deliveries and manufacturing records.
 - (g) Stock records showing separately the particulars of goods stored in cold storage, warehouse, godown or any other place taken on hire
 - (h) Order records and delivery challans wherever applicable.
 - (i) Annual accounts including trading, profit and loss accounts and the balance sheet.
 - (j) Bank records, including statements, cheque book counter foils and pay-in-slips.
 - (k) Cash book, daybook and ledger.
- (2) The following records shall be maintained by a dealer having elected to pay tax under section 16:

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (a) Details of the goods purchased and sold by him; and
 - (b) Cash book, daybook, ledger, invoice/bill books and purchase vouchers.
- (3) Every owner or lessee of a cold store, warehouse, godown or any such place, who stores goods for hire or reward shall maintain or cause to be maintained a correct and complete account indicating the full particulars of the person whose goods are stored and the quantity, value, date of arrival, date of dispatch and the proposed destination of such goods.
- (4) Every person who carries goods for reward shall maintain or cause to be maintained a correct and complete account indicating the full particulars of the person whose goods are carried, the quantity, value, the place and date of delivery of such goods, vehicle number, and serial number and date of GR note and his office copy of the same.

42 A. Time within which and Form of Audit Report to be furnished (Section 49)

The Audit Report of Accountant required to be furnished to the Commissioner under Section 49 shall be in form DVAT-43 and shall be furnished to the Commissioner on or before 31st December of the year succeeding to which it relates.

43. Records to be carried by a person in charge of a goods vehicle (Section 61 (2) and (3))

- (1) The owner, driver or person in charge of the goods vehicle shall carry the Transport Receipt in Form DVAT-32, sale invoice or delivery note in Form DVAT-33, and, as the case may be, export declaration in Form DVAT-34, import declaration in Form DVAT-35 or transit slip in Form DVAT 35A.
- (2) For obtaining export or, as the case may be, import Declaration in Forms DVAT-34 and DVAT-35, an application in Form DVAT 44 shall be made to the Commissioner by the user dealer.
- (3) Account of the usage of Forms DVAT 34 and DVAT 35 shall be maintained by the user dealer in Form DVAT 35B which shall be open for inspection by the Commissioner and shall be filed with the Commissioner every quarter or with every new application for obtaining Form DVAT 34 and DVAT 35, whichever is earlier.
- (4) A declaration in Form DVAT 34 or DVAT 35 shall be in three parts. Each part shall be filled and signed by consignor, the consignee and the transporter, as the case may be. The owner, driver or person in charge of the goods vehicle shall keep with him such declaration forms in duplicate while carrying the goods. He shall submit the declaration forms in duplicate at the check post or barrier. The officer in charge shall retain the original part of such declaration and shall return to the owner, driver or person in charge of the goods vehicle, the duplicate part duly verified, signed and stamped. The duplicate part of such declarations shall be furnished by the user dealer to the

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Commissioner along with the account of such declaration maintained in Form DVAT 35B at the time of obtaining of additional declaration forms.

- (5) Where the owner, driver or the person in charge of the goods vehicle, or the goods vehicles enter Daman and Diu, is bound for any place outside Daman and Diu and passes through Daman and Diu, such owner, driver or the person in charge of the goods vehicle shall furnish, in duplicate to the officer in charge of the check post or barrier of his entry into Daman and Diu, a Transit Slip in duplicate in Form DVAT-35A duly filled, signed and verified. He will obtain from the officer in charge of the check post or the barrier one copy of the Transit Slip in Form DVAT-35A duly countersigned. The owner, driver or person in charge of the goods vehicle shall deliver within twelve hours of its entry into Daman and Diu, the said countersigned copy to the officer in charge of the check post or barrier at the point of his exit from Daman and Diu.
- (6) The owner, driver or his agent or the person in charge of the goods vehicle when required to furnish security under sub-section (5) of section 61 shall furnish security in the form and in the manner and subject to the conditions specified in rule 23. The security referred to in this sub rule shall be furnished within the time specified in the order not exceeding seven days from the detention of the goods. The Commissioner shall issue to the depositor a receipt in Form DVAT 45 acknowledging the receipt of the security.
- (7) The officer in charge of the check post or barrier detaining the goods shall make a report to the Commissioner about all the facts and circumstances of the case within twelve hours of the detention of the goods.
- (8) Where the goods detained are not released owing to the failure to furnish the security required to be furnished under sub-section (5) of section 61 within the specified time the notified goods detained shall be sold by public auction after following the procedure as specified in rule 41.

Explanation – For the purpose of this rule, unless the context otherwise requires “officer in charge” of the check post or barrier” shall also include any officer or any agent as may be empowered by the Commissioner.

44. Issue of Duplicate Tax Invoice

- (1) Where a purchasing dealer claims to have lost the original tax invoice, the selling dealer may, upon a request made by the purchasing dealer accompanied by an undertaking cum indemnity in Form DVAT-36, provide a copy of such last tax invoice clearly marked as a ‘duplicate’ and shall

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

furnish a copy of such undertaking cum indemnity along with his return for the tax period in which such 'duplicate' tax invoice has been issued.

- (2) Except when a tax invoice is issued under sub section (1) of section 50, if a dealer sells any goods exceeding Rupees twenty five in any one transaction to any person, he shall issue to the purchaser a retail invoice in terms of sub-section (4) of section 50.

45. Credit and debit Notes. (Section 51)

For the purposes of section 51, a credit note and a debit note shall be signed by a person authorised to sign the return to be filed under this Regulation and shall contain the following particulars:

- (a) the name, address and registration certificate number of the selling registered dealer;
- (b) the name and address of the purchaser and his registration number where the purchaser is a registered dealer;
- (c) a description of the reason for issuing the credit note or debit note;
- (d) the serial number of the relevant tax invoice affected by the credit note or debit note; and
- (e) the amount of the variation to the tax amount shown on the tax invoice.

46. Notice for audit. (Section 58)

Where the Commissioner has decided to audit the business affairs of any person under section 58, the Commissioner may serve on that person a notice in Form DVAT-37 in the manner prescribed in Rule 61.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

CHAPTER X.

VALUE ADDED TAX AUTHORITIES AND APPELLATE TRIBUNAL

47. Designation of other persons appointed to assist the Commissioner (Section 66(2))

Persons who may be appointed to assist the Commissioner, under sub-section (2) of section 66 may be designated as Special Commissioner, Assistant Value Added Tax Officer and Value Added Tax Inspector.

48. Conditions upon delegation of powers by the Commissioner (Section 68)

Without prejudice to the provisions of section 68, the Commissioner may delegate any of his powers to a person not below the rank of Assistant Value Added Tax Officer, but he may delegate

- (a) his powers under sub-sections (1) and (2) of section 60 to a person not below the rank of a Value Added Tax Officer;
- (b) his powers under section 61 to a person not below the rank of a Value Added Tax Inspector; and
- (c) his powers under section 84 to a person not below the rank of Deputy Commissioner.

49. Superintendence and control (Section 66(2))

Subject to the general control and superintendence of the Government, control and superintendence over all officers appointed under sub-section (2) of section 66 shall vest in the Commissioner.

50. Conditions subject to which an officer may be authorised to investigate offences punishable under the Regulation

The Commissioner shall not authorize any officer for the purpose of sub-section (1) of section 92 who is lower in rank than Assistant Value Added Tax Officer.

CHAPTER XI.

DISPUTES

51. Authority to whom appeal may be files (Section 74)

The Commissioner may, by notification published in the Official Gazette, fix the jurisdiction of appeal in respect of the respective Value Added Tax Authority on the basis of territory or pecuniary limit or nature or class of appeal or on any other basis that may be deemed appropriate by the Commissioner.

52. Filing of appeal (Section 74 and Section 75)

- (1) Every appeal shall be filed in Form DVAT-38 accompanied by a copy of the notice of assessment, order or decision against which the appeal is being preferred and shall be submitted in triplicate with one copy to the Commissioner or the Value Added Tax authority against whose order the objection has been preferred.
- (2) Every appeal shall contain a clear statement of facts, precise grounds of appeal and the relief claimed.
- (3) Where an appeal is filed after the time limits prescribed under sub-section 4 of section 74, it shall be accompanied by a statement in Form DVAT-39, showing the reason for the delay in making the said appeal.
- (4) Where fresh evidence is sought to be produced, the appeal shall be accompanied by a memorandum of the evidence sought to be produced, stating clearly the reasons why such evidence was not adduced before the Value Added Tax authority against whose order the appeal is being filed.
- (5) The appeal in Form DVAT-38 shall be signed by the person making such appeal or his agent and shall be presented by him or his agent to the prescribed authority in person.
- (6) The prescribed authority shall issue or cause to be issued an acknowledgement of the appeal received, to the person who has filed the appeal, specifying the date of personal hearing.

53. Determination of appeals (Section 74)

The Commissioner while deciding the appeal shall conduct the proceedings by examining-

- (a) the registers and records maintained by the Value Added Tax Authority against whose order or decision or assessment the appeal has been filed;
- (b) the appeal; and
- (d) any other document, information or report, which in his opinion, is relevant to decide the appeal.

He may –

- (i) admit any further oral or documentary evidence that is relevant to the matters in dispute; and
- (ii) allow the applicant to present its arguments in person, by a representative authorised to appear before any authority under section 82 and by submission in writing, if any.

54. Hearings (Section 74)

- (1) Unless the person filing the appealed has expressly waived the personal hearing, the Commissioner or the Value Added Tax Authority (together referred to in this rule as “authority”) deciding the appeal shall pass the order on the appeal after affording a reasonable opportunity of being heard to such person or his authorised representative.
- (2) The authority deciding the appeal may before deciding the appeal, cause such further and other enquiry or direct such enquiry to be held by the authority against whose decision the appeal has been preferred, as the authority deciding the appeal may consider necessary. The authority against whose order or decision or assessment the appeal has been preferred may be represented by a person authorised by him.
- (3) The authority deciding the appeal shall not at any hearing, allow the appellant to argue or present any ground of objection not specified in the appeal unless the authority is satisfied that omission of that ground there from was not willful or unreasonable.

55. Intimation of outcome of appeal (Section 74)

The decision of the Commissioner or the Value Added Tax Authority deciding the appeal shall be intimated to the applicant in Form DVAT-40 and shall be served on the person making the appeal in the manner prescribed in Rule 61.

56. Delay (Section 74(8))

- (1) A notice for the purpose of sub-section (8) of section 74 shall be in Form DVAT-41.
- (2) The notice shall be signed by the person filing the appeal or his authorised signatory and shall be served in person on the Commissioner or the Value Added Tax Authority deciding the appeal.

57. Recovery or refund on account of appeal,

The procedure for the refund of any amount due in consequence of an order made pursuant to an appeal, or any other proceeding under the Regulation, shall be that provided in Rule 34.

58. Determination of specific questions (Section 84)

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (1) Any person desiring that a question be determined by the Commissioner pursuant to section 84, shall furnish a concise statement of the case stating therein precisely the question to be determined, and indicating clearly the basis for the question. The statement shall be in writing in Form DVAT-42. Where the person applying for the determination so desires, the statement may separately include a draft ruling for the Commissioner's consideration and must be accompanied by a demand draft in favour of "The Commissioner Daman and Diu Value Added Tax" for the amount of the fee as prescribed in Annexure 1 of these Rules.
- (2) The statement of the case referred to in sub-rule (1) shall contain a declaration that the question submitted for determination of the Commissioner does not arise from any order passed under the Regulation or under the Daman and Diu Sales Tax Act, 1964, which were in force before the commencement of the Regulation and shall be signed by the person or his agent.
- (3) The Commissioner, after considering all the relevant material produced before him in this connection, shall determine the question or questions referred to him.
- (4) The decision of the Commissioner shall be prepared and intimated to the applicant in writing.
- (5) An order determining the questions shall be made by the Commissioner within a period of six months from the date of submission of the question, failing which, the provision of sub-section (6) of section 84 shall apply.

CHAPTER XII.
MISCELLANEOUS

59. Rounding

Where the Regulation or Rules require an amount to be calculated and the amount is not a multiple of a Rupee, the amount shall be rounded off to the nearest Rupee.

60. Printing of forms

All forms prescribed in these Rules shall be printed under the authority of the Commissioner and be obtainable from him or his authorised agent on payment of such charges, as may be specified by the Commissioner from time to time.

Provided that any form in force before commencement of these Rules and which may be specified by the Commissioner by order in writing may continue to be used for such period as specified in the said Order

Provided further that the provisions of this Rule shall not apply to such form or forms as the Commissioner may specify in this behalf. It shall be open for a dealer to download such forms from the official website that may be notified by the Commissioner.

61. Service of documents

(1) Without prejudice to the provisions of sections 96 and 97, notices of summons or orders (in this rule called a 'document') under the Regulation or these Rules may be served by any of the following methods, namely

- (i) by delivering or tendering to the addressee or his agent, or to a person regularly employed by him in connection with the business in respect of which he is registered or to any adult member of his family, a copy of the notice, summons or order;
- (ii) by post;

Provided that if upon an attempt having been made to serve any such notice or summons or order by any of the above mentioned method, the Commissioner is satisfied that the addressee is evading service of notice, summons or orders or that for any other reasons, the notice, summons or order cannot be served by any of the above mentioned methods, the Commissioner shall cause such notice or summons or orders to be served by affixing a copy thereof-

- (a) if the addressee is a dealer, upon some conspicuous part of any place of the dealer's business last notified by the dealer or if the said place of business is known not to exist

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

or is not traceable, upon some conspicuous part of the last known place of residence of its proprietor or partner or director or trustee or manager or authorised signatory or any other person authorised to receive notice on behalf of the dealer.

