

Form DVAT 04 – Cover Page

(See Rule 12 of the Daman and Diu Value Added Tax Rules, 2005)

Application for Registration under Daman and Diu Value Added Tax Regulation, 2005

Checklist of Supporting Documents

Please tick as applicable

Mandatory Supporting Documents

- Annexures of the Form duly filled in (in case any of the annexures is not applicable, please mention the same)
- Proof of incorporation of the applicant dealer i.e. Copy of deed of constitution (partnership deed (if any), certificate of registration under the Societies Act, Trust deed, Memorandum and Articles of Association etc) duly certified by the authorised signatory
- Proof of identity of authorised signatory signing the Registration Application Form
- Two self addressed envelopes (Without stamps)
- In case of a dealer applying for registration and simultaneously opting for payment of tax under composition scheme, please attach application in Form DVAT 01 along with this application
- Proof of Security

Optional Supporting Documents (For reduction in Security Amount)

- Proof of ownership of principle place of business
- Proof of ownership of residential property by proprietor/ managing partner
- Copy of passport of proprietor/ managing partner
- Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department
- Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)
- Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)

Reasons for Rejection (For Office Use Only)

Please tick as applicable

- Not attached Mandatory Supporting Document(s) _____
- Other _____

11. Address for service of notice <i>(If different from principle place of business)</i>	Building Name/ Number																			
	Area/ Road																			
	Locality/ Market																			
	Pin Code																			
	Email Id																			
	Telephone Number																			
	Fax Number																			

12. Number of additional places of business within or outside the state <i>(also please complete Annexure II)</i>	Godown / Warehouse		
	Factory		
	Shop		
	Other place(s) of business		

13. Details of main Bank Account	Account Number																			
	MICR Number																			
	Name of Bank																			
	Address of Bank																			

14. Details of investment in the business <i>(details should be current as on date of application)</i>	Own Capital	(Rs.)																		
	Loans from Banks	(Rs.)																		
	Other loans and borrowings	(Rs.)																		
	Plant & Machinery	(Rs.)																		
	Land & Building	(Rs.)																		
	Other assets & investments	(Rs.)																		

15. Description of top 5 items you deal or propose to deal in <i>(1-highest volume to 5-lowest volume)</i>		Description of items
	1	
	2	
	3	
	4	
	5	

16. Accounting Basis	Tick <input checked="" type="checkbox"/> one	<input type="checkbox"/> Accrual	<input type="checkbox"/> Cash
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17. Frequency of filing of returns <i>(to be filled in by the dealer whose turnover is less than Rs. 5 crores in the preceeding year)</i>	Tick one <input checked="" type="checkbox"/> if applicable	<input type="checkbox"/> Monthly	<input type="checkbox"/> Quarterly
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18. Security	(a) Amount of Security	Rs.																		
	(b) Type of Security																			
	(c) Date of expiry of Security			/			/													
		Day		Month		Year														

19. Number of persons having interest in business	<i>(also please complete Annexure I for each such person)</i>			
20. Number of managers				
21. Number of authorised signatories				

Type	<input type="checkbox"/> Godown / Warehouse	<input type="checkbox"/> Factory	<input type="checkbox"/> Shop	<input type="checkbox"/> Other place of business															
Address	Building Name/ Number																		
	Area/ Road																		
	Locality/ Market																		
	Pin Code																		
	Email Id																		
	Telephone Number																		
	Fax Number																		
	Date of establishment			/			/												
		Day			Month			Year											
State local sales tax/VAT/CST registration number <i>(if place of business is situated outside Daman and Diu)</i>																			

Type	<input type="checkbox"/> Godown / Warehouse	<input type="checkbox"/> Factory	<input type="checkbox"/> Shop	<input type="checkbox"/> Other place of business															
Address	Building Name/ Number																		
	Area/ Road																		
	Locality/ Market																		
	Pin Code																		
	Email Id																		
	Telephone Number																		
	Fax Number																		
	Date of establishment			/			/												
		Day			Month			Year											
State local sales tax/VAT/CST registration number <i>(if place of business is situated outside Daman and Diu)</i>																			

4. 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																			
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Date			/			/				
		Day			Month			Year		

Instructions for filling Registration Form (DVAT-04) (For details refer to Section 19 and Rule 12)

1. Please fill in all the details in CAPITAL letters.
2. Please note that you are **mandatorily** required to register if you:
 - (i) had turnover of more than Rupees 5 lakhs in the preceding financial year; or
 - (ii) exceed turnover of Rupees 5 lakhs in the current year; or
 - (iii) are liable to pay tax, or are registered or required to be registered under Central Sales Tax Act, 1956
3. Please note that irrespective of the quantum of turnover of the business, a dealer may apply for voluntary registration under the Daman and Diu Value Added Tax Regulation, 2005.
4. For field 3, an “**importer**” means -
 - (i) a person who brings his own goods into Daman and Diu; or
 - (ii) a person on whose behalf another person brings goods into Daman and Diu; or
 - (iii) in the case of a sale occurring in the circumstances referred to in sub-section 2 of section 6 of the Central Sales Tax Act, 1956, the person in Daman and Diu to whom the goods are delivered
5. The application for registration under this Regulation should be filed within **30 days** from the date of person becoming liable for payment of tax.
6. For **field 8**, if the business does not have a PAN, then please mark ‘Applied for’ or ‘N/A’ as applicable.
7. For **field 15**, please fill the description of top 5 items on the basis of value of goods sold.
8. In case any of these details change, the dealer is required to intimate the department of the amendments within **one month** of the change.
9. The form has to be filled and signed by the authorised signatory of the business.
10. Businesses with a turnover of more than Rs 5 crores are mandatorily required to file returns every month. Businesses with a turnover of less than Rs 5 crores are required to file returns every quarter. They may however, elect to file their returns every month.
11. Registration application should be verified and signed by the following:
 - (i) in the case of an individual, by the individual himself, and where the individual is absent from India, either by the individual or by some person duly authorised by him in this behalf and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
 - (ii) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;
 - (iii) in the case of a company or local authority, by the principle officer thereof;
 - (iv) in the case of a firm, by any partner thereof, not being a minor;
 - (v) in the case of any other association, by any member of the association or persons;
 - (vi) in the case of a trust, by the trustee or any trustee; and
 - (vii) in the case of any other person, by some person competent to act on his behalf.

Instructions for filling Registration Form (Annexures I, II and III)

1. In case of partnerships, Annexure I to be filled and signed by the managing partner plus top 4 other partners.
2. In case of companies, Annexure I to be filled and signed by the company secretary, the managing director and 3 other directors.
3. If required, make additional copies of the Annexures and attach with application form for registration (DVAT-04).
4. An amendment would be required each time a person changes (and not when the details of an existing person change)
5. In case of minors, the specimen signature of guardian/ trustee should be furnished.
6. In case of Annexure III, it is to be filled and signed by the person whose details are given in the Annexure.
7. Every sheet filled in the Annexures has to be signed by the same person (authorised signatory) who has signed the registration application.
8. In case any of the Annexures are not applicable, please strike off the same and write ‘Not Applicable’ on the said Annexure.

Method of Calculating Security Amount

Prescribed Security Amount		(Rs)	50,000
Reduction sought (Maximum reduction available Rs. 25,000)		Rebate (Rs)	
1	Proof of ownership of principle place of business		15,000
2	Proof of ownership of residential property by proprietor/ managing partner		10,000
3	Copy of passport of proprietor/ managing partner		5,000
4	Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department		5,000
5	Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		5,000
6	Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		2,500