

IN EXERCISE OF THE POWERS CONFERRED BY SUB-SECTION (1) AND SUB SECTION
3 OF THE SECTION 70 OF THE DAMAN & DIU VALUE ADDE



1 SERIES • Daman 27th January, 2012, 7 Magha 1933 (Saka) • 02 No. OFFICIAL GAZETTE
Government of India U.T. ADMINISTRATION OF DAMAN & DIU PUBLISHED BY AUTHORITY
U.T. ADMINISTRATION OF DAMAN AND DIU ADMINISTRATOR'S SECRETARIAT MOTI
DAMAN - 396 220. No. DMN/VAT/Rules/2005/Z011,,12/ QQ Dated:g3101/2012. Ret: Notification No.
DMN/VAT/RULES12006/2011-12/013 dated 05104/2011 NOTIFICATION In exercise of the power
conferred by Sub — Section 1 and Sub section 3 of the Section 70 of 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 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 modified w.e.f. tax period commencing from 01-01-2012. 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 partially modifies form 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 and DVAT - 31 A is annexed as Annexure I, II, IV, V respectively with the Notification and forms part of this Notification. By Order and in the name of the Commissioner (VAT) of Daman & Diu (Chanchal Yadav) Deputy Secretary (Taxation) Annexure to Tax Period 2- 02 No. . SERIES DATED : 27TH JANUARY, 2012. Department of Value Added Tax Form DVAT 16 (See 'Rule 28 and 29 of the Daman & Diu value Added Tax Rules, 2005) Daman & Diu Value Added Tax Return Form To 1 Mm dd mm R2.2 R2.3 R2.4 R2.6 R2.7 Registration No. TIN Full Name of Dealer Address Full Name of Dealer • Entitlement Certificate No. and Date of Completion of Exemption PAN Card No. Bank Account No. R3 Description of top 3 items you dealt in (In order of volume of sales for the tax period. I-highest volume.to 3-lowest volume) 1 2 3 dd Output tax (Rs.) . R4.1 R4.2 R4.3 .R4.4 R4.5 R4.6.1 R4.5.2 Turnover Goods taxable at 1% Goods taxable at 4% Goods taxable at 12.5% Goods taxable at 20% Works contract taxable at 4% Works contract taxable at 12.5% Sales Taxable @ concessional rates as per notification Other Rate (To specify) • Entry 1 (BOX) Entry 2 (BOX) Entry 3 (BOX) Turnover (Rs.) R4.7 R4.8 R4.9 R4.10 R5.1 R 6.1.1 R 6.1.2 R 6.2 R 6.2.1 R 6.2.2 R 6.2.3 R.6.2.4 R6.3 R 5.3.2 R 6.3.3 R 5.4 R 6.4.2 Entry 4 (BOX) Entry 5 (BOX) Exempt sales (Item in 1 Schedule) Goods Manufactured, Processed and assembled by eligible unit turnover/Output Tax before adjustments • Sub Total (A) Adjustments to Turnover/Output tax (Complete Schedule I and enter Total Sl.2 here) (B) Total Turnover/Output Tax (A B) Turnover of Purchases of Goods In Daman and Diu purchases Eligible for input Tax Credit Capital Goods Taxable @ 4% Taxable @ 12.5% Other goods Taxable 1% Taxable @ 4% Taxable @ 12.5% Taxable @ concessional rates as per notification/other Rate (To specify) Entry 1 (BOX) Entry 2 (BOX) Entry 3 (BOX) Entry 4 (BOX) Entry 5 (BOX) Tax Credit Capital Goods Purchases from Eligible Units Purchases from • Unregistered Dealer Others (To Specify) Others Goods Purchases from Eligible unit from Unregistered Purchases Dealer -3- SERIES - 1 No. . 