- (b) if the addressee is not a dealer, on some conspicuous part of his residence or office or the building in which his residence or office is located, and such service shall be as effectual as if it has been on the addressee personally;

Provided further that where the Commissioner at whose instance the notice or summons or order is to be served on inquiry is satisfied that the said office, building, place of residence is known not to exist or is not traceable, such officer may, by order in writing, dispense with the requirement of service of the notice or summons or order under the preceding proviso

- (iii) by sending the document by facsimile;
- (iv) by sending the document by electronic mail;
- (v) by sending the document by courier; or
- (vi) as in such other manner as the Commissioner thinks fit
- (2) When the officer serving a notice or summons or order delivers or tenders a copy of the notice or summons or order to the addressee personally or to his agent or to any other person referred to in clause (i) of sub-rule (1), he shall require the signatures of the person to whom the copy is so delivered or tendered, to an acknowledgment of the service, endorsed on the original notice of summons, or order

Provided that where the addressee or his agent or any such person refuses to sign the acknowledgment, the servicing officer shall affix a copy of the notice or summons or order on the outer door or some other conspicuous part of the premises in which the addressee ordinarily resides or carries on business or personally works for gain.

- (3) When the notice, summons or order is served by affixing a copy thereof in accordance with the provisions to sub-rule (1) or sub-rule (2), the officer serving it shall return the original to the Value Added Tax authority which issued the notice, summons or order with a report endorsed thereon or Annexure d thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's place of business or residence was identified and in whose presence the copy was affixed. The said officer shall also obtain the signatures or thumb impression of the person identifying the addressee's residence, office, or place of business, to his report.
- (4) When service is made by post, the service shall be deemed to be effected by properly addressing, pre-paying and posting by registered post the notice, summons or order and unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice, summons or order would be delivered in the ordinary course by post.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (5) When the service is made through a courier, the service shall be deemed to have been effected by properly addressing, pre-paying and delivering to the courier the notice, summons or order and unless contrary is proved, the service shall be deemed to have been effected at the time at which the notice, summons or order would be delivered in the ordinary course by courier.
- (6) The sufficiency of mode of service of any notice, summons or order shall be decided by the Value Added Tax authority which issued the same.

62. Submission of documents with Commissioner

- (1) Subject to sub-rule (2), any application, return, form, or other document (in this rule called a “document”) which is to be furnished, submitted to or made (in this rule referred to as “submitted”) to the Commissioner under the Regulation or these Rules shall be submitted by:
 - (a) delivering the document to the Commissioner at his office;
 - (b) delivering the document to the Commissioner at any other place notified by him; or
 - (c) such other means as the Commissioner may notify, including electronic means.
- (2) A document shall be treated as submitted by a person to the Commissioner if the document is submitted by delivery at a place notified by the Commissioner, once the document has been stamped with the date of receipt by the Commissioner or by any other person authorised by the Commissioner to receive the document.

63. Qualifications to be possessed by Value Added Tax Practitioner (Section 82)

- (1) A value added tax practitioner referred to in section 82 shall be eligible to have his name entered in the list, if –
 - (a) he possesses any of the qualifications specified in Rule 50 or Rule 51 of the Income Tax Rules, 1962, as amended from time to time; or
 - (b) he –
 - (i) was formerly an employee of the Sales Tax Department or Value Added Tax Department;
 - (ii) held during service in the department an office not lower in rank than that of an Assistant Sales Tax Officer or Assistant Value Added Tax Officer for not less than seven years; and
 - (iii) is, in the opinion of the Commissioner, a fit and proper person to appear or in proceedings under the Regulation and these Rules.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

- (2) A person referred to in sub-rule (1) (b) shall not be eligible to appear before the Authority deciding the objection on behalf of a person for a period of one year after he ceased to be an employee of the Department.
- (3) A person who wishes to have his name entered in the list referred to in sub-section (1) (c) of section 82, shall –
 - (a) apply to the Commissioner in writing;
 - (b) pay the fee as prescribed in Annexure 1 of these Rules; and
 - (c) furnish with his application documentary evidence of his eligibility.
- (4) The Commissioner shall maintain a list of all persons whose names are entered under the procedure in this Rule.
- (5) A Certificate in Form DVAT-46 would be provided to each qualified Value Added Tax Practitioner.

64. Officers to carry and produce authorisations (Section 68 (2))

- (1) Where the Commissioner wishes to appoint an officer or other person to exercise any of the powers in Chapter X of the Regulation, the grant of authority to exercise the powers shall be in Form DVAT- 47 and shall be issued by the authority empowered by the commissioner in this regard.
- (2) The grant of authority shall –
 - (a) be limited to a period not exceeding three years;
 - (b) be to a specific person; and
 - (c) expire on the retirement, resignation or transfer of the person,Provided that a grant of authority may be renewed.
- (3) Every officer or other person authorised by the Commissioner under sub-rule (1) shall –
 - (a) carry Form DVAT- 47 with him when purporting to exercise any of the powers conferred under the Chapter; and
 - (b) produce Form DVAT- 47 if requested by the owner or occupier of any premises where he proposes to exercise these powers.

65. Location of check-posts and barriers (Section 101)

The check-posts and barriers set up for the purposes of section 101 shall be located at the places Specified in the notification issued from time to time.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

66. Additional Information for proper administration of the Regulation.

- (1) Every dealer effecting sale or purchase in the course of inter state trade or commerce shall furnish a statement in Form DVAT- 48 within nine months from the end of the year.
- (2) Every transporter, cold warehouse operator, or any other person shall produce such information required for proper administration of the Regulation.

67. Repeal and savings

- (1) The Goa, Daman and Diu Sales Tax Rules 1964, as in force in Daman and Diu (referred to in this rule as the ‘Said Rules’ are hereby repealed.
- (2) Notwithstanding sub-rule (1), such repeal shall not affect the previous operation of the said Rules or any right, title, obligation or liability already acquired, accrued or incurred thereunder.
- (3) For the purposes of sub-rule (2), anything done or any action taken including any appointment, notification, notice, order, rule, form or certificate in the exercise of any powers conferred by or under the said Rules shall be deemed to have been done or taken in the exercise of the powers conferred by or under these Rules, as if these Rules were in force on the date on which such thing was done or action was taken.

By Order and in the name of the
Administrator of Daman & Diu.

Sd/-

(P. J. Bamania)

Deputy Secretary (Finance).

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

ANNEXURE 1.

PRESCRIBED FEES

A. The following fee shall be payable in court fee stamps namely :

Circumstance requiring fee	Amount (in rupees)
Registration	
Application for registration	500
Request for duplicate of certificate of registration	100
Inspection and copies of documents	
Inspection of documents: first hour	50
Inspection of documents: for each subsequent hour	10
Inspection of documents: document of previous year	100
Making copies of documents in the Commissioner's possession: for the first 200 words or part thereof	10
Making copies of documents in the Commissioner's possession: for every additional 100 words or part thereof	5
Additional fee where copies of documents are required urgently	20
Appeal and disputes	
Submitting an appeal	50
Any other application	10
On Vakalatnama or Mukhtiarnama	10
AB. The following fee shall be payable in the form of Bank Draft namely :	Amount (Rs.)
Application for determination of a specific question under section 84	10,000
Application to be recognised as a value added tax practitioner	5,000

PRESCRIBED FORMS

Number	Title
DVAT-01	Application for Opting for Composition scheme by a dealer registered under Daman & Diu Value Added Regulation, 2005
DVAT-02	Application for opting for Composition scheme by a dealer registered during transition
DVAT-03	Application for withdrawing from Composition scheme
DVAT-04	Application for Registration as a Dealer
DVAT-05	Notice Proposing Rejection of Registration Application
DVAT-06	Certificate of Registration as a Dealer
DVAT-07	Application for Amendment in Registration
DVAT-08	Amendment of Existing of Registration
DVAT-09	Application of Cancellation of Registration
DVAT-10	Show Cause Notice for Cancellation of Registration
DVAT-11	Cancellation of Registration
DVAT-12	Form for furnishing security
DVAT-13	Application for return, release or discharge of security
DVAT-14	Notice for Forfeiture and Insufficiency of Security
DVAT-15	Order of Forfeiture of Security
DVAT-16	Dealer's Value Added Tax Return and Revised Return
DVAT-17	Composition Tax Return and Revised Return
DVAT-18	Statement for Tax paid stock in hand on April 01, 2005
DVAT-19	Statement of Trading stock and Raw Material as on the date of registration
DVAT-20	Challan for Daman and Diu Value Added Tax
DVAT-21	Refund Claim Form
DVAT-21A	Notice to furnish security for granting refund
DVAT-22	Refund order

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Number	Title
DVAT-23	Refund Form for Embassies , International and Public Organisations and staff
DVAT-24	Notice of Assessment
DVAT-24A	Notice of Assessment of Penalty
DVAT-25	Form of Recovery Certificate
DVAT-26	Continuation of Recovery Proceedings
DVAT-27	Notice for special mode of recovery
DVAT-28	Summons to appear in person/ or to produce documents
DVAT-29	Notice for redeeming goods
DVAT-30	Purchase Register
DVAT-31	Sales Register
DVAT-32	Goods Receipt record
DVAT-33	Delivery Note
DVAT-34	Export Declaration
DVAT-35	Import Declaration
DVAT-35A	Transit Slip
DVAT-35B	Account of Declaration Form DVAT 34 / DVAT 35
DVAT-36	Undertaking cum Indemnity by Purchasing Dealer
DVAT-37	Notice for audit of Business Affairs.
DVAT-38	Appeal Form
DVAT-39	Application for condonation of delay
DVAT-40	Decision of the Commissioner in respect of an Appeal
DVAT-41	Notice of delay to the Authority deciding the Appeal
DVAT-42	Application for determination of a Specific Question
DVAT-43	Form of Certificate of Audit of Accounts.
DVAT-44	Application for obtaining Form DVAT 34 or DVAT 35

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Number	Title
DVAT-45	Receipt of security deposited
DVAT 46	Certificate for Enrolment of Value Added Tax Practitioner
DVAT 47	Grant of Authority by the Commissioner
DVAT 48	Annual Return Statement of Exports/ Inter State Sales/ Branch Transfer

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 01

(See Rule 5(2) of the Daman & Diu Value Added Tax Rules, 2005)

Application For Opting For Composition Scheme

1. Registration No.																				
---------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Full Name of Applicant Dealer <i>(For individuals, provide in order of first name, middle name, surname)</i>																				

3. Nature of Business <small>(Tick <input checked="" type="checkbox"/> all applicable)</small>	<input type="checkbox"/> Trader	<input type="checkbox"/> Works Contractor	<input type="checkbox"/> Leasing	<input type="checkbox"/> Others (specify) _____
---	---------------------------------	---	----------------------------------	---

4. Year in which composition scheme is sought*						-					
--	--	--	--	--	--	---	--	--	--	--	--

* hereinafter referred to as "current year"

5. Taxable Turnover in the preceding year (Rs.)														
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6. Estimated Taxable Turnover in the current year (Rs.)														
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--

7. Tax Payable on Opening Stock lying at the beginning of the current year [u/s 16(9)]	Description*	Tax Payable (Rs.)												
	(i) Trading Stock													
	(ii) Raw material													
	(iii) Packaging Material													
	(iv) Finished Goods													
	Total													

(* Please complete Annexure 1)

8. Details of Tax paid calculated as per (7) above	Description													
	(i) Amount of tax paid* (Rs.)													
	(ii) Date of Deposit			/			/							
		dd	mm	yyyy										
	(iii) Challan No. if any													

(* Please attach original challan / proof of deposit)

9. Verification I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory _____ Full Name <i>(first name, middle, surname)</i> _____ Designation _____
--

Place																				
-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date								
	Day	Month	Year					

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Instructions for dealers opting for composition scheme (For details refer Section 16 and Rule 5):

1. Dealers opting for the composition scheme would be liable to pay tax @1% on his turnover.
2. The application for opting to pay tax under the composition scheme has to be filed within **30 days** from the beginning of the current year in case of dealers registered under the Regulation 2005.
3. Following class of dealers are **not eligible** to opt for the composition scheme:
 - Dealers whose turnover during the preceding year or expected turnover during the current year exceeds Rs. 50 lakhs
 - Dealers procuring goods from any place outside the state of Daman and Diu or selling or supplying goods to any place outside Daman and Diu at any time during the current year.
 - Dealers registered under the Central Sales Tax Act, 1956.
4. Dealers opting for the composition scheme **cannot**:
 - Make purchases of goods meant for resale from a person who is not a registered dealer under the Regulation 2005;
 - Issue a tax invoice;
 - Collect any amount of tax under the Regulation 2005 from customers; or
 - Claim input tax credit on their purchases
5. Once the dealer has opted for the composition scheme, the option of withdrawal is available only after the end of the year in which the option is made. Thus, dealers have to continue under the instant scheme up to the end of the financial year and the option of withdrawal would be available only at the beginning of next financial year. However if the taxable turnover of the dealer exceeds Rs.50 lacs during the year, he shall be liable to pay tax under section 3 on and from the day his taxable turnover exceeds Rs.50 lacs. Such dealer shall intimate the Commissioner within 7n days of his becoming liable to pay tax under section 3.
6. The dealer opting for the composition scheme has to pay tax at rates specified in Section 4 of the Regulation 2005 on the stock of trading stock, raw materials, packaging material and finished goods lying with him on first day of the financial year for which composition scheme is opted for.
7. Dealers would be required to retain the tax invoices and retail invoices for all his purchases as required u/s 48 i.e. for a period of at least 7 years.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 01: Annexure I

(i) Details of Trading Stock as at 1st April, _____ of the current year and tax payable thereon.

