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EXTRAORDINARY

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PART II — Section 1

प्राधिकार से प्रकाशित

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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, the 24th January, 2020/Magha 4, 1941 (Saka)*

THE DADRA AND NAGAR HAVELI VALUE ADDED TAX  
(AMENDMENT) REGULATION, 2020

No. 3 OF 2020

Promulgated by the President in the Seventy-first Year of the Republic of India.

A Regulation further to amend the Dadra and Nagar Haveli 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 Dadra and Nagar Haveli Value Added Tax (Amendment) Regulation, 2020.

Short title and commencement.

(2) It shall come into force on the 26th day of January, 2020.

Reg. 2 of 2005.

2. In the Dadra and Nagar Haveli Value Added Tax Regulation, 2005 (hereinafter referred to as "the said Regulation"), in the long title, in preamble, in sub-sections (1) and (2) of section 1, in clauses (b), (g), (i), (j), (k), (o), (u) of section 2, in clause (b) of sub-section (9) of section 3, in sub-section (5) of section 6, in clause (b) of section 7, in clause (b) of sub-section (6) of section 9, in clause (c) of sub-section (3) of section 10, in clauses (a) and (b) of sub-section (2) of section 15, in proviso to sub-section (1) of section 16, in proviso to sub-section (2) of section 16, in proviso to sub-section (2) of section 18, in section 36, in

Amendment of long title, preamble and certain sections.

section 37, in sub-section (2) of section 38, in sub-section (1) of section 40, in sub-section (1) of section 41, in clause (c) of sub-section (1) of section 42, in clause (a) of sub-section (4) of section 61, in clause (a) of sub-section (6) of section 61, in clause (k) of sub-section (4) of section 84, in section 101, in clause (za) of sub-section (2) of section 102, after the words "Nagar Haveli", wherever they occur, the words "and Daman and Diu" shall be inserted.

Amendment of section 2.

**3.** In the said Regulation, in section 2, in clause (za), for sub-clause (v), the following sub-clause shall be substituted, namely:—

"(v) the amount of duties levied or leviable on the goods under the Central Excise Act, 1944, or the Customs Act, 1962, or the Goa, Daman and Diu Excise Duty Act, 1964 as extended to the Union territory of Daman and Diu, or the Dadra and Nagar Haveli Excise Duty Regulation, 1969, or the Dadra and Nagar Haveli Excise Regulation, 2012, whether such duties are payable by the seller or any other person;"

1 of 1944.  
52 of 1962.  
5 of 1964.  
Reg. 2 of 1969.  
Reg. 1 of 2012.

Amendment of section 6.

**4.** In the said Regulation, in section 6, in sub-section (6),—

(i) after the words "this Regulation from levy of tax under", the words and figures "the Goa, Daman and Diu Sales Tax Act, 1964, as the case may be, or" shall be inserted;

4 of 1964.

(ii) after the words "under the Regulation so repealed", the words "or the Act" shall be inserted.

Omission of section 14.

**5.** In the said Regulation, section 14 shall be omitted.

Amendment of section 16.

**6.** In the said Regulation, in section 16,—

(i) in sub-section (3), in clause (a), after the words "registered under", the words and figures "the Goa, Daman and Diu Sales Tax Act, 1964, and" shall be inserted;

4 of 1964.

(ii) in sub-section (6), for the words "goods under the Dadra", the words and figures "goods under the Goa, Daman and Diu Sales Tax Act, 1964, and the Dadra" shall be substituted.

4 of 1964.

Amendment of section 24.

**7.** In the said Regulation, in section 24,—

(i) in sub-section (1), in clause (a), after the words "registered under", the words and figures "the Goa, Daman and Diu Sales Tax Act, 1964, and" shall be inserted;

4 of 1964.

(ii) in sub-section (2), after the words "registered under", the words and figures "the Goa, Daman and Diu Sales Tax Act, 1964, and" shall be inserted.

4 of 1964.

Substitution of section 44.

**8.** In the said Regulation, for section 44, the following section shall be substituted, namely:—

Application of certain Acts for the purposes of recovery.

"44. Notwithstanding anything contained in any other law for the time being in force, for the purposes of recovery of any amount recoverable as arrears of land revenue under this Regulation, the provisions of the Goa, Daman and Diu Land Revenue Code, 1968, or the Dadra and Nagar Haveli Revenue Administration Regulation, 1971, or any other law made applicable to the Union territory of Dadra and Nagar Haveli and Daman and Diu, as to the recovery of arrears of land revenue in the Union territory of Dadra and Nagar Haveli and Daman and Diu shall, be deemed to be in force throughout the Union territory of Dadra and Nagar Haveli and Daman and Diu."

9 of 1969.  
Reg. 2 of 1971.

Amendment of section 67.

**9.** In the said Regulation, in section 67, in sub-section (1), for the words "whole of Dadra and Nagar Haveli", the words "Dadra and Nagar Haveli and Daman and Diu" shall be substituted.

Amendment of section 84.

**10.** In the said Regulation, in section 84, for sub-section (8), the following sub-section shall be substituted, namely:—

"(8) If any question arises from any order already passed under this Regulation

4 of 1964. or under the Goa, Daman and Diu Sales Tax Act, 1964, or the Dadra and Nagar Haveli  
Reg. 2 of 1978. Sales Tax Regulation, 1978 as then in force in Dadra and Nagar Haveli, or the Daman  
Reg. 1 of 2005. and Diu Value Added Tax Regulation, 2005, as amended from time to time, as then in  
force in Daman and Diu, no such question shall be entertained for determination under  
this section, but such question may be raised in an appeal against such order."

Reg. 2 of 1978. **11.** In the said Regulation, in section 105, for the words and figures "the Dadra and  
4 of 1964. Nagar Haveli Sales Tax Regulation, 1978 as repealed by section 106", wherever they occur,  
Reg. 1 of 2005. the words and figures "the Goa, Daman and Diu Sales Tax Act, 1964, or the Dadra and Nagar  
Haveli Sales Tax Regulation, 1978 as repealed by section 106, or the Daman and Diu Value  
Added Tax Regulation, 2005, as the case may be" shall be substituted.

Amendment  
of section  
105.

RAMNATH KOVIND,  
*President.*

DR. G. NARAYANARAJU,  
*Secretary to the Govt. of India.*