

असाधारण  
EXTRAORDINARY

Daman 31<sup>st</sup> October, 2005, 9 Kartika 1927 (Saka)

सं. : 51  
No.

# सरकारी राजपत्र

## OFFICIAL GAZETTE



सत्यमेव जयते  
भारत सरकार  
Government of India

### संघ प्रदेश दमण एवं दीव प्रशासन

U.T. ADMINISTRATION OF DAMAN & DIU

प्राधिकरण द्वारा प्रकाशित  
PUBLISHED BY AUTHORITY

UT ADMINISTRATION OF DAMAN & DIU  
OFFICE OF THE SECRETARY (FINANCE)  
SECRETARIAT, DAMAN : 396 220.

No.DMN/VAT/2005/05-06/493

Dated : 31/10/2005.

### NOTIFICATION

In exercise of powers vested under Section 16 of the Daman & Diu Value Added Tax Regulation 2005, the Administrator of Daman & Diu is pleased to specify an amount of 'Fifty Lakh Rupees' for purposes of applicability of Composition Scheme instead of 'Twenty Five Lakh Rupees' as occurring under sub-section (1) of Section 16 and Clause (b) of sub-section (3) of Section 16 of the Regulation.

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

Sd/-  
( Arun Kumar Mishra )  
Deputy Secretary (Finance)

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UT ADMINISTRATION OF DAMAN & DIU,  
OFFICE OF THE SECRETARY (FINANCE)  
SECRETARIAT, DAMAN : 396 220.

No.DMN/VAT/2005/05-06/494

Dated : 31/10/2005.

NOTIFICATION

In exercise of powers conferred under sub-section (6) of Section 6 of the Daman & Diu Value Added Tax Regulation 2005 and in partial modification of this Administration Order No.DMN/VAT/2005/05-06/25 dated 21.4.2005, the Administrator of Daman & Diu is pleased to order insertion of following clause after Clause 3 of the said order.

3A. Notwithstanding anything contained in clause 5 of this order, subsequent sale by any registered dealer, of the goods manufactured, processed or assembled by an eligible unit, as was exempt from payment of tax in terms of Notification No.4/1/95-STD/133 (Annexure 3 to 4) dated 16.6.1997 read with Notification No.4/1/95-STD/109 dated 19.8.1997 issued under the repeated Act, shall be exempt from levy of tax under the VAT Regulation.

Provided that such manufacturing unit issues to the dealer purchasing goods manufactured, processed or assembled by him a declaration in Part 'A' of Form I in support of the fact that the goods have been manufactured in the territory and that the manufacturing unit is eligible for tax exemption and was set up prior to 16.6.1997.

Provided further that subsequent purchasing dealers in the series of sales of goods obtains a certificate in part 'B' of Form I from the selling dealers that the goods were manufactured in the territory by a manufacturing unit exempt from payment of tax and set up prior to 16.6.1997 and that no input tax credit has been claimed by him for the purchase or sale of such goods.

Provided further that every dealer in the series of sales shall maintain a separate and true account of purchase, sale and stock of all such goods.

Provided further that withdrawal of Value Added Tax exemption to an eligible unit in view of violations described in clause 9 of the order shall also entail withdrawal of Value Added Tax exemption on subsequent sales of goods manufactured and sold after the date of withdrawal of tax exemption by such units.

This amendment will be effective from the date of issue of this notification.

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

Sd/-

( Arun Kumar Mishra )  
Deputy Secretary (Finance)

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EXTRAORDINARY No. : 51

DATED : 31<sup>ST</sup> OCTOBER, 2005.

FORM NO. 1

**PART - A**

(To be issued by an industrial unit set up prior to 16.6.1997 to immediate succeeding dealer purchasing goods manufactured by him)

Name of the industry selling the goods Royal Diesel

TIN ..... valid from .....

Exemption Eligibility Certificate No .....

It is hereby certified that the goods sold by me/us to Royal Diesel

..... having Registration/TIN .....

under invoice detailed below are manufactured/processed/assembled by me/us in my/our industrial unit set up prior to 16.6.97 and is eligible for exemption under Order No. DMN/VAT/2005/05-06/25 dated 21.4.2005.

(Signature).....

Dated : .....

(Name and status of the person signing the declaration in relation to the industry)

Particulars of invoices/bills

Date	No.	Amount
1 .....	.....	.....
2 .....	.....	.....
3 .....	.....	.....

**PART - B**

(To be issued by subsequent selling dealer to purchaser in the series of sale of the goods manufactured, processed, assembled by industry set up prior to 16.6.1997)

Name of the dealer selling the goods .....

TIN ..... R.C. No. under the Central Sales

Tax Act, 1956 .....



It is hereby declared that the goods sold by me/us to  
 ..... whose TIN .....  
 under my/our invoices/bills detailed below, are manufactured by .....  
 .....  
 an industry set up prior to 16.6.97 and is eligible for exemption under Order  
 No.DMN/VAT/2005/05-06/25 dated 21.4.2005 and were purchased by me/my supplier  
 from the said Industry under certificate in Form I Part 'A' dated .....

It is further certified that I/We have not claimed input tax credit on purchase of such  
 goods.

(Signature).....  
 Dated : .....

(Name and status of the person  
 signing the declaration in relation  
 to the industry)

Particulars of invoices/bills

Date	No.	Amount
1.....	.....	.....
2.....	.....	.....
3.....	.....	.....

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