	Rate wise details of the Trading Stock	Purchase Value (Rs.)	Fair Market Value* (Rs.)	Tax Payable (Rs.)
A	Goods taxable at 1%			
B	Goods taxable at 4%			
C	Goods taxable at 12.5%			
D	Goods taxable at 20%			
E	Total			

(* As at 1st April of the current year)

(ii) Details of Raw Material as at 1st April, _____ of the current year and tax payable thereon.

	Rate wise details of the Raw Material	Purchase Value (Rs.)	Fair Market Value* (Rs.)	Tax Payable (Rs.)
A	Goods taxable at 1%			
B	Goods taxable at 4%			
C	Goods taxable at 12.5%			
D	Goods taxable at 20%			
E	Total			

(* As at 1st April of the current year)

(iii) Details of Packaging Material as at 1st April, _____ of the current year and tax payable thereon.

	Rate wise details of the Packaging Material	Purchase Value (Rs.)	Fair Market Value* (Rs.)	Tax Payable (Rs.)
A	Goods taxable at 1%			
B	Goods taxable at 4%			
C	Goods taxable at 12.5%			
D	Goods taxable at 20%			
E	Total			

(* As at 1st April of the current year)

(iv) Details of Finished Goods as at 1st April, _____ of the current year and tax payable thereon.

	Rate wise details of the Packaging Material	Purchase Value (Rs.)	Fair Market Value* (Rs.)	Tax Payable (Rs.)
A	Goods taxable at 1%			
B	Goods taxable at 4%			
C	Goods taxable at 12.5%			
D	Goods taxable at 20%			
E	Total			

(* As at 1st April of the current year)

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Instructions for dealers opting for composition scheme (For details refer Section 16 and Rule 5(3)):

1. Dealers opting for the composition scheme would be liable to pay tax @1% on his turnover.
2. The application for opting to pay tax under the composition scheme has to be filed by **30th April 2005**.
3. Following class of dealers are **not eligible** to opt for the composition scheme:
 - Dealers whose turnover during the preceding year or expected turnover during the current year exceeds Rs. 50 lakhs
 - Dealers procuring goods from any place outside Daman and Diu or selling or supplying goods to any place outside Daman and Diu at any time during the current year.
 - Dealers registered under the Central Sales Tax Act, 1956.
4. Dealers opting for the composition scheme **cannot**:
 - Make purchases of goods meant for resale from a person who is not a registered dealer under the Regulation;
 - Issue a tax invoice;
 - Collect any amount of tax under the Regulation from customers; or
 - Claim input tax credit on their purchases.
5. Once the dealer has opted for the composition scheme, the option of withdrawal is available only after the end of the year in which the option is made. Thus, dealers have to continue under the instant scheme up to the end of the financial year and the option of withdrawal would be available only at the beginning of next financial year. However if the taxable turnover of the dealer exceeds Rs.50 lacs during the year, he shall be liable to pay tax under section 3 on and from the day his taxable turnover exceeds Rs.50 lacs. Such dealer shall intimate the Commissioner within 7n days of his becoming liable to pay tax under section 3.
6. The dealer opting for the composition scheme has to pay tax at rates specified in Section 4 of the Regulation on the stock of trading stock, raw materials, packaging material and finished goods lying with him on 1st April 2005, provided the goods have not suffered tax under the Daman and Diu Sales Tax Regulation.
7. The dealer opting for the composition scheme cannot claim input tax credit on the opening stock of trading stock, raw materials, packaging material and finished goods lying with by him on 1st April 2005, on which tax has already been levied under the Daman and Diu Sales Tax Regulation.
8. Dealers would be required to retain the tax invoices and retail invoices for all his purchases as required u/s 48 i.e. for a period of at least 7 years.

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 02: Annexure I

(i) Details of Trading Stock as at 1st April, 2005 and tax payable thereon.

	Rate wise details of the Trading Stock	Purchase Value (Rs.)	Fair Market Value* (Rs.)	Tax Payable (Rs.)
A	Goods taxable at 1%			
B	Goods taxable at 4%			
C	Goods taxable at 12.5%			
D	Goods taxable at 20%			
E	Total			

(* As at 1st April, 2005)

(ii) Details of Raw Material as at 1st April, 2005 and tax payable thereon.

	Rate wise details of the Raw Material	Purchase Value (Rs.)	Fair Market Value* (Rs.)	Tax Payable (Rs.)
A	Goods taxable at 1%			
B	Goods taxable at 4%			
C	Goods taxable at 12.5%			
D	Goods taxable at 20%			
E	Total			

(* As at 1st April, 2005)

(iii) Details of Packaging Material as at 1st April, 2005 and tax payable thereon.

	Rate wise details of the Packaging Material	Purchase Value (Rs.)	Fair Market Value* (Rs.)	Tax Payable (Rs.)
A	Goods taxable at 1%			
B	Goods taxable at 4%			
C	Goods taxable at 12.5%			
D	Goods taxable at 20%			
E	Total			

(* As at 1st April, 2005)

(iv) Details of Finished Goods as at 1st April, 2005 and tax payable thereon.

	Rate wise details of the Packaging Material	Purchase Value (Rs.)	Fair Market Value* (Rs.)	Tax Payable (Rs.)
A	Goods taxable at 1%			
B	Goods taxable at 4%			
C	Goods taxable at 12.5%			
D	Goods taxable at 20%			
E	Total			

(* As at 1st April, 2005)

V. Verification I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory _____

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Date				
	Day	Month	Year	

Instructions for dealers withdrawing from the composition scheme (For details refer Section 16 (2) and 20 and Rule 5(4)):

1. The dealer opting for withdrawal from the composition scheme has to file the application within **30 days** from the beginning of the financial year for which the withdrawal is sought and the withdrawal would be effective only from the first day of that financial year and not from any other subsequent date.
2. The dealer would be eligible to claim tax credit on input tax paid under the Regulation on the trading stock, raw material and packaging material held by him in Daman and Diu on the date from which withdrawal is sought. The credit would be available on the basis of original tax invoice showing the tax component separately.
3. The restrictions and other disabilities prescribed under the composition scheme will cease.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 04 – Cover Page

(See Rule 12 of the Daman and Diu Value Added Tax Rules, 2005)

Application for Registration under Daman and Diu Value Added Tax Regulation, 2005

Checklist of Supporting Documents

Please tick as applicable

Mandatory Supporting Documents

- Annexures of the Form duly filled in (in case any of the annexures is not applicable, please mention the same)
- Proof of incorporation of the applicant dealer i.e. Copy of deed of constitution (partnership deed (if any), certificate of registration under the Societies Act, Trust deed, Memorandum and Articles of Association etc) duly certified by the authorised signatory
- Proof of identity of authorised signatory signing the Registration Application Form
- Two self addressed envelopes (Without stamps)
- In case of a dealer applying for registration and simultaneously opting for payment of tax under composition scheme, please attach application in Form DVAT 01 along with this application
- Proof of Security

Optional Supporting Documents (For reduction in Security Amount)

- Proof of ownership of principle place of business
- Proof of ownership of residential property by proprietor/ managing partner
- Copy of passport of proprietor/ managing partner
- Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department
- Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)
- Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Reasons for Rejection (For Office Use Only)

Please tick as applicable

- Not attached Mandatory Supporting Document(s) _____
- Other _____

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

11. Address for service of notice <i>(If different from principle place of business)</i>	Building Name/ Number																		
	Area/ Road																		
	Locality/ Market																		
	Pin Code																		
	Email Id																		
	Telephone Number																		
	Fax Number																		

12. Number of additional places of business within or outside the state <i>(also please complete Annexure II)</i>	Godown / Warehouse		
	Factory		
	Shop		
	Other place(s) of business		

13. Details of main Bank Account	Account Number																		
	MICR Number																		
	Name of Bank																		
	Address of Bank																		

14. Details of investment in the business <i>(details should be current as on date of application)</i>	Own Capital	(Rs.)																	
	Loans from Banks	(Rs.)																	
	Other loans and borrowings	(Rs.)																	
	Plant & Machinery	(Rs.)																	
	Land & Building	(Rs.)																	
	Other assets & investments	(Rs.)																	

15. Description of top 5 items you deal or propose to deal in <i>(1-highest volume to 5-lowest volume)</i>		Description of items
	1	
	2	
	3	
	4	
	5	

16. Accounting Basis	Tick <input checked="" type="checkbox"/> one	<input type="checkbox"/> Accrual	<input type="checkbox"/> Cash
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17. <i>Frequency of filing of returns (to be filled in by the dealer whose turnover is less than Rs. 5 crores in the preceeding year)</i>	Tick one <input checked="" type="checkbox"/> if applicable	<input type="checkbox"/> Monthly	<input type="checkbox"/> Quarterly
---	--	----------------------------------	------------------------------------

18. Security	(a) Amount of Security	Rs.																	
	(b) Type of Security																		
	(c) Date of expiry of Security			/			/												
		Day		Month		Year													

19. Number of persons having interest in business	<i>(also please complete Annexure I for each such person)</i>				
20. Number of managers					

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 04: Annexure II

Details of additional places of business

1. Full Name of Applicant Dealer <i>(For individuals, provide in order of first name, middle name, surname)</i>	
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2. Registration No.	
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**This field is applicable when applying for amendment of registration in Form DVAT 07*

3. Details of Additional Places of Business *(attach additional sheets if required)*

Type	<input type="checkbox"/> Godown / Warehouse <input type="checkbox"/> Factory <input type="checkbox"/> Shop <input type="checkbox"/> Other place of business									
Address	Building Name/ Number									
	Area/ Road									
	Locality/ Market									
	Pin Code									
	Email Id									
	Telephone Number									
	Fax Number									
	Date of establishment		/		/					
		Day		Month		Year				
	State local sales tax/VAT/CST registration number <i>(if place of business is situated outside Daman and Diu)</i>									

Type	<input type="checkbox"/> Godown / Warehouse <input type="checkbox"/> Factory <input type="checkbox"/> Shop <input type="checkbox"/> Other place of business									
Address	Building Name/ Number									
	Area/ Road									
	Locality/ Market									
	Pin Code									
	Email Id									
	Telephone Number									
	Fax Number									
	Date of establishment		/		/					
		Day		Month		Year				
	State local sales tax/VAT/CST registration number <i>(if place of business is situated outside Daman and Diu)</i>									

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Type	<input type="checkbox"/> Godown / Warehouse	<input type="checkbox"/> Factory	<input type="checkbox"/> Shop	<input type="checkbox"/> Other place of business																
Address	Building Name/ Number																			
	Area/ Road																			
	Locality/ Market																			
	Pin Code																			
	Email Id																			
	Telephone Number																			
	Fax Number																			
	Date of establishment			/			/													
			Day			Month														
State local sales tax/VAT/CST registration number <i>(if place of business is situated outside Daman and Diu)</i>																				

Type	<input type="checkbox"/> Godown / Warehouse	<input type="checkbox"/> Factory	<input type="checkbox"/> Shop	<input type="checkbox"/> Other place of business																
Address	Building Name/ Number																			
	Area/ Road																			
	Locality/ Market																			
	Pin Code																			
	Email Id																			
	Telephone Number																			
	Fax Number																			
	Date of establishment			/			/													
			Day			Month														
State local sales tax/VAT/CST registration number <i>(if place of business is situated outside Daman and Diu)</i>																				

4. Verification
I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory _____

Full Name *(first name, middle, surname)* _____

Designation _____

Place _____

Date _____ / _____ / _____
Day
Month
Year

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Instructions for filling Registration Form (DVAT-04) (For details refer to Section 19 and Rule 12)

1. Please fill in all the details in CAPITAL letters.
2. Please note that you are **mandatorily** required to register if you:
 - (i) had turnover of more than Rupees 5 lakhs in the preceding financial year; or
 - (ii) exceed turnover of Rupees 5 lakhs in the current year; or
 - (iii) are liable to pay tax, or are registered or required to be registered under Central Sales Tax Act, 1956
3. Please note that irrespective of the quantum of turnover of the business, a dealer may apply for voluntary registration under the Daman and Diu Value Added Tax Regulation, 2005.
4. For field 3, an **“importer”** means -
 - (i) a person who brings his own goods into Daman and Diu; or
 - (ii) a person on whose behalf another person brings goods into Daman and Diu; or
 - (iii) in the case of a sale occurring in the circumstances referred to in sub-section 2 of section 6 of the Central Sales Tax Act, 1956, the person in Daman and Diu to whom the goods are delivered
5. The application for registration under this Regulation should be filed within **30 days** from the date of person becoming liable for payment of tax.
6. For **field 8**, if the business does not have a PAN, then please mark ‘Applied for’ or ‘N/A’ as applicable.
7. For **field 15**, please fill the description of top 5 items on the basis of value of goods sold.
8. In case any of these details change, the dealer is required to intimate the department of the amendments within **one month** of the change.
9. The form has to be filled and signed by the authorised signatory of the business.
10. Businesses with a turnover of more than Rs 5 crores are mandatorily required to file returns every month. Businesses with a turnover of less than Rs 5 crores are required to file returns every quarter. They may however, elect to file their returns every month.
11. Registration application should be verified and signed by the following:
 - (i) in the case of an individual, by the individual himself, and where the individual is absent from India, either by the individual or by some person duly authorised by him in this behalf and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
 - (ii) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;
 - (iii) in the case of a company or local authority, by the principle officer thereof;
 - (iv) in the case of a firm, by any partner thereof, not being a minor;
 - (v) in the case of any other association, by any member of the association or persons;
 - (vi) in the case of a trust, by the trustee or any trustee; and
 - (vii) in the case of any other person, by some person competent to act on his behalf.

