

## **Regulation, 2020**

1. The Union Territory of Dadra and Nagar Haveli and Daman and Diu Goods and Services Tax (Amendment) Regulation, 2020
2. The Union Territory of Dadra and Nagar Haveli and Daman and Diu Goods and Services Tax (Amendment) Regulation, 2020
3. Dadra and Nagar Haveli Value Added Tax (Amendment) Regulation, 2020
4. The Union Territory of Dadra and Nagar Haveli and Daman and Diu (Extension With Modification Of the Goa, Daman And Diu Excise Duty Act, 1964) Excise Regulation, 2020
5. Dadra and Nagar Haveli and Daman and Diu (Repeal) Regulation, 2020



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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सं० 3] नई दिल्ली, शुक्रवार, जनवरी 24, 2020/ माघ 4, 1941 (शक)  
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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF LAW AND JUSTICE (Legislative Department)

*New Delhi, the 24th January, 2020/Magha 4, 1941 (Saka)*

### THE UNION TERRITORY OF DADRA AND NAGAR HAVELI AND DAMAN AND DIU GOODS AND SERVICES TAX (AMENDMENT) REGULATION, 2020

NO. 1 OF 2020

Promulgated by the President in the Seventy-first Year of the Republic of India.

A Regulation further to amend the Union Territories Goods and Services Tax Act, 2017.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the Union Territory of Dadra and Nagar Haveli and Daman and Diu Goods and Services Tax (Amendment) Regulation, 2020.

Short title and commencement.

(2) It shall come into force on the 26th day of January, 2020.

14 of 2017.

2. In the Union Territory Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 1, in sub-section (2), for the words "Dadra and Nagar Haveli, Daman and Diu", the words "Dadra and Nagar Haveli and Daman and Diu" shall be substituted.

Amendment of section 1.

Amendment  
of section 2.

3. In section 2 of the principal Act, in clause (8),—

(a) in sub-clause (iii), after the words "Nagar Haveli", the words "and Daman and Diu" shall be inserted;

(b) sub-clause (iv) shall be omitted.

RAM NATH KOVIND,  
*President.*

DR. G. NARAYANA RAJU,  
*Secretary to the Govt. of India.*



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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**MINISTRY OF LAW AND JUSTICE**  
(Legislative Department)

*New Delhi, the 24th January, 2020/Magha 4, 1941 (Saka)*

**THE UNION TERRITORY OF DADRA AND NAGAR HAVELI AND  
DAMAN AND DIU CENTRAL GOODS AND SERVICES TAX  
(AMENDMENT) REGULATION, 2020**

No. 2 OF 2020

Promulgated by the President in the Seventy-first Year of the Republic of India.

A Regulation further to amend the Central Goods and Services Tax Act, 2017.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the Union territory of Dadra and Nagar Haveli and Daman and Diu Central Goods and Services Tax (Amendment) Regulation, 2020.

Short title and commencement.

(2) It shall come into force on the 26th day of January, 2020.

Amendment  
of section 2.

**2.** In the Central Goods and Services Tax Act, 2017, in section 2, in clause (114),— 12 of 2017.

(a) in sub-clause (c), after the words "Nagar Haveli", the words "and Daman and Diu" shall be inserted;

(b) sub-clause (d) shall be omitted.

RAMNATH KOVIND,  
*President.*

DR. G. NARAYANARAJU,  
*Secretary to the Govt. of India.*



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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MINISTRY OF LAW AND JUSTICE  
(Legislative Department)

*New Delhi, the 24th January, 2020/Magha 4, 1941 (Saka)*

THE DADRA AND NAGAR HAVELI VALUE ADDED TAX  
(AMENDMENT) REGULATION, 2020

No. 3 OF 2020

Promulgated by the President in the Seventy-first Year of the Republic of India.

A Regulation further to amend the Dadra and Nagar Haveli Value Added Tax Regulation, 2005.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the Dadra and Nagar Haveli Value Added Tax (Amendment) Regulation, 2020.

Short title and commencement.

(2) It shall come into force on the 26th day of January, 2020.

Reg. 2 of 2005.

2. In the Dadra and Nagar Haveli Value Added Tax Regulation, 2005 (hereinafter referred to as "the said Regulation"), in the long title, in preamble, in sub-sections (1) and (2) of section 1, in clauses (b), (g), (i), (j), (k), (o), (u) of section 2, in clause (b) of sub-section (9) of section 3, in sub-section (5) of section 6, in clause (b) of section 7, in clause (b) of sub-section (6) of section 9, in clause (c) of sub-section (3) of section 10, in clauses (a) and (b) of sub-section (2) of section 15, in proviso to sub-section (1) of section 16, in proviso to sub-section (2) of section 16, in proviso to sub-section (2) of section 18, in section 36, in

Amendment of long title, preamble and certain sections.

section 37, in sub-section (2) of section 38, in sub-section (1) of section 40, in sub-section (1) of section 41, in clause (c) of sub-section (1) of section 42, in clause (a) of sub-section (4) of section 61, in clause (a) of sub-section (6) of section 61, in clause (k) of sub-section (4) of section 84, in section 101, in clause (za) of sub-section (2) of section 102, after the words "Nagar Haveli", wherever they occur, the words "and Daman and Diu" shall be inserted.

Amendment of section 2.

**3.** In the said Regulation, in section 2, in clause (za), for sub-clause (v), the following sub-clause shall be substituted, namely:—

"(v) the amount of duties levied or leviable on the goods under the Central Excise Act, 1944, or the Customs Act, 1962, or the Goa, Daman and Diu Excise Duty Act, 1964 as extended to the Union territory of Daman and Diu, or the Dadra and Nagar Haveli Excise Duty Regulation, 1969, or the Dadra and Nagar Haveli Excise Regulation, 2012, whether such duties are payable by the seller or any other person;"

1 of 1944.  
52 of 1962.  
5 of 1964.  
Reg. 2 of 1969.  
Reg. 1 of 2012.

