

IN EXERCISE OF THE POWERS CONFERRED BY SUB-SECTION (1) OF SECTION 36A
OF THE DAMAN & DIU VALUE ADDED TAX REGULATION, 200

EXTRAORDINARY Daman 11th March, 2010, 20 Phalguna 1931 (Saka) No. OFFICIAL GAZETTE Government of India U.T. ADMINISTRATION OF DAMAN & DIU PUBLISHED BY AUTHORITY U.T. ADMINISTRATION OF DAMANA & DIU, SECRETARIAT, DAMAN, 10 No. DMN/VAT/TDS/2010/3653 Date : 11/03/2010 Read : Notification No.DMN/VAT-2005/07-08/1012 dated 10/01/2008 NOTIFICATION In exercise of power conferred by Sub Section (1) of Section 36A, of the Daman and Diu Value Added Tax (Amended) Regulation, 2007, the Government hereby notify the rate of Tax to be deducted at source by the person responsible for making payment under sub- section (1) of section 36 A of said Regulation to be 4% of such payment or discharge after making exemption for the labour, service and other like charges in accordance with the Rule 3 of the Daman and Diu VAT Rules, 2005. Further, in exercise of power conferred by Sub Section (11) of Section 36A, of the Daman & Diu Value Added Tax (Amended) Regulation, 2007, the Government hereby notifies the annual rate of simple interest at the rate of fifteen percent for the purpose of the said sub-section. This notification comes into force on the date of publication in the Gazette of Union Territory of Daman and Diu. By order and in the name of the Administrator of Daman & Diu (P. J. Bamania) Deputy Secretary (Taxation) -2 EXTRAORDINARY No. : 10 DATED : 11TH MARCH, 2010. U.T. ADMINISTRATION OF DAMAN & DIU, SECRETARIAT, DAMAN. No. DMN/VAT-2005/09-10/3654 NOTIFICATION Date: 11/03/2010. Title : The Daman & Diu Value Added Tax (Amendment) Rules 2010 In exercise of power conferred by section 2(b) and 2(n) read with the Sub Section (1) of Section 102, of the Daman & Diu Value Added Tax Regulation, 2005 (1 of 2005), the Administrator hereby amends the Daman & Diu Value Added Rule 2005 in the following manner, namely 1

2. These Rules will be called Daman & Diu Value Added Tax (Amendment) Rules 2010. It shall come into force w.e.f. the date of publication in Daman & Diu extraordinary Gazette. In chapter XII, before Rule 59, the following rule shall be inserted namely:- 58(A). Tax Deduction at Source:- (1) (2) (2) (4) 3. Any person deducting tax under section 36A shall deposit the tax in the appropriate Government Treasury against the challan in Form DVAT-20 within the time prescribed in section 36A, alongwith interest for delayed payment. Person who has deducted the tax under subsection (1) of section 36A shall issue a certificate for deduction of tax in Form DVAT-45(A), such certificate shall be issued in triplicate. The person who has deducted the tax shall furnish the original copy of the certificate to the contractor within twenty eight days from the end of the month in which tax has been deducted. The second copy thereof along with proof of payment in challan Form DVAT-20 shall be attached along with the return of Tax Deduction at source (TDS) as prescribed in sub-rule (4) of this rule. The third copy thereof shall be retained by him for his record. Every person responsible for making deduction of tax under section 36A shall apply for Tax Deduction Account Number (T.A.N) within thirty days from the date on which the tax was deducted or deductible in Form DVAT-45(B) and Tax Deduction Account Number shall be issued in Form DVAT-45 (C). Every person deducting tax shall be required to file a Tax Deduction at Source (TDS) annual Return in Form -45 (D) within the period of Twenty Eight days from the end of the year in which tax has been deducted. In the list of forms after Form No. DVAT,,45, the following forms shall be inserted namely: DVAT-45(A) - Certificate of Deduction of Tax at Source (Triplicate)- Annexure-I DVAT,,45(B)- Application for Allotment of Tax Deduction Account Number (TAN)- Annexure-II Contd./--- Page 2 of IO EXTRAORDINARY No. : 10 DATED : 11TH MARCH, 2010. DVAT-45(C) - Tax Deduction Account Number (TAN) Certificate Annexure-III DVAT-45(D) - Form of Annual Return by the Contractee for the year Annexure-IV These forms are annexed with this notification. By order and in the name of the Administrator of Daman & Diu (P. J. Bamania) Deputy Secretary (Taxation) ANNEXURE-I Department of Value Added Tax UT Administration of Daman & Diu Form DVAT 45 (A) (See Rule 58 (A) of Daman & Diu Value Added Tax Rules, 2005) Certificate of Deduction of Tax at Source under Daman & Diu Value Added Tax Regulation, 2005 (Original copy to be furnished to the contractor) Particulars of Deductor Full name of person responsible for deduction of Tax Address Tax Deduction Account Number TAN 1/We (Rupees Particulars of Contractor Full Name of Contractor Address Registration Number do hereby certify that a sum of Rs.) was deducted being amount of tax deducted at