Instructions for filling Registration Form (Annexures I, II and III)

1. In case of partnerships, Annexure I to be filled and signed by the managing partner plus top 4 other partners.
2. In case of companies, Annexure I to be filled and signed by the company secretary, the managing director and 3 other directors.
3. If required, make additional copies of the Annexures and attach with application form for registration (DVAT-04).
4. An amendment would be required each time a person changes (and not when the details of an existing person change)
5. In case of minors, the specimen signature of guardian/ trustee should be furnished.
6. In case of Annexure III, it is to be filled and signed by the person whose details are given in the Annexure.
7. Every sheet filled in the Annexures has to be signed by the same person (authorised signatory) who has signed the registration application.
8. In case any of the Annexures are not applicable, please strike off the same and write ‘Not Applicable’ on the said Annexure.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Method of Calculating Security Amount

Prescribed Security Amount		(Rs)	50,000
Reduction sought (Maximum reduction available Rs. 25,000)			Rebate (Rs)
1	Proof of ownership of principle place of business		15,000
2	Proof of ownership of residential property by proprietor/ managing partner		10,000
3	Copy of passport of proprietor/ managing partner		5,000
4	Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department		5,000
5	Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		5,000
6	Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		2,500

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 05

(Rule 13 of the Daman and Diu Value Added Tax Rules, 2005)

Reference No << Reference Number >>

<< Date >>

To

_____ (Name of the dealer)
_____ (Address of the dealer)

Notice Proposing Rejection of Registration Application

This is further to your application submitted on << Application Date >> for registration under the Daman and Diu Value Added Tax Regulation, 2005.

The Department has examined your application and is not satisfied with it for the following reasons:

<< Reasons >>

You are required to show cause before << date >> (not more than 15 days) as to why your application should not be rejected for the above-mentioned reasons.

(Signature)

(Designation)

(Place)

(Date)

Department of Value Added Tax

Note: Please write the Reference No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 06

(See Rule 14 of the Daman and Diu Value Added Tax Rules, 2005)

Certificate of Registration for under Daman and Diu Value Added Tax Regulation, 2005

1. Full Name of Dealer
2. Trade Name
3. Registration Number
4. Date of Liability
5. Date of Validity

6. Address
Building Name/ Number _____
Area/ Road _____
Locality/ Market _____
Pin Code _____

Signature and Seal of VAT Authority

Name:

Designation:

Place:

Date:

Note: The registration certificate shall be prominently displayed at all places of business and it shall be produced on demand by any person exercising authority under the Regulation and Rules. The failure to do so would result in cancellation of registration of dealer.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 07 – Cover Page

(See Rule 15 of the Daman and Diu Value Added Tax Rules, 2005)

Application for Amendment in Particulars subsequent to Registration under Daman and Diu Value Added Tax Regulation, 2005

Checklist of Supporting Documents

Please tick as applicable

Mandatory Supporting Documents

- Annexures of the Form duly filled in (in case any of the annexures is not applicable, please mention the same)
- Proof of incorporation of the applicant dealer i.e. Copy of deed of constitution (partnership deed (if any), certificate of registration under the Societies Act, Trust deed, Memorandum and Articles of Association etc) duly certified by the authorised signatory
- Proof of identity of authorised signatory signing the Registration Application Form
- Two self addressed envelopes (Without stamps)
- In case of a dealer applying for registration and simultaneously opting for payment of tax under composition scheme, please attach application in Form DVAT 01 along with this application
- Proof of Security

Optional Supporting Documents (For reduction in Security Amount)

- Proof of ownership of principle place of business
- Proof of ownership of residential property by proprietor/ managing partner
- Copy of passport of proprietor/ managing partner
- Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department
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- Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Reasons for Rejection (For Office Use Only)

Please tick as applicable

- Not attached Mandatory Supporting Document(s) _____
- Other _____

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

5. Type of Registration	Tick <input checked="" type="checkbox"/> one	<input type="checkbox"/> Mandatory	<input type="checkbox"/> Voluntary
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5A. Opting for composition scheme under section 16(2) of the Regulation?	Tick <input checked="" type="checkbox"/> one	<input type="checkbox"/> Yes	<input type="checkbox"/> No
--	--	------------------------------	-----------------------------

6. Annual Turnover Category	Tick <input checked="" type="checkbox"/> one	<input type="checkbox"/> Less than Rs. 5 lacs	<input type="checkbox"/> Rs. 5 lacs or above																
(c) Turnover in preceding financial year	Rs.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																	
(d) Expected turnover in the current financial year	Rs.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																	

7. Date from which liable for registration under Daman and Diu Value Added Tax Regulation, 2005			/			/		
	Day			Month			Year	

8. Permanent Account Number of the applicant dealer (PAN)	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																				

9. Registration number under Central Excise Act (if applicable)	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																				

10. Principle Place of Business	Building Name/ Number Area/ Road Locality/ Market Pin Code Email Id Telephone Number Fax Number	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																																																																																																																								

11. Address for service of notice <i>(If different from principle place of business)</i>	Building Name/ Number Area/ Road Locality/ Market Pin Code Email Id Telephone Number Fax Number	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																																																																																																																								

12. Number of additional places of business within or outside the state <i>(also please complete Annexure II)</i>	Godown / Warehouse Factory Shop Other place(s) of business	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>								

13. Details of main Bank Account	Account Number MICR Number Name of Bank Address of Bank	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																																																																																																				

14. Details of investment in the business <i>(details should be current as on date of application)</i>	Own Capital (Rs.) Loans from Banks (Rs.) Other loans and borrowings (Rs.) Plant & Machinery (Rs.) Land & Building (Rs.) Other assets & investments (Rs.)	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																																																																																																																								

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

15. Description of top 5 items you deal or propose to deal in (1-highest volume to 5-lowest volume)	Description of items 1 2 3 4 5
--	---

16. Accounting Basis	Tick <input checked="" type="checkbox"/> one	<input type="checkbox"/> Accrual	<input type="checkbox"/> Cash
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17. Frequency of filing of returns (to be filled in by the dealer whose turnover is less than Rs. 5 crores in the preceeding year)	Tick one <input checked="" type="checkbox"/> if applicable	<input type="checkbox"/> Monthly	<input type="checkbox"/> Quarterly
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18. Security (for modification, please complete Annexure IV)	(a) Amount of Security	Rs.												
	(b) Type of Security													
	(c) Date of expiry of Security				/				/					
		Day		Month		Year								

19. Number of persons having interest in business (also please complete Annexure I)		
--	--	--

20. Name of Manager												
	First Name				Middle Name				Surname			

21. Name of Authorised Signatory*												
	First Name				Middle Name				Surname			

* Please complete Annexure III

22. Verification												
I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.												
Signature of Authorised Signatory _____												
Full Name _____												
Designation _____												

Place																						
-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date												
	Day	Month	Year									

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Type	<input type="checkbox"/> Godown / Warehouse	<input type="checkbox"/> Factory	<input type="checkbox"/> Shop	<input type="checkbox"/> Other place of business																	
Nature of change (tick <input checked="" type="checkbox"/> as applicable)	<input type="checkbox"/> Closure	<input type="checkbox"/> Addition	<input type="checkbox"/> Amendment																		
Date of change (mm/dd/yy)																					
Address	Building Name/ Number																				
	Area/ Road																				
	Locality/ Market																				
	Pin Code																				
	Email Id																				
	Telephone Number																				
	Fax Number																				
	Date of establishment			/			/														
		Day		Month		Year															
State local sales tax/VAT/CST registration number <i>(if place of business is situated outside Daman and Diu)</i>																					

Type	<input type="checkbox"/> Godown / Warehouse	<input type="checkbox"/> Factory	<input type="checkbox"/> Shop	<input type="checkbox"/> Other place of business																	
Nature of change (tick <input checked="" type="checkbox"/> as applicable)	<input type="checkbox"/> Closure	<input type="checkbox"/> Addition	<input type="checkbox"/> Amendment																		
Date of change (mm/dd/yy)																					
Address	Building Name/ Number																				
	Area/ Road																				
	Locality/ Market																				
	Pin Code																				
	Email Id																				
	Telephone Number																				
	Fax Number																				
	Date of establishment			/			/														
		Day		Month		Year															
State local sales tax/VAT/CST registration number <i>(if place of business is situated outside Daman and Diu)</i>																					

4. Verification
 I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory _____

Full Name *(first name, middle, surname)* _____

Designation _____

Place _____

Date _____ / _____ / _____
 Day Month Year

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 07: Annexure IV

Calculation of Modified Security

A. Prescribed Security Amount		(Rs)	50,000
B. Reduction sought (Maximum reduction available Rs. 25,000)		Tick applicable items	Rebate (Rs)
1	Proof of ownership of principle place of business		15,000
2	Proof of ownership of residential property by proprietor/ managing partner		10,000
3	Copy of passport of proprietor/ managing partner		5,000
4	Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department		5,000
5	Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		5,000
6	Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		2,500
C. Total Reductions Allowed		(Total of B1 to B6 as applicable, subject to maximum of Rs.25,000)	
D. Security to be furnished		(A-C)	
E. Security already furnished and valid as on date			
F. Additional security (if any) to be furnished		(D-E)	

G. Additional Security	(a) Amount of Security	Rs.																		
	(b) Type of Security																			
	(c) Date of expiry of Security			/			/													
			Day			Month														Year

Verification
 I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory _____

Full Name (first name, middle, surname) _____

Designation _____

Place _____

Date _____ / _____ / _____
 Day Month Year

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Instructions for filling Form DVAT 07: (For details please refer to Section 21 and Rule 15)

1. Please remember to fill in your registration number at all places provided
2. Please note that the following supporting documents, if applicable, have to be submitted along with the amendment application:
 - (i) Proof of change in the name of the business.
 - (ii) Proof of change in the principal/ other places of business.
 - (iii) Documents evidencing acquisition of business or sale or disposal of business in part.
 - (iv) Proof of change in constitution of the business.
3. Please note that this form has to be verified and signed by the following:
 - (i) in the case of an individual, by the individual himself, and where the individual is absent from India, either by the individual or by some person duly authorised by him in this behalf and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to Regulation on his behalf;
 - (ii) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;
 - (iii) in the case of a company or local authority, by the principal officer thereof;
 - (iv) in the case of a firm, by any partner thereof, not being a minor;
 - (v) in the case of any other association, by any member of the association or persons;
 - (vi) in the case of a trust, by the trustee or any trustee; and
 - (vii) in the case of an other person, by some person competent to Regulation on his behalf.
4. In case any Annexure is not applicable, please strike off the same and write 'Not Applicable' on the face of the said Annexure.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 08

(See Rule 15 (2) of the Daman and Diu Value Added Tax Rules, 2005)

Reference No << Reference Number >>

<< Date >>

To

_____ (Name of the dealer)

_____ (Address of the dealer)

_____ (Registration Number of the dealer)

Amendment of existing registration

Please refer to your application for amendment of registration certificate << Certificate number and date of issue >> filed on << Application Date >>. The following amendments to your registration details have been allowed with effect from the date mentioned against each:

<< Field >> changed from << Old Value >> to << New Value >><< with effect from >>.

<< Field >> changed from << Old Value >> to << New Value >><< with effect from >>.

<< Field >> changed from << Old Value >> to << New Value >><< with effect from >>.

(Signature)

(Designation)

(Place)

(Date)

Department of Value Added Tax

Note: Please write your Registration No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 09 Cover Page

(See Rule 16 of the Daman and Diu Value Added Tax Rules, 2005)

Application for Cancellation of Registration under Daman and Diu Value Added Tax Regulation, 2005

Checklist of Supporting Documents

<i>Please tick as applicable</i>
<i>Mandatory Documents</i>
<input type="checkbox"/> Certificate of registration issued to the dealer
<i>Supporting Documents</i>
<input type="checkbox"/> Proof of discontinuance of business
<input type="checkbox"/> Proof of closure of incorporated body
<input type="checkbox"/> Proof of death of sole proprietor
<input type="checkbox"/> Proof of dissolution of firm
<input type="checkbox"/> Proof that the dealer has ceased to be liable to pay tax
<input type="checkbox"/> Others, please specify _____

Reasons for Rejection (For Office Use Only)

<i>Please tick as applicable</i>
<input type="checkbox"/> Not attached Mandatory Supporting Document(s) _____
<input type="checkbox"/> Other _____

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

_____ Day Month Year

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 10

(See Rule 16 of the Daman and Diu Value Added Tax Rules, 2005)

Reference No << Reference Number >>

<< Date >>

To

_____ (Name of the dealer)

_____ (Address of the dealer)

_____ (Registration Number of the dealer)

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my knowledge, I am satisfied that your registration needs to be cancelled with effect from << Date of cancellation >> for the following reasons:

<< Reasons >>

You are hereby directed to appear before the undersigned on _____ (date and time) to show cause as to why your registration should not be cancelled.

Please take a note that in the event of your failure to comply with this notice; your registration would stand cancelled with effect from << Date of cancellation >> without any further notice in this regard.

