

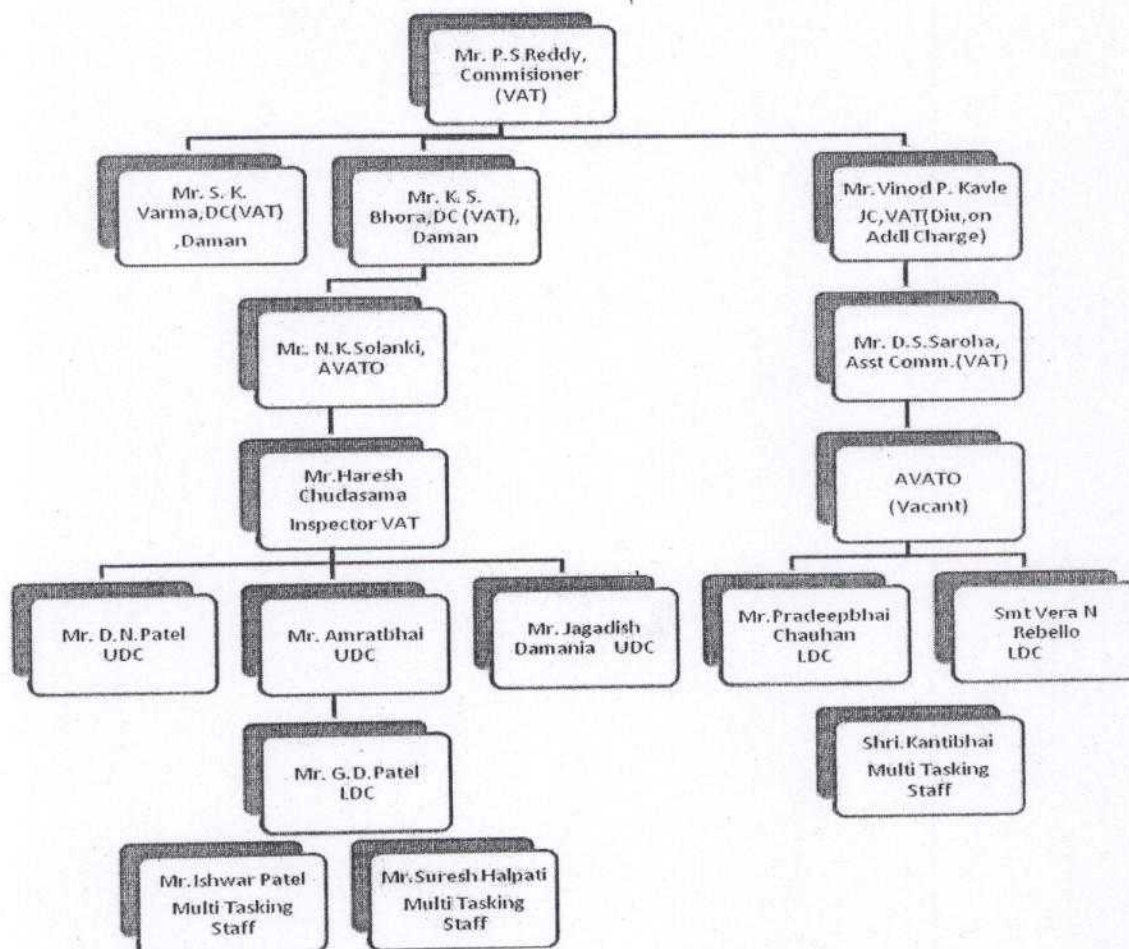
# CITIZEN'S CHARTER OF VAT DEPARTMENT, DAMAN & DIU.

## (1) AIMS & OBJECTIVE :-

Value Added Tax is one of the main sources of revenue in the Union Territory, of Daman & Diu. The U.T. is Tax exempted zone for manufacturing dealers registered between 01.07.1983 to 31.03.1999 who have fulfilled the criteria laid down under the provisions of Daman & Diu Sales Tax Act & Rules, 1964 and rules made there under and Central Sales Tax Act, 1956 for Sales Tax. The Exemption has been extended for 15 years upto 31.12.2017 for interstate sales only. Dealer has been registered with this department are either traders or manufactures or works contractors.

## (2) ORGANIZATION STRUCTURE :-

The organization structure as shown below :



3) **SERVICES OFFERED** :-

Details of activities carried out by the Department.

1.	Registration of New Dealers.
2.	Receipt of Returns from the dealers.
3.	Collection of VAT/CST/Interest/ Penalty etc.
4.	Collection of Statutory Forms etc. under CST Act.
5.	Issue of Statutory Forms under the CST Act.
6.	Audit /inspection of business premises of dealer.
7.	Refund of VAT.
8.	Amendment of Registration Certificates issued to the dealers at their request.
9.	Cancellation of registration certificate of the Dealers.
10.	Detection of unregistered dealers.
11.	Detection of Defaulters dealers.

