

The
Dadra And Nagar Haveli
Gazette

सरकारी राजपत्र

संघ प्रदेश दादरा एवं नगर हवेली, प्रशासन



Government of India

असाधारण

EXTRAORDINARY

श्रेणी-१ / SERIES - I

प्राधिकरण द्वारा प्रकाशित

PUBLISHED BY AUTHORITY

Vol. No. XVIII SILVASSA Wednesday 5th February, 2003/ Megha 16, 1924 No. 11.

U.T. ADMINISTRATION OF DADRA & NAGAR HAVELI,
ADMINISTRATOR'S SECRETARIAT,
SILVASSA.

No. DNH/CST/35/1935

Date : 05/02/2003

NOTIFICATION

In exercise of the power conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter called the said Act,) and in partial modification of this Administration's Notification No. DNH/CST/4-1/99/4 dated 31st December, 1999 (hereinafter called the principal Notification), the Administrator of the Union Territory of Dadra & Nagar Haveli having considered it necessary so to do in the public interest, is pleased to order that industry set up after the expiry of time limit specified under the Principal Notification No. DNH/CST/4-1/99/4 dated 31st December, 1999 as amended vide Notification No. DNH/CST/4-1/99/6 dated 15th March, 2000 shall also be entitled to exemption from levy of Central Sales Tax subject to the following conditions:-

1. (i) Such Small Scale Industry /Medium Scale Industry/Large Scale Industry registered as such by a competent authority is eligible for the benefit of Sales Tax Exemption on sale effected during inter-State trade or commerce to a registered dealer or the Government, of goods manufactured, processed or assembled in the Union Territory of Dadra & Nagar Haveli upto 31st December, 2017 or for a period of 15 years from date of first sale or from the date of first consignment/branch transfer of the goods manufactured, processed or assembled by such industry on or after its registration under the Central Sales Tax Act, 1956, whichever is earlier.
- (ii) Such Small Scale Industry shall be registered as Small Scale Industry with Directorate of Industries, Administration of Dadra & Nagar Haveli.

- (iii) Such Medium Scale or Large Scale Industry not covered under the licencing provision of Industries (Development & Regulation Act), 1951 read with Notification No.477 (E) dated 25th July, 1991 shall file Industrial Entrepreneurs Memorandum (IEM) with the Department of Industrial Development, Ministry of Industry, Govt. of India and obtain acknowledgement from the said Ministry.
- (iv) Such Benefit of Exemption under this Notification is available only on fulfillment of the requirements laid down in sub-section (4) of section 8 of the said Act.
- (v) In the case of a small or medium scale or large scale industry enjoying the benefit of 15 years Exemption under Notification No.ADM/LAW/CST/(2)84 dated 4th January, 1984, Notification No.ADM/STO/Amendment/87 dated 31st May, 1988 and Notification No. DNH/CST/4-1/99/4 dated 31st December, 1999 as it stood immediately prior to the date of coming into force of this Notification shall continue to enjoy the exemption for the balance period of 15 years.
- (vi) Clauses (viii), (x), (xi), (xii) (xiii), (xiv) and Annexure appeared to the Principal Notification dated 31st December, 1999 shall apply mutatis mutandi.

Provided that this modification of the Principal Notification will not affect the liability of the existing industry to pay the Central Sales Tax already collected by it under the Principal Notification.

2. As a consequence, this Administration's Notification No. DNH/CST/2001-02/02 dated 17th October, 2001 issued under Clause (xi) of the Principal Notification is hereby repealed. However, the repeal shall not affect the liability of the dealer to pay the Central Sales Tax collected by him during the operation of the above said Notification dated 17th October, 2001.

By Order and in the name of the Administrator
of Dadra & Nagar Haveli

(Sanjeev Pandey)
Deputy Secretary (Taxation)

The
Dadra And Nagar Haveli
Gazette

सरकारी राजपत्र

संघ प्रदेश दादरा एवं नगर हवेली, प्रशासन



Government of India

असाधारण

EXTRAORDINARY

श्रेणी-१ / SERIES - I

प्राधिकरण द्वारा प्रकाशित

PUBLISHED BY AUTHORITY

Vol. No. XVI SILVASSA Friday 31st December /1999 Meghn 23, 1921, No. 57.

U.T. ADMINISTRATION OF DADRA AND NAGAR HAVELI
ADMINISTRATOR'S SECRETARIAT, SILVASSA.

DNH/ST/4-1/99/2

Dated : December 31, 1999.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 11 of the Dadra & Nagar Haveli Sales Tax Regulation, 1978 (No.2 of 1978), the Administrator of the Union Territory of Dadra & Nagar Haveli having considered it necessary so to do in the public interest, hereby exempts from payment of Sales Tax levied under the Regulation, on sale of goods manufactured, processed or assembled in the Union Territory of Dadra & Nagar Haveli by any Industry, registered as such by a competent authority, except those of highly polluting nature as declared by the Central Government and mentioned in the Annexure appended hereto, for a period of 15 years, from date of first sale, or from the date of first consignment/branch transfer as the case may be, of the goods manufactured, processed or assembled, effected by such Industry on or after its date of registration under the Dadra & Nagar Haveli Sales Tax Regulation, 1978.

