

असाधारण
EXTRAORDINARY

Daman 17th July, 2000, 26 Asadha 1922 (Saka)

सं. : 30
No.

सरकारी राजपत्र OFFICIAL GAZETTE



सत्यमेव जयते
Government of India

संघ प्रदेश दमण एवं दीव प्रशासन

U.T. ADMINISTRATION OF DAMAN & DIU

प्रधिकरण द्वारा प्रकाशित
PUBLISHED BY AUTHORITY

U.T. ADMINISTRATION OF DAMAN AND DIU
ADMINISTRATOR'S SECRETARIAT
MOTI DAMAN - 396 220.

No.DMN/ST/4-1/2000/7

Dated : July 17, 2000.

NOTIFICATION

In exercise of the powers conferred by Section 36 of the Daman & Diu Sales Tax Act, 1964 (Act No.4 of 1964) as applicable to the Union Territory of Daman & Diu, the Administrator of the Union Territory of Daman & Diu hereby makes the following Rules further to amend the Goa, Daman & Diu Sales Tax Rules, 1964, namely:

1. Short Title, Extent and Commencement

- (1) These Rules may be called the Daman and Diu Sales Tax (Amendment) Rules, 2000.
- (2) These Rules extend to the whole of the Union Territory of Daman & Diu.
- (3) They shall come into force on and from the date of their publication in the Official Gazette.

2. Amendment of Short Title

In the Goa Daman and Diu Sales Tax Rules, 1964 as in force in the Union Territory of Daman & Diu (hereinafter referred to as the Principal Rules), for the Short Title, the following Short Title shall be substituted, namely:-

"These Rules may be called The Daman & Diu Sales Tax Rules, 1964".

3. Amendment of Rule 2

(a) In Rule 2 of the Principal Rules, for the words "Goa, Daman and Diu", wherever they occur, the words "Daman and Diu" shall be substituted.

(b) For Clause (c) of Rule 2 of the Principal Rules, the following Clause shall be substituted, namely:

"(c) "Appropriate Assessing Authority" means :

(i) in relation to any particular dealer, the Assistant Commissioner of Sales Tax, the Sales Tax Officer or the Assistant Sales Tax Officer within whose jurisdiction the dealer's place of business is situated;

(ii) in relation to a dealer who has more than one place of business in the Territory, the Assistant Commissioner of Sales Tax, the Sales Tax Officer or the Assistant Sales Tax Officer within whose jurisdiction, the head office of such business is situated in the Territory;

(iii) in relation to a non-resident dealer as defined in Rule 3, the Assistant Commissioner of Sales Tax or the Sales Tax Officer specifically nominated by the Commissioner for the purpose.

Provided that the Commissioner may by Order, appoint more than one Appropriate Assessing Authority for the same ward.

Provided further that the Commissioner may by order, transfer the jurisdiction of any dealer or class of dealers from one Assessing Authority to any other Assessing Authority."

4. Substitution of New Rule for Rule 13 A

For Rule 13 A of the Principal Rules, the following Rule shall be substituted, namely:-

13A Conditions subject to which a dealer may claim deduction from his turnover on account of sales of goods at a point other than the last point in the series of sales

- (1) A dealer who wishes to deduct from his turnover the amount in respect of any sale on the ground that he is entitled to make such deduction under the provisions of clause (III) of sub-section (3) of Section 7, shall produce a declaration in Form ST XXV duly filled in and signed by the dealer selling the goods.

Provided that a single declaration in Form ST XXV may cover any number of transactions of sales by a dealer, effected during a quarter.

- (2) The declaration in Form ST XXV shall be furnished by the dealer claiming the deduction to the Appropriate Assessing Authority upto the time of assessment by it.
- (3) Notwithstanding anything contained in sub-rule (1) if the Commissioner on an application made by a dealer and after making such enquiries as he may consider necessary, is satisfied that the dealer is not in a position to furnish all or any of the declarations referred to in sub-rule (1) above on account of loss of such declaration or declarations due to the fire or flood or riots beyond the control of the dealer, and that the application of sub-rule (1) will cause undue hardship to the dealer, he may by an order in writing exempt such dealer from furnishing such declaration or declarations, subject to the conditions as may be specified by the Commissioner in the order."

5. Amendment of Rule 20

In Clause (2) of Rule 20 of the Principal Rules, for the figures and words "12 years", the figures and words "8 years" shall be substituted.

6. Substitution of new Rule for Rule 32

For Rule 32 of the Principal Rules, the following Rule shall be substituted, namely:
 "32(1) An appeal against an Order of Assessment or re-assessment passed by an Appropriate Assessing Authority other than the Assistant Commissioner shall lie to the Assistant Commissioner (hereinafter referred to as Appellate Authority) and a second appeal against an Order passed in appeal shall lie to the Tribunal.

