

SUO - MOTO PUBLICATION OF 17 MANUALS

MANUAL 1

The particulars of its Organization, Functions and Duties:

The Union Territory (U.T). of Daman & Diu is a centrally administered territory without legislature. The territory was under Portugal Rule up to its liberation i.e. up to 19/12/1961. The GOI had exempted this U.T. from Sales tax regime. However, with the increase in Industries, Trade and commercial activities in the U.T., there was persistence from the neighboring States to discontinue the exemption of tax to avoid unhealthy competition of prices among the neighboring States; it was decided to impose sales tax in the U.T. Accordingly, the Daman & Diu Sales Tax Act & Rules, 1964 and rules made there under and Central Sales Tax Act, 1956 for Sales Tax came in to force from 1964. Further with the implementation of VAT Policy at all India level, the Daman & Diu Regulation 2005 & Daman & Diu Value Added Rules 2005 were enforced with effect from 01.04.2005. Thus at present following tax laws are in force. The Daman & Diu Sales Tax Act, 1964 (up to 31.03.2005)

- The Daman & Diu Sales Tax Rules, 1964 (up to 31.03.2005)
- The Central Sales Tax Act, 1956
- The Central Sales Tax (Daman & Diu) Rules, 1964
- The Daman & Diu Value Added Tax Regulation, 2005

The Department of Value Added Tax falls under the Finance Department, Administration of the U.T of Daman & Diu. The prime responsibility of the department is overlooking the Revenue administration of the Commercial Taxes Acts.

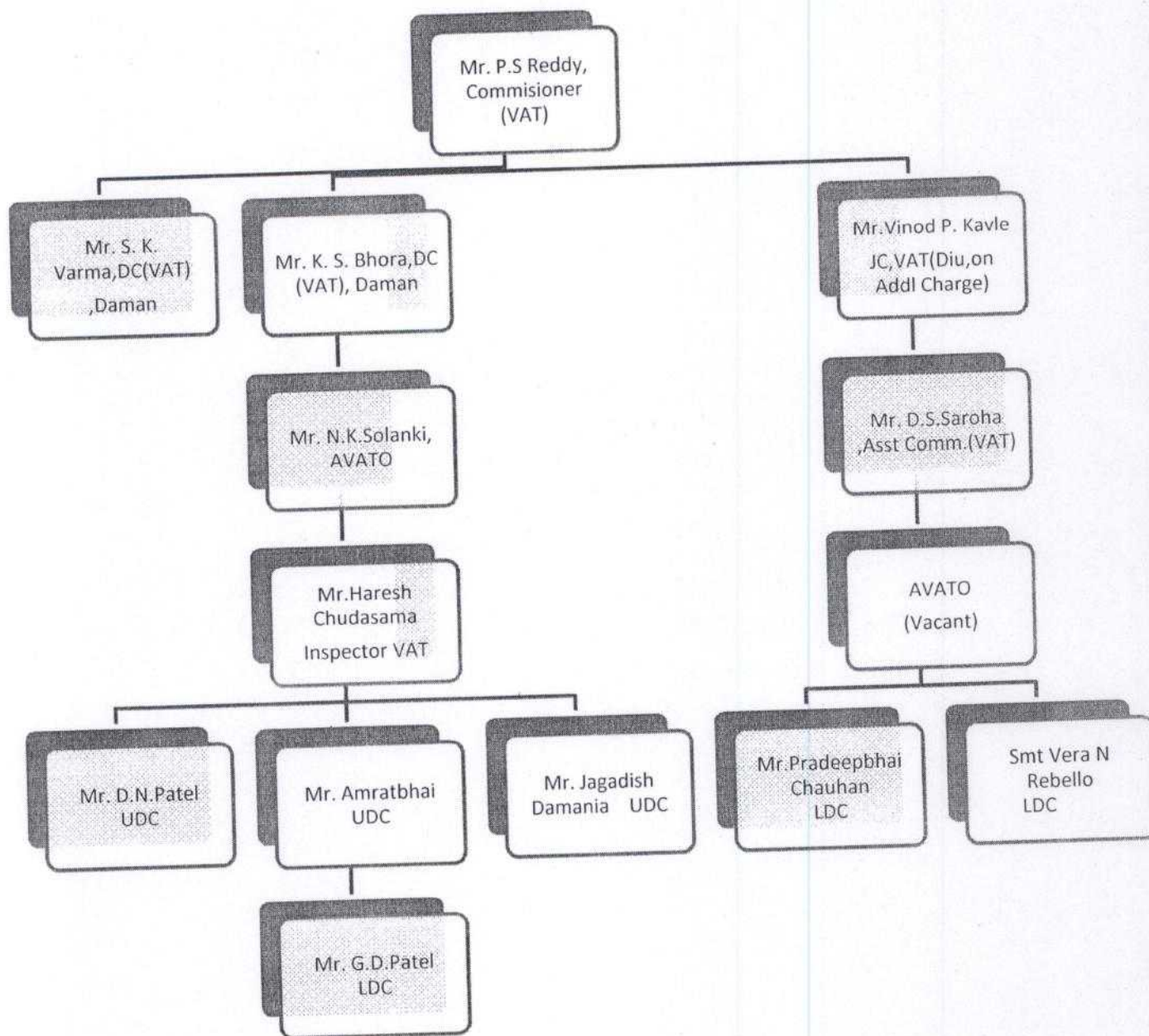
The Department of Value Added Tax, Administration of Daman & Diu, administers the following Acts:

1. *The Daman & Diu Value Added Tax Regulation, 2005*
2. *The Daman & Diu Sales Tax Act & Rules, 1964*
3. *The Central Sales Tax Act, 1956*

Value Added Tax is a major source of revenue for the Union Territory (U.T) of Daman & Diu. Sales Tax is the most important source of revenue for the UT of Daman & Diu. During 2008-2009, the VAT collected ₹. **211.53 crores** and ₹. **216.32 crores** in 2009-10 on account of Sales Tax (including Value Added Tax), and ₹. **252.12 crores** during 2010-11, ₹. **251.97 crores** during 2011-12, ₹. **315.63 crores** during 2012-13. The U.T. is exempted zone for manufacturing dealers registered between 01.01.1984 to 31.03.1999 who fulfilled the criteria laid down under the provisions of Daman & Diu Sales Tax Act & Rules, 1964 and rules made there under for Sales Tax as per the Central Sales Tax Act, 1956. The Exemption has been extended for 15 years upto **31.12.2017** for interstate sales as well as local sales subject to auditions prescribed vide Notifications. Dealers have been registered with this department as traders and manufactures (70% dealer are the manufactures).

There are three stages in taxation. The first is the incidence of tax, the second is quantification or assessment of tax and the third is the recovery of tax. A dealer liable to pay tax has to take a certificate of registration from the Department, although his liability which is dependent only on the taxable event does not depend on Registration.

Organization Chart



There are 8 Data entry operators on contract basis and a Programmer to support the helpdesk for e-Services

Work Allocation to staffs:

Details of activities carried out by the Department.

The work-distribution amongst the office staff, Computer Data Operators and (Multi-Tasking staff) with immediate effect:

1. <u>Shri Amrut D. Haplati, U.D.C.</u>	TIN 25000004001 - 25000006000
a) Registration work of new dealer / amendments & monthly progress report. b) Issue of assessment notice and all related work to dealer. c) Court Cases / Appeal Cases. d) R. T.I Cases. e) Monthly Statement of Collection of Tax & reconciliation of TAX with treasury / refund.	
2. <u>Shri Jagdish R. Damania, U.D.C</u>	TIN 25000002001 - 25000004000 TIN 25000006001 - 25000007500
a) Accounts, b) Maintenance FDR and its Release, Cancellation of Registration, Collection register, Issue of various declaration forms c) Establishment and administration, General Correspondents. Maintain of C.L. & R.H. & Leave accounts, Service books. d) Issue of assessment notice and all related work to dealer	
3. <u>Shri Dilip N. Patel, U.D.C.</u>	TIN 25000007501 - 25000008500 TIN 25000009001 to onward
a) Maintain of Challan registers (Local and Central) b) Issue of assessment notice and all related work to dealer	
4. <u>Shri Gulab D. Patel, L.D.C.</u>	TIN 25000000001 - 25000002000 TIN 25000008501 - 25000009000
a) Inward and Outward and receipt of daily work. b) Maintain of Service Postage Stamp register c) Issue of assessment notice and all related work to dealer.	
5. <u>Shri Kirna Patel, Computer Data Operator</u>	TIN 25000000001 - 25000000350 TIN 25000002801 - 25000003620
a) Posting of Sales return & maintain of demand register. b) Issue of assessment notice and all related work to dealer.	
6. <u>Mona P. Devikar, Computer Data Operator</u>	TIN 25000000351 - 25000000700 TIN 25000003621 - 25000004440
a) Posting of Sales return & maintain of demand register. b) Issue of assessment notice and all related work to dealer.	

7. Nila H. Chauhan, Computer Data Operator TIN 25000000701 - 25000001050
TIN 250000004441 - 250000005259

- a) Posting of Sales return & maintain of demand register.
- b) Issue of assessment notice and all related work to dealer.

8. Sandeep Patel, Computer Data Operator TIN 25000001051 - 25000001400
TIN 250000005260 - 250000006078

- a) Posting of Sales return & maintain of demand register.
- b) Issue of assessment notice and all related work to dealer.

9. Vijay Tripathi, Computer Data Operator TIN 25000001401 - 25000001750
TIN 250000006079 - 250000006898

- a) Posting of Sales return & maintain of demand register.
- b) Issue of assessment notice and all related work to dealer.

10. Charles Rosario, Computer Data Operator TIN 25000001751 - 25000002100
TIN 250000006899 - 250000007718

- a) Posting of Sales return & maintain of demand register.
- b) Issue of assessment notice and all related work to dealer.

11. Zabin Gulam, Computer Data Operator TIN 25000002101 - 25000002450
TIN 250000007719 - 250000008538

- a) Posting of Sales return & maintain of demand register.
- b) Issue of assessment notice and all related work to dealer.

12. Rubina M. Bhathiwala, Comp.Data Oper. TIN 25000002451 to 25000002800
TIN 250000008539 to onwards

- a) Posting of Sales return & maintain of demand register.
- b) Issue of assessment notice and all related work to dealer.

13. Vipul M. Patel, Programmer for VATSoft.

- a) Customization and testing various modules of VAT Soft.
- b) Re-conciliation of e-Payment.
- c) Helpdesk operator for VAT Automation Project.
- d) Solving dealer queries over Telephone/E-mail.
- e) Support to Tinxsys.
- f) Daily posting in Samay Sudhini Seva Program.
- g) Technical work in Computer Hardware and Software.

Sr. No.	Name of Peon	File No. (TIN -25000000)
1	Shri Ishwar I. Patel	1 to 2000 & 8501 to 9000
2	Shri Suresh B. Mahyavanshi	2001 to 4000 & 9001 to onward
3	Shri Jayesh Z. Halpati	4001 to 6000
4	Shri Ajit R. Dhanu	6001 to 7500
5	Smt Sangita R. Halpati	7501 to 8500

Postal Address

Department of Value Added Tax

UT Administration of Daman and Diu

Fort Area, Behind Post Office,

Moti Daman-396220

Telephone Number : 0260-2230349, Fax Number : 0260-2230351

Email: ddvat-dd@nic.in

Toll Free Help Line – 18002330349

Help desk Timings 10.00 AM – 1.30 PM & 2.00 PM – 5.00 PM (except Sundays, Second Saturday and Govt. Holidays)

