

DEPARTMENT OF VALUE ADDED TAX, DIU

Date: 12 /05 /2014

SUO – MOTO PUBLICATION OF 17 MANUALS

MANUAL 1

The particulars of its Organization, Functions and Duties:

The Union Territory (U.T.) of Daman & Diu is a centrally administered territory without legislature. The territory was under Portugal Rule up to its liberation i.e. up to 19/12/1961. The GOI had exempted this U.T. from sales tax regime. However, with the increase in Industries, Trade and commercial activities in the U.T., there was persistence from the neighboring States to discontinue the exemption of tax to avoid unhealthy competition of prices among the neighboring States; it was decided to impose sales tax in the U.T. Accordingly, the Daman & Diu Sales Tax Act & Rules, 1964 and rules made there under the Central Sales Tax Act, 1956 for Sales Tax came in to force from 1964. Further with the implementation of VAT Policy at all India level, the Daman & Diu Regulation 2005 & Daman & Diu Value Added Rules 2005 were enforced with effect from 01-04-2005. Thus at present following tax laws are in force. The Daman & Diu Sales Tax Act, 1964(up to 31.03.2005)

- The Daman & Diu Sales Tax Rules, 1964 (up to 31.03.2005)
- The Central Sales Tax Act, 1956
- The Central Sales Tax (Daman & Diu) Rules, 1964
- The Daman & Diu Value Added Tax Regulation, 2005

The Department of Value Added Tax falls under the Finance Department, Administration of the U.T. of Daman & Diu. The prime responsibility of the department is overlooking the Revenue administration of the Commercial Taxes Acts.

The Department of Value Added Tax, Administration of Daman & Diu, Administers the following Acts:

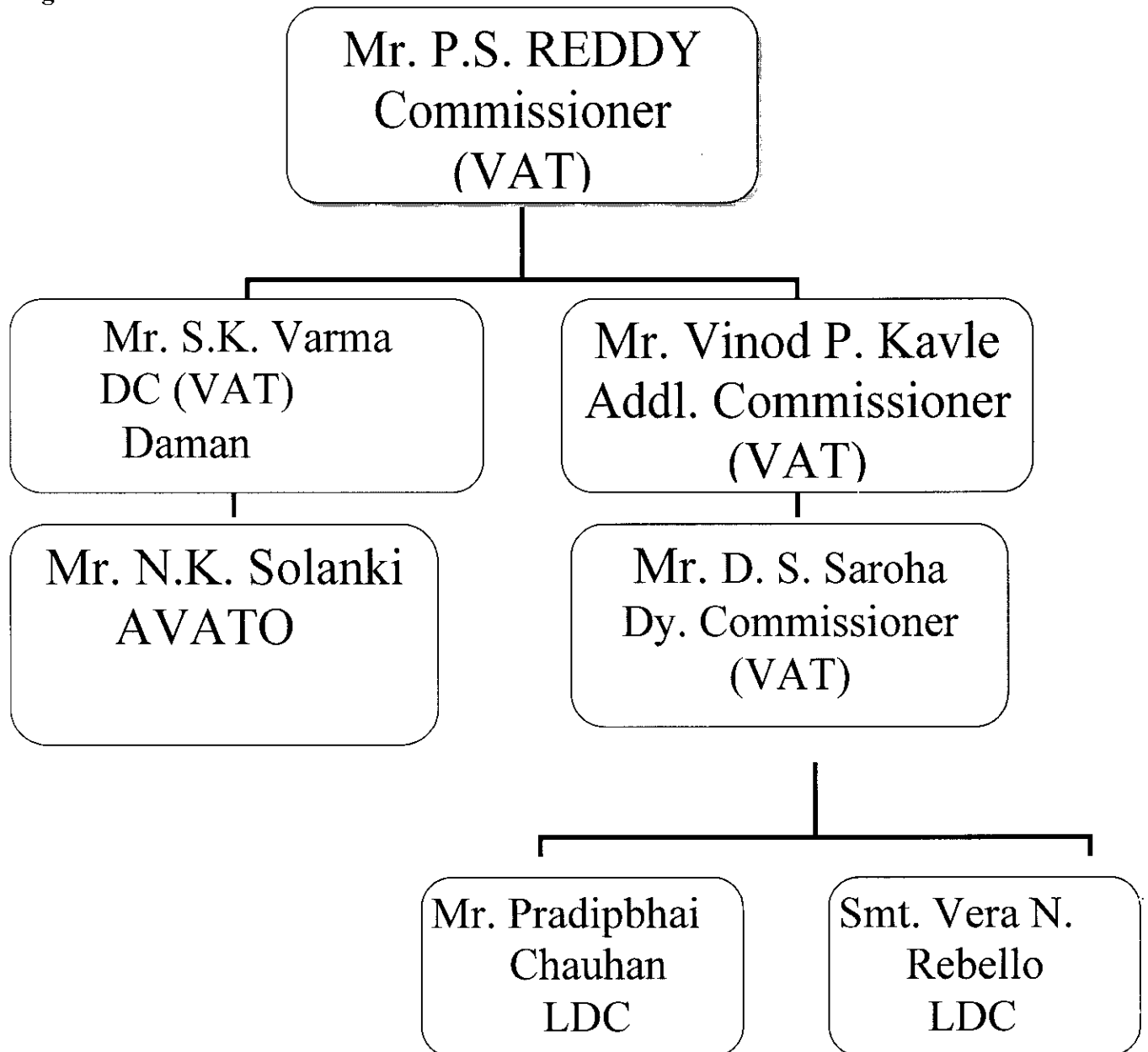
1. The Daman & Diu Value Added Tax Regulation, 2005
2. The Daman & Diu Sales Tax Act & Rules,1964
3. The Central Sales Tax Act, 1956