(Signature)

(Designation)

(Place)

(Date)

Department of Value Added Tax

Note: Please write your Registration No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 11

(See Rule 16 of the Daman and Diu Value Added Tax Rules, 2005)

Reference No << Reference Number >>

<< Date >>

To

_____ (Name of the dealer)

_____ (Address of the dealer)

_____ (Registration Number of the dealer)

Cancellation of Registration

With reference to show cause notice dated << Notice Date >>, wherein your registration was proposed to be cancelled for reasons mentioned in the notice with effect from <<date of cancellation>>, and,

Whereas the on the day fixed for hearing you did not appear / did not file reply to show cause notice, or

Whereas you appeared on the appointed date and furnished the explanation which has been considered and your reply to the show cause notice is not found to be satisfactory for the following reasons:

<< Reasons >>

Therefore, I hereby cancel the registration granted to you under the Daman and Diu Value Added Tax Regulation, 2005 with effect from <<date of cancellation>>

(Signature)

(Designation)

(Place)

(Date)

Department of Value Added Tax

Note: Please write your Registration No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 14

(See Rule 25 of the Daman and Diu Value Added Tax Rules, 2005)

Reference No << Reference Number >>

<< Date >>

To

_____ (Name of the dealer)

_____ (Address of the dealer)

_____ (Registration Number of the dealer)

Notice for forfeiture and insufficiency of security

Whereas on the basis of the information which has come to my knowledge, I am satisfied that the security <<specify nature of security proposed to be forfeited or has become insufficient >> furnished by you is required to be forfeited/has become insufficient with effect from <<specify the date from which the security is proposed to be forfeited or has become insufficient >> for the following reasons:

<< Reasons >>

- 1.
- 2.
- 3.

You are hereby directed to appear before undersigned at _____ (place) on _____ (date and time) to show cause as to why the above-mentioned security should not be forfeited or why you should not be required to make good the deficiency in the amount of security for the above-mentioned reasons.

Please take note that in the event of your failure to comply with this notice; the above-mentioned security would stand forfeited or would be treated as insufficient with effect from << Date of forfeiture/insufficiency >> without any further notice in this regard and consequential action shall follow.

(Signature)

(Designation)

(Place)

(Date)

Department of Value Added Tax

Note: Please quote your Registration No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 15

(See Rule 25 of the Daman and Diu Value Added Tax Rules, 2005)

Reference No << Reference Number >>

<< Date >>

To

_____ (Name of the dealer)

_____ (Address of the dealer)

_____ (Registration Number of the dealer)

Order of forfeiture of security

Whereas a show cause notice dated << Notice Date >> was issued to the above named dealer, wherein his security was proposed to be forfeited or was insufficient for reasons mentioned in the notice with effect from <<date of forfeiture/insufficiency>>, and,

Whereas the dealer on the day fixed for hearing failed to appear and file reply to the said show cause notice,

or

Whereas the dealer appeared on the day fixed for the hearing and furnished the explanation which has been considered and the reply to the said show cause notice is not found to be satisfactory for the following reasons:

<< Reasons >>

- 1.
- 2.
- 3.

Therefore, I hereby forfeit the security furnished by the above named dealer under the Daman and Diu Value Added Tax Regulation, 2005 with effect from <<date of forfeiture>>

or

Therefore, I hereby order that the security furnished by the above named dealer under the Daman and Diu Value Added Tax Regulation, 2005 is insufficient from <<date of insufficiency>>

Further, the above named dealer is hereby directed to make good the above mentioned deficiency of security in <<form of security>> within fifteen days from the date of service of this order.

(Signature)

(Designation)

(Place)

(Date)

Department of Value Added Tax

Note: Please quote your Registration No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 16

(See Rule 28 and 29 of the Daman and Diu Value Added Tax Rules, 2005)

Daman and Diu Value Added Tax Return

Original / Revised
.....
If revised –
Date of original return _____
Acknowledgement No. _____
Attach a note explaining the revisions.

R1 Tax Period	From		/		/		To		/		/	
		mm		dd		yy		mm		dd		yy

R2.1 Registration No/ TIN																				
R2.2 Full Name of Dealer																				
R2.3 Address																				
R2.2 Full Name of Dealer																				
R2.4 Entitlement Certificate No. and Date of Completion of Exemption																				

R3 Description of top 3 items you deal in <i>(In order of volume of sales for the tax period. 1-highest volume to 3-lowest volume)</i>	1	
	2	
	3	

R4 Turnover	Turnover (Rs.)						Output tax (Rs.)					
R4.1 Goods taxable at 1%												
R4.2 Goods taxable at 4%												
R4.3 Goods taxable at 12.5%												
R4.4 Goods taxable at 20%												
R4.5 Works contract taxable at 12.5%												
R4.6 Exempt sales (Item in 1 st Schedule)												
R4.7 Goods Manufactured, Processed and assembled by eligible unit												
R4.8 Output Tax before adjustments	Sub Total (A)											
R4.9 Adjustments to output tax <i>(Complete Schedule I and enter Total S1.2 here)</i>	(B)											
R4.9 Total Output Tax (A+B)												

R5 Turnover of Purchases	Purchases (Rs.)						Tax Credits (Rs.)					
R5.1 Purchases of capital goods in Daman and Diu												
R5.2 Purchases of other goods in Daman and Diu except non creditable goods												
R5.3 Purchases of non creditable goods in Daman & Diu												
R5.4 Tax credit before adjustments	Sub Total (A)											
R5.5 Adjustments to tax credits <i>(Complete Schedule I and enter Total S2.2 here)</i>	(B)											
R5.5 Total Tax Credits (A+B)												

R6.1 Net Tax	(R4.9) – (R5.5)											
R6.2 Add : Interest, penalty or other government dues												
R7 Balance	(R6.1+R6.2-R6.3)											

IF THE BALANCE ON LINE R7 IS POSITIVE, PAY TAX AND PROVIDE DETAILS IN THIS BOX																						
Balance brought forward from line R7																						
R8.1 Challan No.		Amount											R8.2 Date of Payment		/		/					
															/		/					
																/		/				
		Total																				

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

IF THE BALANCE ON LINE R7 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX AND FILL ANNEXURE-II											
Balance brought forward from line R7											
R9.1 Adjusted against liability under Central Sales Tax											
R9.2 Balance carried forward to next tax period											
R9.3 Balance due for Refund at the end of financial year											

R10 Inter-state trade and exports and imports	Inter-state Sales / Exports	Inter-state Purchases / Imports
R10.1 Stock Transfer outside Daman and Diu		
R10.2 Against C Forms		
R10.3 Against D Form		
R10.4 Against H Forms		
R10.5 Against any other Forms		
R10.6 Capital goods		
R10.7 Exports to / Imports from outside India		
R10.8 Total		

R11 Verification
 I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory _____

Full Name (first name, middle, surname) _____

Designation _____

Place _____

Date				
	Day	Month	Year	

Instructions for filling Return Form

1. Please complete all the fields in the form.
2. Insert N/A in any fields not applicable to you.
3. Return has to be filed within **28 days** from the end of the tax period.
4. Each page of the return form has to be signed by the authorised signatory.
5. For reporting adjustments, please use the following convention:
 - a. Any amount that decreases the output tax or tax credits should be entered as a negative amount with a negative sign (-) before it.
 - b. Any amount that increases the output tax or tax credit should be entered as a positive amount.

Annexure-II

Sr. No.	Tax Invoice No.	Date of Purchase	Name of Issue Dealer from whom goods purchased	Tin of Selling Dealer	Description of Goods	Quantity	Total Amount of Tax Invoice	VAT charged	Rate of VAT charged	Remarks

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

--	--	--	--	--	--	--	--	--	--	--

Schedule I

(To be attached with the return where adjustments in Output Tax or Tax Credits are made)

S1.1 Adjustments to Output Tax

Nature of Adjustment	Increase in Output Tax (A)	Decrease in Output Tax (B)
Sale cancelled [Section 8(1) (a)]		
Nature of sale changed [Section 8(1) (b)]		
Change in agreed consideration [Section 8(1) (c)]		
Goods sold returned [Section 8(1)(d)]		
Bad debts written off [Section 8(1) (e) and Rule 7A]		
Bad debts recovered [Rule 7A(3)]		
Tax payable on goods held on the date of cancellation of registration (Section 23)		
Other adjustments , if any (specify)		
Total		

S1.2 Total net increase / (decrease) in Output Tax	(A-B)	
---	-------	--

S2.1 Adjustments to Tax Credits

Nature of Adjustment	Increase in Tax Credit (C)	Decrease in Tax Credit (D)
Tax credit carried forward from previous tax period		
Receipt of debit notes from the seller [Section 10(1)]		
Receipt of credit notes from seller [Section 10(1)]		
Goods purchased returned or rejected [Section 10(1)]		
Change in use of goods, for purposes other than for which credit is allowed [Section 10(2)(a)]		
Change in use of goods for purposes for which credit is allowed [Section 10(2)(b)]		
Tax credit disallowed in respect of stock transfer out of Daman and Diu [Section 10(3)]		
Tax credit for Transitional stock held on 1 st April 2005 (Section 14)		
Tax credit for purchase of Second-hand goods (Section 15)		
Tax credit for goods held on the date of withdrawal from Composition Scheme [Section 16(2)]		
Tax credit for trading stock and raw materials held at the time of registration (Section 20)		
Tax credit disallowed for goods lost or destroyed (Rule 7)		
Balance tax credit on capital goods [Section 9(9)(a)]		
Other adjustments if any (specify)		

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Instructions for filling the statement (For details please refer to Section 20 and Rule 10)

1. The statement has to be submitted within 7 days from its registration takes effect.
2. The statement has to be furnished by a registered dealer wishing to claim credit under section 20 (1).
3. The goods on which credit is being claimed should be physically held by the dealer on the date its registration takes effect.
4. The goods on which credit is being claimed should have been purchased on or after **1st April, 2005** from a dealer registered under Daman and Diu Value Added Tax Regulation, 2005 and the dealer should have in his possession the invoices.
5. The tax credit on the stock **cannot** be claimed:
 - for finished goods manufactured out of tax paid raw material or capital goods;
 - for opening stock held outside Daman and Diu.
6. The dealer should claim the entire amount of credit to which he is entitled in a **single statement**.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 20

(See Rule 28 of the Daman and Diu Value Added Tax Rules, 2005
Challan for Daman and Diu Value Added Regulation)

(Part A – to be retained in the Treasury)

Reserve Bank of India /
State Bank of India

at..... (Branch)

for the period from
to.....

Credited: Consolidated Fund of India

Head: 0040, Value Added Tax Receipts – Value Added Tax Receipts

1. Registration No.																				
----------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Full Name of Dealer <i>(For individuals, provide in order of first name, middle name, surname)</i>																				

3. Dealer's address	Building Name/ Number																			
	Area/ Road																			
	Locality/ Market																			
	Pin Code																			

4. Payment on account of	Code	Amount (Rs.)																		
(i) Tax																				
(ii) Interest																				
(iii) Penalty																				
(iv) Others																				
Total																				

Total amount paid (in words) : Rupees _____

Signature of depositor	
Name	
Position (Eg. Manager, Partner, etc.)	
Date (mm/dd/yy)	____ / ____ / ____

FOR USE IN TREASURY

Received payment of Rs.

(Rupees.....)

Date of entry.....

TREASURY

SEAL

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

SEAL

ACCOUNTANT

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Received payment of Rs.....
(Rupees.....)
Date of entry.....

SEAL

TREASURY
ACCOUNTANT

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 21

(See Rule 34 of the Daman and Diu Value Added Tax Rules, 2005)

Daman and Diu Value Added Tax Refund Claim Form

1. Registration No.													
2. Full Name of Dealer <i>(For individuals, provide in order of first name, middle name, surname)</i>													
3. Dealer's address				Building Name/ Number									
				Area/ Road									
				Locality/ Market									
				Pin Code									
4. Tax refund claimed (attach supporting documents) Rs.													
5. Financial year for which Refund Claim													
6. Ground for claiming refund (provide reasons in detail, attach additional sheets if required)													
7. Verification I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.													
Signature of Authorised Signatory _____													
Full Name <i>(first name, middle, surname)</i> _____													
Designation _____													
Place _____													
Date													
Day		Month		Year									

Instructions for filling Refund Form (DVAT-21)

1. Please give the particular detail of the Refund Claim.
2. Please attach a certified copy of judgment or order in case the refund arises out of a judgment of a Court or an order of any authority under the Regulation.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 21A

(See Rule 34 of the Daman and Diu Value Added Tax Rules, 2005)

Reference No << Reference Number >>

<< Date >>

To

_____ (Name of the dealer)

_____ (Address of the dealer)

_____ (Registration Number of the dealer)

Notice for furnishing security for granting refund

This is in response to your application for refund submitted in form DVAT-21 on <<<Date of deposit of form>>, claiming a refund of Rs. _____ (in figures) _____ (in words) ; and

The said application has been examined and duly verified by the Daman and Diu Value Added Tax Department. However, the refund of Rs. _____ can only be granted to you upon furnishing a security/ additional security of Rs. _____ (in figures) _____ (in words).

You are hereby directed to furnish the security for the above-mentioned amount by <<<Date>>>> and provide proof thereof to the undersigned so that the refund can be processed accordingly.