Help Desk email: ddvat-helpdesk-dd@nic.in

MANUAL 2

THE POWER AND DUTIES OF ITS OFFICERS AND EMPLOYEES

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

MANUAL 3

The procedure followed in the decision making process, including channels supervision and accountability

e-REGISTRATION

Sr. No	Activity/Process	Concern Officer/staff	No. of days required
1	Submit online application by applicant with required document & Fees by way of Challan payment.	Applicant	
2	LDC/UDC received application in hard copy and prepare noting and send to VAT Inspector.	L.D.C./U.D.C.	05
3	VAT Inspector received online application. Check with documents submitted along with security deposit. Inspection of site and submit the report to Assistant VAT Officer for Approval or Disapproval.	Inspector (VAT)	05
4	Assistant VAT Officer login in his account, verify and approve & issue Registration Certificate to the applicant.	Assistant VAT Officer	05
5	If applicant does not received Registration Certificate after 15 days, he/she can contact the Deputy Commissioner (VAT), Daman.	Dy. Commissioner (VAT)	10
6	If applicant does not received Registration Certificate after 25 days, he/she can contact the Commissioner (VAT), Daman.	Commissioner (VAT)	10

Amendment of Registration

Sr. No	Activity/Process	Concern Officer/staff	No. of days required
1	Online application has to be submitted by applicant with uploading required documents for e-Amendment .	Applicant	
2	L.D.C./U.D.C. received application in hard copy and inwards the same and put-up to VAT Inspector/Asstt. VAT Officer depending on the type of amendment.	LDC/UDC	05
3	If there is site inspection required for Amendment, the VAT Inspector received online application for Inspection of site and submit the report to Assistant VAT Officer for Approval or Disapproval.	VAT Inspector	05
4	Asstt. VAT Officer received online application verifies and approves the Amendment and issue Amendment Certificate to dealer.	Asstt. VAT Officer	05
5	If applicant does not received Amendment Certificate after 15 days, he/she can contact the Deputy Commissioner (VAT), Daman.	Dy. Commissioner (VAT)	10
6	If applicant does not received Amendment Certificate after 25 days, he/she can contact the Commissioner (VAT), Daman.	Commissioner (VAT)	10

Deregistration

Sr. No	Activity/Process	Concern Officer/staff	No. of days required
1	Online application has to be submitted by applicant with uploading required documents for e-Deregistration.	Applicant	
2	L.D.C./U.D.C. received application in hard copy along with all supporting documents which is verified by UDC and inwards the same and put-up to VAT Inspector .	LDC/UDC	15
3	VAT Inspector received online application for Deregistration and submits the Inspection report to Assistant VAT Officer for Approval.	VAT Inspector	10
4	Assistant VAT Officer verifies the dues if any and approves the Deregistration and issue Deregistration Certificate to dealer.	Asstt. VAT Officer	20
5	If applicant does not received Deregistration Certificate after 45 days, he/she can contact the Deputy Commissioner (VAT), Daman.	Dy. Commissioner (VAT)	20
6	If applicant does not received Deregistration Certificate after 65 days, he/she can contact the Commissioner (VAT), Daman.	Commissioner (VAT)	20

e-CST forms

1	Dealer logs in and submits request for Statutory Form	Dealer	
2	Asstt. VAT Officer logs in to his account and verifies and approves the Request to allow dealer to print the statutory forms	Asstt. VAT Officer	15
3	If applicant does not receive the statutory forms after 10 days, he/she can contact the Deputy Commissioner (VAT), Daman.	Dy. Commissioner (VAT)	10
4	If applicant does not receive the statutory forms after 20 days, he/she can contact the Commissioner (VAT), Daman.	Commissioner (VAT)	10

MANUAL 4

The norms set by it for discharge of its functions;

1. The Commissioner VAT heads the department of VAT Daman and Diu
2. There are two ward offices in Daman and Diu
3. There is a Deputy Commissioner for VAT Daman
4. The Collector Diu has additional charge of Joint Commissioner Diu and there is an Assistant Commissioner reporting to him
5. The AVATO Daman also takes care of the activities in Diu.

