

असाधारण
EXTRAORDINARY

Daman 31st July, 2002, 9 Sravana 1924 (Saka)

सं. : 27
No.

सरकारी राजपत्र
OFFICIAL GAZETTE



भारत सरकार
Government of India



संघ प्रदेश दमण एवं दीव प्रशासन

U.T. ADMINISTRATION OF DAMAN & DIU

प्राधिकरण द्वारा प्रकाशित
PUBLISHED BY AUTHORITY

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

No. CST/DMN/03/815

Dated : July 31, 2002.

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 Daman & Diu Sales Tax Rules, 1964 (hereinafter referred to as the Principal Rules), namely:

1. Short Title, Extent and Commencement

- (1) These Rules may be called the Daman and Diu Sales Tax (Amendment) Rules, 2002.
- (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.

Contd./—

2. Amendment of Rule 18

In sub-rule (2) of Rule 18 of the Principal Rules, the following proviso shall be added:

"Provided that if a dealer is covered under clause (b) of sub-section (2) of section 17 of the Act, the appropriate Assessing Authority may without serving notice in Form ST XIV, without requiring the presence of the dealer and without production of any evidence in support of the returns, assess for any year the amount of tax due from every dealer belonging to such categories as may be specified by the Commissioner by a notification in the Official Gazette, on the basis of the returns furnished by the dealer.

Provided further that no such assessment on the basis of the returns furnished may be made unless the dealer eligible for such assessment furnished to the Appropriate Assessing Authority within such period as may be specified by the Commissioner by a notification in the Official Gazette a statement in Form ST XXV.

Provided also that the Appropriate Assessing Authority shall get the requisite enquiry conducted into every such case as may be identified by a random process for post assessment enquiry and shall in case such enquiry leads to discovery of facts indicating that the whole or any part of the turnover of any dealer in respect of any period has escaped assessment to tax or has been under assessed or has been assessed at a rate lower than the rate at which it is assessable or any deduction has been wrongly made there from, or any other fact indicating non-compliance with the law relating to sales tax take further necessary action according to law".

3. Amendment of Rule 54 A

In Rule 54 A, the following proviso shall be added :

"Provided that for the financial years 2000-2001, 2001-2002 and 2002-2003 the Audit Report in Form No. S. T. XXIV shall be furnished to the Appropriate Assessing Authority on or before 31.12.2003".

4. Insertion of Forms

In the principal Rules, after Form XXIV, the following form shall be added namely :

Contd./—

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DATED : 31ST JULY, 2002.

Handwritten signature/initials

"Form No. S. T. XXV
(See Rule 18)

To,
The Assessing Authority,
_____ Ward,
Daman.

Sub : Application for benefit of Summary Assessment Scheme.

Ref : Notification No..... dated

Ref :

Sir,

I, the undersigned, Proprietor/Partner/Manager/Director of the business known as Situated at hereby apply on behalf of the said business for benefit of Summary Assessment Scheme announced by the Government vide Notification No. dated

I hereby declare that my/our turnover during the year has been and for the year is

My/our sales tax liability during the year..... and was as under :

Under Daman & Diu Sales Tax
Act, 1964

Under Central Sales Tax
Act, 1956

| | Year | Amount | Year | Amount |
|------|-------------------------------|--------|-------------------------------|--------|
| (i) | | | | |
| (ii) | | | | |
| | % increase over previous year | | % increase over previous year | |

Combined % increase
over previous year

Contd./--

I / We further declare that :-

- (i) I/We are not in arrears of tax, penalty, etc. under both Daman & Diu Sales Tax Act and Central Sales Tax Act. 6.
- (ii) I/We have filed quarterly returns and deposited as laid down as per said returns within the time prescribed. 7.
- (iii) I/We fulfill all the conditions laid down in the scheme for being entitled for its benefit. —
- (iv) I/We further declare that the information disclosed by me in the statement enclosed is correct and complete. (1)

