

CITIZEN'S CHART OF VALUE ADDED TAX
DEPARTMENT, DIU-WARD, DIU.

Sr.No	Activity	Procedure	Time Limit	Contact person	Whom to contact if no solace is received from the Contact Person
35.1	Registration				
	A dealer whose gross turnover in a given financial year exceeds Rs.5,00,000/-(Local Sales & Local Purchase) . If the dealer purchase any goods outside Daman & Diu becomes liable from the date of the first purchase (interstate purchase) is liable for compulsory registration within 30 days of attaining liability. A dealer is also liable for registration from the date of import of goods into Daman & Diu from other State.	An application in prescribed form, to be filed before the Asstt. VAT Officer of the concerned ward. The dealer has to furnish his purchase bills, inter-state purchase copy of GR/RR, Security Deposit, proof of rent receipt/House Tax receipt, Ration card/Passport,Surety/Bank guarantee, Partnership deed, Memorandum and case of a Private Limited Company and such other documents as may be necessary.	15 days	Asstt. VAT Officer, Diu	The Asstt. Commissioner of VAT, Diu
35.2	Amendment (name/nature of business. Goods/Class of Goods	The application for amendments in Registration Certificate relating to changes in ownership, address, items etc, are received in the respective Ward.	One Month	Asstt. VAT Officer, Diu	The Asstt. Commissioner of VAT, Diu
35.3	Issue of Statutory Forms	Requirement: i) No outstanding dues ii) Upto date returns iii) No adverse report iv) Filling of Utilization account v) Regular Assessment	Two days	Asstt. VAT Officer, Diu	The Asstt. Commissioner of VAT, Diu

<p>35.4</p> <p>(i)</p> <p>(ii)</p>	<p>Depositing Tax and filling of returns</p> <p><u>Tax liability</u></p> <p><u>Returns</u></p>	<p>1. The Tax liability is within 28 days from the due month and to be paid within 28 days for those dealer whose yearly Tax payable exceeds more than Rs.1 Lakh per annum.</p> <p>2. The Tax liability is within 28 days from the due Quarter and to be paid within 28 days for those dealer whose yearly Tax payable is less than Rs.1 Lakh per annum.</p> <p>1. The dealer is required to file return every month who exceeds the Tax Liability more than 1 Lakh & whose turnover is more than 5 Crore per annum.</p> <p>2. The dealer is required to file return every quarter whose Tax Liability is less than 1 Lakh & whose turnover is less than 5 Crore per annum.</p>		<p>Asstt. VAT Officer, Diu</p>	<p>The Asstt. Commissioner of VAT, Diu</p>
<p>35.5</p>	<p>Rectification in Assessment order</p>	<p>The dealer has to apply within 30 days</p>	<p>Two month</p>	<p>Asstt. VAT Officer, Diu</p>	<p>The Asstt. Commissioner of VAT, Diu</p>
<p>35.6</p>	<p>Cancellation of Registration Certificate</p>	<p>In case may dealer discontinues his business or stops dealing in taxable items, he can apply for cancellation of his registration certificate (RC) and the unused Statutory Forms.</p>	<p>one Months</p>	<p>Asstt. VAT Officer, Diu</p>	<p>The Asstt. Commissioner of VAT, Diu</p>

SD/-
(D. D. VAJA)
 ENQUIRY OFFICER &
 H.O.(VAT DEPTT.), DIU