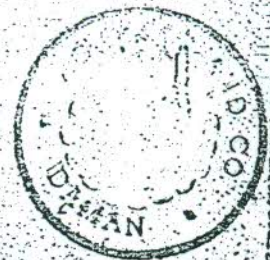


संख्या संकेत-35004/2000

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भाग II—खण्ड 1
PART II—Section 1
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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 25th April, 2000/Vaisakha 5, 1922 (Saka)

THE DAMAN AND DIU SALES TAX (AMENDMENT)
REGULATION, 2000

No. 2 of 2000

Promulgated by the President in the Fifty-first Year of the Republic of India.

A Regulation further to amend the Goa, Daman and Diu Sales Tax Act, 1964 as in force in the Union Territory of Daman and Diu.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the Daman and Diu Sales Tax (Amendment) Regulation, 2000.
- (2) It extends to whole of the Union territory of Daman and Diu.
- (3) It shall come into force at once.

Short title,
extent and
commence-
ment.

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Amendment of long title.

2. In the Goa, Daman and Diu Sales Tax Act, 1964, as in force in the Union territory of Daman and Diu (hereinafter referred to as the principal Act), for the long title, the following long title shall be substituted, namely:—

"An Act to impose a tax on the sale of goods in the Union territory of Daman and Diu and to provide for matters connected therewith."

Amendment of Section 1.

3. In section 1 of the principal Act, in sub-section (1), the word "Goa," shall be omitted.

Amendment of section 2.

4. In section 2 of the principal Act—

(a) in clause (b), for the words "Goa, Daman and Diu", wherever they occur, the words "Daman and Diu" shall be substituted;

(b) for clause (e), the following clause shall be substituted, namely:—

"(e) "Government" means the Administrator of Daman and Diu appointed by the President under article 239 of the Constitution;";

(c) for clause (g), the following clause shall be substituted, namely:—

"(g) "Official Gazette" means the Daman and Diu Gazette;";

(d) for clause (k), the following clause shall be substituted, namely:—

"(k) "sale", with its grammatical variations and cognate expressions, means any transfer of property in goods whether as such goods or in any other form in pursuance of a contract or otherwise by one person to another in the course of trade or business, for cash, or for deferred payment, or for any other valuable consideration, or by way of supply or distribution of goods by a society (including a co-operative society), club, firm or association to its members made within the Union territory of Daman and Diu, but does not include a mortgage, hypothecation or pledge of, or a charge on, goods."

Explanation I.—A delivery of goods on hire-purchase or on any other system of payment by instalments shall, notwithstanding the fact that the seller retains the title in the goods, as security for payment of the price, be deemed to be a sale.

Explanation II.—(a) Notwithstanding anything contained in the Sale of Goods Act, 1930, a sale or purchase of goods shall be deemed, for the purposes of this Regulation, to have taken place in the Union territory of Daman and Diu, wherever the contract of sale or purchase might have been made, if the goods are within the Union territory of Daman and Diu,—

(i) in the case of specific or ascertained goods, at the time of the contract of sale or purchase is made; and

(ii) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale or purchase by the seller or by the purchaser, whether assent of the other party is prior or subsequent to such appropriation.

(b) where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of clause (a) shall apply, as if there were separate contracts in respect of the goods at each of such places.

Explanation III.—Notwithstanding anything contained in this Regulation or in the Sale of Goods Act, 1930, two independent sales or purchases shall, for the purposes of this Regulation, be deemed to have taken place—

(i) when the goods are transferred from a principal to his selling agent and from the selling agent to the purchaser, or

(ii) when the goods are transferred from the seller to a buying agent and from the buying agent to his principal, if the agent is found in either of the cases aforesaid—

3 of 1930

3 of 1930

