



Ministry of Finance
Central Board of Indirect Taxes &
Customs



सत्यमेव जयते

केन्द्रीय जी.एस.टी. आयुक्तालय, दमण
CENTRAL GST COMMISSIONERATE,
DAMAN

द्वितीयतल, हनीस लैन्डमार्क, वापी-दमण मार्ग, चला,
वापी

2nd FLOOR, HANI'S LANDMARK, VAPI-
DAMAN ROAD, CHALA, VAPI

daman.commissioner@gmail.com

Ph.: 0260-2460305

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2460484

TRADE NOTICE NO. 17/2017-18

VAPI, DATED .12.2017

Sub: Constitution of the Authority for Advance Ruling in respect of Union Territory of Daman & Diu.

All GST Tax Payers, Trade, Industry & Service Providers & all other concerned Association are hereby informed that an Authority for Advance Ruling has been constituted wherein one member of CGST & one member of UTGST has been nominated by the Concerning competent Authority to carry out the functions in respect of the Union Territory i.e. Daman & Diu for the purpose of the CGST Act & UTGST Act with immediate effect. The office of the authority is located at:

“6th Floor, Fortune Square, Vapi-Daman road, Chala, Vapi, Gujarat”.

2. Further, the Chief Commissioner, CGST & Central Excise, Vadodara zone, Vadodara was nominated by CBIC, New Delhi, as **“the Appellate Authority for Advance Ruling”** in respect of Union Territory viz. **Daman & Diu** in terms of the provision of Section 99 of the CGST Act 2017 read with Section 16 of the UTGST Act under which **The Appellate Authority shall consist of—**

- (i) **The Chief Commissioner of central tax as designated by the Board; and**
- (ii) **The Commissioner of Union territory tax having jurisdiction over the applicant.**

3. All Trade Association & Industry Associations/Chambers of Commerce and Members of Regional Advisory Committees are requested to publicize the contents of this Trade Notice among their Members /Constituents and all other concerned.

(Reshma Lakhani)
Commissioner

F. No. V/Misc-08/SIL/T/17-18

Vapi, Dtd. 18.07.2017

Copy to:

1. The Chief Commissioner, Central GST & CE, Vadodara Zone, Vadodara.

2. The Commissioner of UTGST & VAT, Daman & Diu.
3. The Deputy/Assistant Commissioner, Division-I/II/III/IV/V Daman GST Commissionerate.
4. The Assistant Commissioner (Systems) for uploading the Trade Notice on Daman Commissionerate's website.
5. **The JAC, Division-V is requested to send copies to trade associations of Diu.**
6. All as per the official mailing list for Trade of Union Territory, of Daman & Diu and Department.



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F.No. V/Misc-67/DMN/T/2017-18

Dated .12.2017

To,
The Advisor to the Administrator,
UT of Dadra & Nagar Haveli,
Secretariat,
Silvassa.

Sir,

Sub: Authority for Advance Ruling under Section 97 of CGST Act, 2017-m/reg.

*****X*****

Please refer to this office letter of even No. dated 06.10.2017 & subsequent reminder letter dated 10.11.2017 and 24.11.2017 addressed to the Commissioner UTGST & VAT, Dadra & Nagar Haveli (Copies are enclosed for ready reference) and a letter F. No. IV/16-60/CCO/T/AAR/2017 dated 06.12.2017 (Copy enclosed) issued by the Additional Commissioner (CCO), Vadodara addressed to your good office and the copy endorsed to this office on the above subject.

2. In this connection, kind attention is invited to the D.O. Letter F.No. C-50/94/2017-Ad.II dated 28.08.2017 of the Member (Admn.), CBEC, New Delhi, under which it was conveyed that:-

- i. The Principal Chief Commissioner/Chief Commissioner of the Zone will function as the Appellate Authority of their respective states Authority for Advance Ruling;
- ii. And vide D.O. No. 8/B/37/HRD(J)HRM) 2017 dated 24.06.2017, Chief Commissioners were advised to nominate officers in the grade Jt. Commissioner as a Member of the Authority for Advance Ruling.

Accordingly, the Chief Commissioner, CGST & Central Excise, Vadodara Zone, Vadodara was nominated by the Board as the "**Appellate Authority**" for Advance Ruling in Union Territories viz. Dadra & Nagar Haveli and Daman & Diu. Further, as per the D.O. Letter mentioned at Sr.No. (ii) above, Shri Satish Kumar, Joint Commissioner CGST Daman has been nominated by the Chief Commissioner, CGST & C. Ex. Vadodara as a "**Member**" of the Authority for Advance Ruling in respect of Union Territories.

