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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

**MINISTRY OF LAW AND JUSTICE**

**(Legislative Department)**

*New Delhi, 21st September, 2005/Bhadra 30, 1927 (Saka)*

**THE DAMAN AND DIU VALUE ADDED TAX  
(AMENDMENT) REGULATION, 2005**

No. 4 of 2005

Promulgated by the President in the Fifty-sixth Year of the Republic of India.

**A Regulation to amend the Daman and Diu Value Added Tax Regulation, 2005.**

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the Daman and Diu Value Added Tax (Amendment) Regulation, 2005.

Short title and commencement.

(2) It shall come into force at once.

2. After section 14 of the Daman and Diu Value Added Tax Regulation, 2005 (hereinafter referred to as the principal Regulation), the following section shall be inserted, namely:—

Insertion of new section 14A.

“14A. Notwithstanding anything contained in this Regulation, the Government may, by notification and subject to such conditions, if any, as may be specified therein, specify the point of sale in the series of sale by the first or the successive dealers as the point at which any goods or class of goods may be taxed, and on the issue of such notification, the sales at points of sales in relation to any such goods or class of goods other than the point of sale so notified, shall be exempted from payment of tax under this Regulation.”

Power of Government to specify points at which goods may be taxed.

Amendment  
of section 102.

3. In section 102 of the principal Regulation, after sub-section (2), the following sub-sections shall be inserted, namely:—

“(3) In making any rule under this section, the Government may direct that a breach thereof shall be punishable with fine which may extend to five thousand rupees and when the offence is a continuing offence with a daily fine which may extend to two hundred rupees for every day during which the offence continues.

(4) Every rule made under this Regulation shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.”

Amendment  
of section 103.

4. In section 103 of the principal Regulation, in sub-section (2), for the words, brackets and figure “made under sub-section (2) shall be laid, as soon as may be after it is made,” the words, brackets and figure “issued under sub-section (1) shall be laid, as soon as may be after it is issued,” shall be substituted.

A.P.J. ABDUL KALAM,  
*President.*

T. K. VISWANATHAN,  
*Secy. to the Govt. of India.*

#### CORRIGENDUM

In the Daman and Diu Value Added Tax Regulation, 2005 (Reg. 1 of 2005) as published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 31st March, 2005 (Issue No. 16), at page 11, in line 34, for “an”, read “and”.