

Administration of Daman and Diu (UT),
Department of Value Added Tax,
Moti - Daman

No. DMN/VAT-2005/2015-16/02

Dated :-02/02/2016

NOTIFICATION

Ref : Letter No. U-13034/67/2004-GP dated 20th January, 2006 from Govt. of India, Ministry of Home Affairs, New Delhi.

In exercise of the power conferred by the Sub-Section 6 of the Section 6 of Daman and Diu Value Added Tax Regulation, 2005 (1 of 2005), the Administrator having considered it necessary to do so in public interest hereby continue for exemption for sale of High Speed Diesel by a Cooperative Society of fisherman registered as dealer under Daman and Diu Value Added Tax Regulation, 2005 and which carries on business of purchase and sales of High Speed Diesel to its member or member of any other Cooperative Society of fisherman and registered under Maharashtra Cooperative Society Act, 1961 or any such act, time being in force in the Union Territory of Daman and Diu, for use in fishing operation with the help of machine operated boats, from payment of whole of the Value Added Tax levied under the said Regulation upto 31st December, 2017.

The quantity of the high speed diesel which may be sold to the fisherman against permit shall be limited to the extent specified in the table below :-

T A B L E			
Sr. No	Description of the fishing boat operated by High Speed Diesel	Quantity of High Speed Diesel to be sold at a time to a particular diesel operated fishing boat.	Maximum quantity of HSD that can be sold to a particular Diesel operated fishing boats during the financial year
1,	Fishing Boat with a capacity upto 50 BHP and below	400 Ltr.	11000 Ltr.
2,	Fishing Boat with a capacity of 51 to 100 BHP - • Fishing boats • Trawlers	800 Ltr. 1200 Ltr.	20000 Ltr. 24000 Ltr.
3,	Fishing Boat with a capacity of 101 to 150 BHP - • Fishing boats • Trawlers	2000 Ltr. 2400 Ltr.	28000 Ltr. 32000 ltr.
4,	Fishing Boat with a capacity of 151 BHP and above - • Trawlers	3000 Ltr.	35000 ltr.



The above exemption shall be subject to the following conditions, namely :-

1. The Cooperative Society shall resell high speed diesel against the permit obtained by the members of the Cooperative Society of fisherman from the Supdt./Asstt. Supdt. of Fisheries, Daman and Diu. The permit shall contain following particulars.
 - (a) Card Number.
 - (b) Name of the Member Fisherman.
 - (c) Address.
 - (d) Name of Vessel.
 - (e) Registration Number.
 - (f) Specification of Engine.
Engine No. _____ Make _____ and BHP _____
 - (g) Maximum quantity of high speed diesel admissible during the period from 1st April to 31st March for respective financial years observing of season/ban for fishing.
 - (h) Membership number in Cooperative Society and name of the Cooperative Society.
 - (i) Certificate from the Cooperative Society signed by its Secretary to the effect that the permit holder is a member of that Cooperative Society and a bonafied fisherman carrying on fishing operation.
 - (j) Every boat owners should maintain daily diary consisting details of each trip (to and from), type of fishing (type & quantity), fish catch, consumption of diesel, etc. and verified by the Co. op Society before release of diesel to the boat owner.
 - (k) Fisheries department is also authorized to check the HSD supply to fishing boat to prevent misuse.
2. The Cooperative Society selling such high speed diesel to fisherman shall keep separate cash memos/bills with the following details;
 - (a) Date and Serial Number.
 - (b) Name of the petrol pump and its address.
 - (c) Name of purchasing fisherman.
 - (d) Vessel registration certificate number.
 - (e) Membership number in the Cooperative Society and name of such Society.
 - (f) Signature of the person who issues cash memos/bills.

Contd. 3.....




3. If the Cooperative Society fails to sell the high speed diesel in accordance with the terms of the declaration furnished by it or contravenes any provisions of Daman and Diu Value Added Tax Regulation, 2005 or the Rules made there under or any condition of this Notification, the Society shall have to pay Value Added Tax on sales in respect which the breach has been committed without prejudice to any other legal proceeding prescribed under the Daman and Diu Value Added Tax Regulation, 2005.

This Notification comes into effect from the date of publication of this notification in the Official Gazette.

This issues in supersession of all Notifications issued earlier in this regard.

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


(Kishore J. Bamania)
Joint Secretary (Taxation),
Daman and Diu.

Copy to :-

- 1) The PS to Administrator, Secretariat, Daman.
- 2) The PS to Development Commissioner, Secretariat, Daman.
- 3) The PS to Finance Secretary, Secretariat, Daman.
- 4) The Commissioner (VAT), Daman and Diu, Daman.
- 5) The Collector, Daman / Diu.
- 6) The Law Secretary, Secretariat, Daman.
- 7) The Dy. Commissioner (VAT), Daman.
- 8) The Dy. Commissioner (VAT), Diu.
- 9) The Director of Accounts, Daman.
- 10) The Dy. Director of Accounts, Diu.
- 11) The Official Language Department, Daman for translation.
- 12) The Dy. Director (Plg. & Statistics), Secretariat, Daman i/c. Govt. Printing Press for publication in the Official Gazette.