NOTIFICATION

In exercise of the power conferred by Sub Section (1) of Section 102 of the Daman & Diu Value Added Tax Regulation, 2005 (1 of 2005), the Government hereby amends the Rule 34 of the Value Added Tax Rules, 2005 (herein after referred to as the said Rules) in the following manner, namely: -

(1) The provision to be added in Sub Rule (7) of Rule 34 as

"Provided that the Commissioner may transfer the amount of refund to the bank account of the dealer by issuing a Refund Voucher in Form DVAT-29B."

By order and in the name of the Administrator of Daman & Diu,

Sd/-
(P. J. Bambanin)
Deputy Secretary (Taxation)