Value Added Tax is a major source of revenue for the Union Territory (U.T.) of Daman & Diu. Sales Tax is the most important source of revenue for the UT of Diu. During 2010-2011, the VAT collected Rs.12.80 crores and Rs.15.55 crores in 2011-12 , Rs.18.38 crores during 2012-13 and Rs.20.10 crores during 2013-14 on account of Sales Tax (including Value Added Tax),. The U.T. is exempted zone for manufacturing dealers registered between 01-01-1984 to 31-03-1999 who fulfilled the criteria laid down under the provisions of Daman & Diu Sales Tax Act & Rules, 1964 and rules made there under for Sales Tax as per the Central Sales

Tax Act,1956. The Exemption has been extended for 15 years up to 31-12-2017 for interstate sales as well as local sales subject to auditions prescribed vide Notifications. Dealers have been registered with this department as traders and manufacturers.

There are three stages in taxation. The first is the incidence of tax, the second is quantification or assessment of tax and the third is the recovery of tax. A dealer liable to pay tax has to take a certificate of registration from the Department, although his liability which is dependent only on the taxable event does not depend on Registration.

Organization Chart



Work allocation to staffs:

Details of activities carried out by the Department.

The work-distribution amongst the office staff, Computer Data Operators and (Multi Tasking Staff) with immediate effect:

1) Smt. Vera N. Rebello, L.D.C.

- a) Inward and Outward and receipt of daily work.
- b) Maintain of Service Postage Stamp register.
- c) Accounts.
- d) Establishment and administration, General Correspondents. Maintain of C.L. & R.H. & Leave accounts. Service books.
- e) Monthly & Quarterly Statement of Expenditure.
- f) Maintain of Challan registers (Local and Central).
- g) Samay Sudhini Seva work.
- h) Issue of assessment notice and all related work to dealer

2) Shri Pradip B. Chauhan, L.D.C.