02 27TH JANUARY, 2012. DATED : Purchases (Rs.) Tax Credits (Rs.) 02 SERIES - 1 No. . DATED : 27TH JANUARY, 2012. R 6.4.3 Exempt Goods (schedule-I) R 5.4.4 Others (To Specify) R 5.5 Purchases of Non Creditable Goods R 6.6 Turnover {Tax Credit before Adjustment Sub-Total A R 6.7 Adjustments to Turnover {Tax credits (Complete Schedule I and enter Total Sl. 2 here B R5.8 Total Turnover I Tax Credit (A+B) R6.1 Net Tax (R4.10) - (R6.8) R6.2 Add : Interest, penalty or other government dues Less : Tax deducted at source (attached TDS certificate in Original) Balance (R6.1+R6.2) - R6.3 IF THE BALANCE ON LINE R? IS POSITIVE, PAY TAX AND PROVIDE DETAILS IN THIS BOX Balance brought forward from line R7 R8.1 Challan No. Amount R8.2 Date of Payment if the balance on line R .7 Is negative , provide details of CST Adjustment] Carry Forward of Input Tax Credit I Refund Claim Balance brought forward from line R7 R9.1 R9.2 R9.3. RIO RIO.3 RIOS RIO.8 RIO.9 RIO.10 Adjusted against liability under Central Sales Tax Balance carried forward to next tax period Balance due for Refund at the end of financial year Inter-state trade and exports and imports Stock Transfer outside Daman & Diu Against C Forms by Eligible Units Against I Form Against H Forms Sale of Goods in course of Export out of India (As defined in Section 5(1) of the Act Sale of Goods In course of Import Into India (As defined in Section 5(2) of the Act Hi h Sales/Purchases Sales of goods exempt u/s 6(2) of CST Act Sale of Exempted Goods specified In Schedule-I of Daman and Diu Value Added Tax Re 2005 Against any other Forms Taxable Turnover Against C Forms @ 2% Interstate Sales I Exports Inter-state Purchases I Imports RIO.10.I R 10.10.2 RIO.II RIO.12 RIO.13 RIO.14 RIO.16 -5- SERIES - 1 02 No. . DATED : 27TH JANUARY, 2012. Taxable Turnover Against C Forms @ 1% Other Rate(s) BOX 1 Input BOX 2 Input BOX 3 Input BOX 4 Input Taxable Turnover at Various rates that IS 1% 40/0 12.50% 20% Any other rate Box 1 Box 2 Box 3 Box 4 Sales of Declared Goods as defined In section 14 of the CST ACT Capital Goods Unregistered Dealer Total RII Verification hereby solemnly affirm and declare that the Information given hereinabove is true and correct to the best of my knowledge and belief and nothing

has been concealed there from. Signature of Authorised Signatory Full Name (first name, middle, surname) Designation To be auto-populated from the Database To be auto-populated from the Database Place To be auto populated in the output format • uøau Month Day -6- 02 SERIES - 1 No. . DATED : 27TH JANUARY, 2012. Instrucltlns for filling Return Form 1. 2. 3. 4. 5. a) b) 6. Please complete all the field\$ in the form. Insert N/A in any fields not applicable to you. Return has to be filed within 28 days from the end of the tax period. Each page of the return form has to be signed by the authorized signatory. For reporting adjustments, pte9se use the following convention: Any amount that decreases the output tax or tax credits should be entered as a negative amount Any amount that increases the output tax or tax credit should be entered as a poSitive amount. To furnish along with return form DVAT-30 and DVAT-31 of respective tax period. Annexure - 11 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 Chaqged Rate of VAT Charged Remarks No. . 02 SERIES - I DATED : 27TH JANUARY, 2012. Schedule (To be attached with the return where adjustments in Output Tax Of Tax Credits are made) Sl .1 AdJstments to Output Tax Nature of Adjustment Sale cancelled [Section 8(1) Nature of sale changed [Section 8(1) Change In agreed consideration [Section 8(1) Goods &old returned [Sectlon Bad debts written off,ISection 8(1) (e) and Rule 7A] Bad debts recovered {Rute Tax payable on goods held on the date of cancellation of registratlon (Section 23) Othér adjustments , (specify) Total