source under section 36 A of Daman & Diu Value Added Tax Regulation, 2005 and Rules framed there under. The above amount deducted at source has been deposited into the Government treasury, Page 3 of IO EXTRAORDINARY No. : 10 DATED : 11TH MARCH, The particulars in respect of said amount are given in table hereto: Table S.NO, Bill No. & Date Bill Amount Rate of TDS Amount of Tax deducted at source Date of deposit Challan No

2010. Name of Bank & Branch Certified true copy of receipted Challans attached Verification hereby solemnly affirm and declare that the information given 1/We herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.Signature of Authority Signatory Name Designation Date Note: One TAN shall be applicable for all units/office of person responsible for deduction of tax Inserted vide notification no. DMN/VAT-2010/09-10/3654 dated 11/03/2010 Page 4 of IO EXTRAORDINARY No. : 10 DATED : 11TH MARCH, 2010. ANNEXURE-I Department of Value Added Tax UT Administration of Daman & Diu Form DVAT 45 (A) (See Rule 58 (A) of Daman & Diu Value Added Tax Rules, 2005) Certificate of Deduction of Tax at Source under Daman & Diu Value Added Tax Regulation, 2005 (Second copy to be attached with the return of TDS) Particulars of Deductor Full name of person responsible for deduction of Tax Address Tax Deduction Account Number TAN 1/We (Rupees Particulars of Contractor Full Name of Contractor Address Registration Number do hereby certify that a sum of Rs.) was deducted being amount of tax deducted at source under section 36 A of Daman & Diu Value Added Tax Regulation, 2005 and Rules framed there under. The above amount deducted at source has been deposited into the Government treasury. The particulars in respect of said amount are given in table hereto: Table S.NO. Bill No. & Date Amount Rate of TDS Amount of Tax deducted at source Date of deposit Challan No. Name of Bank & Branch Page 5 of IO EXTRAORDINARY No. : 10 DATED : 11TH MARCH, 2010. Certified true copy of receipted Challans attached Verification hereby solemnly affirm and declare that the information given 1/We herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from. Signature of Authority Signatory Name Designation Place Date Note: One TAN shall be applicable for all units/office of person responsible for deduction of tax Inserted vide notification no. DMN/VAT-2010/09-10-3654 dated 11/03/2010 ANNEXURE-I Department of Value Added Tax UT Administration of Daman & Diu Form DVAT 45 (A) (See Rule 58 (A) of Daman & Diu Value Added Tax Rules, 2005) Certificate of Deduction of Tax at Source under Daman & Diu Value Added Tax Regulation, 2005 (Third Copy to be retained by deductor) Particulars of Deductor Full name of person responsible for deduction of Tax Address Tax Deduction Account Number TAN 1/We (Rupees Particulars of Contractor Full Name of Contractor Address Number do hereby certify that a sum of Rs.) was deducted being amount of tax deducted at source under section 36 A of Daman & Diu Value Added Tax Regulation, 2005 and Rules framed there under. The above amount deducted at source has been deposited into the Government treasury. Page 6 of IO EXTRAORDINARY No. : 10 DATED : 11TH MARCH, 2010. The particulars in respect of said amount are given in table hereto: Table Certified true copy of receipted Challans attached Verification 1/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from. Signature of Authority Signatory Name Designation Place Date Note: One TAN shall be applicable for all units/office of person responsible for deduction of tax Inserted vide notification no. DMN/VAT-2010/09-10/3654 dated 11/03/2010 Page 7 of IO EXTRAORDINARY No. : 10 DATED : 11TH MARCH, 2010. ANNEXURE-11 Department of Value Added Tax UT Administration of Daman & Diu Form DVAT 45 (B) (See Rule 58 (A) of Daman & Diu Value Added Tax Rules, 2005) Application for allotment of Tax Deduction Account Number (TAN) under Daman & Diu Value Added Tax Regulation, 2005 To, The Commissioner Department of Value Added Taxes Daman & Diu Daman. Whereas I/we/ am/are liable to deduct tax in accordance with section 36A of Daman & Diu Value Added Tax Regulation, 2005 , And whereas, no tax deduction account number has been allotted to me/us, till date. I/ we hereby request that a tax deduction account number be allotted to me/us I/we give below the necessary particulars for allotment of TAN No. 5 Authorized Si nato 6. Verification 1/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from. Signature of Authority Signatory Name Designation Date Note: One TAN shall be applicable for all units/office of person responsible for deduction of tax Inserted vide notification no. DMN/VAT-2010/09-10/3654 dated 11/03/2010 Page 8 of IO EXTRAORDINARY No. : 10 DATED :

