

CITIZEN'S CHART OF VALUE ADDED TAX DEPARTMENT(VAT)
DAMAN& DIU

Sr.No	Activity	Procedure	Time Limit	Contact Person	Whom to contact if no solace is received from the Contact Person
35.1	<p>Registration:</p> <p>A dealer whose turnover exceeds "taxable quantum" in any year shall be liable to Register under the Daman and Diu Value Added Tax Regulation,2005. In case of a dealer who is other than "Importer" taxable quantum is Rs.5, 00,000/-and for an "Importer" taxable quantum is "Nil". A dealer who is liable to get himself registered under Central Sales Tax Act is also required to register under this Regulation. Dealer is required to apply for registration within 30 days of attaining liability.</p>	<p>An application in Prescribed form DVAT-04, has to be registered (filed) through the website http://www.ddvat.gov.in before the Assistant Value Added Tax Officer. The dealer needs to upload his photo / copies of documents such as purchase bills, inter-state GR/RR, Security Deposit, proof of Place of business/ration card / passport, surety / bank guarantee, partnership deed, Memorandum and Article of Association in case of a Private Limited Company and such other documents as may be necessary. In case of dealer who intends to manufacture goods for sale require to furnish Certificate obtained from the Competent Authority. Once the application for registration is submitted, the system will generate an acknowledgement slip with unique reference number for future reference. The website has the facility to make fee payment through online e-payment mode. Once the application is approved the certificate will be sent through post.</p>	<p>Online Submission through http://www.ddvat.gov.in</p> <p>Seven days</p>	<p>Assistant Value Added Tax Officer</p>	<p>(i) Assistant Commissioner of VAT after 7 days</p> <p>(ii) Add Commissioner of VAT after 10 days</p> <p>(iii) Commissioner (VAT) after 15 days</p>

35.2	Amendment name /nature of Business/ Goods/class of Goods/Place of business/ Additional Place of Business	The application form in prescribed form DVAT-07 for amendments in Registration Certificate relating to changes in ownership, address, Items etc. are received in the respective Ward.	7 days	Asstt. Value Added Tax Officer	(i)Assistant Commissioner of VAT after 10 days (ii)Commissioner (VAT) after 15 days
35.3	Issue of Statutory forms	Requirement :	Two Days	Assessing Authority. (AVATO)	(i)Assistant Commissioner of VAT after 2 days (ii)Add. Commissioner of VAT after 7 days (iii)Commissioner of VAT after 10 days
		i) No outstanding dues			
		ii) Up-to-date returns			
		iii) No adverse report			
		iv) Filing statement of requirement of forms and utilization account of earlier issued forms			
v) Regular assessment					
35.4	Depositing tax and filling of returns	Online submission through http://www.ddvat.gov.in with provided dealer login credentials	Online Submission through http://www.ddvat.gov.in	Assessing Authority (AVATO)	Assistant Commissioner of VAT / Add. Commissioner of VAT
i) (a) Tax Liability dealer whose turnover exceeds Rs. 5 crore or annual tax liability of Rs. One lac in the preceding year (b) Other than (a) above	(a)The tax liability Is monthly and to be paid within 28 days from the end of the month. (b)Quarterly, within 28days from the end of the quarter.				
ii) Returns (a) Tax Period is monthly of a dealer whose turnover exceeds Rs. 5 crore or annual tax liability of Rs. One lac in the preceding year (b) Other than (a) above	(a)The tax period is Monthly and return to be filed within 28 days from the end of the month. (b)Quarterly, within28daysfrom the end of the quarter.				
35.5	Rectification of an Error or mistake.	Within four years of Making an assessment, if a person discover an error or mistake then the person shall file revisedreturnwithin30 day so such discovery, if tax is short paid. In case of excess payment, the person shall file an appealunderSection74 of the regulation.	One month	Assessing Authority. (AVATO)	(i)Assistant Commissioner of VAT after 35 days (ii) Add. Commissioner of VAT after 45 days

35.6	Cancellation of Registration Certificate	In case any dealer discontinues his business, winding up of an incorporated body, death of sole proprietor having no successor, dissolution of partnership firm or stops dealing in taxable items, he can apply in prescribed form DVAT-09 for cancellation of his registration certificate (RC) by surrendering the RC and the unused Statutory Forms.	1 month	Assessing Authority. (AVATO)	(i) Assistant Commissioner of VAT/Add. Commissioner of VAT after 30 days (ii) Commissioner (VAT) after 45 days
35.7	Refund: In case of dealer whose Net Tax Liability is negative or who has paid tax in excess shall be entitled for refund of such tax	To apply in prescribed Form along with Hard and soft copy of sales Register and purchase Register within 90 days from the end of the quarter.	Within 30 days from the submission of document	Assessing Authority. (AVATO)	Commissioner (VAT)/Add. Commissioner of VAT

NOTE:

The project of Computerization of the VAT Department of Daman & Diu under the Commercial Tax Mission Mode Project (CT MMP) of National e-Governance Plan (NeGP) is in progress. The project will simplify the administrative procedures and processing timelines by faster grant of registration, electronic processing of VAT returns and other services.

The Department has enabled certain e-services.

- i. e-Registration :Online Registration under VAT,CST **(35.1)**
- ii. e>Returns :Online filing of returns**(35.4)**
- iii. e-Payment: e-payment of returns , registration fees under VAT and CST etc
- iv. e-TDS
- v. Amendment of registration and Deregistration
- vi. e-CST module for online issuance of statutory forms

Other services mentioned above will be e- enabled in due course of time.