- a) Registration work of new dealer / amendments & monthly progress report.
- b) Issued of assessment notice and all related work to dealer.
- c) Court Cases / Appeal Cases.
- d) R.T.I. Cases.
- e) Monthly Statement of Collection of Tax & reconciliation of TAX with treasury / Maintenance FDR and its Release, Cancellation of Registration, Issued of various declaration forms.
- f) Issued of assessment notice and all related work dealer.
- g) Samay Sudhini Seva Work.

3) Shri Kantilal K. Vadhawana, Peon, (M.T.S.)

- a) All Files Work.

4) Kumari Jashmita P. Chavan, Comp. Data Operator

- a) Posting of Sales Return & maintain of demand register.
- b) Issued of assessment notice and all related work to dealer.

Postal Address

Department of Value Added Tax

UT Administration of Daman & Diu

Behind CDPO Office, Diu

Diu-362520

Telephone Number : 02875-252184

Email : vatdiu@yahoo.com

Toll Free Help Line-18002330349

Help desk Timings 10.00 AM – 1.30 PM & 2.00 PM – 5.00 PM (except Sunday, Second Saturday and Govt. Holidays)

Help Desk email : ddvat-helpdesk-dd@nic.in

MANUAL 2

THE POWER AND DUTIES OF ITS OFFICERS AND EMPLOYEES

Details of activities carried out by the Department.

1. Registration of New Dealers
2. Receipt of Returns from the dealers
3. Collection of VAT/CST/Interest/Penalty etc.
4. Collection of statutory forms etc. under the CST Act
5. Issued of Statutory Forms under the CST Act
6. Audit/inspection of business premises of dealer
7. Refund of VAT.
8. Amendment of Registration Certificates issued to the dealer at their request.
9. Cancellation of registration Certificate of the dealer
10. Detection of unregistered dealers
11. Detection of Defaulters dealers

MANUAL 3 The procedure followed in the decision making process, including channels supervision and accountability.

E-Registration.

| Sr. No | Activity/Process | Concern Officer/Staff | No. of days required |
|---------------|--|------------------------------|-----------------------------|
| 1. | Submit online application by applicant with required document & Fees by way of Challan payment | Applicant | |
| 2. | LDC received application in hard copy and prepare noting and send to AVTO | L.D.C. | 05 |
| 3. | Assistant VAT officer login in his account, verify and approve & issue Registration Certificate to the applicant. | Assistant VAT officer | 05 |
| 4. | If applicant does not received Registration Certificate after 15 days, he/she can contact the Deputy Commissioner (VAT), Diu | Dy. Commissioner (VAT) | 10 |
| 5. | If applicant does not received Registration Certificate after 25 days, he/she can contact the Dy. Commissioner (VAT), Diu | Add. Commissioner (VAT) | 10 |

Amendment of Registration

| Sr. No. | Activity/Process | Concern Officer/Staff | No. of days required |
|----------------|---|------------------------------|-----------------------------|
| 1. | Online application has to be submitted by applicant with uploading required document for e- Amendment. | Applicant | |
| 2. | L.D.C. received application in hard copy and inward the same put-up to Asst. VAT Officer depending on the type of amendment | LDC | 05 |
| 3. | Asst.VAT Officer received online application verifies and approves the Amendment and issue Amendment Certificate to dealer. | Asst. VAT Officer | 05 |
| 4. | If applicant does not received Amendment Certificate after 15 days, he/she can contact the Deputy Commissioner (VAT) Diu | Dy. Commissioner (VAT) | 10 |
| 6. | If applicant does not received Amendment Certificate after 25 days, he/she can contact the Addl. Commissioner (VAT) Diu | Addl. Commissioner (VAT) | 10 |