Activity	Procedure
Registration : dealer whose turnover exceeds "taxable quantum" in any year shall be liable to Register under the Daman and Diu Value Added Tax Regulation, 2005. In case of a dealer who is other than "Importer" taxable quantum is Rs. 5,00,000/- and for an "Importer" taxable quantum is Nil. A dealer who is liable to get himself registered under Central Sales Tax Act is also required to register under this Regulation. Dealer is required to apply for registration within 30 days of attaining liability.	An application in prescribed form DVAT- 04, has to be e-registered (filed) through the website http://www.ddvat.gov.in before the Assistant Value Added Tax Officer. The dealer needs to upload his photo / copies of documents such as purchase bills, interstate GR/RR, Security Deposit, proof of Place of business/ ration card/passport, surety / bank guarantee, partnership deed, memorandum and Article of Association in case of a Private Limited Company and such other documents as may be necessary. In case of dealer who intends to manufacture goods for sale require to furnish Certificate obtained from the Competent Authority. Once the application for registration is submitted, the system will generate an acknowledgement slip with unique reference number for future reference. The website has the facility to make fee payment through online e-payment mode..

Amendment of Registration	The application form in prescribed form DVAT-07 for amendments in Registration Certificate relating to changes in ownership, address, Items etc. are received in the respective Ward. The application is to be filled up online	
Issue of Statutory forms	Requirement :	
	i)	No outstanding dues
	ii)	Up to date returns
	iii)	No adverse report
	iv)	Filling statement of requirement of forms and utilization account of earlier issued forms
	v)	Regular assessment
Depositing tax and filling of returns	Online submission through http://www.ddvat.gov.in with provided dealer login credentials	
(a) Tax Liability_ dealer whose turnover exceeds Rs. 5 crore or annual tax liability of Rs. One lac in the preceding year (b) Other than (a) above	(a) The tax liability is monthly and to be paid within 28 days from the end of the month. (b) Quarterly, within 28 days from the end of the quarter.	
Returns (a) Tax Period is monthly of a dealer whose turnover exceeds Rs. 5 crore or annual tax liability of Rs. One lac in the preceding year (b) Other than (a) above	(a) The tax period is monthly and return to be filed within 28 days from the end of the month. (b) Quarterly, within 28 days from the end of the quarter.	

Rectification of an error or mistake.	Within four years of making an assessment, if a person discover an error or mistake then the person shall file revised return within 30 days of such discovery, if tax is short paid. In case of excess payment, the person shall file an appeal under Section 74 of the regulation.
Refund: In case of dealer whose Net Tax Liability is negative or who has paid tax in excess shall be entitled for refund of such tax	To apply in prescribed form along with Hard and soft copy of sales Register and purchase Register within 90 days from the end of the quarter.

MANUAL 5

The rules, regulations, instructions, manuals and records, held by it or Under its control or used by its employees for discharging its functions

Accordingly, the Daman & Diu Sales Tax Act & Rules, 1964 and rules made there under and Central Sales Tax Act, 1956 for Sales Tax came in to force from 1964. Further with the implementation of VAT Policy at all India level, the Daman & Diu Regulation 2005 & Daman & Diu Value Added Rules 2005 were enforced with effect from 01.04.2005. Thus at present following tax laws are in force.

- The Daman & Diu Sales Tax Act, 1964 (up to 31.03.2005)
- The Daman & Diu Sales Tax Rules, 1964 (up to 31.03.2005)
- The Central Sales Tax Act, 1956
- The Central Sales Tax (Daman & Diu) Rules, 1964
- The Daman & Diu Value Added Tax Regulation, 2005

The department has the following 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.

