

असाधारण
EXTRAORDINARY

Daman 6th February, 2013, 17 Muga 1934 (Saka)

सं. : 03
No.

सरकारी राजपत्र
OFFICIAL GAZETTE



सत्यमेव जयते
भारत सरकार
Government of India

संघ प्रदेश दमण एवं दीव प्रशासन

U.T. ADMINISTRATION OF DAMAN & DIU

प्राधिकरण द्वारा प्रकाशित
PUBLISHED BY AUTHORITY

U. T. Administration of Daman and Diu
Administrator's Secretariat,
Moti Daman – 396 220.

No. DMN/CST/RULES/2005/2012-13/3372

Dated : 04/01/2013.

NOTIFICATION

In exercise of the power conferred by Rule 13 of the Central Sales Tax Act, 1956, (Act No. 74 of 1956) the Administrator of the Daman and Diu is pleased to make following Rules further to amend the Central Sales Tax (Goa, Daman and Diu) Rules, 1973, namely

1. Short Title, Extent and Commencement.

- (1) These Rules may be called The Central Sales Tax (Goa, Daman and Diu) Amendment Rules, 2013.
- (2) These rules extent the whole territory of Daman and Diu.
- (3) They shall come into force on and from the date of their publication in the official Gazette.

2. Amendment in Rule 5.

- (a) In Sub rule (1) of the Rule (5) after the words "the appropriate taxation officer" the following shall be inserted, namely

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"by electronic application through department web site to be notified by the Commissioner of Value Added Tax, in the manner and subject to the conditions specified in the notification issued by him".

- (b) In sub Rule (2) of the rule 5 after the words "such numbers of blank forms" the following words shall be inserted, namely

"or forms electronically"

- (c) The following Proviso shall be inserted in Sub Rule 1 of Rule 5, namely

"Provided further that the Commissioner of Value Added Tax shall prescribe the manner in which and on such condition as may be specified for issue of forms electronically in the notification issued by him".

- (d) Proviso to Sub Rule (2) shall be omitted.

3. Amendment in Rule 7.

- (a) In Sub rule (1) of the Rule (7) after the words "the appropriate taxation officer" the following shall be inserted, namely

"by electronic application through department web site to be notified by the Commissioner of Value Added Tax, in the manner and subject to the conditions specified in the notification issued by him".

- (b) In sub Rule (2) of the rule 7 after the words "such numbers of blank forms" the following words shall be inserted, namely

"or forms electronically"

- (c) The following Proviso shall be inserted in Sub Rule 1 of Rule 7, namely

"Provided further that the Commissioner of Value Added Tax shall prescribe the manner in which and on such condition as may be specified for issue of forms electronically in the notification issued by him".

- (d) Proviso to Sub Rule (2) shall be omitted.

- (e) Proviso to Sub Rule (3) shall be omitted.

4. Amendment in Rule 9.

- (a) In Sub rule (1) of the Rule (9) after the words "the appropriate taxation officer" the following shall be inserted, namely

"by electronic application through department web site to be notified by the Commissioner of Value Added Tax, in the manner and subject to the conditions specified in the notification issued by him".

- (b) In sub Rule (2) of the rule 9 after the words "such numbers of blank forms" the following words shall be inserted, namely

"or forms electronically"

(c) The following Proviso shall be inserted in Sub Rule 1 of Rule 9, namely

"Provided further that the Commissioner of Value Added Tax shall prescribe the manner in which and on such condition as may be specified for issue of forms electronically in the notification issued by him".

(d) Proviso to Sub Rule (2) shall be omitted.

5. Insertion of Rule 7A.

After Rule 7 of the Principal Rules the following Rule will be inserted;

Authority from whom certificate in form H may be obtained, the use custody and maintenance of records of such certificate, etc.

- 7A. (1) The Certificate referred to in Sub-Section (4) of Section 5 of the Act shall not be issued or accepted by a dealer except in Form H, referred to in Sub-clause (a) of Sub-rule (10) of rule 12 of the Central Rules, which is not declared obsolete and invalid. Such Forms shall be obtained from the Appropriate Taxation Officer by electronic application through department web site to be notified by the Commissioner of Value Added Tax, in the manner and subject to the conditions specified in the notification issued by him.
- (2) The Appropriate taxation Officer shall grant to the dealer, applying under sub-rule (1) such number of blank forms or forms electronically. Provided further that the Commissioner of Value Added Tax shall prescribe the manner in which and on such condition as may be specified for issue of forms electronically in the notification issued by him.
- (3) Before a purchasing dealer furnishes, a certificate in Form H, to the selling dealer, he shall fill in all required particulars in that Form and shall also affix his signature in the space provided in the Form for this purpose, thereafter, the purchasing dealer shall make over the two portions thereof marked 'Original' and 'Duplicate' to the purchasing dealer and retain the counterfoil which should be maintained for a period of five years or such further period as may be prescribed by the Commissioner of Value Added Tax :
- (4) Form 'H' shall be used in respect of the sale for which the exemption is claimed where such last sales or purchase of any goods preceding the sale or purchase occasioning the export of those goods out of territory of India.
- (5) A registered dealer who claims exemption of tax in respect of subsequent sale made by him to another registered dealer, under sub-section (3) of section 6 of the Act, shall, in respect of such claims, attach to his return in Form 1 the list of such sales giving their particulars, namely, the serial number and date of the bill, cash-memo, the name of the dealer to whom the goods sold, the amount of sale-price, the name and address of the dealer from whom the goods were purchased by him, and reference to the serial number of Certificate in Form 'H', if such Forms are obtained by him by the time of furnishing the return.

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- (6) For the purpose of sub-section (3) of section 5 of the Act, the selling dealer making the last sale of any goods preceding the sale occasioning export of those goods and to whom the two portions of certificate in Form H, is made over by the purchasing dealer under sub-rule (3), shall furnish, in respect of such sales made by him, the portion marked 'Original' of the certificate to the Appropriate Taxation Officer upto the time of his assessment by the same officer. The Appropriate Taxation officer may, at his discretion, also direct the selling dealer, claiming the exemption of tax in respect of such sales, to produce for his inspection the portion of the certificate in form H, which are marked 'Duplicate'.
- (7) No dealer to whom a certificate in Form H is issued by the Appropriate Taxation Officer shall transfer the same to another person except for the purpose of sub-section (3) of section 5 of the Act.
- (8) Every registered dealer to whom any certificate in Form H is issued by the Appropriate Taxation Officer shall maintain in a register as may be prescribed by the Commissioner of Value Added Tax by Notification in official gazette, a true and complete account of every such Form received from the said Officer. If any such form is lost or destroyed or stolen, the dealer shall report the fact to the said Officer, immediately, shall make appropriate entries in the remarks column of the prescribed register and take such other steps to issue public notice of the loss, destruction or theft, as the said Officer may direct. The prescribed register shall be produced for verification as and when required by the Appropriate Taxation Officer.
- (9) The provisions of sub-rule (7) and sub-rule (9) to (13) of rule 5, in relation to declarations Form "C" referred to therein, shall also apply, with such changes as circumstances require, to certificates in Form H, construing the reference made therein to Form "C" s reference to Form H.

6. Omission of Rule 13A.

Rule 13 A shall be omitted.

This notification shall come into force w.e.f. the date of publication in Daman & Diu extraordinary Gazette.

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

Sd/-
(P. J. Bamanian)
Joint Secretary (Taxation)
Daman and Diu
