



भारत सरकार / Government of India

सरकारी राजपत्र OFFICIAL GAZETTE

संघ प्रदेश दादरा एवं नगर हवेली तथा दमण एवं दीव प्रशासन
U.T. ADMINISTRATION OF DADRA AND NAGAR HAVELI AND
DAMAN AND DIU

असाधारण EXTRAORDINARY

प्राधिकरण द्वारा प्रकाशित / PUBLISHED BY AUTHORITY

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U.T. Administration of Dadra & Nagar Haveli and Daman & Diu
Office of the Secretary (Taxation)
Secretariat, Daman - 396 220.

No. DMN/VAT/25-4/HSD/2023-24/438

Dated: 01/03/2024.

NOTIFICATION

Ref: Letter No. 13034/81/2017-DD/DNH dated 20th February, 2024 from Under Secretary to Govt. of India, Government of India, Ministry of Home Affairs, New Dehi

In exercise of the powers conferred by the Sub-Section 6 of the Section 6 of the Dadra and Nagar Haveli and Daman and Diu Value Added Tax Regulation, 2005, Administrator having considered necessary to do so in public interest hereby provide exemption for sale of High Speed Diesel by a Cooperative Society of fisherman registered as dealer under Dadra and Nagar Haveli and Daman and Diu Value Added Tax Regulation, 2005 and which carries on business of purchase and sales of High Speed Diesel to its member or member of any other Cooperative Society of fisherman and registered under Maharashtra Cooperative Society Act, 1961 or any such act, time being in force in the Union Territory of Dadra and Nagar Haveli & Daman and Diu, for use in fishing operation with the help of machine operated boats, from payment of whole of the Value Added Tax levied under the said regulation for another period of five years w.e.f. 01/03/2024 to 19/02/2029.

The quantity of the high speed diesel which may be sold to the fishermen against permit shall be limited to the extent specified in the table below: -

Contd./-

Sr. No.	Description of the fishing boat operated by High-Speed Diesel.	Quantity of High-Speed Diesel to be sold at a time to a particular diesel operated fishing boat.	Maximum quantity of HSD that can be sold to a particular Diesel operated fishing boats during the financial year.
1.	Fishing Boat with a capacity of a 50 BHP and below	400 Ltr.	11,000 Ltr.
2.	Fishing Boat with a capacity up to a 51 BHP to 100 BHP- <ul style="list-style-type: none"> Fishing Boats Trawlers 	800 Ltr. 1200 Ltr.	20,000 Ltr. 24,000 Ltr.
3.	Fishing Boat with a capacity of a 101 BHP to 150 BHP- <ul style="list-style-type: none"> Fishing Boats Trawlers 	2000 Ltr. 2400 Ltr.	28,000 Ltr. 32,000 Ltr.
4.	Fishing Boat with a capacity of a 151 BHP and above <ul style="list-style-type: none"> Trawlers 	3000 Ltr.	35,000 Ltr.

The above exemption shall be subject to the following conditions, namely:-

- 1) The Cooperative Society shall resell high speed diesel against the permit obtained by the members of the Cooperative Society of fishermen from the Supdt/Astt. Supdt. Of Fisheries, Daman and Diu. Their permit shall contain following particulars:-

(a) Card Number.

(b) Name of the Member Fisherman.

(c) Address.

(d) Name of the Vessel.

(e) Registration Number.

(f) Specification of Engine.

Engine No. _____ Make _____ and BHP _____ .

(g) Maximum Quantity of high speed diesel admissible during the period from 1st April to 31st March for respective financial years observing of season/ban for fishing.

(h) Membership number in Cooperative Society and name of the Cooperative Society.

(i) Certificate from the Cooperative Society signed by its Secretary to the effect that the permit holder is a member of that Cooperative Society and a bonafied fishermen carrying on fishing operation.

- (j) Every boat owner should maintain daily dairy consisting details of each trip (to and from), type of fishing vessel (type & quantity), fish catch, consumption of diesel, etc. and verified by the Co.op Society before release of diesel to that boat owner.
- (k) Fisheries department is also authorized to check the HSD supply to fishing boat to prevent misuse.
- (2) The Cooperative Society selling such high speed diesel to fishermen shall keep separate cash memos/bills with following details:
- (a) Date and Serial Number.
- (b) Name of the petrol pump and its address.
- (c) Name of the purchasing fishermen.
- (d) Vessel Registration certificate number.
- (e) Membership number in the Cooperative Society and name of the Society.
- (f) Signature of the person who issue each cash memos/bills.
- (3) If the Cooperative Society fails to sell the high speed diesel in accordance with the terms of the declaration furnished by it or contravenes any provisions of Dadra and Nagar Haveli and Daman and Diu Value Added Tax Regulation, 2005 or the rules made there under or any condition of this Notification, the society shall have to pay Value Added Tax on sales in respect with breach has been committed without prejudice to any other legal proceeding prescribed under the Dadra and Nagar Haveli and Daman and Diu Value Added Tax Regulation 2005.

This notification comes into effect from 1st of March 2024, and will be valid till 19th February 2029.

This is issued in supersession of all Notifications issued earlier in the regards.

By order and in the name of Administrator,
U.T. of Dadra and Nagar Haveli and
Daman and Diu

Sd/—
(Jatin Goyal)
Joint Secretary (Taxation)
Dadra & Nagar Haveli and Daman & Diu