(Signature)

(Commissioner)

(Place)

(Date)

Department of Value Added Tax

Note: Please quote your Registration No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Note: Please quote your Registration No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 23

(See Rule 35 of the Daman and Diu Value Added Tax Rules, 2005)

Daman and Diu Value Added Tax Refund Form

[To be used only by Embassies, International and Public Organisations and their Officials]

1. Full Name of Organisation <i>(For individuals, provide in order of first name, middle name, surname)</i>	
--	--

2. Address of Organisation	Building Name/ Number	
	Area/ Road	
	Locality/ Market	
	Pin Code	
	Email Id	
	Telephone Number	
	Fax Number	

3. Entry Number of Sixth Schedule under which the applicant is eligible to claim refund	
---	--

4. Date of filing of last refund claim (if any)	(mm/dd/yy)		/		/	
---	------------	--	---	--	---	--

5. Total tax paid as per invoices attached*	(Rs.)	
---	-------	--

**Please complete Annexure and attach all tax invoices for which tax refund is being claimed*

6. Details of Bank Account in which refund should be remitted	Account Number	
	MICR Number	
	Name of Bank	
	Address of Bank	

7. Verification I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.
Signature of Authorised Signatory _____
Full Name <i>(first name, middle, surname)</i> _____
Designation _____

Place	
-------	--

Date							
Day	Month	Year					

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 24

(See Rule 36 of the Daman and Diu Value Added Tax Rules, 2005)

Reference No << Reference Number >>

<< Date >>

To

_____ (Name of the dealer)

_____ (Address of the dealer)

_____ (Registration Number of the dealer)

Notice of default assessment of tax and interest under section 32

Whereas I am satisfied that the dealer has not furnished returns/furnished incomplete returns or incorrect returns / furnished a return that does not comply with the requirements of Daman and Diu Value Added Tax Regulation, 2005 / any other reason << Specify the reasons>>

The dealer is hereby directed to pay tax of an amount of rupees _____ and furnish proof of such payment to the undersigned on or before << Date >> for the following tax period(s) -

Tax Period (mm/dd/yy to mm/dd/yy)	Amount (Rs.)		
	Tax	Interest	Total
Total			

(Signature)

(Designation)

(Place)

(Date)

Note: Please write your Registration No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 24A

(See Rule 36 of the Daman and Diu Value Added Tax Rules, 2005)

Reference No << Reference Number >>

<< Date >>

To

_____ (Name of the dealer)

_____ (Address of the dealer)

_____ (Registration Number of the dealer)

Notice of assessment of penalty under section 33

Whereas I am satisfied that the dealer has a liability to pay penalty under section 86 of Daman and Diu Value Added Tax Regulation, 2005 for the following reasons << Specify the reasons >>

1.

2.

Now therefore the dealer is hereby directed to pay penalty of an amount of rupees _____ and furnish proof of such payment to the undersigned on or before << Date >> .

(Signature)

(Designation)

(Place)

(Date)

Note: Please write your Registration No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 25

(See Rule 37 of the Daman and Diu Value Added Tax Rules, 2005)

Recovery Certificate

Office of the Value Added Tax Authority,
Ward Daman

Date : _____

Recovery Certificate Number: _____

To
The Collector,

Daman

It is hereby is certified that a sum of Rs. _____ is due from M/s _____ Registration No.: _____) on account of arrears of tax, interest and penalty as per details provided below:

S.No.	Particulars of arrears	Tax period (mm/dd/yy to mm/dd/yy)	Amount (Rs.)

As per our records, the dealer has his principle place of business at _____ and the lists of additional places of business are provided below:

- 1.
- 2.
- 3.

The particulars of persons who stood as surety for the dealer are as provided below:

1. Name of surety
2. Registration Number
3. Address of surety's place of business
4. Mailing address
5. Amount of surety (Rs.)

With reference to the provisions of sub-section (3) of section 43 of the Daman and Diu Value Added Tax Regulation, 2005 and the Rule 37 of the Daman and Diu Value Added Tax Rules, 2005 you are hereby requested to recover the said sum as if it was an arrear of land revenue. The amount recovered may please be credited in the appropriate Government Treasury in the Consolidated Fund of India (provide appropriate details).

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

As per our records, the particulars of the person or persons liable to pay the amount due under this certificate are given below:

Name of the proprietor/partner/ Director, etc.	Father's name	Residential address	Details of properties owned

Signature

Seal

Designation

Place

Date

Department of Value Added Tax

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 26

(See Rule 38 of the Daman and Diu Value Added Tax Rules, 2005)

Continuation of Recovery Proceedings

Office of the Value Added Tax Authority,
Ward Daman

Date : _____

Letter Number: Number/Date/Year

To
The Collector,

Daman

This is with reference to the proceedings commenced by yourself pursuant to Recovery Certificate Number _____ dated (mm/dd/yy) _____ for a sum of Rs. _____ from M/s _____ (Registration No.: _____) having his principle place of business at _____.

The amount of arrears recoverable under the said Recovery Certificate has been reduced by the Order dated (mm/dd/yy) _____ passed under section _____ of the Daman and Diu Value Added Tax Regulation, 2005 by _____. The amount now due from the above mentioned person on account of arrears is Rs _____.

Please make note of the same in your records and proceed to recover the above arrears in conformity with the details provided in the said Recovery Certificate.

(Signature)

Seal

(Designation)

(Date)

(Place)

Department of Value Added Tax

Copy to:

(Name of the dealer)

(Address of the dealer)

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 27

(See Rule 39 of the Daman and Diu Value Added Tax Rules, 2005)

Reference No << Reference Number >>

<< Date >>

To

_____ (Name of the person)

_____ (Address of the person)

_____ (Registration Number of the person, if any)

Notice for special mode of recovery under section 46 of the Daman and Diu Value Added Tax Regulation, 2005

Whereas a sum of Rs. _____ on account of tax / interest / penalty payable under the Daman and Diu Value Added Tax Regulation, 2005 is due as arrears from << Name of dealer >> having Registration No.: _____ having his principle place of business at _____ who has failed to make payment of the said arrears; and

Whereas money is due or may become due to the said dealer from you; or you hold or may subsequently hold money for/or on account of the said dealer;

You are hereby required under section 46 of the Daman and Diu Value Added Tax Regulation, 2005, to pay into the Government Treasury the amount due from you to, or held by you for or on account of the said dealer up to the amount of arrears shown above;

You are further required to pay into the said Government Treasury any money which may become due from you to the said dealer or which may be held by you, up to the amount of arrears still remaining unpaid, forthwith on such money becoming due or being held by you.

Please note that any payment made by you in compliance with this notice will be deemed under section 46 (3) of the Daman and Diu Value Added Tax Regulation, 2005 to have been made under the authority of the dealer and the receipt from the Government Treasury will constitute a good and sufficient discharge of your liability to the said dealer to the extent of the amount specified in the receipt.

Please also note that if you discharge any liability to the dealer after receipt of this notice, you will be personally liable to the Commissioner under section 46 (4) of the Daman and Diu Value Added Tax Regulation, 2005 to the extent of the liability discharged, or to the extent of the arrears of the dealer towards tax / interest / penalty, whichever is less.

Please note further that the amount of money which you are required to pay in pursuance to this notice or for which you are personally liable to the Commissioner as mentioned above, shall, if it remains unpaid, be recoverable as an arrear of land revenue under section 46 (6) of the Daman and Diu Value Added Tax Regulation, 2005.

Necessary challan for depositing the money to the credit of Government Treasury is enclosed herewith.

(Signature)

Seal of the authority

(Designation)

(Place)

(Date)

Department of Value Added Tax

Copy to:

(Name of the dealer)

(Address of the dealer)

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Note: Please quote your Registration No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 28

(See Rule 40 of the Daman and Diu Value Added Tax Rules, 2005)

Summons to appear in person/ or to produce documents

To

(name) _____

(address) _____

Whereas your attendance is necessary to give evidence / whereas the following documents are required with reference to enquiry concerning M/s _____ having Registration No.: _____ and having his principle place of business at _____ under the Daman and Diu Value Added Tax Regulation, 2005.

1. In this context, you are summoned to appear in person and/or produce or cause to be produced, the said documents _____ (here describe the documents in sufficient detail to permit their identification with reasonable certainty) before me on the _____ (date) day of _____ (month) at _____ a.m./p.m. (time) at _____ (place) and not to depart from the office until expressly permitted by me.
2. A sum of Rs. _____ being your diet money and traveling expenses is lying in deposit and will be paid to you in due course.
3. Failure, without prior intimation or lawful excuse, to appear and give evidence or produce or cause to be produced, the documents as the case may be, is punishable under the provisions of Order XVI, Rule 12 of Civil Procedure Code, 1908.
4. Given under my hand and seal, this _____ day of _____

Signature

Seal

Designation

Place

Date

Department of Value Added Tax

Note: In case the summons is merely for the production of a document it will be proper compliance with it if the document is sent per registered post and received by the Department on or before the date specified above.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 29

(See Rule 41 of the Daman and Diu Value Added Tax Rules, 2005)

Notice for redeeming goods

Office of the Value Added Tax Authority,
Ward Daman

Date

Notice Number: _____

To
M/s _____,

Daman

Registration Number _____

You are hereby required to make a payment of Rs. _____ on account of arrears of value added tax, interest penalty and other dues as per details provided below:

Serial No.	Particulars of dues	Interest (Rs.) A	Penalty (Rs.) B	Other Dues (Rs.) C	Total Arrears (Rs.) A+B+C

You are directed to make the said payment into the appropriate Government Treasury in the Consolidated Fund of India within fifteen days from the date of service of this notice and produce receipted treasury *challan* to the undersigned in order to redeem the following goods in possession of the Commissioner:

Serial No.	Particulars of goods Description	Details of seizure, etc.

You are hereby informed that if the property is not redeemed within fifteen days, the Commissioner may proceed to sell the property by public auction as per the procedure laid down under the Regulation and apply the proceeds of sale accordingly.

Signature

Seal

Designation

Place

Date

Department of Value Added Tax

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Note: Please quote your Registration No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 30

(See Rule 42 of the Daman and Diu Value Added Tax Rules, 2005)

Specimen of Purchase / inward Branch transfer Register

Registration Number: _____

Name of dealer: _____

Address: _____

Purchases for the tax period

From (mm/dd/yy) _____ To (mm/dd/yy) _____

Method of accounting: Cash / Accrual

Details of Purchases

(all amounts in Rupees)

Date Of purchase (mm/dd/yy)	Invoice No. Debit/Credit Note No.	Seller's Name	Seller's Registratio n No.	Purchases not eligible for credit of input tax				Purchases eligible for credit of input tax					
				Import from outside India	Inter-state purchases or stock transfers		Purchases from exempted units	Total Purchases	Local purchases		Rate of tax	Input Tax paid	Total purchase including tax
					Amount	Form No, if any			Capital Goods	Others			

Total													
--------------	--	--	--	--	--	--	--	--	--	--	--	--	--

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 31

(See Rule 42 of the Daman and Diu Value Added Tax Rules, 2005)

Specimen of Sales / outward Branch Transfer Register

Registration Number: _____

Name of dealer: _____

Address: _____

Sales for the tax period

From (mm/dd/yy) _____ To (mm/dd/yy) _____

Method of accounting: Cash / Accrual

Details of Sales

(all amounts in Rupees)

Details of Tax /Retail Invoice / Delivery Note				Inter-state sales Branch transfer/ Consignment transfer		Exports Out of India	Inter State Sales			Local Sales		
Date of sale / transfer (mm/dd/yy)	Invoice / Delivery note No.	Buyer's Name* (in case of tax invoices only)	Buyers's Regn No.	Amount	Form No. (if any)		Sale Price (excluding Central Sales Tax)	Central Sales Tax	Total	Sale Price (excluding tax)	Output Tax	Total
							(A)	(B)	(C=A+B)	(D)	(E)	(F=D+E)
Total												

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 32

(See Rule 43 of the Daman and Diu Value Added Tax Rules, 2005)

Goods Transport Receipt

From.....To.....

Dated (mm/dd/yy) _____

Delivery from _____ Delivery at _____

Consignor's name:

Consignor's complete address:

Consignor's Registration Certificate No. under:

- Daman and Diu Value Added Tax Regulation, 2005 _____
- Central Sales Tax Act, 1956 _____

Consignee's name:

Consignee's complete address:

Consignee's Registration Certificate No. under:

- Daman and Diu Value Added Tax Regulation, 2005 _____
- Central Sales Tax Act, 1956 _____

Number of Packings	Method of Packing	Contents as declared	Value (Rs.)	Private marks if any	Weight		Rate (Rs.)	Total Freight	Freight		Remarks
					Actual Kgs.	Charged Kgs.		Rs.	Paid	To Pay	

Name and Signature of the Manager/Booking Clerk

Name and stamp of the Transport Company/Booking Agency

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 33

(See Rule 43 of the Daman and Diu Value Added Tax Rules, 2005)

Delivery Note

Serial No: _____

Dated (mm/dd/yy) _____

Consignor's / Owner' name:

Consignor's / Owner's complete address:

Consignor's / Owners' Registration Certificate No. under:

- Daman and Diu Value Added Tax Regulation, 2005 _____

- Central Sales Tax Act, 1956 _____

Consignee's name:

Consignee's complete address:

Consignee's Registration Certificate No. under:

- Daman and Diu Value Added Tax Regulation, 2005 _____

- Central Sales Tax Act, 1956 _____

Carrier's name:

Carrier's complete address:

Vehicle Number in which goods are being carried: _____

Destination of goods: _____

Number of Packings	Method of Packings	Description of goods	Quantity	Value (Rs.)

Name and Signature of the consignor's authorized signatory

Name and stamp of the consignor

Date: _____

Place: _____

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

3. Registration No. of Consignor

Date of declaration (dd/mm/yyyy)

Consignor's
Stamp

To be filled in by the transporter

1. Registration No. of Goods Carrier: _____
2. Date and Time of dispatch: Date _____ Time _____
3. Name of transporter: _____
4. Address of transporter: _____
5. Signature and Stamp of transporter: _____

Transporter's
Stamp

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

	Pin Code																		
--	----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

C. Particulars of person driving the goods vehicle

1. Full Name (For individuals, provide in order of first name, middle name, surname)																				
2. Driving License No.																				