I/We pray for acceptance of quarterly returns filed and for completion of assessment under section 17 (2) (b) of the Daman & Diu Sales Tax Act and section 9 (2) of the Central Sales Tax Act without calling for production of books of accounts or my/ our attendance. (2)
(3)

Yours faithfully, (4)
(5)

Encl : Statement duly filled in as per format provided with enclosures. (6)
(7)

Statement of Particulars in support of the returns furnished for the year (8)

1. Year of Assessment : (9)
2. Name and complete address of the dealer : (9)
3. Details of industrial units of the dealer in Daman : (10)
 - (a) Name and address (11)
 - (b) Category of industry : SSI/MSI/LSI (11)
 - (c) Date of first sale effected by each industrial unit
 - (d) Date of graduation from one category to another.
4. Registration Certificate No. :
5. Brief description of commodities dealt : (12)
 - (a) For Resale
 - (b) For Manufacture (13)

Contd./--

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6. Particulars of :
- (a) The accounts of purchases and sales maintained u/s 20 and
(b) Other accounts, if any, maintained.
7. Details of Turnover, exemptions claimed, addition of purchase prices, if any, disclosed, calculation of tax due, particulars of tax paid and returns furnished etc.

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| Particulars | Quarter | | | | Total Rs. |
|---|------------|-------------|--------------|-------------|--------------|
| | (I) Rs. | (II) Rs. | (III) Rs. | (IV) Rs. | |
| (1) Turnover | | | | | |
| (2) Cost of freight, delivery or installation separately charged to include in (1) above. | | | | | |
| (3) Value of goods returned within the period prescribed under Rule 2A. | | | | | |
| (4) Cash discount allowed according to normal trade practice and included in (1) above. | | | | | |
| (5) Tax collected as such and shown separately in cash memos or bills. | | | | | |
| (6) Net turnover of (2) to (5) above. | | | | | |
| (7) Deductions on account of sales of goods declared tax free u/s 7 (3) (I) | | | | | |
| (8) Deductions on account of sales made to registered dealers claimed u/s 7 (3) (II). | | | | | |
| (9) Deductions on account of sales of goods taxable at first point claimed u/s 7 (3) (III) | | | | | |
| (10) Deductions on account of sales made to any undertaking supplying electrical energy to public claimed u/s 7 (3) (IV). | | | | | |
| (11) Sales in the course of inter state trade or commerce claimed u/s 7 (3) (V) | | | | | |
| (a) Sales outside Daman & Diu. | | | | | |
| (b) Sales in the course of Export out of India. | | | | | |
| (i) From Daman & Diu. | | | | | |
| (ii) Through any other State. | | | | | |
| (12) Sales made as per conditions referred to in in section 7 (3) (VI). | | | | | |
| (13) Deductions on account of sale of goods not liable to tax u/s 10 A. | | | | | |

- (14) Total deductions claimed from column (7) to (13)
- (15) Taxable turnover (after deducting items (2) to (5) and (7) to (13).

| | | |
|------------------------------------|-------|-------------|
| (16) Analysis of Taxable Turnover. | T. O. | Tax Payable |
| (a) Turnover taxable @ 1% | | Rs. |
| (b) Turnover taxable @ 4% | | Rs. |
| (c) Turnover taxable @ 8% | | Rs. |
| (d) Turnover taxable @ 12% | | Rs. |
| (e) Turnover taxable @ 20% | | Rs. |

(17) Amount of tax due Rs.

(18) Amount of tax paid in Government Treasury and date of payment. Rs.

(19) Amount paid in excess, if any (17-18) Rs.

(20) Amount of tax, if any, paid into Government Treasury subsequent to the return to make up for less payment and date of payment.

- (a) Amount
- (b) Date

(21) Date of filing of returns : Quarter (I) (II) (III) (IV)

8. Particulars of certificates and declaration furnished herewith by the dealer (to be annexed as a separate statement if space is insufficient).