Deregistration

| Sr. No. | Activity/Process | Concern Officer/staff | No. of days Required |
|----------------|--|------------------------------|-----------------------------|
| 1. | Online application has to be submitted by applicant with uploading required document for e -Deregistration. | Applicant | |
| 2. | L.D.C. received application in hard copy along with all supporting documents which is verified by LDC and inward the same. | LDC | 15 |
| 3. | LDC received online application for Deregistration and submits the Inspection report to Assistant VAT | LDC | 10 |

| | | | |
|----|--|-------------------------|----|
| | Officer for Approval. | | |
| 4. | Assistant VAT Officer verifies the dues if any and approves the Deregistration and issue Deregistration Certificate to dealer. | Asstt. VAT Officer | 20 |
| 5. | If applicant does not received Deregistration Certificate after 45 days, he/she can contact the Dy. Commissioner (VAT), Diu | Dy. Commissioner (VAT) | 20 |
| 6. | If applicant does not received Deregistration Certificate after 65 days, he/she can contact the Adl. Commissioner (VAT), Diu | Adl. Commissioner (VAT) | 20 |

e- CST forms

| | | | |
|---|--|-------------------------|----|
| 1 | Dealer logs in and submits request for Statutory Form | Dealer | |
| 2 | Asstt. VAT Officer logs in to his account and verifies And approves the Request to allow dealer to print the statutory forms | Asstt. VAT Officer | 15 |
| 3 | If applicant does not receive the statutory forms after 10 days, he/she can contact the Dy. Commissioner (VAT), Diu. | Dy. Commissioner (VAT) | 10 |
| 4 | If applicant does not receive the statutory forms after 20 days, he/she can contact the Adl. Commissioner(VAT), Diu. | Adl. Commissioner (VAT) | 10 |

MANUAL 4

The norms set by it for discharge of its functions;

1. The Commissioner VAT heads the department of VAT Daman and Diu
2. There are two ward offices in Daman and Diu
3. There is a Deputy Commissioner for VAT Daman
4. The Collector Diu has additional Commissioner(VAT),Diu and there is an Dy. Commissioner reporting to him
5. The AVATO Daman also takes care of the activities in Diu.

| Activity | Procedure |
|--|---|
| Registration : 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. | An application in prescribed form DVAT-04 has to be e-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, interstate 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.. |
|--|---|

| | |
|---------------------------|---|
| Amendment of Registration | The applicant 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. The application is to be filled up online |
| Issue of Statutory forms | Requirement : |
| | h) No outstanding dues |
| | ii) Up to date returns |
| | iii) No adverse report |
| | iv) Filling statement of requirement of forms and utilization account of earlier issued forms |
| | v) Regular assessment |

| | |
|--|--|
| Depositing tax and filling of returns | Online submission through http://www.ddvat.gov.in with provided dealer login credentials |
| (a) Tax Liability Dealer whose turnover exceeds Rs. 5 crore or annual tax liability of Rs. One lakh 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 28 days from the end of the quarter. |
| 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, within 28 days from the end of the quarter. |
| 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 revised return within 30 days of such discovery, if tax is short paid. In case of excess payment, the person shall file an appeal under Section 74 of the regulation. |
| 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. |

MANUAL 5

The rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions

Accordingly, the Daman & Diu Sales Tax Act & Rules, 1964 and rules made there under and Central Sales Tax Act, 1956 for Sales Tax came in to force from 1964. Further with the implementation of VAT Policy at all India level, the Daman & Diu Regulation 2005 & Daman & Diu Value Added Rules 2005 were enforced with effect from 01-04-2005. Thus at present following tax laws are in force.