D. Registration No. under the Motor Vehicles Act or other description of the goods vehicle in which the goods are carried.																				
--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5. Goods moved from _____ to _____ (destination).

Signature of the owner/person in charge of goods vehicle

Filed under sub-section (2A) of section 61 of the Daman and Diu Value Added Tax Regulation, 2005, before officer in charge of check post at _____ (place) on _____ (date) at _____ (time).

Transporter's Stamp

Signature of the owner/person in charge of goods vehicle

TRANSIT SLIP

Certified that the goods referred to above have been checked and cleared for carriage through Daman and Diu provided that they are carried out of Daman and Diu before _____ (time) on _____ (date) and that this transit slip is surrendered to the officer in charge of the check post at _____

Signature and seal of the officer in charge of check post at _____

Seal

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Signature of Consignee (importing dealer) _____

Date (mm/dd/yy) _____

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Signature of Consignor (Exporting dealer) _____

Date (mm/dd/yy) _____

To be filled in by the transporter

1. Registration No. of Goods Carrier: _____

2. Date and Time of dispatch: Date _____ Time _____

3. G/R Number: _____ Date : (mm/dd/yy) _____

4. Name of transporter: _____

5. Address of transporter: _____

6. Signature and Stamp of transporter: _____

Transporter's Stamp

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 35

(See Rule 43 of the Daman and Diu Value Added Tax Rules, 2005)

Import Declaration

Book No. _____

Form Serial No. _____

DUPLICATE

(To be subsequently submitted with the Value Added Tax authorities at the time of issuance of fresh forms along with the utilisation details of the forms got issued earlier)

To be used by a dealer registered under the Daman and Diu Value Added Tax Regulation, 2005 for import of goods into Daman and Diu

To be filled in by the importing dealer and sent to consignor for despatch of goods

1. Full Name of Consignor <i>(For individuals, provide in order of first name, middle name, surname)</i>	
2. Address of Consignor	Building Name/ Number
	Area/ Road
	City
	District
	State
	Pin Code
3. Registration No. of Consignor*	Telephone Number

* CST Registration No.

Nature of transaction Tick one Purchase Other (pls specify) _____

Signature of Consignee (importing dealer) _____

Consignee's Stamp

To be filled in by the exporting dealer upon dispatch of goods

1. Full Name of Consignee <i>(For individuals, provide in order of first name, middle name, surname)</i>	
2. Address of Consignee	Building Name/ Number
	Area/ Road
	Locality/ Market
	Pin Code
3. Registration No. of Consignee	

Date of declaration (dd/mm/yyyy)	/	/	2	0		
----------------------------------	---	---	---	---	--	--

Particulars of Goods

Sl.No.	Description of Goods	Quantity (no. of packets)	Weight (in quintals)	Value (Rs.)

Cash Memo / Invoice / Deliver Note No.						
Date (dd/mm/yyyy)	/	/	2	0		

Name of Transporter: _____

Date of dispatch of goods (mm/dd/yy) _____

Consignor's Stamp

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Signature of Consignor (Exporting dealer) _____

Date (mm/dd/yy) _____

To be filled in by the transporter

1. Registration No. of Goods Carrier: _____

2. Date and Time of dispatch: Date _____ Time _____

3. G/R Number: _____ Date : (mm/dd/yy) _____

4. Name of transporter: _____

5. Address of transporter: _____

6. Signature and Stamp of transporter: _____

Transporter's Stamp

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 35B

(See Rule 43 of the Daman and Diu Value Added Tax Rules, 2005)

Account of Declaration Forms DVAT 34 / DVAT 35

For the period _____ to _____

1. Form DVAT 34

Date of Issue (mm/dd/yy)	Sl. No. Issued	Name and Address of the person to whom issued	Description of goods in respect of which issued	Value of goods (Rs.)	Retail Invoice No.
1	2	3	4	5	6

2. Form DVAT 35

Date of Issue (mm/dd/yy)	Sl. No. Issued	Name and Address of the person to whom issued	Description of goods in respect of which issued	Value of goods (Rs.)	Seller's Invoice/Retail Invoice No.
1	2	3	4	5	6

3. Forms utilisation summary

		Form 34			Form 35		
	Unused forms at the beginning of the period						
+	Received from Value Added Tax department during the period						
-	Issued during the period (as per details provided above)						
-	Surrendered to Value Added Tax department during the period						
=	Closing balance of forms carried to next period						

4. Verification : I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory _____

Full Name (first name, middle, surname) _____

Designation _____

Place											Date (mm/dd/yy)			/			/		
-------	--	--	--	--	--	--	--	--	--	--	-----------------	--	--	---	--	--	---	--	--

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 36

(See Rule 44 of the Daman and Diu Value Added Tax Rules, 2005)

Undertaking cum Indemnity by Purchasing Dealer

This indenture made the.....day of.....between

- 1.
- 2.
- 3.

and so on, carrying on business as proprietor/in partnership under the style _____ registered under the Daman and Diu Value Added Tax Regulation, 2005 bearing Registration Certificate no _____ and referred to as the firm/company which expression shall, where context admits, be deemed to include his/her/their legal heir/executor/administrator/representative in the business under the name or any other style or (name) of the one part and the Commissioner, Value Added Tax Department of the other part.

And whereas Tax invoice no. _____ to _____, blank/duly filled up, issued by / belonging to _____ has been lost/destroyed while in transit/in custody of the purchasing/selling dealer.

And, therefore, in the event of any loss, by way of tax or otherwise, arising from fraud/misuse/incorrect statement of the Tax invoice so lost / destroyed, I / We (each of us severally) irrevocably and for all times bind my/our heirs/executor/administrator/representative firmly for payment of such amount which the Commissioner, Value Added Tax Department or any other prescribed authority may direct.

Place.....

Name.....

Date.....

Status.....

Witness

- 1.
- 2.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 37

(See Rule 46 of the Daman and Diu Value Added Tax Rules, 2005)

Reference No << Reference Number >>

<< Date >>

To

_____ (Name of the dealer)

_____ (Address of the dealer)

_____ (Registration Number of the dealer)

Notice for Audit of Business Affairs

Whereas I am satisfied that an audit of your business affairs as a dealer is required to be undertaken for the period _____ to _____.

You are hereby directed to attend at _____ (place) on _____ (date and time) and produce/ cause to be produced the books of accounts and all evidence on which you rely in support of returns filed by you (including tax invoices, if any) and in addition produce or cause to be produced the following documents:

- 1.
- 2.
- 3.

Please take note that in the event of your failure to comply with this notice; the audit of the business affairs for the instant period would be made to the best of my judgment, without any further notice.

(Signature)

(Designation)

(Place)

(Date)

Department of Value Added Tax

Note: Please quote your Registration No. while communicating with the Daman and Diu VAT Department in this matter or in any other matter whatsoever.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 38

(See Rule 52 of the Daman and Diu Value Added Tax Rules, 2005)

Appeal Form under Daman and Diu Value Added Tax Regulation, 2005

To _____
The _____

1.	Registration Number
2.	Full Name of the Dealer
3.	Address
4.	Contact Telephone Number(s)

5.	Nature of objection Please attach copy of Assessment, order or decision appealed against
6.	Tax period to which the appeal pertains _____ / _____ / _____ to _____ / _____ / _____ DD / MM / YYYY
7.	Date of issue of Assessment, order or decision appealed against _____ / _____ / _____ DD / MM / YYYY
8.	Date of service of Assessment, order or decision appealed against _____ / _____ / _____ DD / MM / YYYY
9.	Is the appeal filed within time prescribed (Please tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
10.	If the appeal is not filed within time, attach Form DVAT 39.

11.	Is the appeal against an assessment? <input type="checkbox"/> Yes <input type="checkbox"/> No
12.	If yes, then specify the amount of assessment
13.	Specify the amount of said assessment that is not disputed (Please attach proof of payment of said amount)
14.	Specify the amount of said assessment that is appealed against

		Taxable turnover (Rs.)	Tax (Rs.) (i)	Interest (Rs.) (ii)	Penalty (Rs.) (iii)	Total (Rs.) (i + ii + iii)
As assessed	A					
As admitted by appellant	B					
Amount in dispute	A-B					

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

15. Do you want a hearing?

Yes

No

16. Please state fully and in detail the grounds on which you are objecting. This must be done even if you have requested for a hearing.

Attach additional sheet(s) in case you are not able to provide all details in this space

Attach all documents/ evidence that you want to be considered regarding your appeal

17. Please annex the list of enclosures

18. Verification

I/We _____ hereby solemnly affirm and declare that the information given in this form and its attachments (if any) is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory

Name

Designation

Place

Date

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 39

(See Rule 52 of the Daman and Diu Value Added Tax Rules, 2005)

Application for Condonation of Delay under Daman and Diu Value Added Tax Regulation, 2005

To _____
The _____

1. Registration Number
2. Full Name of Dealer
3. Address

4. Number of days by which the appeal is late beyond the prescribed time period

5. Please state fully and in detail the reasons for delay.
Attach additional sheet(s) in case you are not able to provide all details in this space
Attach all documents/ evidence that you want considered regarding your reasons for delay

6. Please annex the list of enclosures

7. Verification

I/We _____ hereby solemnly affirm and declare that the information given in this form and its attachments (if any) is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory

Name

Designation

Place

Date

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 40

(See Rule 55 of the Daman and Diu Value Added Tax Rules, 2005)

Decision of the Commissioner in respect of an objection

Before the appeal Hearing Authority

Appeal Number	Date of filing of Appeal

1. Name of person making the appeal
2. Registration Number
3. Address
4. Period to which appeal relates
5. Amount in dispute (Rs.)
6. Name of authorised representative of person making the appeal

ORDER

Signature:

Name:

Designation:

Date:

Daman and Diu Value Added Tax Department

Seal

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

To _____
Name of Person making the objection

_____ Address for service of notice

Department of Value Added Tax

Form DVAT 41

(See Rule 56 of the Daman and Diu Value Added Tax Rules, 2005)

Notice of delay in deciding an objection

To

The Commissioner
Department of Value Added tax
Daman and Diu

Dear Sir/Madam,

Sub: Delay in deciding appeal within time specified in section 74(7) of Daman and Diu Value Added Tax Regulation, 2005.

This is with reference to Appeal No. _____ dated _____ filed by the undersigned (copy enclosed) with you for the tax period <<specify the tax period >>. We have not yet received any communication / order/ decision in respect of the instant appeal, although the time period specified in section 74(7) of Daman and Diu Value Added Tax Regulation, 2005 has elapsed on (date)_____.

We thus request you to kindly consider the matter and communicate the decision of the instant appeal to us within a period of 15 days from the date of receipt of this notice.

(Name of the dealer)

(Address of the dealer)

(Registration No.)

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 42

(See Rule 58 of the Daman and Diu Value Added Tax Rules, 2005)
Application for Determination of Specific Question under Daman and Diu Value Added Tax Regulation, 2005

1. Registration Number
2. Full Name of the Business
3. Address for service of notice
4. Contact Telephone Number(s)

5. Has Commissioner commenced your audit? <i>Please refer Section 59 of the Daman and Diu Value Added Tax Regulation</i>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6. Has the question arisen from any order passed under Daman and Diu Value Added Tax Regulation, 2005;	<input type="checkbox"/> Yes	<input type="checkbox"/> No

7. Type of question <i>Please refer Sub-section 4 of Section 84 of the Daman and Diu Value Added Tax Regulation, 2005</i>
8. Question being asked for determination

9. Has the transaction relating to the application taken place?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10. If yes, then specify the tax period that the transaction relates to	____ / ____ / ____ to ____ / ____ / ____ DD / MM / YYYY	
11. If no, then specify when you propose to conduct the transaction	____ / ____ / ____ DD / MM / YYYY	
12. Names of the parties that are actively involved in the transaction		
13. Reasons for undertaking transaction		
14. Please provide details of all activities that are being undertaken as part of the transaction <i>Attach additional sheet(s) in case you are not able to provide all details in this space</i>		

15. Which are the sections of the Daman and Diu Value Added Tax Regulation that you are seeking to cover in this determination? <i>Attach additional sheet(s) in case you are not able to provide all details in this space</i>
--

16. Have you submitted your return for the tax period to which the application applies?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
17. If yes, then specify the amount to which your application relates		

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

18. Has the said amount been included while computing the return for the said tax period?

Yes

No

19. Have you previously sought advice from the Commissioner on any questions or issues similar to those sought in this application?

Yes

No

20. If yes, then give details of the determination received

Attach additional sheet(s) in case you are not able to provide all details in this space

21. Please explain your question in detail

Attach additional sheet(s) in case you are not able to provide all details in this space

Attach statement of facts, all documents relating to the transaction and legal opinion with respect to the question.