(2) An appeal against an Order of Assessment or re-assessment passed by the Assistant Commissioner shall lie to the Commissioner (hereinafter referred to as Appellate Authority) and a second appeal against an Order passed in appeal shall lie to the Tribunal."

7. Amendment of Rule 41(2)

In Rule 41(2) of the Principal Rules, for the words "the Assistant Commissioner", wherever they occur, the words "the Assistant Commissioner and the Commissioner" shall be substituted.

8. Amendment of Rule 52

In Rule 52 of the Principal Rules, the words "the Assistant Commissioner" shall be inserted before the words "the Sales Tax Officer" wherever they occur.

9. Insertion of new Rule 54 A

After Rule 54 of the Principal Rules, the following Rule shall be inserted, namely:
"54 A The certificate of audit of accounts of a dealer required to be furnished under Section 15 B shall be in form No. ST XXIV and shall be furnished to the Appropriate Assessing Authority in the case of a Company on or before 31st December and in other cases on or before 31st October of the year succeeding to which it relates."

10. Substitution of new Rule for Rule 60

For Rule 60 of the Principal Rules, the following Rule shall be substituted, namely:
"60 (1) For implementing the provisions of the Act and these Rules, the Territory shall be divided into the following two wards comprised of the areas noted against each:

- (i) Daman Ward - District of Daman.
- (ii) Diu Ward - District of Diu.

(2) All the non-resident dealers shall be registered in the Ward at Daman."

11. Amendment of Rule 64

In Rule 64 of the Principal Rules, for the words "Goa, Daman and Diu", the words "Daman and Diu" shall be substituted.

12. Amendment of the First Schedule

In the First Schedule of the Principal Rules:

- (a) In Serial No.2, Column No.4, the words "Assistant Commissioners" shall be inserted before the words "Sales Tax Officers", wherever they occur.
- (b) In Serial No.4, Column No.4, the words "Assistant Commissioners" shall be inserted before the words "Sales Tax Officers", wherever they occur.
- (c) In Serial No.5, Column No.4, the words "Assistant Commissioners" shall be inserted before the words "Sales Tax Officers", wherever they occur.

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- (d) In Serial No.6, Column No.4, the words "Assistant Commissioners" shall be inserted before the words "Sales Tax Officers", wherever they occur.
- (e) In Serial No.9, Column No.4, the words "Assistant Commissioners" shall be inserted before the words "Sales Tax Officers", wherever they occur.
- (f) In Serial No.10, Column No.4, the words "Assistant Commissioners" shall be inserted before the words "Sales Tax Officers", wherever they occur.
- (g) After Serial No.10, the following entry shall be added:
"11. 27(3) For revision of Orders of the Assistant Commissioners, except orders of Assessment. Commissioner"

13. Amendment of Form ST I to Form ST XXIII

In Form ST I, ST II, ST III, ST IV, ST V, ST VI, ST VII, ST VIII, ST IX, ST X, ST XI, ST XII, ST XIII, ST XIV, ST XV, ST XVI, ST XVII, ST XVIII, ST XIX, ST XX, ST XXI, ST XXII and ST XXIII of the Principal Rules, for the words "Goa, Daman and Diu", wherever they occur, the words "Daman and Diu" shall be substituted.

14. Insertion of forms

In the Principal Rules, after form ST XXIII the following forms shall be added namely:-

EXTRAORDINARY No. : 30

DATED : 17TH JULY, 2000.

"FORM ST XXIV

(See Rule 54 A)

Form of Certificate of Audit of Accounts

I/We have to report that the statutory audit of

 (Name and Address of the Dealer, Registration Certificate No.....) was conducted
 by me/us/M/s.....
 in pursuance of the provisions of the Daman and Diu Sales Tax Act, 1964 and I/We annex hereto a
 copy of my/our audit report dated alongwith a copy each of the audited Trading/
 Manufacturing and Profit and Loss account for the year, ended on
 and a copy of the Audited Balance Sheet as at
 alongwith the documents declared by the relevant Act to
 be part of, or annexed to, the profit and loss account and balance sheet.

Further statement showing the purchases and sales of taxable and non-taxable goods and those taxable at different rate separately are annexed hereto and in the case of a manufacturing concern, the raw materials used and finished products manufactured separately for each item of goods. Separate statement showing the details of goods exported outside India, sold inter-state or consigned or branch transferred to other state or purchased from outside the State, goods received on consignment or branch transfer from other States alongwith a statement of sales tax collected and remitted are also annexed.

In/my/our opinion and to the best of my/our information and according to explanations given to me/us, the particulars given in Form No.ST XXIV are true and correct.

Explanatory Note is annexed on points where i/We do not agree.

PLACE : CHARTERED ACCOUNTANT

DATE :

NOTES:

1. Delete whichever is not applicable
2. This report has to be given by:-
 - (i) a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949).