MANUAL 6

A statement of the categories of documents that are held by it or under its control;

- Dealer's registration documents
- Files for each dealer containing registration, amendment, assessment orders and refund and Audit orders if any
- Dealer's returns and sales and purchase transactions
- Statutory forms C,E1,E2,F,H issued by the Department
- Statutory forms C,E1,E2,F,H submitted by dealers to the Department
- Various other forms as submitted by the dealer for modification, amendment, cancellation etc
- Cash registers
- Files related to various schemes and services run by the department such as Commercial Tax Mission Mode Project, Tinxsys etc

MANUAL 7

The particulars of any arrangement that exists for consultation with, or Representation by the members of the public in relation to the formulation of its policy or implementation thereof;

The Department of VAT Daman issues all notifications related to VAT and CST act addressed to the Dealer population. All important notifications and orders are communicated to various dealer associations and the Daman Industrial Association

MANUAL 8

A statement of the boards, councils, committees and other bodies consists two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public;

Not Applicable to the department

MANUAL 9

A directory of its officers and employees;

The Directory of its officer and employees of the Department of VAT,Daman

S/no	Designation	No
1	Commissioner	1
2	Deputy Commissioner	1
3	Asst VAT officer	1
4	VAT inspector	1
5	UDC	3
6	LDC	1
7	Driver	1
8	Peon(Multitasking Staff)	2

MANUAL 10

The monthly remuneration received by each of its officers and employees including the system of compensation as provided in its regulations;

S/no	Name	Designation	Total Compensation
1	Shri N.K Solanki	AVATO	₹. 37108
2	Shri H.N.Chudasama	Inspector	₹. 30100
3	Shri J.R.Damania	UDC	₹. 28730
4	Shri A.D.Halpati	UDC	₹. 37340
5	Shri D.N.Patel	UDC	₹. 29100
6	Shri G.D.Patel	LDC	₹. 24480
7	Shri J.D.Tandel	Driver	₹. 25175
8	Shri I.V.Patel	Peon(Multitasking Staff)	₹. 24365
9	Shri S.B.mahyavanshi	Peon(Multitasking Staff)	₹. 24835

MANUAL 11

The budget allocated to each of its agency, including the particulars of all plans, proposed expenditures and reports on disbursements made:

1. Budget Allocation for the Financial year 2013-2014

2040 - Major Head - Non Plan (Taxes on Sales, Trade etc.)

2040- Non Plan

001 - Direction & Administration

01 - Daman & Diu

01.00.01 - Salaries : 2600

01.00.02 - Wages : 00

01.00.06 - Medical Treatment : 25

01.00.11 - Domestic Travel Expenses : 25

01.00.13 - Office Expenses : 400

2040 – Major Head - Non Plan (Taxes on Sales, Trade etc.)

2040- Plan

001 – Direction & Administration

01 – Daman & Diu

01.00.03– Salaries : 00

01.00.13 – Office Expenses : 1000

MANUAL 12

The manner of execution of subsidy programs, including the amounts allocated and the details of beneficiaries of such programmes

Not applicable to the department

MANUAL 13

Particulars of receipts of concessions, permits or authorizations granted by it

The department has under its control registration of Dealers and various statutory forms for interstate transactions under it.

MANUAL 14

Details in respect of the information, available to or held by it, reduced in an electronic form

The department has launched the following services online

e>Returns

e-Sales/Purchases

e-Payment

e-Registration

e-CST forms

e-TDS

e-Amendment and e-Deregistration

Manuals for all of them are uploaded to the department website www.ddvat.gov.in

Besides all forms, circulars, amendments are uploaded to the department website

MANUAL 15

The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use;

The working hours of the department are 10 a.m. to 6 p.m. Dealers requiring any information can come to department on any working day or visit the department website www.ddvat.gov.in. Dealers can also send e-mail to ddvat-dd@nic.in or ddvat-dd-helpdesk@nic.in for any queries

MANUAL 16

The names, designation and other particulars of the public information officers

In case of any grievances, a dealer can first contact the Deputy Commissioner (VAT). If still the grievance is not redressed, they can contact the Commissioner of VAT. Any 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.

Mr. S. K. Varma, Deputy Commissioner VAT, Daman

Appellate authority Mr. P. S. Reddy, Commissioner, VAT, Daman

MANUAL 17

Such other information as may be prescribed; and thereafter update these publications every year

All information are updated in the Official website such as orders, notifications ,legal changes etc

**(S. K. Varma)
Deputy Commissioner (VAT),
Daman.**