

SECRETARIAT, DAMAN.

No. DMN/VAT-2005/05-06/364

Date : 24/08/2005.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 103 of the Daman and Diu Value Added Tax Regulation, 2005 (1 of 2005) (hereafter referred to as the said Regulation), the Government hereby otherwise amends the First, Third, Forth, Fifth and Sixth Schedules to the said Regulation in the following manner, namely :-

(A) **Amendments in the First Schedule appended to the said Regulation :**

(1) for the entry at Sl.No.3, the following entry shall be substituted, namely :-

"3. Aquatic feed, poultry feed and cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake.";

(2) for the entry at Sl.No.5, the following entry shall be substituted, namely :-

"5. Books, periodicals and journals including maps, charts and globes.";

(3) for the entry at Sl.No.10, the following entry shall be substituted, namely :-

"10. Cotton and silk yarn in hank and cone.";

(4) for the entry at Sl.No.14, the following entry shall be substituted, namely :-

"14. Fire wood except casurina and eucalyptus timber.";

(5) for the entry at Sl.No.15, the following entry shall be substituted, namely :-

"15. Fish net, fishing ropes, fish fabrics and fish seeds, prawn/shrimp seeds.";

(6) for the entry at Sl.No.20, the following entry shall be substituted, namely :-

"20. All bangles except those made of precious metals.";

(7) for the entry at Sl.No.34, the following entry shall be substituted, namely :-

"34. Bread of all types (branded or otherwise)";

(8) for the entry at SI.No.35, the following entry shall be substituted, namely :-

"35. Salt ( branded or otherwise ).";

(9) after the entry at SI.No.38, the following entries shall be inserted, namely :-

- "39. Khadi garments, bags and made-ups.
40. All seeds other than oil seeds.
41. Gur and Jaggeri.
42. Items covered under PDS (except kerosene ).
43. Items under custom bond for re-export after manufacturing or otherwise.
44. Pappad.
45. Atta, Maida, Suji, Besan.
46. Prasad, bhog or mahabhog by religious institutions.
47. Rakhi.
48. Kites.
49. Kutta Atta.
50. Poha, Murrura and lai.";

**(B) Amendments in the Third Schedule appended to the said Regulation :**

(1) for the entry at SI.No.6, the following entry shall be substituted, namely :-

"6. All utensils including pressure cookers/pans except utensils made of precious metals.";

(2) for the entry at SI.No.9, the following entry shall be substituted, namely :-

"9. Bearings including plumnes blocks, housing for bearing, locate rings and covers, adopter with drawl sleeves, lock-nuts, lock-washers, clamps and rolling elements.";

(3) for the entry at SI.No.12, the following entry shall be substituted, namely :-

"12. Bicycles, Tricycles, cycle rickshaws and parts including tyres and tubes thereof.";

(4) the entry at SI.No.15, shall be omitted ;

(5) for the entry at SI.No.16, the following entry shall be substituted, namely :-

"16. Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under a drugs licence, light liquid paraffin of IP grade.";

(6) for the entry at SI.No.17, the following entry shall be substituted, namely :-

"17. Castings including all metal castings.";

(7) for the entry at SI.No.20, the following entry shall be substituted, namely :-

114

EXCISE DUTY

herbicides, rodenticides, chemical fertilizers, pesticides, weedicides and insecticides.”;

- (8) for the entry at SI.No.25, the following entry shall be substituted, namely :-  
"25. Edible oils and oil cake.”;
- (9) the entry at SI.No.30, shall be omitted ;
- (10) for the entry at SI.No.31, the following entry shall be substituted, namely :-  
"31. Fried and roasted grams.”;
- (11) for the entry at SI.No.32, the following entry shall be substituted, namely :-  
"32. Edible varieties of rub gur.”;
- (12) for the entry at SI.No.46, the following entry shall be substituted, namely :-  
"46. Napa slabs (rough flooring stones) and Shahabad stones.”;
- (13) for the entry at SI.No.50, the following entry shall be substituted, namely :-  
"50. Pipes of all varieties including G.I. Pipes, C.I. Pipes, Ductile Pipes, PVC Pipes and hosepipes and fittings thereof.”;
- (14) for the entry at SI.No.51, the following entry shall be substituted, namely :-  
"51. Plastic footwears including moulded plastic footwears, Hawaii Chappals and Straps thereof.”;
- (15) for the entry at SI.No.56, the following entry shall be substituted, namely :-  
"56. Railway coaches, engines, wagons and part thereof.”;
- (16) for the entry at SI.No.57, the following entry shall be substituted, namely :-  
"57. Readymade garments but not including those made of khadi.”;
- (17) the entry at SI.No.60, shall be omitted ;
- (18) for the entry at SI.No.61, the following entry shall be substituted, namely :-  
"61. Sewing machines, its parts and accessories.”;
- (19) for the entry at SI.No.63, the following entry shall be substituted, namely :-  
"63. Silk fabrics including silk sarees but excluding handloom silk unless covered by Additional Excise Duty.”;