(4) **Expectation from Citizen:**

All citizens have the right to expect the following standards and services from the staff of the VAT Department: A courteous, helpful and friendly attitude while interacting with the public, a punctual, professional, motivated and committed attitude towards work, a sustained effort to improve the standard and quality of its service. Impartial, non discriminatory and just treatment to all dealer, clear understanding of dealer's rights and obligations under the provision of the Daman & Diu Value Added Tax Regulation,2005 and Rules made there under.

The VAT Department requests the public to extend their cooperation.

1. To apply in a proper application form.
2. To apply with necessary fees and documents
3. To meet and handover the application to the correct official.
4. To report the higher and competent authority for remedies, if needed.
5. Not to interrupt the official on duty.
6. To follow the provision of the Daman & Diu Value Added Tax Regulation,2005 and Central Sales Tax Act,1956 and rules made thereunder.

7. The timings schedule of the department on working days is as under:

1	Office Timing ( Six days week except 2 <sup>nd</sup> Saturday)	10.00 am to 5.00 pm
2	Filing of Application for Statutory forms a) 'C', 'F' & 'H'-Forms Online Application b) Other Forms Two Days (Wed, Sat)	11.00 am to 1.00 pm
3	Issue 'C', 'F' & 'H'-Forms made on line	Online Application
4	Filing of a) Returns Made online b) Amendments Manual/Online c) Registration Made Online d) De-registration Manual/Online	Online Application
5	Filing of miscellaneous applications	10.00 am to 1.30 pm & 2.00 pm to 5.00 pm
6	Other Queries if any by toll free Number and also can be filed through e-mail. ,	10.00 am to 1.30 pm & 2.00 pm to 5.00 pm
7	Assessment /Audit on fixed dates intimation in advance.	10.00 am to 1.30 pm & 2.00 pm to 5.00 pm

(5) **VATSOFT MODULES UNDER CTMMP (MINIMUM MODE PROJECT FOR COMMERCIAL TAX DEPARTMENT.**

Following online services have been commenced from 2011-12.

- a) DVAT-04 New e-Registration.
- b) DVAT-16 e-Return
- c) e-Payment
- d) e-TDS
- e) e-CST
- f) e-De-registration.

### Service Level Agreement.

Sr. No	Name of Department	Name of Service	Type of Service (G2C, G2B, G2G, G2E)	Name & Designation of the Competent Authority	No. of Days Required to deliver the services	Present Process Flow for service delivery	Present Operations (Computerized or Manual)	No. of Transactions/Month	Status of Digitization of the data	Remarks
1	Department of VAT	Registration of New Dealers	G2B	Asstt. VAT Officer Inspector UDC	15 Days (subject to submission of required documents and verification of same.)	As Below	Computerized	30-40 Applications Approximately.	Digitized.	
2	Department of VAT	Registration Amendment	G2B	Asstt. VAT Officer Inspector UDC	15 Days (subject to submission of required documents and verification of same.)	As Below	Manual / Computerized	20-25 Applications Approximately	Digitized	
3	Department of VAT	Cancellation of Registration Certificate.	G2B	Asstt. VAT Officer Inspector UDC	45 Days (subject to submission of required documents and verification of same.)	As Below	Computerized	0-5 Applications Approximately	Digitized	

Sr. No	Name of Department	Name of Service	Type of Service (G2C, G2B, G2G, G2E)	Name & Designation of the Competent Authority	No. of Days Required to deliver the services	Present Process Flow for service delivery	Present Operations (Computerized or Manual)	No. of Transactions/Month	Status of Digitization of the data	Remarks
4	Department of VAT	Rectification of Error / Mistake in Return DVAT 16	G2B	Asstt. VAT Officer Inspector LDC	30 Days (Subject to submission of required documents and verification of same.)	As Below	Computerized	0-5 Applications Approximately	Digitized	
5	Department of VAT	Issuance of Statutory Forms	G2B	Asstt. VAT Officer	Within fifteen days subject to submission of required documents and verification of same.	As Below	Computerized for 'C', 'F' and 'H' Forms only.	10000 to 15000 Applications Approximately	Digitized	
6	Department of VAT	Refund	G2B	Comm. Dy. Comm. Asstt. VAT Officer Inspector UDC	Within 90 days subject to submission of required documents and verification of same.	As Below	Manual	20-50 Applications Approximately.	Will be Digitized with the launch of Services.	

## (6) Documents required for new Registration.

- 1) Registration Form DVAT – 04 along with applicable annexure can be filled online on our department website [www.ddvat.gov.in](http://www.ddvat.gov.in)
- 2) For Registration under CST Act, Form A to be filled separately.
- 3) Registration Fee – VAT Rs. 500/- and CST Rs. 25/-
- 4) Copies of documents that need to be enclosed for Form DVAT 04.

