

असाधारण
EXTRAORDINARY

Daman 6th January, 2015, 16 Pausa 1936 (Saka)

सं. : 01
No.

सरकारी राजापत्र
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

UT Administration of Daman & Diu
Department of Value Added Tax
Moti Daman – 396 220.

No. DMN/VAT/Rules/2005/2014-15/840

Dated : 05/01/2015

NOTIFICATION

In exercise of the power conferred under sub-section (1) and Sub-section (2) of Section 102 of the Daman and Diu Value Added Tax Regulation, 2005 (2 of 2005), the Administrator is pleased to amend the Rule 28 of Daman and Diu Value Added Tax Rule, 2005. After sub-rule (4) of Rule 28, the following Sub-rule (5) shall be added :

"(5) Every dealer referred to in Sub-rule (1) to (4) shall file the Return DVAT-16 electronically through the VAT Department's official website www.ddvat.gov.in within prescribed limit.

Provided that the dealer will be required to furnish the "DVAT-49-Acknowledgement Slip of e-Return (DVAT-16)", in duplicate, duly signed & seal by the authorized signatory within seven (7) working days of submission of online Return, in the manner stated in Rule 62.

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On submitting of Form "DVAT-49", the department shall issue the acknowledgement with signature and stamp on one copy of the said Form;

Provided further that where the dealers fail to submit Form "DVAT-49" and/or to obtain the acknowledgement, it shall be constructed that **no return has been furnished** by the dealer for that tax period;

(5A) The verification of the return in Form "DVAT-49", referred to in sub-rule (5), shall be accompanied by proof of payment of tax, interest or any other sum in form DVAT-20, copy of TDS Certificate(s) as specified in DVAT-49 or in Return Form"

In the list of prescribed forms after Form No. "DVAT-48", the new form shall be inserted, namely, "DVAT-49-Acknowledgement Slip of e-Return (DVAT-16)" as annexed as **Annexure I** to this Notification.

The annexed form "DVAT-49" shall come into effect from the **subsequent tax period after publication of this notification in the official gazette** for all original return submissions and revisions of returns of previous periods.

By Order and in the name of
Administrator,
Daman & Diu and Dadra & Nagar Haveli

Sd/-
Joint Secretary (Taxation)