- The Daman & Diu Sales Tax Act,1964 (up to 31-03-2005)
- The Daman & Diu Sales Tax Rules, 1964(up to 31-03-2005)
- The Central Sales Tax Act, 1956
- The Central Sales Tax (Daman & Diu)Rules,1964
- The Daman & Diu Value Added Tax Regulation, 2005

The department has the following prescribed forms

| Number | Title |
|--------------|---|
| DVAT-01 | Application for opting for Composition scheme by a dealer registered under Daman & Diu Value Added Regulation,2005. |
| DVAT-02 | Application for opting for Composition scheme by a dealer registered during transaction. |
| DVAT-03 | Application for withdrawing from Composition Scheme. |
| DVAT-04 | Application for Registration as a Dealer. |
| DVAT-05 | Notice proposing Rejection of Registration Application. |
| DVAT-06 | Certificate of Registration as a Dealer. |
| DVAT-07 | Application for Amendment in Registration. |
| DVAT-08 | Amendment of Existing of Registration. |
| DVAT-09 | Application of Cancellation of Registration. |
| DVAT-10 | Show Cause Notice for Cancellation of Registration. |
| DVAT-11 | Cancellation of Registration. |
| DVAT-12 | Form for furnishing security |
| DVAT-13 | Application for return, release or discharge of security. |
| DVAT-14 | Notice of forfeiture and In sufficiency of security. |
| DVAT-15 | Order of forfeiture of security. |
| DVAT-16 | Dealer's Value Added Return and Revised Return |
| DVAT-17 | Composition Tax Return and Revised Return. |
| DVAT-18 | Statement of Tax paid stock and Raw material as on the date of registration. |
| DVAT-19 | Statement of Trading stock and Raw material as on the date of registration. |
| DVAT-20 | Challan for Daman & Diu Value Added Tax. |
| DVAT-21 | Refund of claim form |
| DVAT-21A | Notice to furnish security for granting refund. |
| DVAT-22 | Refund order. |
| DVAT-23 | Refund from for embassies, international and Public Organization and staff. |
| DVAT-24 | Notice of Assessment. |
| DVAT-24 A | Notice of Assessment of Penalty . |
| DVAT-25 | Form of Recovery Certificate. |
| DVAT-26 | Continuation of Recovery proceeding. |
| DVAT-27 | Notice for special mode of recovery. |
| DVAT-28 | Summons to appear in person/or to produce documents. |
| DVAT-29 | Notice for redeeming goods. |
| DVAT-30 | Purchase register. |
| DVAT-31 | Sales Register. |
| DVAT-32 | Goods receipt record. |
| DVAT-33 | Delivery Note. |
| DVAT-34 | Export Declaration. |
| DVAT-35 | Import Declaration. |

| | |
|----------|--|
| DVAT-35A | Transit Slip. |
| DVAT-35B | Account of Declaration from DVAT-34/DVAT-35. |
| DVAT-36 | Undertaking cum Indemnity by Purchasing Dealer. |
| DVAT-37 | Notice for audit of Business affairs. |
| DVAT-38 | Appeal from. |
| DVAT-39 | Application for condonation of delay. |
| DVAT-40 | Decision of the Commissioner in respect of an Appeal. |
| DVAT-41 | Notice of delay to the Authority deciding the Appeal. |
| DVAT-42 | Application for determination of a Specific Question. |
| DVAT-43 | Form of certificate of Audit of Accounts. |
| DVAT-44 | Application for obtaining form DVAT 34 or DVAT |
| DVAT-45 | Receipt of security deposited. |
| DVAT-46 | Certificate for Enrolment of Value Added Tax Practitioner. |
| D VAT-47 | Grant of Authority by the Commissioner. |
| DVAT-48 | Annual return statement of Export/Inter State Sales/Branch Transfer. |

MENUAL 6

A statement of the categories of documents that are held by it or under its control;

- Dealer's registration documents
- File for each dealer containing registration, amendment, assessment order and refund and Audit orders if any
- Dealer's returns and sales and purchase transactions
- Statutory forms C,E1,E2,F,H issued by the Department
- Statutory forms C,E1,E2,F,H submitted by dealers to the Department
- Various other forms as submitted by the dealer for modification, amendment, cancellation etc.

