

असाधारण
EXTRAORDINARY

Daman 5th February, 2003, 16 Magha 1924 (Saka)

सं. : 03
No.

सरकारी राजपत्र OFFICIAL GAZETTE



संघ प्रशासन
Government of India



संघ प्रदेश दमण एवं दीव प्रशासन

U.T. ADMINISTRATION OF DAMAN & DIU

प्रसिद्धि द्वारा प्रकाशित
PUBLISHED BY AUTHORITY

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

No.DMN/CST/35/2054

Dated : 5th February, 2003.

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) (hereinafter called the said Act), and in partial modification of this Administration's Notification No.DMN/CST/4-1/99/4 dated 31st December, 1999 (hereinafter called the Principal Notification), the Administrator of the Union Territory of Daman and Diu having considered it necessary so to do in the public interest, is pleased to order that industry set up after the expiry of time limit specified under the Principal Notification No.DMN/CST/4-1/99/4 dated 31st December, 1999 as amended vide Notification No.DMN/CST/4-1/99/6 dated 15th March, 2000 shall also be entitled to exemption from levy of Central Sales Tax subject to the following conditions :-

1. (i) Such Small Scale Industry / Medium Scale Industry / Large Scale Industry registered as such by a competent authority is eligible for the benefit of Sales Tax Exemption on sale effected during inter-State trade or commerce to a registered dealer or the Government, of goods manufactured, processed or assembled in the Union Territory of Daman and Diu upto 31st December, 2017 or 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 by such industry on or after its registration under the Central Sales Tax Act, 1956, whichever is earlier.

EXTRAORDINARY No. : 03

DATED : 5TH FEBRUARY, 2003.

- (ii) Such Small Scale Industry shall be registered as Small Scale Industry with Directorate of Industries, Administration of Daman & Diu.
- (iii) Such Medium Scale or Large Scale Industry not covered under the licencing provision of Industries (Development & Regulation Act), 1951 read with Notification No.477 (E) dated 25th July, 1991 shall file Industrial Entrepreneurs Memorandum (IEM) with the Department of Industrial Development, Ministry of Industry, Govt. of India and obtain acknowledgement from the said Ministry.
- (iv) Such benefit of Exemption under this Notification shall be available only on fulfillment of the requirements laid down in sub-section (4) of section 8 of the said Act.
- (v) In the case of a small or medium scale or large scale industry enjoying the benefit of 15 years / 10 years / 5 years Exemption under Notification No.5/4/87-FIN(R&C)(1) and Notification No.5/4/87-FIN(R&C)(2) both dated 20th April, 1987 and Notification No.DMN/CST/4-1/99-4 dated 31st December, 1999 as it stood immediately prior to the date of coming into force of this Notification shall continue to enjoy the exemption for the balance period of 15/10/5 years respectively.
- (vi) Clauses (viii), (x), (xi), (xii) (xiii) and Annexure appended to the Principal Notification dated 31st December, 1999 shall apply mutatis mutandi.

Provided that this modification of the Principal Notification will not affect the liability of the existing industry to pay the Central Sales Tax already collected by it under the Principal Notification.

2. As a consequence, this Administration's Notification No.DMN/CST/2001-02/02 dated 17th October, 2001 issued under Clause (xi) of the Principal Notification is hereby repealed. However, the repeal shall not affect the liability of the dealer to pay the Central Sales Tax collected by him during the operation of the above said Notification dated 17th October, 2001.

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

Sd/-

(Deepak Virmani)
Deputy Secretary (Finance)
