

**Value Added Tax Department,**

Udyog Bhavan, 3<sup>rd</sup> Floor, Bhenslore, Nani Daman – 396210

Ph.:0260-2260349 / 2260351 e-mail : [ddvat-dd@nic.in](mailto:ddvat-dd@nic.in)

---

No.DMN/VAT/AUDIT/153/2016-17/ **430**

Dated:- 18 /01/2017.


**CIRCULAR**

As per Section 49 of the Daman and Diu Value Added Tax Regulation, 2005, the gross turnover of a dealer exceeds forty lakh rupees or such other amount as may be prescribed, then dealer shall get his accounts in respect of such year audited by an accountant within six months from the end of that year and obtain within that period a report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed and a true copy of such report shall be furnished by such dealer to the Commissioner by 31<sup>st</sup> December,2016.

Due to Migration of Data into GST Portal, implementation of Demonetization and request of the Daman Industries Association, the submission of Audit Report in Form DVAT-43 to the Commissioner (VAT) is extended for one more month for the current year being ended on 31<sup>st</sup> December 2016.

Now, all dealers whose gross turnover exceeds forty lakh rupees should submit their Audit Report in Form DVAT-43 for the year 2015-16 latest by 31<sup>st</sup> January,2017 to the Commissioner (VAT), VAT Department, Daman and Diu.

This issued with the approval of the Commissioner (VAT), Daman vide dairy No.164994 dated 18.01.2017.

  
( Kishore J. Bamanian )  
Joint Commissioner (VAT),  
Daman.

Copy to:-

- 1) The President, Daman Industries Association, Daman.
- 2) The President of the Merchant Association.
- 3) The President of the Liquor Association.
- 4) The President of the Hotel Association.
- 5) All Manufacturing dealers of Daman and Diu.
- 6) All Trading dealers of Daman and Diu.