

असाधारण
EXTRAORDINARY

Daman 1st September, 2014, 10 Bhadra 1936 (Saka)

सं. : 31
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

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

No. DMN/VAT/Rules/2005/2014-15/561

Dated : 30/08/2014

NOTIFICATION

In exercise of the power conferred under the Rule 4 of the Central Sales Tax (Goa, Daman and Diu) Rules 1973 read with the Clause (f) of Sub-Section 1 and Section 13 of the Central Sales Tax Act, 1956, the commissioner hereby partially modifies **CST Form-1** to be furnished by a person for a tax period under the provisions of Central Sales Tax Act, 1956 read with the Central Sales Tax (Goa, Daman and Diu) Rules 1973.

For the purpose of clarification it is hereby declared that **CST Form-1** is modified w.e.f. the date of **publication of this notification in the Official Gazette and applicable to subsequent tax period**. Return furnished other than in **CST Form-1** as modified by this Notification, shall not be considered as return furnished under the Central Sales Tax Act and Rules made there under.

The modified **CST Form-1** is annexed as **Annexure I** with the Notification and forms part of this Notification.

Notwithstanding anything contained herein above, from the date of publication of this notification in the official gazette, dealer shall file, Original and revised returns for his previous tax period/s in the modified form CST-1 as annexed.

The old format will be discontinued after the new form comes in effect.

By Order and in the name of the
Commissioner (VAT), Daman & Diu

Sd/-
Deputy Commissioner (VAT)
Daman & Diu

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

No. DMN/VAT/Rules/2005/2014-15/562

Dated : 30/08/2014

NOTIFICATION

In exercise of the power conferred by Sub-Section 1 and Sub Section 3 of the section 70 Daman and Diu Value Added Tax Regulation, 2005 (1 of 2005), the commissioner hereby partially modifies **Form DVAT-16** prescribed as return to be filed as per the provision of Daman & 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 modified w.e.f. the date of **publication of this notification in the Official Gazette and applicable to subsequent tax period.** Return furnished other than in **Form DVAT-16** as modified 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 commissioner further added the online challan generation & printing process through the VATSoft. Liability to pay tax through online system generated challan is subject to Input Tax Credit verification and assessment by the competent authorities.

The commissioner further partially modifies from **DVAT-30, DVAT-30A, DVAT-31 and DVAT-31A** prescribed under the Clause (b) and Clause (c) respectively of Sub-rule (1) of Rule 42 of Daman and Diu Value Added Tax Rules, 2005.

The modified form **DVAT-16, DVAT-30, DVAT-30A, DVAT-31, DVAT-31A and online system generation Process Flow with Rules for Challan generation and challan formats** are annexed as **Annexure I, II, III, IV, V and VI** respectively with the Notification and forms part of this Notification.

Notwithstanding anything contained herein above, from the date of publication of this notification in the official gazette, dealer shall file, Original and revised returns for his previous tax period/s in the modified form **DVAT-16, DVAT-30, DVAT-30A, DVAT-31 and DVAT-31A** as annexed.

The old format will be discontinued after the new form comes in effect.

By Order and in the name of the
Commissioner (VAT), Daman & Diu

Sd/-
Deputy Commissioner (VAT)
Daman & Diu

EXTRAORDINARY No. : 31
DATED : 1ST SEPTEMBER, 2014.

