

the Commissioner shall be deemed for the purposes of this Regulation to have made and issued to the person on the day after the expiry of the prescribed period, a determination of the determinable question in the terms of the proposed determination.

(7) The Commissioner may—

(a) direct that the determination shall not affect the liability of any person under this Regulation with respect to any transaction effected prior to the determination;

(b) limit the period for which the determination will apply;

(c) limit the transactions to which the determination will apply; and

(d) impose such other limitations or restrictions on the determination as seem appropriate.

(8) If any such question arises from any order already passed under this Regulation or under the Daman and Diu Sales Tax Act, 1964 as then in force in Daman and Diu, no such question shall be entertained for determination under this section but such question may be raised in an appeal against such order.

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(9) Where—

(a) the Commissioner has issued to a person a determination in respect of a particular transaction; and

(b) the person implements the transaction based on the determination issued to him under this section and in the manner described in the application,

no assessment may be made by the Commissioner against that person which is inconsistent with the determination and no penalty may be imposed on the person if the determination is later held incorrect.

(10) The Commissioner may, by notice served on the person, withdraw or confirm or amend a determination issued under this section but such withdrawal or confirmation or amendment shall not affect the entitlement of any person to rely on the determination with respect to any transaction or action which he has commenced or which he has completed prior to the withdrawal or qualification.

(11) The determination by the Commissioner under this section shall be binding only—

(a) on the applicant who had sought it;

(b) in respect of the transaction in relation to which determination had been sought; and

(c) on the Commissioner and other Value Added Tax Authorities in respect of the applicant and the said transaction.

(12) The determination referred to in this section shall be binding as aforesaid unless there is a change in law or facts on the basis of which the determination has been made.

(13) Where the Commissioner finds, that a determination made by him has been obtained by the applicant by fraud or misrepresentation of fact, it may, by order declare such declaration to be void ab initio and thereupon all the provisions of this Regulation shall apply (after excluding the period beginning with the date of such determination and ending with the date of order under this sub-section) to the applicant as if such determination had never been made.

85. (1) The Commissioner may, by notification, publish his ruling on the answer to any question involving the interpretation of any issue under this Regulation or application of this Regulation to a class of persons or class of transactions.

(2) A ruling issued by the Commissioner under this section may be issued subject to such restrictions and conditions as the Commissioner may deem fit.

(3) The ruling shall come into force on the date mentioned in the ruling or, if no date is stated in the ruling, on the date of publication in the Official Gazette.

(4) Where—

(a) the Commissioner has published a ruling in respect of a class of persons or transactions;

(b) a person implements a transaction or undertakes any action based on the ruling;

(c) the ruling has, at the time of implementing the transaction or undertaking the action, not been withdrawn by the Commissioner; and

(d) according to the terms of the ruling, the ruling purports to apply to the transaction or action undertaken by the person,

no assessment which is inconsistent with the ruling, shall be made by the Commissioner or any other authority against that person and no penalty may be imposed on the person if the ruling is later held incorrect.

Explanation.— A person may rely on the ruling of the Commissioner or on the determination made under section 84.

(5) The Commissioner may, by notification, withdraw or confirm or amend a ruling already issued under this section but such withdrawal or confirmation or amendment shall not affect the entitlement of any person to rely on the ruling with respect to any transaction or action commenced or completed by him prior to such withdrawal or confirmation or amendment.

CHAPTER XIII

PENALTIES AND OFFENCES

86. (1) For the purposes of this section "tax deficiency" means the difference between the tax payable by the person in accordance with the provisions of this Regulation and the amount of tax paid by the person in respect of a tax period.

(2) The penalty imposed under this section may be remitted by an order made by an appellate authority in any proceeding under this Regulation where a person is able to prove existence of a reasonable cause for the act or omission giving rise to penalty.

(3) Where a person, who is required to be registered under this Regulation, has failed to apply for grant of certificate of registration within one month from the day on which his liability to register arose, the person shall be liable to pay, by way of penalty, an amount equal to one thousand rupees for each day during which such failure continues or one lakh rupees, whichever is less.

(4) If, a registered dealer fails to comply with the provisions of sub-section (1) of section 21, such dealer shall be liable to pay, by way of penalty, a sum of one hundred rupees for each day during which such failure continues or five thousand rupees, whichever is less.

(5) If a registered dealer—

(a) fails to comply with the provisions of sub-section (2) of section 22; or

(b) fails to surrender his certificate of registration as provided in sub-section (7) of section 22,

such dealer shall be liable to pay, by way of penalty, a sum equal to one hundred rupees for each day during which such failure continues or five thousand rupees, whichever is less.

(6) If any person falsely represents that he is registered as a dealer under this Regulation, he shall be liable to a penalty equal to the amount of tax wrongly collected as such or one lakh rupees, whichever is higher.