

EXHIBIT - "V"

69

No. DMN/CST/ 443
U. T. Administration of Daman & Diu
and Dadra & Nagar Haveli,
O/o. the Commissioner Sales Tax /
Spl. Secretary (Taxation),
Paryatan Bhavan,
Nani Daman - 396 210.

Dated : June 3, 2002.

CIRCULAR

Amendment to Central Sales Tax Act

It is for information of all concerned that the Central Sales Tax Act, 1956 has been amended w. e. f. 01.06.2002. The salient features of the amended law are as under:-

1. Form 'C' or 'D' is now mandatory for all dealers (including traders and industries) even though the local tax rate is 4% or less. In absence of these Forms inter-state sales will be taxed @ 10%.
2. Form 'F' is now mandatory as a proof for claim of branch-transfer / consignment along with other evidence.
3. The scope of the definition of 'sale' has been widened to include works contract and lease transactions.
4. Form 'C' or 'D' can also be issued for purchasing goods for Telecommunication Network activity.

C. Arvind

(C. Arvind)
Dy. Secretary (Finance)

To,

1. The President, Daman Industries Association.] With a request to give wide
2. The President, Silvassa Industries Association.] publicity to the members.

TRUE COPY
custo & Mulls and Craigie Blunt & Care
W. A. V. S. D.

EXHIBIT - "U"

68

U.T. ADMINISTRATION OF DAMAN & DIU AND DADRA & NAGAR HAVELI

Secretariat - Daman

Amendment to Central Sales Tax Act

It is information of all concerned that the Central Sales Tax Act, 1956 has been amended w.e.f. 01.06.2002 the salient features of the amended law are as under

1. Form 'C' 'D' is now mandatory for all dealers (including traders and industries) even though the local tax rate is 4% or less in absence of these Form is inter-state sales will be taxed @ 10%
2. Form 'F' is now mandatory as a proof for claim of the branch transfer/consignment alongwith other evidences.
3. The scope of the definition of 'sale' has been widened to include work contract and lease transaction.
4. Form 'C' 'D' can also be issued for purchasing goods for Telecommunication Network activite.

Sd/-

(S. I. Bansal)

Commissioner of Sales-tax

31.5.2002

TRUE COPY

for Mulla and Craigie Blunt & Co.

JIN V. Singh

90

EXHIBIT - "W"

No. DMN/CST/2001-02/151/614
U.T. Administration of Daman & Diu
and Dadra & Nagar Havell,
O/o the Commissioner Sales Tax /
Spl. Secretary (Taxation),
Paryatan Bhavan,
Nani Daman - 396 210.

Dated: November 27, 2002.

C I R C U L A R

Amendment to Central Sales Tax Act

Vide our Circular dated 3rd June, 2002 we had informed about the amendment in the Central Sales Tax Act, 1956. It is once again confirmed and reiterated that:-

- (i) It will be mandatory for all manufacturing units including those set up prior to 11th May, 2002 when the amended provision came into force to produce 'C' / 'D' forms to claim lower rate of tax / exemption on inter-State sales. Sales in the course of interstate trade or commerce made to a person other than a registered dealer/Government will be subject to levy of tax @ 10% or general rate of tax, whichever is higher, as contemplated under the amended provisions of the Central Sales Tax Act.

- (ii) The amendment in Central Sales Tax Act, 1956 has already come into force w.e.f. 11th May, 2002.

(Deepak Virmani)
Dy. Secretary (Finance)

w/c

- The President, Daman Industries Association]
- Industrial Estate, Somnath Road,]
- Daman]
- The President, Silvassa Industries Association]
- Silvassa]

With a request to give wide publicity to the members