3. In terms of Section 15(2) of UTGST, 2017, the Authority for Advance Ruling shall consist of :-

- i. One member from amongst the officers of the Central Tax and,
- ii. One member from amongst the officers of Union territory tax,

4. In view of the above, it is, once again requested to take up the matter for appointment of Member of Authority of Advance Ruling from the **U. T. of Dadra & Nagar Haveli** as required in terms of Section 15(2) of UTGST, 2017 at the earliest.

The matter may kindly be treated as the most urgent.

Encl:-As above

Yours Faithfully,

(Reshma Lakhani)
Commissioner,

Copy submitted to:-

The Chief Commissioner, CGST & CE, Vadodara Zone, Vadodara with reference to your office letter F.No. IV/16-60/CCO/T/AAR/2017 dated 06.12.2017 for kind information please.



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F.No. V/Misc-67/DMN/T/2017-18

Dated .12.2017

To,
The Commissioner,
UTGST & VAT,
UT of Daman & Diu,
Daman

Sir,

Sub: Request for providing office space for the Authority for Advance Ruling m/reg.

*****X*****

Please refer to the Trade notice no. 17 dated .12.2017 issued by the Commissioner, CGST & CE Commissionerate, Daman (copy enclosed).

2. In this connection, it is to inform that Shri Satish Kumar, Joint Commissioner, CGST & Central Excise, Daman vide letter F. No. IV/16-60/CCO/T/AAR/2017 dated 06.12.2017 & Smt. Charmie Parekh, DANICS, Deputy Commissioner (UTGST), Daman & Diu vide Notification bearing No. DMN/VAT/UTGST/2017-18/340 dated 11.12.2017 are nominated as the Members of the Authority for Advance Ruling to carry out the functions in respect of the Union Territory of Daman & Diu.

3. In view of the above, it is to bring to your notice that "the Authority for Advance Ruling constituted in respect of Daman & Diu is an independent authority under Law. Hence this Authority must have an independent office with separate office staff.

4. It is humble requested that an office space for separate office for the Authority of Advance Ruling may please be allocated along with following staff in Daman.

- i. One Group-B officer; (Non Gazetted)
- ii. One Group-C (Executive) officer;
- iii. Two Tax Assistants (Ministerial Staff).

Yours Faithfully,

(Sushant Kumar)
Joint Commissioner,

Copy to:-

The Additional Commissioner (CCO), CGST & CE, Vadodara Zone, Vadodara for information please.



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actechvapi@gmail.com

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F.No. V/Misc-67/DMN/T/2017-18

Dated .12.2017

To,

1. Shri Satish Kumar, IRS
Member of Advance Ruling,
UT of Daman & Diu and D & N.H.,

2. Smt. Charmie Parekh, DANICS,
Member of Advance Ruling,
UT of Daman & Diu.

Sir/Madam,

Subject: Forwarding of the Advance Ruling application filed under Section 97 of CGST Act, 2017 – m/reg.

Please refer to the above subject matter.

In this context, your name has been nominated by the competent authority as Member of Advance Ruling in respect of the UTs of Daman & Diu. The details are as under:

a) Shri Satish Kumar, Joint Commissioner, CGST Daman:

The Chief Commissioner, CGST & C. Ex, Vadodara has nominated you as a member for Advance Ruling in respect of the UTs of Daman & Diu vide letter F. No. IV/16-60/CCO/T/AAR/2017 dated 06.12.2017 issued by the Additional Commissioner (CCO), CGST & C. Ex, Vadodara. (Copy enclosed)

b) Smt. Charmie Parekh, DANICS, Deputy Commissioner (UTGST), Daman & Diu:

The Administrator of Daman & Diu has appointed you as a member for Advance Ruling in respect of the UTs of Daman & Diu to carry out the functions for the purpose of the Section 3 of the UTGST Act, 2017 vide Notification issued from F. No. DMN/VAT/UTGST/2017-18 dated 02/12/2017 issued by the Joint Secretary (Taxation), Daman & Diu. (Copy enclosed)

2. It is to inform that Daman Commissionerate of CGST & CE has received four applications under Section 97 of the CGST Act, 2017 (two applications in July, 2017, one in Sept. 2017 and one in Nov. 2017) for Advance Ruling, the details are as per Annexure-A attached with this letter. All four applications are of the Jurisdiction of the Daman & Diu, which are hereby forwarded to your good self for deciding the same as per law and the procedures prescribed under the Act.

Encl: As above and Annexure-A.

Joint Commissioner (Tech.)

GST & CE

Commissionerate,

Daman.