Turnover Increase in Output Tax (A) Decrease In Output Tax (B) Sl.2 Total net increase I (decrease) in Output Tax 62.1 Adjustments to Tax Credits Nature Of AdJstment Turnover Tax credit carried fomard from prevlòus tax period Receipt. Of debit notes from the seller [Section Receipt of credit notes from seller (Section 10(1)) - 8- No. : 02 SERIES - 1 DATED : 27TH JANUARY, 2012. Increase In Tax Credit Decrease In Tax Credit (D) Goads purchaséd returned rejected or [Section 10(1)] Change In use of goods, for purposes other thin for which credit Is allowed [Section Change in use of goods for purposes for which credit is állowed [Section Tãx credit disallowed In respect of stock transfer out of Daman and Dlu 02 No. . SERIES DATED : 27TH JANUARY, 2012. {Section Tax credit for Transitional stock held on IN 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 sto and raw materials held at th time of registratlon (Sectio 20) Tax credit disallowecf for goods lost or destroyed (Rule 7) Balance tax Crédit on capital goods [Section 9(9) (a)) Other adjustments if any (specify) Total S2i2 Total net Increa.se I (decrease) in Tax Credits Annexure III DVAT 30 A ena Gle 9 i. it Selfé s dâhfim , etümé4YC* Nãmb. .CMÆ:Cas •Memo uca SERIES -1 No. . O • JANUARY, 2012. umber: Set ur? GfAh - Üi*egfstéi SERIES No. . 02 DATED : 27TH JANUARY, 2012. Annexure V DVAT31A " '1%: Other'! From -Seriaä .•Details of-Tax I •Denve -12 - Note. Disena Buyers RÉG.•m Period Sale DÖiðrs agal.rGS • Retum Period TIN •Number of filer li'Gd1n'Sch-I •Sale keglSt&ed Deal". -4 Date'of Citegory of colLimi2.1N Invoice Di cr. • Crédit Note Gooe Rétumeã., Cöneact CM '...Cash • Mémo Fr 'L,TreGht' - cahrged sépara!ely CD cash dl"oune• 1 Invöie No.' Debit' Buyers don; •Nime . name: Number Salerrransf yyy) of the (incase of Crédit aridloe Tax Invoice state•• Note. No. , cash ontY) memb •ranble-Sale . 13 Goods ih Short Deseri ption Goods -'ITAX Mfgprö cessed Assethb :.led BraidC goodi orisigryne .TtaiiSfit :uklt ' igalnã- Regd Dealer agairist 'Ct.'ESale E*einpt . Sale Taxable Omer-mes -\$1e by . TranSfer Eiemptl üE.Évj, cours& of 'defined SääSJSåle1- •oflndla '-Gharges: '(T.T..•d. . Tho.' TAX PenutU niate•:, Salå,te, *port: against .FoHii' . •:éale . TAX. SERIES - DATED : 27 Annexure IV DVAT 31 Fröni Serial Number: Details' of Tax l. R&il 'Invoice-I. Delive Gategöry. of .entry in colimn• 2-1N lovoice 'Buyer's. Invoice Dr Date of No. Name • Debit Notec Note B üYers TIN,'TAN - 13 - Short DeSQipti on of GoOds I No. . 02 TH JANUARY, 2012. Retum Period Tl.r.o. Retum Period TIN Number of TAX DebWC (incase of iinoI. Salerrrans -"CreditNote fer(dd/m redit. Tax Iym)• Gr.-Goods Note Returned WC Nor. Wo•rks Corittract CM Cash Memö arid/ör caSh memo Sald 6f: d GOÖds listed, in Sch4 of Daman and Diu VAT regulati ron sale Of Gbods Mfg/Proee: ssed or ASSéii1bIe d by eligibié- unit Sale•of GoOds Taxable 5 Invoice only) I'..IT.T.O, Sålé 'Taxable @ ConeesS10naI. as per potificåtion TLT.O. TAX 12.5 I T'.T.O-- •TAX. rrö Tot • •TAX' Sale Of l. Npn•:• OLRputI Charges I.Tax:...I., ble z:-iecelv.