

- (2) Person who has deducted the tax under subsection (1) of section 36A shall issue a certificate for deduction of tax in Form DVAT-45(A), such certificate shall be issued in triplicate. The person who has deducted the tax shall furnish the original copy of the certificate to the contractor within twenty eight days from the end of the month in which tax has been deducted. The second copy thereof along with proof of payment in challan Form DVAT-20 shall be attached along with the return of Tax Deduction at source (TDS) as prescribed in sub-rule (4) of this rule. The third copy thereof shall be retained by him for his record.
- (3) Every person responsible for making deduction of tax under section 36A shall apply for Tax Deduction Account Number (T.A.N) within thirty days from the date on which the tax was deducted or deductible in Form DVAT-45(B) and Tax Deduction Account Number shall be issued in Form DVAT-45 (C).
- (4) Every person deducting tax shall be required to file a Tax Deduction at Source (TDS) annual Return in Form -45 (D) within the period of Twenty Eight days from the end of the year in which tax has been deducted.
3. In the list of forms after Form No. DVAT-45, the following forms shall be inserted namely:
- DVAT-45(A) - Certificate of Deduction of Tax at Source (Triplicate)- Annexure-I
- DVAT-45(B)-Application for Allotment of Tax Deduction Account Number (TAN)- Annexure-II
- DVAT-45(C) - Tax Deduction Account Number (TAN) Certificate Annexure-III
- DVAT-45(D) - Form of Annual Return by the Contractee for the year Annexure-IV

These forms are annexed with this notification.

By order and in the name of the
Administrator of DNH

(Kedar Nath)
Deputy Secretary (Taxation)

The
Dadra And Nagar Haveli
Gazette
सरकारी राजपत्र
संघ प्रदेश दादरा एवं नगर हवेली, प्रशासन



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असाधारण

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U.T. ADMINISTRATION OF DADRA & NAGAR HAVELI, SECRETARIAT, SILVASSA

No.DNH/VAT/2006/ 4247

Date: 12/03/2010

NOTIFICATION

Title : The Dadra & Nagar Haveli Value Added Tax (Amendment) Rules, 2010

In exercise of power conferred by section 2(b) and 2(n) read with the Sub Section (1) of Section 102, of the Dadra and Nagar Haveli Value Added Tax Regulation, 2005 (1 of 2005), the Administrator hereby amends the Dadra & Nagar Haveli Value Added Rule 2005 in the following manner, namely :-

1. These Rules will be called Dadra & Nagar Haveli Value Added Tax (Amendment) Rules 2010. It shall come into force w.e.f. the date of publication in Dadra & Nagar Haveli extraordinary Gazette.
2. In chapter XII, before Rule 59, the following rule shall be inserted namely:-
58(A). Tax Deduction at Source:-
 - (1) Any person deducting tax under section 36A shall deposit the tax in the appropriate Government Treasury against the challan in Form DVAT-20 within the time prescribed in section 36A, alongwith interest for delayed payment.