11TH MARCH, 2010. ANNEXURE-III Department of Value Added Tax UT Administration of Daman & Diu Form DVAT 45 (C) (See Rule 58 (A) of Daman & Diu Value Added Tax Rules, 2005) Tax Deduction Account Number (TAN) certificate under Daman & Diu Value Added Tax Regulation, 2005 1. 2. 1

2. Full Name of person Responsible for deduction of Tax Address Tax Deduction Account Number Date of Issue Building Name/ Number Area/Road Locality/Market Telephone No. Pin Code Signature and Seal of Value Added Tax Authority Name Designation Place Date Note: One TAN shall be applicable for all units/office of person responsible for deduction of tax Inserted vide notification no. DMN/VAT-2010/09-10/3654 dated 11/03/2010 Page 9 of IO EXTRAORDINARY No. : 10 DATED : 11TH MARCH, 2010. ANNEXURE-IV Department of Value Added Tax UT Administration of Daman & Diu Form DVAT 45 (D) (See Rule 58 (A) of Daman & Diu Value Added Tax Rules, 2005) Form of Annual Return by the Contractee for the year 1. 2. 3

4. Name of Contractee Address Building Name/ Number Area/Road Locality/Market Telephone No. Pin Code Tax Deduction Account Number (TAN) Details of Payment made by Contractors and of tax deducted at source (as per Table below) Table 5. Name & No. Address of Contractor 5. Verification 1/We Regn. No. of Contractor Gross Value of the Contract Amount Credited / Date on which amount credited or paid Amount of tax deducted Date on which tax deducted Challan No. Name & TDS certificate and date on Address which TDS of the No. was paid to Bank the Credit of Govt. Treasu hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from. Signature of Authority Signatory Name Designation Place Date Note: One TAN shall be applicable for all units/office of person responsible for deduction of tax Inserted vide notification no. DMN/VAT-2010/09-10/3654 dated 11/03/2010 Government Printing Press, Daman 03/2010—250. [Price Rs. 5.00] Page IO of IO

