

असाधारण
EXTRAORDINARY

Daman 5th April, 2011, 15 Chaitra 1933 (Saka)

सं. : 14
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 SCERETARIAT
MOTI DAMAN - 396 220.

No. DMN/VAT/RULES/2005/2011-12/013

Dated : 05/04/2011

NOTIFICATION

In exercise of the power conferred by clause (y) and clause (zf) of Sub-Rule 2 of Rule 102 read with clause (zzb), (zzc) and (zzd) of Sub-Rule 2 of Rule 102 of Daman and Diu Value Added Tax Regulation, 2005 (1 of 2005), the Administrator hereby substitutes Form DVAT-16 prescribed as Return to be filed by a person as per the Provision of Daman and Diu Value Added Tax Regulation, 2005 and Rules made there under.

For the purpose of clarification it is hereby declared that form DVAT-16 is substituted w.e.f. tax period commencing from 01-04-2011. Return furnished other than in form DVAT-16 as substituted by this Notification, shall not be considered as return furnished under the Daman and Diu Value Added Tax Regulation, 2005 and rules made there under.

The Administrator further substitutes form DVAT-30 and DVAT-31 prescribed under Clause (b) and Clause (C) receptively of sub-Rule (1) of Rule 42 of Daman and Diu Value Added Rules, 2005.

The substituted Form DVAT-16, DVAT-30, DVAT-30A, DVAT-31 and DVAT-31A are annexed as Annexure I, II, III, IV and V respectively with the Notification and form part of this Notification.

By Order and in the name of the
Administrator of Daman & Diu.

Sd/-
(P. J. Bamania)
Joint Secretary (Taxation).

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DATED : 5TH APRIL, 2011.

Department of Value Added Tax

Form DVAT 16

(See Rule 28 and 29 of the Daman and Diu Value Added Tax Rules, 2005)

Daman and Diu Value Added Tax Return

Original / Revised
If revised -
Date of Original return
Acknowledgement No.
Attach a note explaining the revision

R1	Tax Period	From		/		/		To		/		/	
			mm		dd		yy		mm		dd		yy

R2.1	Registration No./TIN																		
R2.2	Full Name of Dealer																		
R2.3	Address																		
R2.4	Full Name of Dealer																		
R2.5	Entitlement Certificate No. & Date of Completion of Exemption																		
R.2.6	PAN Card No.																		
R.2.7	Bank Account No.																		

R3	Description of top 3 items you deal in (in order of volume of sales for the tax period. 1-highest volume to 3-lowest volume)	1	
		2	
		3	

R4	Turnover	Turnover (Rs.)				Output tax (Rs.)			
R4.1	Goods taxable at 1%								
R4.2	Goods taxable at 4%								
R4.3	Goods taxable at 12.5%								
R4.4	Goods taxable at 20%								
R4.5	Works contract taxable at 4%								
R4.5.1	Works contract taxable at 12.5%								
R4.6	Exempt Sales (Item in 1 st Schedule)								
R4.7	Goods Manufactured, Processed and assembled by eligible unit								
R4.8	Turnover/Output Tax before adjustments- Sub Total (A)								
R4.9	Adjustments to Turnover/Output tax (Complete Schedule I and enter Total S1.2 here) (B)								
R4.10	Total Turnover/Output Tax (A + B)								

R5	Turnover of Purchases of Goods in Daman and Diu	Purchases (Rs.)				Tax Credit (Rs.)			
R5.1	Purchases Eligible for Input Tax Credit								
	Capital Goods								
R.5.1.1	Taxable @ 4%								
R.5.1.2	Taxable @ 12.5%								
	Other Goods								
R.5.2.1	Taxable @ 1%								
R.5.2.2	Taxable @ 4%								
R.5.2.3	Taxable @ 12.5%								
R.5.2.4	Taxable @20%								
R.5.3	Purchases not Eligible for Input Tax Credit								
	Capital Goods								
R.5.3.1	Purchases from Eligible Units								
R.5.3.2	Purchases from Unregistered Dealer								
R.5.3.3	Others (To Specify)								
R.5.4	Others Goods								
R.5.4.1	Purchases from Eligible Unit								
R.5.4.2	Purchases from Unregistered Dealer								
R.5.4.3	Exempt Goods (schedule-I)								
R.5.4.4	Others (To Specify)								
R.5.5	Purchases of Non Creditable Goods								
R.5.6	Turnover/Tax Credit before Adjustment Sub-Total(A)								
R.5.7	Adjustments to Turnover/Tax credits (Complete Schedule I and enter Total S2.2 here)(B)								
R.5.8	Total Turnover / Tax Credit(A+B)								

R6.1	Net Tax	(R4.10) - (R5.8)											
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- a Any amount that decreases the turnover, output tax or tax credits should be entered as a negative amount with a negative sign (-) before it.
 - b Any amount that increases the turnover, output tax or tax credit should be entered as a positive amount.
- 6 To furnish, along with return form DVAT-30 and DVAT-31 of respective corresponding tax period.