Provided that-

Small Scale Industry shall also obtain provisional registration from the District Industries Centre, Directorate of Industries, UT Administration of Dadra & Nagar Haveli on or before 31st December, 1999.

Medium Scale or Large Scale Industry not covered under the licencing provision of the Industries (Development & Regulation Act), 1951 read with Notification No.477 (E) dated 25th July, 1991 shall file Industrial Entrepreneurs Memorandum (IEM) with the Department of Industrial Development, Ministry of Industry, Government of India and obtain acknowledgement from the said Ministry on or before 31st December, 1999 and in case of Industries requiring compulsory licence shall obtain "Letter of Intent" on or before 31st December, 1999.

Any Industry shall possess the required land or constructed premises for the Industrial Unit either on Leasehold basis or on Freehold basis on or before 31st December, 1999.

Any such Industry shall obtain provisional registration under Section 14 of the Dadra & Nagar Haveli Sales Tax Regulation, 1978 on or before 29th February, 2000.

Any such Industry shall apply to financial Institutions or Banks for Loan for setting up of such Industrial Unit if such Industrial Unit is funded by or to be funded by Loans on or before 29th February, 2000.

Any such Industry shall either purchase Plant and Machinery or place confirmed purchase order for Plant and Machinery mentioned in the Project Report submitted while obtaining provisional registration under Section 14 of the said Regulation on or before 31st March, 2000.

- i) Any such Industry shall commence Commercial Production on or before 31st December, 2002.
- ii) In the case of any Industry which has been established by transferring the ownership, shifting or dismantling, of any existing Industry, the first sale for the purpose of this Notification shall be deemed to be the sale effected by the erstwhile existing Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such existing Industry.
- iii) IN the case of any Industry enjoying the benefit of 15 years exemption under Notification No :- ADM/LAW/ST/(1) 84 dated 04.01.1984 as it stood immediately prior to the date of coming into force of the Notification No.DNH/ST/4-1/99/1 dated 31st December, 1999, it shall continue to enjoy the exemption for the balance of the unexpired period of 15 years under this Notification.
- iv) Any such Industry shall abide by the directives issued by the U.T Administration of Dadra & Nagar Haveli from time to time.
- v) Any such Industry produces a certificate obtained from the Directorate of Industries, U.T Administration of Dadra & Nagar Haveli at the end of every third year to the effect that the unit is still running. The Assessing Authority may, however, dispense with the production of the said certificate if he is satisfied from other evidence adduced that the Industry has actually been in the production during the relevant period and the sales of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per the provisions of the Regulation, within the time limit prescribed.
- vi) Violation of any of the above provisions shall entail withdrawal of Sales Tax Exemption to such Small Scale or Medium Scale or Large Scale Industry and attract action as provided under Sub-Section (2) of Section 11 of the said Regulation.
- vii) Industry concerned shall obtain a certificate of exemption from payment of Sales Tax from the Commissioner of Sales Tax under the provision of this Notification.

ANNEXURE

Industries of high polluting nature as declared by Central Government

- i) Primary, metallurgical producing industries viz:-Zinc, Lead, Copper, Aluminium and steel;
- ii) Paper, pulp and newsprint;
- iii) Pesticides/insecticides;
- iv) Refineries;
- v) Fertilizers;
- vi) Paints;
- vii) Dyes;
- viii) Leather tanning;
- ix) Rayon;
- x) Sodium / Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries (lead acid type);
- (xiv) Acids / Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation industry; and
- (xx) Electroplating.

This Notification shall come into force from the date of publication in the official Gazette.

By Order and in the name of the
Administrator of Dadra and Nagar Haveli.

(D. V. Prabhu)
Asstt. Secretary (Taxation)

The
Dadra And Nagar Haveli
Gazette

सरकारी राजपत्र

संघ प्रदेश दादरा एवं नगर हवेली, प्रशासन



Government of India

असाधारण

EXTRAORDINARY

श्रेणी-१ / SERIES - I

प्राधिकरण द्वारा प्रकाशित

PUBLISHED BY AUTHORITY

Vol. No. XVI SILVASSA Friday 31st December /1999 Megha 23, 1921, No. 56.

U.T. ADMINISTRATION OF DADRA & NAGAR HAVELI
ADMINISTRATOR'S SECRETARIAT, SILVASSA.

No. DNH/ST/4-1/99/1

Dated : December 31, 1999

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 11 of the Dadra & Nagar Haveli Sales Tax Regulation, 1978 (No. 2 of 1978) read with Section 21 of General Clause Act, 1897 (Central Act 10 of 1897), the Administrator of the Union Territory of Dadra & Nagar Haveli hereby rescinds with effect from the date of publication of this Notification in the Official Gazette, the Government Notification No. ADM/LAW/ST/(1)/84 dated 04.01.1984.

By Order and in the name of the
Administrator of Dadra and Nagar Haveli.

(D. V. Prabhu)
Asstt. Secretary (Taxation)