

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:-

- 5. 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%.
- 6. Form 'F' is now mandatory as a proof for claim of branch transfer / consignment alongwith other evidence.
- 7. The scope of the definition of 'sale' has been widened to include works contract and lease transactions.
- 8. 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 Assistant Commissioner Sales Tax, Dadra & Nagar Haveli.
- 2. The Sales Tax Officer, Sales Tax Department, Daman.