Annexure - II

Sr. No.	Tax Invoice No.	Date of Purchases	Name of Issue Dealer from whom goods purchased	Tin of Selling Dealer	Description of Goods	Quantity	Total Amount of Tax Invoice	VAT Charged	Rate of VAT Charged	Remarks
				SEPARATELY ATTACHED						

Schedule I

(To be attached with the return where adjustments in Output Tax or Tax Credits are made)

S1.1 Adjustments to Output Tax

Nature of Adjustment	Turnover	Increase in Output Tax (A)	Decrease in Output Tax (B)
Sale cancelled [Section 8(1) (a)]			
Nature of sale changed [Section 8(1) (b)]			
Change in agreed consideration [Section 8(1) (c)]			
Goods sold returned [Section 8(1) (d)]			
Bad debts written off [Section 8(1) (e) and Rule 7A]			
Bad Debts recovered [Rule 7A(3)]			
Tax payable on goods held on the date of cancellation of registration [Section 23]			
Other adjustments, if any (specify)			
Total			
Total Net Turnover			

S1.2 Total net increase / (decrease) in Output Tax	(A - B)								
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S2.1 Adjustments to Tax Credits

Nature of Adjustment	Turnover	Increase in Tax Credit (C)	Decrease in Tax Credit (D)
Tax credit carried forward from previous tax period			
Receipt of debit notes from the seller [Section 10(1)]			
Receipt of credit notes from the seller [Section 10(1)]			
Goods purchased returned or rejected [Section 10(1)]			
Change in use of goods, for purposes other than for which credit is allowed [Section 10(2) (a)]			
Change in use of goods for purposes for which credit is allowed [Section 10(2) (b)]			
Tax credit disallowed in respect of stock transfer 'out of Daman and Diu [Section 10 (3)]			

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ANNEXURE II

**Department of Value Added Tax
 Form DVAT 30
 (See Rule 42 of the Daman and Diu Value Added Tax Rules, 2005)
 Specimen of Purchase Register for Local Purchase**

Registration Number: :
 Name of dealer :
 Address :
 Purchases for the tax period
 From (mm/ dd/ yy) To (mm/ dd/ yy)
 Method of accounting: Cash / Accrual

Details of Purchase

Date of Purchase (dd/mm/yy)	Invoice No. Debit/Credit Note No.	Seller's Name	Seller's TIN No.	Short Description of goods	Purchase not eligible for credit of Input Tax				Purchase eligible for credit of Input Tax						Total Input Purchase	Any other Purchase		
					Tax Free goods Sch-I Goods	Purchase from Eligible Unit	Unregistered Dealer	Non Creditable Goods	Job work charges paid	Capital Goods		Other goods						
										T.T.O TAX	T.T.O TAX	@4%	@ 12.5 %	@ 1 %			@ 4%	@ 12.5 %
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	

(all amount in Rs.)

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ANNEXURE III

DEPARTMENT OF VALUE ADDED TAX

Form DVAT 30 - A

(See Rule 42 of the Daman and Diu Value Added Tax Rules, 2005)

Specimen of Purchase Register for Interstate Purchase

Registration Number: :

Name of dealer :

Address :

Purchases for the tax period

From (mm/ dd/ yy) , To (mm/ dd/ yy)

Method of accounting: Cash / Accrual

Details of Purchase

Date of Purchase (dd/mm/yy)	Invoice No. Debit/Credit Note No.	Seller's Name	Destination (name of the state)	Short Description of goods	Seller's TIN No. or CST No. as the case may be	Import from outside India	Stock or Consignment Transfer	Against form "C" @ concessional Rate	Against form "C" without tax (Exempted Goods)	Taxable @ (Use separate column for different rate of tax)				Labour Charges paid	Purchase from unregistered Dealer		
										11	12	13	14			15	16
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

(all amount in Rs.)

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DATED : 5TH APRIL, 2011.