Annexure – I

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

R1.1 Tax Period From _____ To _____		R1.2 RR No:				
Return Type :		Submitted Date:				
0						
R 2.1 TIN No.						
R 2.2 Full Name and Address of Dealer						
R 2.3 Entitlement Certificate No. and Date of Completion of Exemption						
R3 Description of Items you deal						
R4 Turnover of Sales of Goods		Turnover(Rs.)	Output Tax(Rs.)			
R4.1 Goods Taxable @ 1%						
R4.2 Goods Taxable @ 4%						
R4.3 Goods Taxable @ 12.5%						
R4.4 Goods Taxable @ 20%						
R4.5 Works Contract						
R4.5.1 Taxable @ 4%						
R4.5.2 Taxable @ 12.5%						
R4.5.3 TDS						
R4.5.4 Sales Taxable @ Concessional Rates as per Notification						
R4.6 Exempt sales (Items in Schedule -1)						
R4.7 Goods Manufactured, Processed and Assembled by eligible unit						
R4.8 Any other sale		Data from DVAT 31 (7);				
R4.9 Turnover/Output tax before adjustments Sub Total (A)						
R4.10 Adjustment to Turnover/Output tax (complete schedule 1 and enter Total s1.2 here) (B)						
R4.11 Turnover/Total Output tax (A+B)						
R4.12 Amount of Labour Job Work done for other Persons		Data from DVAT 31 5(v);	not part of turnover calculation			
R5 Turnover of Purchases of Goods		Purchases(Rs.)	Tax Credits(Rs.)			
R5.1 Purchases Eligible for Input Tax Credit						
Capital Goods						
R5.1.1 Taxable @ 4%						
R5.1.2 Taxable @ 12.5%						
R5.2 Other Goods						
R5.2.1 Taxable @ 1%						
R5.2.2 Taxable @ 4%						
R5.2.3 Taxable @ 12.5%						
R5.2.4 Taxable @ 20%						
R5.2.5 Purchase Taxable @ Concessional Rates As Per Notification						
R5.2.6 Any other Purchase		Data from DVAT 30 (8);				
R5.2.7 Amount of Labour Job Work done from other persons		Data from DVAT 30 5(v);	not part of turnover calculation			
R5.3 Purchases not Eligible for Input Tax Credit						
Capital Goods						
R5.3.1 Purchases from Eligible units						
R5.3.2 Purchases from Unregistered Dealer						
R5.3.3 Others (To Specify)						
R5.4 Others Goods						
R5.4.1 Purchases from Eligible units						
R5.4.2 Purchases from Unregistered Dealer						
R5.4.3 Exempt Goods (Schedule-I)						
R5.4.4 Others (To Specify)						
R5.5 Purchases of Non Creditable Goods						
R5.6 Turnover/Tax credit before adjustments Sub Total (A)						
R5.7 Adjustments to Turnover/tax credits (complete schedule 1 and enter Total s2.2 here) (B)						
R5.8 Total Turnover/Tax Credit (A+B)						
R6.1 Net Tax (R4.10)-(R5.8)						
R6.2 Add; Interest, Penalty or other Government Dues		Auto Calculated Field :According to previous Month/Quarter return filed date				
R6.3 Less : Tax deducted at source (attached TDS certificate in Original)						
R7 Balance (R6.1+R6.2)-R6.3						
Payment Details (If Balance In R7 is Positive)						
Balance brought forward from Point R7						
ONLY VAT Values to be added						
Sl.No.	R8.1 Challan No.	R8.2 Ref. No.	R8.3 Payment Type	R8.4 Payment Date	R8.5 Bank Name	R8.6 Amount
1.			It should be e-Payment or Manual Payment			
2.						
3.						
Total:		(Amount In Words)				(Amount In Figure)