MENUAL 7

The particulars of any arrangement that exists for consultation with, or Representation by the member of the public in relation to the formulation of its policy or implementation thereof;

The Department of VAT Daman issued all notification related to VAT and CST act addressed to the Dealer population. All important notifications and orders are communicated to various dealers.

MANUAL 8

A statement of the boards, councils, committees and other bodies consists two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings for public;

Not Applicable to the department

MANUAL 9

A directory of its officers and employees;

The Directory of its officer and employees of the Department of VAT, Diu

| Sr. No. | Designation | No |
|----------------|---------------------|-----------|
| 1. | Addl. Commissioner | 1 |
| 2. | Deputy Commissioner | 1 |

| | | |
|----|---------------------------|---|
| 3. | Asst. VAT officer | 1 |
| 4. | LDC | 2 |
| 5. | Peon (Multitasking Staff) | 1 |

MENUAL 10

The monthly remuneration received by each of its officers and employees including the system of compensation as provided in its regulations;

| Sr. No. | Name | Designation | Total Compensation |
|---------|-----------------------|--------------------------|--------------------|
| 1. | Shri N. K. Solanki | AVATO,Diu | Vacant |
| 2. | Shri Pradip.B Chauhan | LDC | ₹. 24520 |
| 3. | Smt. Vera N. Rebello | LDC | ₹. 26560 |
| 4. | Shri K.K. Vadhvana | Peon(Multitasking Staff) | ₹. 21595 |

MENUAL 11

The budget allocated to each of its agency, including the particulars of all plans, proposed expenditures and reports on disbursements made:

1. Budget Allocation for the Financial year 2014-2015

2040 – Major Head –Non Plan (Taxes on Sales, Trade etc.)

2040-Non Plan

001-Direction & Administration

01-Daman & Diu

01.00.01 - Salaries :14,00,000(Pro.Amt.145350/- Balance- Rs.12,54,650/-)

01.00.02 - Wages :

—

01.00.06 - Medical Treatment : 25,000

01.00.11 - Domestic Travel Expenses : 25,000

01.00.13 - Office Expenses :1,00,000(Pro.Amt.8594/-Balance- Rs.91,406/-)

MANUAL 12

The manner of execution of subsidy programs, including the amounts allocated and the details of beneficiaries of such programmes.

Not applicable to the department

MANUAL 13

Particulars of receipts of concessions, permits or authorizations granted by it

The department has under its control registration of Dealers and various statutory forms, for interstate transactions under it.

MANUAL 14

Details in respect of the information, available to or held by it, reduced in an electronic form.

The department has launched the following services online

- e- Returns
- e- Sales/Purchases
- e- Payment
- e- Registration
- e- CST forms
- e- TDS
- e- Amendment and e- Deregistration

Manuals for all of them are uploaded to the department website www.ddvat.gov.in
Besides all forms, circulars, amendments are uploaded to the department website.

MANUAL 15

The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use;

The working hours of the department are 10 a.m. to 5 p.m. Dealer requiring any information can come to department on any working day or visit the department website www.ddvat.gov.in Dealer can also send e- mail to vatdiu@yahoo.com or ddvat-ddhelpdesk@nic.in for any queries.

MANUAL 16

The names, designation and other particulars of the public information officers

In case of any grievances, a dealer can first contact the Deputy Commissioner(VAT). If still the grievance is not redressed, they can contact the Deputy Commissioner of VAT. Any dealer can obtain any information as, prescribed under Right to Information Act/Rules read with the provision of the Daman & Diu Value Added Tax Regulation, 2005 and Central Sales Tax Act, 1956.

Mr. D.S. Saroha, Deputy Commissioner VAT, Diu
Appellate authority Mr. Vinod P,Kavle, Add. Commissioner, VAT, Diu

MANUAL 17

Such other information as may be prescribed; and thereafter update these publications every year.

All information are updated are in the Official website such as orders, notification, legal changes etc.

D.S.Saroha
Deputy Commissioner (VAT)
DIU.