### **Documents Required** **Section I**

Scanned copies of the below mentioned Mandatory Documents should be uploaded online

1. **PAN Card** (PAN Card of Company, Proprietor, Karta, or Directors as the case may be)
2. **Proof of incorporation of the applicant dealer**  
(Please select from the appropriate type of documents to be scanned as per your Constitution of Business)
  - a. **HUF** : PAN Card of Karta
  - b. **Proprietorship** : PAN Card of Proprietor
  - c. **Partnership** : Partnership deed
  - d. **PSU/Public/Private Limited/Government Company/Government Corporation**  
: Copy of MOA following page as below are required.  
: **Certificate of Incorporation, Certificate of Commencement of Business (if applicable), MOA First page and Last page, Articles of Association (First and last page).**
  - e. **Cooperative Society/Government Society/Others** : Scanned copy of Formation deed(first and last page) **OR** Scanned copy of Trust deed **OR** Registration under Cooperative Societies Act.
  - f. **Government Department** : Scanned copy of Certificate of Head of Department.
3. **Photo(s)**: Photographs of the Authorized Signatory and Persons Having Interest in Business as per Annexure I should be uploaded.
4. Proof of Security Deposit (Please refer Section II below for further details).
5. In case of a dealer applying for registration and simultaneously opting for payment of tax under Composition scheme, please select the application in Form DVAT 01 along with this application.
6. Proof of identity of authorized signatory.
7. Others (if applicable)
  - a. Lease Deed
  - b. DIC Acknowledgment.

## Section II

- Security Deposit: Total amount of security deposit of Rs. 50,000/- in the form of F.D.R you can get a rebate on your security deposit to a maximum of rupees 25,000.

Scanned copies of the respective Optional Documents should be provided to avail a rebate on your security deposit amount of rupees 50,000.

### Method of Calculating Security Amount

Prescribed Security Amount	(Rs.)	50,000
<b>Reduction sought (Maximum reduction available Rs. 25,000) Optional Supporting Documents (For reduction in Security Amount)</b>		<b>Rebate (Rs)</b>
1. <b>Proof of ownership of principal place of business</b> Copy of Sale Deed of Business Premises <b>OR</b> Municipal Tax Receipt <b>OR</b> Village Panchayat Tax Receipt.		15,000
2. <b>Proof of ownership of residential property</b> Copy of Sales Deed of Residence <b>OR</b> Copy of Municipal Tax/Panchayat Receipt <b>OR</b> Copy of Electricity bill in the name of the owner		10,000
3. <b>Copy of passport of proprietor/ managing partner/director(s)</b>		5,000
4. <b>Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department.</b>		5,000
5. <b>Copy of last electricity bill</b>  (The bill should be in the name of the business OR proprietor and for the address specified as the Principle Place of Business in the registration form)		5,000
6. <b>Copy of last telephone bill</b> (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

#### (7) Returns required to be filed by the dealers

- 1) DVAT-16 both monthly and quarterly dealers have to file their returns on or before 28<sup>th</sup> of the subsequent month.
  - 2) DVAT-43 By 31<sup>st</sup> December of the next year (for the dealers having G.T.O. 40 lacs & above).
  - 3) DVAT-48 By 31<sup>st</sup> December of the next year (for the dealers having interstate transaction)
- Penalty provisions made under section 86 of the Daman and Diu VAT Regulation 2005 for the late filling of Returns.

(8) Other information is available on website. [www.ddvat.gov.in](http://www.ddvat.gov.in)

(9). **Amendment of registration**

An application for amendment to an existing registration made in Form shall

(1) be DVAT-07

(2) Any amendment to the existing registration as a dealer shall be intimated by the Commissioner in Form DVAT-08.

**(10) 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 transaction.
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 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 & Diu Value Added Tax.
DVAT - 21	Refund of claim form
DVAT - 21A	Notice to furnish security for granting refund.



DVAT - 22	Refund order.
DVAT - 23	Refund form for embassies, international and Public Organization 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 proceeding
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 - 34	Export declaration
DVAT - 35	Import Declaration
DVAT - 35A	Transit Slip
DVAT - 35 B	Account of Declaration form DVAT-34/DAT 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 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
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.

**Grievance Re-dressal Mechanism:**

In case of any grievances, a dealer can first contact the concerned Deputy Commissioner (VAT). If still the grievance is not redressed, they can contact the Commissioner of VAT. A dealer can obtain any information as prescribed under Right to Information Act/Rules read with the provision of the Daman & Diu Value Added Tax Regulation, 2005 and Central Sales Tax Act 1956.

**Contact Details :-**

SR. No.	Designation	Phone No.
1.	Commissioner (VAT)	0260-2230726
2.	Deputy Commissioner (VAT)-I	0260-2230351
	Deputy Commissioner (VAT)-II	0260-2231707
3.	Asstt. VAT Officer (VAT)	0260-2230349