Details Of CST Adjustment/Carry Forward Of Input Tax Credit/Refund Claims (If Balance in R7 Is Negative)			
Balance brought forward from Point R7			
R9.1 Adjusted against liability under Central Sales Tax			
R9.2 Balance carried forward to next tax period			
R9.3 Balance due for Refund at the end of the financial year			
R10 Inter-state trade and exports and Imports		Inter-state Sales/Exports	Inter-state Purchases/Imports
R10.1 Stock Transfer outside Daman and Diu			
R10.2 Against C Forms by eligible units			
R10.3 Against I Forms			
R10.4 Against H Forms			
R10.5 Sale of Goods in course of Export out of India (As defined in Section 5(1) of the Act)			
R10.6 Sale of Goods in course of Import into India (As defined in Section 5(2) of the Act) (High Seas Sale/Purchases)			
R10.7 Sale of Goods exempt u/s 6(2) of CST Act			
R10.8 Sale of Excepted Goods specified in schedule-I of Daman and Diu Value Added Tax Regulation, 2005			
R10.9 Against any other Forms			
R10.10.1 Taxable Turnover Against C Forms @ 2%			
R10.10.2 Taxable Turnover Against C Forms @ 1%			
R10.10.3 Taxable Turnover Against C Forms @ 0%		Data from DVAT 31A 5(i);	Data from DVAT 30A 6(i);
R10.10.4 Taxable Turnover Against C Forms @ Other Rate(s)			
R10.11 Taxable Turnover			
R10.11.1 @1%			
R10.11.2 @4%			
R10.11.3 @12.5%			
R10.11.4 @20%			
R10.11.5 Other Rates (To Specify) (Rate: %)			
R10.12 Sale of Declared Goods as defined in section 14 of the CST Act			
R10.13 Capital goods			
R10.14 Unregistered Dealer			
R10.15 Total			
R11 Verification			
I/We hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.			
Signature of the Authorised Signatory			
Full Name & Designation			
Place		The place has to be dynamically filled based on the TIN number	
Date			
S1.1 Adjustment to Output Tax			
Nature of Adjustment	Turnover	Increase in Output Tax (A)	Decrease in Output Tax (B)
Sales 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			
S1.2 Total net Increase/(decrease)In Output Tax (A-B)			
S2.1 Adjustment 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)]			
Tax credit for Transitional stock held on 1st April, 2005 (Section 14)			
Tax credit for purchase of second-hand goods[Section 15]			
Tax credit for goods held on the date of withdrawal from Composition Scheme [Section 16(2)]			
Tax credit for trading stock and raw materials held at the time of registration[Section 20]			
Tax credit disallowed for goods lost or destroyed (Rule 7)			
Balance tax credit on capital goods[Section 9(9)(a)]			
other adjustments, if any(specify)			
Total			
S2.2 Total net Increase/(decrease)In Tax Credits (C-D)			

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Annexure -- IV

Department of Value Added Tax
Form DVAT 31
 (See Rule 42 of the Damman and Dhu Value Added Tax Rules, 2005)

Sale Register for Local Sale

Name of dealer: _____
 Address: _____
 Method of accounting : Cash / Accrual

Return Period	TIN Number of Filer	Serial Number	From		To		Details of Invoice/Delivery Note	Buyer's Name	Buyer's TIN No.	Invoice No. Debit/Credit Note No.	Category of entry (Abbreviation of the Category Type)	Date of Sale/Transfer (dd/mm/yyyy)	Exempted Goods (Schedule-I)	Sale of Goods		Not-creditable Goods	Labour Job Work	Sale of Goods Taxable @				Any Other rate	Total Sales
			Mfg./Processed or Assembled by eligible unit	5(U)	Mig./Processed or Assembled by eligible unit	5(U)								1%	4%			12.50%	20%	TTO	TAX		
1	2	3	4(I)	4(V)	4(V)	4(V)	5(U)	5(U)	5(U)	5(U)	6(I)	6(IU)	6(IY)	6(V)	6(VI)	6(VII)	6(VIII)	6(IX)	6(X)	6(XI)	6(XII)	7	8

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Annexure

Department of Value Added Tax
Form DVAT 37A
 (See Rule 42 of the Damam and Dhu Value Added Tax Rules-2005)
Sale Register for Interest-free Sale.

Name of dealer: _____
 Address: _____

Method of accounting : Cash / Accrual

Return Period	Invoice No.	Date of Sale/Transfer (DDMMYY)	Category of entry (Abbreviation of Category Type)	Details of Invoice/Devery Note		Invoice No. (Merchant's TIN No.)	Merchant's Name	Merchant's Address	Distribution State (Abbreviation of the State Name)	Short Description of Goods	Sales by Registered Dealer against C.O.		Sale to Mfg./Processor or Assembler goods by registered dealer against C.O. (State Stamp Utr. No.)	Import/Export Invoice Form No.	Export/Import of India	Procurement Sale to Export against Form No.	Sale to Dealers in Form 1 (CZ against Form 1)	Sale of Taxable goods listed in Schedule of VAT Registration	Transfer of Document of Title of the AQ	Use in AQ (defined in Section 2(7) of the AQ (High Sale/Other/Other))	Taxable @				Sales Taxable as per notification				Sales to Unregistered Dealer	Labour Job Work against Form F	Any Other sale	Total Sales																																																																			
				TTO	Rate of tax (%)						TTO	Rate of tax (%)									TTO	TAX	TTO	TAX	TTO	TAX	TTO	TAX					TTO	TAX																																																																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100

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