

Department of Value Added Tax

## Form DVAT 42

(See Rule 58 of the Dadra & Nagar Haveli Value Added Tax Rules, 2005)

Application for Determination of Specific Question under Dadra & Nagar Haveli Value Added Tax Regulation, 2005

1. Registration Number
2. Full Name of the Business
3. Address for service of notice
4. Contact Telephone Number(s)

5. Has Commissioner commenced your audit?  Yes  No  
*Please refer Section 59 of the Dadra & Nagar Haveli Value Added Tax Regulation*
6. Has the question arisen from any order passed under Dadra & Nagar Haveli Value Added Tax Regulation, 2005;  Yes  No

7. Type of question  
  
*Please refer Sub-section 4 of Section 84 of the Dadra & Nagar Haveli Value Added Tax Regulation, 2005*
8. Question being asked for determination

9. Has the transaction relating to the application taken place?  Yes  No
10. If yes, then specify the tax period that the transaction relates to  
\_\_\_\_ / \_\_\_\_ / \_\_\_\_ to  
\_\_\_\_ / \_\_\_\_ / \_\_\_\_  
DD / MM / YYYY
11. If no, then specify when you propose to conduct the transaction  
\_\_\_\_ / \_\_\_\_ / \_\_\_\_  
DD / MM / YYYY
12. Names of the parties that are actively involved in the transaction
13. Reasons for undertaking transaction

14. Please provide details of all activities that are being undertaken as part of the transaction  
*Attach additional sheet(s) in case you are not able to provide all details in this space*

15. Which are the sections of the Dadra & Nagar Haveli Value Added Tax Regulation that you are seeking to cover in this determination?  
*Attach additional sheet(s) in case you are not able to provide all details in this space*

16. Have you submitted your return for the tax period to which the application applies?  Yes  No

17. If yes, then specify the amount to which your application relates

18. Has the said amount been included while computing the return for the said tax period?  Yes  No

19. Have you previously sought advice from the Commissioner on any questions or issues similar to those sought in this application?  Yes  No

20. If yes, then give details of the determination received  
*Attach additional sheet(s) in case you are not able to provide all details in this space*

21. Please explain your question in detail  
*Attach additional sheet(s) in case you are not able to provide all details in this space*  
*Attach statement of facts, all documents relating to the transaction and legal opinion with respect to the question.*

22. Please provide a draft determination on the question  
*Attach additional sheet(s) in case you are not able to provide all details in this space*

**23. Verification**

I/We \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory \_\_\_\_\_

Full Name *(first name, middle, surname)* \_\_\_\_\_

Designation \_\_\_\_\_

Place

Date

**Instructions** for filling Form DVAT 42 (For details refer Section 84 and Rule 58)

1. Only one transaction can be included in a single application. No other alternatives can be included in the same application.
2. You must either have entered into the transaction as set out in the application or be seriously contemplating it.
3. You need to give all relevant details and information to the Commissioner about the transaction in the application and the supporting documents.
4. The legal opinion attached with this application should include the following:
  - Sections of any legislation that are relevant to the application
  - Legal reasons and appropriate case law that support the interpretation of the section(s) adopted in the draft determination
  - Possible arguments contrary to the interpretation adopted in the determination you are seeking and legal reasons and authoritative support for these
  - Other material or relevant matters or sources of information that the Commissioner should know about to ensure access to all pertinent facts and law
5. Inadequate discussion of the legal issues in the application may lead to treatment of the application as being incomplete, request for further legal arguments (delaying the processing and issuing of the determination) or conduction of significant additional research by the Commissioner. In complex matters, you might consider approaching a professional tax adviser to assist you in preparing your written application
6. In the draft determination, you are required to focus on exactly what you want covered by the determination, to help the Commissioner understand precisely what you want. There is no required format for this draft determination, but it has to contain all the required information and set out your answer to the question raised
7. The Department can request further relevant information from you at any time
8. The Commissioner can make assumptions about future events or aspects of a transaction that will be set out in the binding determination when we issue it. However, the Commissioner cannot make assumptions about facts or information that you are able to supply to the Commissioner
9. The Commissioner can stipulate conditions in the determination that must be met if the taxation law is to apply to the transaction as set out in the determination