U. T. ADMINISTRATION OF DAMAN AND DIU
ADMINISTRATOR'S SCERETARIAT
MOTI DAMAN - 396 220.

NO.DMN/CST/RULES/2005/2011-12 / 14

Dated :- 5/04/2011

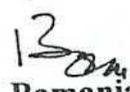
NOTIFICATION

In exercise of the power conferred under rule 4 of the Central Sales Tax (Goa, Daman & Diu) Rules 1973 read with Clause (f) of Sub-Section I of Section 13 of Central Sales Tax Act, 1956 the Administrator hereby substitutes Form No. I to be furnished by a person for a tax period under the provisions of Central Sales Tax Act, 1956 read with Central Sales Tax (Goa, Daman & Diu) Rules, 1973.

For the purpose of clarification it is hereby declared that form I is substituted w.e.f. tax period commencing from 01-04-2011. Return furnished other than form I as substituted by this Notification, shall not be considered as return furnished under the Central Sales Tax Act and Rules made there under.

The substituted form-I is annexed as Annexure I with the notification and form part of this notification.

By Order and in the name of the
Administrator of Daman & Diu.


(P. J. Baman)

Joint Secretary (Taxation).

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DATED : 5TH APRIL, 2011.

ANNEXURE-I

**U.T. ADMINISTRATION OF DAMAN AND DIU
SALES TAX DEPARTMENT
FORM 1**

Form of return under rule 4 of the central Sales Tax (Goa, Daman and Diu) Rules, 1973.

Return of the period from _____ to _____
Registration Certificate No. DA/CST/ _____
Name of the dealer _____
Address of the dealer _____

Status of the dealer
(Whether individual, partnership, Company, Hindu undivided family, association, Club, guardian or trustee)

Title under which the business is carried on _____

- 1 Gross amount received and receivable by the dealer during the period in respect of goods
Deduct --
 - (i) Sale of goods outside the State (as defined in Section 4 of the Act) _____
 - (ii) Sale of Goods in course of Export out of India (As defined in Section 5(1) of the Act) _____
 - (iii) Sale of Goods in course of Import into India (As defined in Section 5(2) of the Act) _____
 - (iv) Sale of Goods occasioned export of those goods out of India.(As defined in Section 5(3) of the Act) _____

- 2 Balance-turnover of inter State Sales and sales within the State _____
Deduct-Turnover of sales within the State... _____

- 3 Balance-/turnover of inter-state sales _____
Deduct --
 - (i) Cost of freight or delivery or the cost of installation where such cost is separately charged on inter-state sales _____
 - (ii) Sums allowed and cash discount if the turnover is considered inclusive of the same sums. _____
 - (iii) Sales prices price of goods returned by the purchaser within the prescribed period _____

- 4 Balanced-Total turnover of inter-state sales ... _____

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Deduct -

- (i) Subsequent sales not taxable under Section 6(2) of the Act
 - (ii) Sale of Goods Exempt by Notification issued U/s.8(5) of the Act.
 - (iii) Sale of Exempted Goods specified in schedule I of Daman and Diu VAT Regulation, 2005.
 - (iv) Sale of goods to Units in SEZ Section 8(6) of the Act against Form I
- 5 Balanced - Total taxable turnover of inter-state sales
- 6 Goodwise break-up of the above taxable turnover and the tax payable thereon.

_____	}	_____

_____		_____

	Amount of Taxable sales	Amount of Tax payable
	Rs.	Rs.

(i) Sales of declared goods taxable at the rate of 4%	_____	_____
(ii) Sales to registered dealers on Form "C" taxable at the rate of 2%	_____	_____
(iv) Sales to persons taxable at the rate of		
1%	_____	_____
4%	_____	_____
12.50%	_____	_____
20%	_____	_____
(v) Sales of goods notified under sub-section (5) of the Section 8 of the Act.	_____	_____
(vi) _____	_____	_____
(vii) _____	_____	_____

7 Reference to number, date of the challan and amount paid by the same. _____

Note 1 I enclose with this return the lists of iner-state sales with particular thereof as required by sub-rule (4) of the Rule 5 and sub-rule (3) of Rule 6 of the Rules.

Note 2 I also enclose the list of inter-state sales wherein no concessional rate of tax is claimed, as required under Rule 8 of the Rules.

Note 3 I also enclose the list of subsequent sales as required by sub-rule (5) of Rule 7 of the Rules with regard to exemption claimed under Section 6(2) of the Act.

I declare that the statement made and particulars furnished in and with this return are true and complete.

Place : _____
 Date : _____

Signature : _____
 Status : _____