UT Administration of Daman & Diu Department of Value Added Tax Moti Daman – 396220

No. DMN/VAT/Rules/2005/2014-15/56

Dated: 30/08/2014

NOTIFICATION

In exercise of the power conferred under the Rule 4 of the Central Sales Tax (Goa, Daman and Diu) Rules 1973 read with the Clause (f) of Sub-Section 1 and Section 13 of the Central Sales Tax Act, 1956, the commissioner hereby partially modifies **CST Form -1** to be furnished by a person for a tax period under the provisions of Central Sales Tax Act, 1956 read with the Central Sales Tax (Goa, Daman and Diu) Rules 1973.

For the purpose of clarification it is hereby declared that **CST Form -1** is modified w.e.f the date of **publication of this notification in the Official Gazette and applicable to subsequent tax period**. Return furnished other than in **CST Form -1** as modified by this Notification, shall not be considered as return furnished under the Central Sales Tax Act and Rules made there under.

The modified **CST Form-1** is annexed as **Annexure I** with the Notification and forms part of this Notification.

Notwithstanding anything contained herein above, from the date of publication of this notification in the official gazette, dealer shall file, Original and revised returns for his previous tax period/s in the modified form CST-1 as annexed.

The old format will be discontinued after the new form comes in effect.

By Order and in the name of the Commissioner (VAT), Daman & Diu

Deputy Commissioner (VAT)
Daman & Diu

To,

- 1. The Deputy Director (Planning & Statistics), Government Printing Press, Daman for its publication.
- 2. Officers concerned
- 3. The Value Added Tax Department, Daman
- 4. The Value Added Tax Department, Diu

U.T.ADMINISTRATION OF DAMAN AND DIU SALES TAX DEPARTMENT

Insert a page break here. CST Form 1 should start on a new page CST FORM 1 Form of return under Rule 4 of the Central Sales Tax (Goa, Daman and Diu) Return of the period from: TIN Number} / {CST Number} **TIN Number and CST Number** Name of the dealer: Type of Firm/Company: Firm/Company Name: Address of the Firm/Company: 1. Gross amount received &receivable by the dealer during the period in respect of goods (i) Sale of goods outside the state (As defined in Section 4 of the Act) 0 (ii) Sale of goods in the course of Export out of India (as defined in Section 5(1) of the Act) (iii) Sale of goods in the course of Import into India (as defined in Section 5(2) of the Act) (iv) Sale of goods occasioned export of those goods out of India (as defined in Section 5(3) of the Act) 2. Balance-turnover of Inter State Sales and Sales within the State Deduct- Turnover Of Sales within the State. 3. Balance-/turnover of Inter-State Sales Deduct (i) Cost of freight or delivery or the cost of installation where such cost is separately charged on Inter-State sales (ii) Sums allowed And cash discount if the turnover is considered inclusive of the same sums (iii) Sales prices of goods returned by the purchaser within the prescribed period 4. Balance - Total turnover of Inter-State Sales Subsequent sales not taxable under Section 6(2) of the Act Sale of goods exempt by notification issued u/s 8(5) of the Ac (iii) Sale of Exempted Goods specified in schedule I of Daman and Diu VAT Regulation, 2005 (iv) Sale of goods to Units in SEZ section 8(6) of the ACT against Form I 5. Balance -Total Taxable turnover of Inter-State Sales 6. Details of Interstate Labour Job Work done (i) For other Persons Data from DVAT 31a (17); not part of turnover Data from DVAT 30a (10); (ii) By other Persons calculation e Sales Amt. of Tax Payable (Rs.) 7. Goods wise break-up of the above Taxable Turnover and Tax Payable thereor Rs.) (i) Sales of declared goods Taxable @ 4% (ii) Sales to Registered Dealers on Form 'C a) Taxable @ 2% b) Taxable @ 1% c) Taxable @ 0% Data from DVAT 31A 5(i); Data from DVAT 30A 6(i); d) Taxable @ Other Rate(s) (iii) Sales to Govt. other than registered dealer on certificate in Form 'D' Taxable @ 4% (iv) Sales to Persons a) Taxable @ 1% b) Taxable @ 4% c) Taxable @ 12.50% d) Taxable @ 20% (v) Sales of goods notified under Sub-Section (5) of the section 8 of the Act Total Adjusted against VAT Input Credit as per./ TOTAL 8. Net Payable Payment Details Balance brought forward from Point 8 ONLY CST Values to be added R8.1 Challan No. R8.3 Payment Type It should be e-Payment or , Manual Payment Total: (Amount In Figure) Note 1: I enclose with this return the lists of inter state sales with particular thereof as required by the sub rule (4) of the rule 5 and sub rule (3) of the Rule 6 of the rules. Note 2: I also enclose the list of inter state sales wherein no concessional rate of tax is claimed, as required under rule (8) of the rules Note 3: I also enclose the list of subsequent sales as required by sub rule (5) of rule (7) of the rules with regards to exemption claimed under section 6(2) of the act. I declare that the statement made and particulars furnished in and with this return are true and complete. Name with Designation: Place: The place has to be dynamically filled based on the TIN number Date: Signature: Insert a page break here. Annexure II should start on a new page FORM DVAT 16 - Annexure II For VAT Credit: Purchase of Other Goods

Descripti

on of

Goods

Ouantity

(Ltr/Nos)

Amount of

tax Invoice

Vat

Charged

Rate of Vat

Charged

Remarks

Tin no of

selling dealer

Name of the Dealer

From whom Goods

Purchased

Tax Invoice

Nο

SI No

Date of

purchase