

असाधारण  
EXTRAORDINARY

Daman 31<sup>st</sup> December, 1999, 10 Pausa 1921 (Saka)

सं. : 29  
No.

# सरकारी राजपत्र OFFICIAL GAZETTE

C/35



सर्व एकात्मक  
Government of India

## संघ प्रदेश दमण एवं दीव प्रशासन

U.T. ADMINISTRATION OF DAMAN & DIU

शासिकद्वारा प्रकाशित  
PUBLISHED BY AUTHORITY

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

No.DMN/ST/4-1/99/1

Dated: December 31, 1999.

### NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section 10 of the Goa, Daman and Diu Sales Tax Act, 1964 (Act 4 of 1964) as applicable to the Union Territory of Daman and Diu, the Administrator of the Union Territory of Daman and Diu is hereby pleased to omit Entry No:-68 and Entry No:-85 of the Second Schedule appended to the said Act.

This Notification shall come into force from the date of publication in the Official Gazette.

By Order and in the name of the  
Administrator of Daman & Diu

Sd/-  
(A. L. Damania)  
Assistant Secretary (Finance)

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

No DMN/ST/4-1/99/2

Dated December 31, 1999

## NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (Act 4 of 1964) as applicable to the Union Territory of Daman and Diu, the Administrator of the Union Territory of Daman and Diu having considered it necessary so to do in the public interest, hereby exempts from payment of Sales Tax levied under the said Act, on sale of goods manufactured, processed or assembled in the Union Territory of Daman and Diu by any Small Scale Industry / Medium Scale Industry / Large Scale Industry, registered as such by a competent authority, except those of high polluting nature as declared by the Central Government and mentioned in the Annexure appended hereto, for a period of 15 years / 10 years / 5 years respectively, from the date of first sale, or from the date of first consignment / branch transfer as the case may be, of the goods manufactured, processed or assembled, effected by such Small Scale Industry or Medium Scale Industry or Large Scale Industry on or after its date of registration under the Goa, Daman and Diu Sales Tax Act, 1964.

Provided that -

- (i) Such Small Scale Industry shall also obtain provisional registration from the District Industries Centre, Directorate of Industries, UT Administration of Daman and Diu on or before 31<sup>st</sup> December, 1999.
- (ii) Medium Scale or Large Scale Industry not covered under the licencing provision of the Industries (Development & Regulation Act), 1951 read with Notification No.477(E) dated 25<sup>th</sup> July, 1991 shall file Industrial Entrepreneurs Memorandum (IEM) with the Department of Industrial Development, Ministry of Industry, Government of India and obtain acknowledgement from the said Ministry on or before 31<sup>st</sup> December, 1999 and in case of Industries requiring compulsory licence shall obtain "Letter of Intent" on or before 31<sup>st</sup> December, 1999.
- (iii) Such Small Scale or Medium Scale or Large Scale Industry shall possess the required land or constructed premises for the Industrial Unit either on Leasehold basis or on Freehold basis on or before 31<sup>st</sup> December, 1999.
- (iv) Such Small Scale or Medium Scale or Large Scale Industry shall obtain provisional registration under Section 13 of the Goa, Daman and Diu Sales Tax Act, 1964 on or before 29th February, 2000.
- (v) Such Small Scale or Medium Scale or Large Scale Industry shall apply to Financial Institutions or Banks for Loan for setting up of such Industrial Unit if such Industrial Unit is funded by or to be funded by Loans on or before 29th February, 2000.
- (vi) Such Small Scale or Medium Scale or Large Scale Industry shall either purchase Plant and Machinery or place confirmed purchase order for Plant and Machinery mentioned in the Project Report submitted while obtaining provisional registration under Section 13 of the said Act on or before 31<sup>st</sup> March, 2000.
- (vii) Such Small Scale or Medium Scale or Large Scale Industry shall commence Commercial Production on or before 31<sup>st</sup> December, 2002.
- (viii) In the case of a Small Scale or Medium Scale or Large Scale Industry which has been established by transferring the ownership, shifting or dismantling, of a Small Scale or Medium Scale or Large Scale Industry, the first sale for the purpose of this Notification shall be deemed



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to be the sale effected by the erstwhile Small Scale or Medium Scale or Large Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Small Scale, Medium Scale or Large Scale Industry

- (ix) In the case of a Small Scale or Medium Scale or Large Scale Industry enjoying the benefit of 15 years / 10 years / 5 years exemption under Entry No -68 or Entry No -85 of the Second Schedule appended to the said Act as it stood immediately prior to the date of coming into force of the Notification No DMN/ST/4-1/99/1 dated 31st December, 1999, it shall continue to enjoy the exemption for the balance of the unexpired period of 15 years / 10 years / 5 years respectively under this Notification
- (x) The Small Scale / Medium Scale / Large Scale Industry produces a certificate from the Directorate of Industries, U.T. Administration of Daman & Diu that the said industry is not of high polluting nature. Provided further that considering the nature of process carried out by any of the industries so declared to be of high polluting nature, the Administrator may, on the advice of the Pollution Control Committee, Daman & Diu and Dadra & Nagar Haveli that the process carried out by such industry is not of high polluting nature, extend the benefit of exemption to such industry for such period and on such conditions as he may deem fit.
- (xi) Such Small Scale, Medium Scale or Large Scale Industry shall abide by the directives issued by the U.T. Administration of Daman and Diu from time to time.
- (xii) The Small / Medium / Large Scale Industry produces a certificate obtained from the Directorate of Industries, U.T. Administration of Daman & Diu at the end of every third year to the effect that the unit is still running. The Assessing Authority may, however, dispense with the production of the said certificate if he is satisfied from other evidence adduced that the industry has actually been in the production during the relevant period and the sales of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per the provisions of the Act, within the time limit prescribed.
- (xiii) Violation of any of the above provisions shall entail withdrawal of Sales Tax Exemption to such Small Scale or Medium Scale or Large Scale Industry and attract action as provided under Sub-Section (2) of Section 10A of the said Act.

ANNEXURE

Industries of high polluting nature as declared by Central Government

- (i) Primary, metallurgical producing industries viz:-  
Zinc, Lead, Copper, Aluminium and steel;
- (ii) Paper, pulp and newsprint;
- (iii) Pesticides / insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium / Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries (lead acid type);
- (xiv) Acids / Alkalis;
- (xv) Plastics;



DATED : 31<sup>st</sup> December, 1999.

- (xvi) Rubber-synthetics.
- (xvii) Cement.
- (xviii) Asbestos.
- (xix) Fermentation industry, and
- (xx) Electroplating.

This Notification shall come into force from the date of publication in the Official Gazette

By Order and in the name of the  
Administrator of Daman & Diu

Sd/-

(A. L. Damania)  
Assistant Secretary (Finance)

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

No.DMN/CST/4-1/99/3

Dated: December 31, 1999.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) read with Section 21 of General Clause Act, 1897 (Central Act 10 of 1897), the Administrator of the Union Territory of Daman & Diu hereby rescinds with effect from the date of publication of this Notification in the Official Gazette, the Government Notification No.5/4/87-FIN(R&C)(1) and Notification No.5/4/87-FIN(R&C)(2) both dated 20th April, 1987.

By Order and in the name of the  
Administrator of Daman & Diu

Sd/-

(A. L. Damania)  
Assistant Secretary (Finance)

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