22. Please provide a draft determination on the question

Attach additional sheet(s) in case you are not able to provide all details in this space

23. Verification

I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory _____

Full Name (*first name, middle, surname*) _____

Designation _____

Place

Date

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Instructions for filling Form DVAT 42 (For details refer Section 84 and Rule 58)

1. Only one transaction can be included in a single application. No other alternatives can be included in the same application.
2. You must either have entered into the transaction as set out in the application or be seriously contemplating it.
3. You need to give all relevant details and information to the Commissioner about the transaction in the application and the supporting documents.
4. The legal opinion attached with this application should include the following:
 - Sections of any legislation that are relevant to the application
 - Legal reasons and appropriate case law that support the interpretation of the section(s) adopted in the draft determination
 - Possible arguments contrary to the interpretation adopted in the determination you are seeking and legal reasons and authoritative support for these
 - Other material or relevant matters or sources of information that the Commissioner should know about to ensure access to all pertinent facts and law
5. Inadequate discussion of the legal issues in the application may lead to treatment of the application as being incomplete, request for further legal arguments (delaying the processing and issuing of the determination) or conduction of significant additional research by the Commissioner. In complex matters, you might consider approaching a professional tax adviser to assist you in preparing your written application
6. In the draft determination, you are required to focus on exactly what you want covered by the determination, to help the Commissioner understand precisely what you want. There is no required format for this draft determination, but it has to contain all the required information and set out your answer to the question raised
7. The Department can request further relevant information from you at any time
8. The Commissioner can make assumptions about future events or aspects of a transaction that will be set out in the binding determination when we issue it. However, the Commissioner cannot make assumptions about facts or information that you are able to supply to the Commissioner
9. The Commissioner can stipulate conditions in the determination that must be met if the taxation law is to apply to the transaction as set out in the determination

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

"FORM DVAT-43"

(See Rule 42A)

Form of Certificate of Audit of Accounts

I have to report that the audit of _____

_____ was conducted by me in pursuance of Section 49 of the Daman and Diu Value Added Tax Regulation, 2005 and I annex hereto a copy of my audit report dated DD/MM/YYYY along with a copy each of the audited Trading/ Manufacturing and Profit and Loss Account for the year /period ended on DD/MM/YYYY and a copy of the Audited Balance Sheet as at DD/MM/YYYY along with the documents declared by the relevant Act to be part of, or annexed to, the profit and loss account and balance sheet.

Further statement showing the purchases and sales of taxable and non-taxable goods including Capital Goods, non-creditable goods and those taxable at different rate separately are annexed hereto and in the case of a manufacturing concern, the raw materials used and finished products manufactured separately for each item of goods. Further certified that the dealer has not availed input tax credit on on creditable goods and has not violated provision contained in Sub-Section 2 of Section 9 of the Regulation. Separate statement showing the details of goods exported outside India, sold inter-state or consigned or branch transferred to other state or purchased from outside the State, goods received on consignment or branch transfer from other States alongwith a statement of sales tax collected and remitted are also annexed.

In my opinion and to the best of my information and according to explanations given to me, the particulars given in Form No. D-VAT are true and correct.

Place :

Date : DD/MM/YYYY.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

**ANNEXURE
AUDIT REPORT**

Statement of Particulars

1.	Name and Address	:					
2.	Tax Identification No. under the Daman & Diu Value Added Tax Regulation, 2005.	:					
3.	Registration Certificate No. under the Central Sales Tax Act, 1956	:					
4.	Year ended 31st March	:					
5.	Books of Account	:					
5.1	(1) Maintained						
5.2	(2) Examined						
6.	Method of accounting employed (indicate whether any change from the method of accounting employed in the immediately preceding previous year)	:					
6.1	(i) Method of Valuation of Opening and Closing Stock	:					
6.2	(ii) State whether there is any change in the method of valuation, of any of the items as compared to the method employed in the immediately preceding previous year	:					
7.	Quantitative and Value wise particulars.	:					
	a) In the case of Manufacturing Dealers Details of Purchases	:	Op. Stock	purchases	Consumption	Sale or other mode of Disposal	Cl. Stock
	7.1 Raw Material						
	7.2 Packaging Material						
	7.3 Other Goods						
	7.4 Capital Goods						
	7.5 Non Creditable Goods (6 th schedule)						
	7.6 Exempted Goods						
	7.7 Purchase from Eligible units						
	b) Details of Inputs Tax		Op. Stock	Avail during the year	Adjustments	Net inputs Tax Credit Available	

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

		liability and payment made thereof for each Tax period of the dealer, be annexed		
--	--	--	--	--

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

10.	<u>In the case of Traders/Resellers of Goods: Give Quantitative and Vaule wise details.</u>	:						
	<u>Trading</u>							
	<u>Creditable Goods @</u>		Op. Stock	Purchases		Sales		Cl. Stock
				Within Daman & Diu	Inter- state	Within Daman & Diu	Inter- state	
	10.1	20 %						
	10.2	12.5 %	:					
	10.3	4 %	:					
	10.4	1 %	:					
	10.5	Declared goods						
		<u>Non Creditable Goods @</u>						
	10.6	Tax free goods u/s 6(1)						
	10.7	Non creditable goods (6 schedule)						
	10.8	Purchase of goods from eligible units						
		<u>Input Tax Credit Details</u>						
		<u>Goods Taxable @</u>	Op. Balance	Avail during the year	Adjustm ents u/s 10	Net inputs Tax Credit Available		
	10.9	20 %						
	10.10	12.5 %						
	10.11	4 %						
	10.12	1 %						
	10.13	Declared goods						
	10.14	Total						
		<u>Output Tax Details</u>	Turnover	Output Tax	Adjustment			Balance
		Goods Taxable @			u/s.	u/s.	u/s.	output tax
					8	9(4)	9(6)	
	10.15	20 %						
	10.16	12.5 %						
	10.17	4 %						
	10.18	1 %						
	10.19	Total						
		<u>Details of Net Tax</u>						
	10.20	Net Input Tax Credit Available (10.14)						
	10.21	Less – Net output Tax (10.19)						
	10.22	Net Tax Payable (10.19 – 10.14)						
11.	Central Sales Tax Details							

EXTRAORDINARY No. : 01
DATED : 1st JUNE, 2005.

	11.1	The total amount of CST collected during the year	:	
	11.2	The total amount of CST paid during the year	:	
		(Monthly collections and payment particulars shall be given)		
12		Weather the Accountant has come a cross any violation of Daman and Diu Value Added Tax Regulation 2005 or rules made thereunder during the course of Audit.		
13		Whether the auditor has come across any violation of the CST Act read with the rules during the course of his audit.	:	
14		In case of a manufacturing dealer availing sales Tax Exemption, Whether the auditor has come across any violation of conditions contained in Order No.DMN/VAT/2005/05-06/25 dated 21/04/2005, read with erstwhile entry No. 68 and 85 of the Second Schedule to the Goa, Daman and Diu Sales Tax Act, 1964 and Notification No. DMN/ST/4-1/99/2 and DMN/CST/4-1/99/4 dated 31/12/99, Notification No. DMN/ST/4-1/99/5 and DMN/CST/4-1/99/6 dated 15/03/2000? If not give details.	:	
15		In the case of works contract executed give details of each works contract separately as follows	:	
	(i)	Total contract amount of each works contract	:	
	(ii)	Period of contract	:	
	(iii)	Turnover of works contract for the year taxable at each rate as classified by the dealer	:	
	(iv)	Value of goods supplied by the awarded	:	
	(v)	Value of goods returned to the awarded	:	
	(vi)	Details of deductions allowable from the turnover including deductions towards labour and services as per sub rule 2 of rule 3 of Daman and Diu Value Added Tax Rules, 2005.	:	
	(vii)	Details of sub-contract awarded by the contract	:	
16.		In case of works contract awarded	:	
	(a)	Details of works contract awarded during the year.	:	

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Description of work	Name and address of the contractor	Contract amount paid	Clearance certificate amount	Sales Tax withheld	Particulars or remittance to Government
		Rs.	Rs.	Rs.	Rs.
	(b)	Details of goods supplied by the awarded to the contractor		:	
17.	In case of dealer who has opted for composition scheme u/s 16 of the Regulation, the Accountant shall verify whether the dealer has discharged tax liability u/s 16(4) and has complied with other provisions of the Regulation, if not, give details.		:		
18.	The Accountant shall verify all relevant documents including proof of export and Bank Realization certificate in case of dealer effecting sale in course of Export. The Accountant shall report violation of any relevant provisions of the Regulation.		:		
19.	Any observation made during the course of Audit which in the opinion of the Accountant is material, with reference to compliance of the Regulation by the dealer, require to report.		:		

Place :

Date :

CHARTED ACCOUNTANT

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 44

(See Rule 43 of the Daman and Diu Value Added Tax Rules, 2005)

Application For Obtaining Form DVAT 34 or DVAT 35

To
The Commissioner
Department of Value Added Tax
Daman

1. Name of the Dealer:
2. Address of the Dealer
3. Registration Number:
4. Central Sales Tax Registration Number:
5. Whether returns filed upto date:
6. Arrears if any: (Year Wise) _____

	Form DVAT 34		
7. Number of forms last issued			
8. Date of last issue (mm/dd/yy)			
9. Balance unused forms in hand			

Form DVAT 35		

10. Details of Enclosures:
 - Account of declaration forms in Form DVAT 35B

	Form DVAT 34		
11. Number of forms applied for			

Form DVAT 35		

The forms may please be delivered to our counsel (name) _____ who is duly authorised to collect the forms on my behalf.

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 45

(See Rule 43 of the Daman and Diu Value Added Tax Rules, 2005)

Receipt for security deposited under sub-section (5) of section 61 of the Daman and Diu Value Added Tax Regulation, 2005

Counterfoil/Original

No.....

Received
from..... (Name
and address of the person from whom security required u/s 61(5) of the Daman and Diu Value
Added Tax Regulation, 2005) a sum of Rs.....(Rupees.....) being
security under Rule 43 of the Daman and Diu Value Added Tax Rules, 2005 required to be
furnished.

(Signature)

(Designation)

(Place)

(Date)

Department of Value Added Tax

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 46

(See Rule 63 of the Daman and Diu Value Added Tax Rules, 2005)

Certificate of Enrolment as a Value Added Tax Practitioner

This is to certify that the name of _____ son of _____ resident of _____ has been enrolled in the list of Value Added Tax Practitioners maintained in my office under sub-rule (5) of rule 64 of the Daman and Diu Value Added Tax Rules, 2005

His enrolment No. is _____

Date

.....
Commissioner's signature

SEAL

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 47

(See Rule 64 of the Daman and Diu Value Added Tax Rules, 2005)

Grant of Authority by the Commissioner

The Commissioner of Value Added Tax, Daman and Diu do hereby appoint the following officials holding the designation, mentioned against their name for carrying out audit, investigation and enforcement functions under Daman and Diu Value Added Tax Regulation and Rules:

S. No.	Name	Designation

This authority would be valid for the period from _____ to _____ (not exceeding three years).

Seal of authority

Signature

Name

Date

Designation

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

Department of Value Added Tax

Form DVAT 48

(See Rule 66 of the Daman and Diu Value Added Tax Rules, 2005)

Annual Return Statement of Exports/ Inter-State Sales/ Branch Transfer for the year _____

1.	Full Name of Dealer	_____				
2.	Registration Number	_____				
3.	Total Inter-state sales (including branch transfers) made during the year					
	- Made against Forms					
	- Made without Forms					
4.	C/D forms					
	Sale against C/D forms claimed in the returns (Rs.)	Sale mentioned in (a) for which C/D forms are attached (Rs.)	CST payable due to difference in (a) and (b)	Interest payable		
	(a)	(b)	(c)	(d)		
Total	_____	_____	_____	_____		
5.	E1/E2 forms					
	Sale against C+E1/E2 forms claimed in the returns (Rs.)	Sale mentioned in (a) for which C+E1/E2 forms are attached (Rs.)	Sale mentioned in (a) for which only C forms are attached (Rs.)	Others (Rs.)	CST payable on (c) and (d) sales	Interest payable
	(a)	(b)	(c)	(d)	(e)	(f)
Total	_____	_____	_____	_____	_____	_____
6.	F forms					
	Transfers against F forms claimed in the returns (Rs.)	Transfers mentioned in (a) for which F forms are attached (Rs.)	CST payable due to difference in (a) and (b)	Interest payable		
	(a)	(b)	(c)	(d)		
Total	_____	_____	_____	_____		
7.	H forms					
	Sale against H forms claimed in the returns (Rs.)	Sale mentioned in (a) for which H forms are attached (Rs.)	CST payable due to difference in (a) and (b)	Interest payable		
	(a)	(b)	(c)	(d)		
Total	_____	_____	_____	_____		
8.	I forms					
	Sale against I forms claimed in the returns (Rs.)	Sale mentioned in (a) for which I forms are attached (Rs.)	CST payable due to difference in (a) and (b)	Interest payable		
	(a)	(b)	(c)	(d)		
Total	_____	_____	_____	_____		
9.	Grand Total	Balance CST payable		Interest Payable		
		4(c)+5(e)+6(c)+7(c)+8(c)		4(d)+5(f)+6(d)+7(d)+8(d)		

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

[4(d)+5(d)+6(d)+
7(d)+8(d)]

10. Details of C/D forms submitted

State of issue	Registration Number of purchaser	Form Number/ Series Number	Amount of Value Added (Rs)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
			Total

11. Details of E1/E2 forms submitted

State of issue	Registration Number of purchaser	C Form Number/ Series Number	E1/E2 Form Number/ Series Number	Amount of Value Added (Rs)
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
				Total

12. Details of F forms submitted

State of issue	Registration Number of purchaser	Form Number/ Series Number	Amount of Value Added (Rs)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
			Total

13. Details of H forms submitted

State of issue	Registration Number of purchaser	Form Number/ Series Number	Amount of Value Added (Rs)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
			Total

14. Details of I forms submitted

State of issue	Registration Number of purchaser	Form Number/ Series Number	Amount of Value Added (Rs)
_____	_____	_____	_____

EXTRAORDINARY No. : 01

DATED : 1st JUNE, 2005.

_____	_____	_____	_____
_____	_____	_____	_____
			Total _____

15. Verification

I/We _____ hereby solemnly affirm and declare that the information given in this form and its attachments (if any) is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of authorized signatory _____

Name _____

Place

Date

DD/MM/YYYY ____ / ____