éd• GOods Any OtheF 14 — 01 SERIES -1 No. . DATED : 6TH JANUARY, 2012. U.T. ADMINISTRATION OF DAMAN AND DIU ADMINISTRATOR'S SECRETARIAT MOTI DAMAN - 396 220. No. DMN/CST/Rules/2005/2011-12/ t 7 23 • Dated: 23/01/2012. Ref: Notification No. DMN/CST/RULES/2005/2011 - 12/14 dated 0510412011 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 I of Section 13 of the Central Sales Tax Act, 1956, the Commissioner hereby 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 Form — 1 js modified w.e.f. tax period commencing from 01-01-2012. Return furnished other than 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 Form — 1, is annexed as Ahnexure — i, with the Notification and forms part of this Notification. By Order and in the name of the Commissioner (VAT) of Daman & Diu (Chanchal Yadav) Deputy Secretary (Taxation) 15- SERIES 1 No. . 02 DATED : JANUARY, 2012. ANNEXURE - 1 U.T. ADMINISTRATION OF DAMAN AND DIU SALES TAX DEPARTMENT CST FORM 1 Form of return under Rule 4 of the Central Sates Tax (Goa, Daman and Diu) Rules, 1973. Return of the period from: Registration Certificate Number/ TIN Number: Name of the dealer: Address of the dealer: Status of the dealer: to (Whether Individual, partnership, company, Hindu undivided family, association, Club, guardian or trustee) Title under which the business is carried on: Sl. No



1. Value Gross amount received & receivable by the dealer during the period in respect of goods Deduct Sale of goods outside the state (As defined in Section 4 of the Act) Sale of goods in the course of Export out of India (as defined in Section 5(1) of the Act) Sale of goods in the course of Import into India (as defined in Section 5(2) of the Act) Sale of goods occasioned export of those goods out of India (as defined in Section 5(3) of the 2 3 4 5.6. 16 — No. . 02 SERIES - 1 TH JANUARY, 2012.

DATED : 27 Balance-turnover of Inter State Sales and Sates within the State Deduct- Turnover Of Sales within the State. Balance-/turnover of Inter-State Sales Deduct Cost of freight or delivery or the cost of installation where such cost is separately charged on Inter-State sales Sums allowed And cash discount if the turnover is considered inclusive of the same sums Sales prices of goods returned by the purchaser within the prescribed period Total Balance - Total turnover of Inter-State Sales Deduct Subsequent sates not taxable under Section 6(2) of the Act Sale of goods exempt by notification issued u/s 8(5) of the Act Sale of Exempted Goods specified in schedule I of Daman and Diu VAT Regulation 2005. Sale of goods to Units in SEZ section 8(6) of the ACT against



Form I Balance -Total Taxable turnover of Inter-State Sales Goods-wise break-up of the above taxable Amt: of taxable turnover and the tax payable thereon sales Rs. Sales of declared goods taxable at the rate of Sales to Registered Dealers on Form 'C' taxable at the rate of 2% Sales to registered dealers on Form "C" taxable at rate of 1% Any other rate Amt. of Tax Payable Rs. 1 No. : 02 JANUARY, 2012. (v) 7 — 17 _
SERIES DATED : Box 1 Box 2 Box 3 Sales to Govt. other than registered dealer on certificate in Form 'D' taxable @ 4% Sales to persons taxable at rate of 12.5% Box 1 Box 2 Box 3 Box 4 Box 5 Sales of goods notified under Sub-Section (5) of the section 8 of the Act Total Adjusted against VAT Input Credit as per./ TOTAL Net Payable Note 1: I enclose with this return the lists of inter - state sales with particular thereof as required by the sub — rule (4) of the rule 5 and sub - rule (3) of the Rule 6 of the 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 regards 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. Date: Signature: Status:
(Government Printing Press, Daman. 01/2012 — 2350 [Price Rs. 5.00]

