

**U. T. Administration of Daman & Diu,
Administrator's Secretariat,
Daman – 396 220.**

No.DMN/CST/Exemption/07-08/1020

Dated : 28.01.2008.

Read :-

- (1) Notification No. 4/1/95-STD/133 dated 16-06-1997 published in the Official Gazette Extra Ordinary dated 16-06-1997.
- (2) Notification No.4/1/95-STD/109 dated 19-08-1997, published the Official Gazette dated 22-08-1997.
- (3) Notification No.DMN/CST/4-1/99/4 dated 31-12-1999.
- (4) Notification No.DMN/CST/4-1/99/6 dated 15-03-2000.
- (5) Notification No.DMN/CST/35/2054 dated 05-02-2003.

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) and in partial modification of the notifications at sl. nos (1) to (5) as above, the Administrator of the Union Territory of Daman & Diu and Dadra & Nagar Haveli, having considered it necessary so to do in the public interest and to bring parity between the Union Territories of Daman & Diu and Dadra Nagar Haveli in the matter of grant of sales tax exemption is pleased to order that Medium Scale Industry (MSI)/ Large Scale Industry (LSI) registered as such by a competent authority is eligible for the benefit of Central Sales Tax exemption upto 31-12-2017 or for 15 years from the date of 1st sale or from the date of first consignment / branch transfer as the case may be, out of goods manufactured by it, which-ever is earlier.

All other clauses of the notifications at Sl. nos. (1) to (5) above, shall apply mutatis mutandis except that the benefit of exemption on Central Sales Tax for MSI/LSI units has been revised as above.

Provided, that this modification of Notifications at Sl. no. (1) to (5) as above will not affect the liability of the existing industry to pay the Central Sales Tax, prior to this notification.

This notification shall come into force with immediate effect. Notwithstanding anything contained to the contrary in the notification, the present notification shall be subject to the conditions informed by the Ministry of Home Affairs, Government of India, New Delhi vide letter No.U 13034/72/2006-GP dated 24-01-2008.

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

(P. S. Jani)
Dy. Secretary (Taxation)

Copy forwarded for information and necessary action to :-

- 1) The Deputy Director (Planning & Statistics), Government Printing Press, Daman for its publication.
- 2) The Value Added Tax Department, Daman/ Diu.