

No. DMN/VAT/VATSoft/2011-12/ 447  
UT Administration of Daman & Diu,  
Department of Value Added Tax,  
Moti Daman-396220

Dated:- 06/09/11

**CIRCULAR**

As part of the Commercial Taxes Mission Mode Project (CTMMP), the Department of VAT, Daman & Diu is introducing e-Services with the facility for online registration, e-payment and e-filing of returns for our dealers. These e-services shall be available to the dealers shortly. As part of e-registration, the applicant shall fill the DVAT-04 online and upload all the mandatory as well as the optional documents and shall make the payment in the e-payment mode or through challan before submission of the application for e-registration.

Representations have been received from trade and industry that, since certain documents such as the Memorandum and Articles of Association contain lot of pages, it is tedious to scan and upload all the pages of document.

Also, it is observed that, in certain cases, the applicant does not submit all the required mandatory supporting documents, because of the lack of clarity on the actual mandatory documents to be submitted under each head, leading to rejection of the application.

Hence, in order to simplify the scanning and uploading of the supporting documents and in order to bring in more clarity regarding the mandatory documents submitted, the Department hereby publishes the list of mandatory as well as the optional supporting documents that are required to be scanned and uploaded and also the documents that need to be handed over at the time of inspection by the Department official incase of e-registration and also in case of submission of application for registration at the VAT office.

**1. List of Mandatory Supporting Documents to be scanned and uploaded at the time of e-Registration.**

As part of e-registration, once all the details are duly filled in DVAT-04 online and upon submission of necessary details in the Annexures, the applicant needs to upload the following documents:-

- 1.1. Scanned copy of Permanent Account Number (PAN) in the name of the business except in the case of proprietorship business, allotted by the Income Tax Department.

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- 1.2. For the Proof of incorporation of the applicant dealer, the following documents to be uploaded with self attestation:-
- In case of Partnership, scanned copy of the firm registration, issued by the Registrar of Firms, in place of Partnership deed.
  - In case of Societies, scanned copy of the Certificate of registration issued by Registrar of Societies.
  - In case of Trusts, scanned copy of the Certificate issued by the Charity Commissioner for Registration as Trusts.
  - In case of Companies, Scanned copy of the Certificate of Incorporation for Companies, in place of Memorandum and Articles of Association.
- 1.3. Scanned copy of the proof of identity of authorised signatory signing the hard copy of the registration application form to be submitted at the time of inspection.
- 1.4. Scanned copy of Fixed Deposit as the proof of security.

**2. List of Optional Supporting Documents to be uploaded at the time of e-Registration (for reduction in Security amount).**

Please note that uploading of optional supporting documents is not mandatory at the time of filing of application for e-registration. However, the applicant needs to produce the originals of the optional supporting documents at the time of inspection by the Department officials for claiming the deduction in security amount. A scanned copy of any or all the following optional supporting documents shall be uploaded by the applicant, for the purposes of reduction in security amount, as applicable.

- 2.1. Copy of the Proof of Ownership of Principle Place of Business.
- 2.2. Copy of the proof of residence of Proprietor/Partner/Director/ Managing Committee members/ Trustees/ Principal Officers, as the case may be.
- 2.3. Copy of the passport of Proprietor/Partner/Director/ Managing Committee members/ Trustees/ Principal Officers, as the case may be.
- 2.4. Copy of the of last electricity bill (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)
- 2.5. Copy of the of last telephone bill (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)

**3. List of mandatory documents that are required to be handed over at the time of inspection in case of e-registration:-**

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- 3.1. A paper copy of the Form DVAT-04, with all annexures, so generated from the Departmental website, duly signed by the authorized signatory.
- 3.2. For the Proof of incorporation of the applicant dealer, a copy of the following documents with self attestation to be handed over:-
  - In case of Proprietorship, PAN Card and residential proof of the proprietor.
  - In case of Partnership, firm registration issued by the registrar of firms, residential proof of the Partners and the Partnership deed.
  - In case of Societies, a copy of the Certificate of registration issued by Registrar of Societies, and the proof of residential address of the Managing Committee members.
  - In case of Trusts, a copy of the Certificate issued by the Charity Commissioner for Registration as Trusts and the proof of residential address of the trustees.
  - In case of Companies, a copy of the Certificate of Incorporation for Companies, Director details & DIN number and a copy of the Memorandum and Articles of Association and residential proof of all Directors.
  - In case of Government Department, the proof of residential address of the Principal Officer.
- 3.3. Copy of the proof of identity of authorised signatory signing the hard copy of the registration application form
- 3.4. The paying instrument towards Fixed Deposit.

The applicant would be required to produce for scrutiny all the original documents of the above mentioned documents.

The Applicant shall submit any of the three proofs out of the six listed below as proof of residence of Proprietor/Partner/Director/Managing Committee members/Trustees/Principal Officers, as the case may be.

- Ration Card
- Election Card
- Passport
- House Tax paid Receipt
- Telephone Bill
- Electricity Bill

**4. The list of optional documents that are required to be handed over at the time of verification in case of e-registration:-**

A copy of any or all the optional supporting documents from 2.1. to 2.5 as mentioned above, for the purposes of reduction in security amount, as applicable.

Please note that, for applicants applying for registration through the VAT office, the existing procedure shall prevail. In such cases also, the applicant needs to furnish all the Mandatory supporting documents as mentioned from 3.2. to 3.4. above along with the filled in DVAT -04 with necessary annexures(Annexure I,II & III) and challan. Such applicant shall also submit the Optional supporting documents (for reduction in security amount) from 2.1. to 2.5 as mentioned above at the time of submitting the application for registration through the VAT office.

Further, it may be noted that, as per the latest Amendments, The Daman and Diu Value Added Tax (Amendment)Rules, 2011 and The Central Sales Tax(Goa, Daman and Diu)Rules 1973, the payment towards the registration fees under VAT and CST respectively needs to be made either in the form of challan or in the form of e-payment only and the payment in the form of court fee stamps shall not be accepted by the Department.

*Muschoop*  
*30/08/11*  
Commissioner (VAT)  
Daman & Diu

To  
All Dealer