Amendment of section 6.

**4.** In the said Regulation, in section 6, in sub-section (6),—

(i) after the words "this Regulation from levy of tax under", the words and figures "the Goa, Daman and Diu Sales Tax Act, 1964, as the case may be, or" shall be inserted;

4 of 1964.

(ii) after the words "under the Regulation so repealed", the words "or the Act" shall be inserted.

Omission of section 14.

**5.** In the said Regulation, section 14 shall be omitted.

Amendment of section 16.

**6.** In the said Regulation, in section 16,—

(i) in sub-section (3), in clause (a), after the words "registered under", the words and figures "the Goa, Daman and Diu Sales Tax Act, 1964, and" shall be inserted;

4 of 1964.

(ii) in sub-section (6), for the words "goods under the Dadra", the words and figures "goods under the Goa, Daman and Diu Sales Tax Act, 1964, and the Dadra" shall be substituted.

4 of 1964.

Amendment of section 24.

**7.** In the said Regulation, in section 24,—

(i) in sub-section (1), in clause (a), after the words "registered under", the words and figures "the Goa, Daman and Diu Sales Tax Act, 1964, and" shall be inserted;

4 of 1964.

(ii) in sub-section (2), after the words "registered under", the words and figures "the Goa, Daman and Diu Sales Tax Act, 1964, and" shall be inserted.

4 of 1964.

Substitution of section 44.

**8.** In the said Regulation, for section 44, the following section shall be substituted, namely:—

Application of certain Acts for the purposes of recovery.

"44. Notwithstanding anything contained in any other law for the time being in force, for the purposes of recovery of any amount recoverable as arrears of land revenue under this Regulation, the provisions of the Goa, Daman and Diu Land Revenue Code, 1968, or the Dadra and Nagar Haveli Revenue Administration Regulation, 1971, or any other law made applicable to the Union territory of Dadra and Nagar Haveli and Daman and Diu, as to the recovery of arrears of land revenue in the Union territory of Dadra and Nagar Haveli and Daman and Diu shall, be deemed to be in force throughout the Union territory of Dadra and Nagar Haveli and Daman and Diu."

9 of 1969.  
Reg. 2 of 1971.

Amendment of section 67.

**9.** In the said Regulation, in section 67, in sub-section (1), for the words "whole of Dadra and Nagar Haveli", the words "Dadra and Nagar Haveli and Daman and Diu" shall be substituted.

Amendment of section 84.

**10.** In the said Regulation, in section 84, for sub-section (8), the following sub-section shall be substituted, namely:—

"(8) If any question arises from any order already passed under this Regulation

4 of 1964. or under the Goa, Daman and Diu Sales Tax Act, 1964, or the Dadra and Nagar Haveli  
Reg. 2 of 1978. Sales Tax Regulation, 1978 as then in force in Dadra and Nagar Haveli, or the Daman  
Reg. 1 of 2005. and Diu Value Added Tax Regulation, 2005, as amended from time to time, as then in  
force in Daman and Diu, no such question shall be entertained for determination under  
this section, but such question may be raised in an appeal against such order."

Reg. 2 of 1978. **11.** In the said Regulation, in section 105, for the words and figures "the Dadra and  
4 of 1964. Nagar Haveli Sales Tax Regulation, 1978 as repealed by section 106", wherever they occur,  
Reg. 1 of 2005. the words and figures "the Goa, Daman and Diu Sales Tax Act, 1964, or the Dadra and Nagar  
Haveli Sales Tax Regulation, 1978 as repealed by section 106, or the Daman and Diu Value  
Added Tax Regulation, 2005, as the case may be" shall be substituted.

Amendment  
of section  
105.

RAMNATH KOVIND,  
*President.*

DR. G. NARAYANARAJU,  
*Secretary to the Govt. of India.*





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भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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**MINISTRY OF LAW AND JUSTICE**  
(Legislative Department)

*New Delhi, the 24th January, 2020/Magha 4, 1941 (Saka)*

THE DADRA AND NAGAR HAVELI AND DAMAN AND DIU  
(EXTENSION WITH MODIFICATIONS OF THE GOA,  
DAMAN AND DIU EXCISE DUTY ACT, 1964)  
EXCISE REGULATION, 2020

No. 4 OF 2020

Promulgated by the President in the Seventy-first Year of the Republic of India.

A Regulation to extend the Goa, Daman and Diu Excise Duty Act, 1964 with modifications to the Union territory of Dadra and Nagar Haveli and Daman and Diu.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. This Regulation may be called the Dadra and Nagar Haveli and Daman and Diu  
(Extension with modifications of the Goa, Daman and Diu Excise Duty Act, 1964) Excise  
Regulation, 2020.

Short title.

Definitions.

**2.** In this Regulation, unless the context otherwise requires:—

(a) "Act" means the Goa, Daman and Diu Excise Duty Act, 1964; 5 of 1964.

(b) "Administrator" means the Administrator of the Union territory of Dadra and Nagar Haveli and Daman and Diu;

(c) "Dadra and Nagar Haveli" means the geographical boundaries of the Union territory of Dadra and Nagar Haveli prior to the Dadra and Nagar Haveli and Daman and Diu (Merger of the Union Territories) Act, 2019 comes into force; 44 of 2019.

(d) "Daman and Diu" means the geographical boundaries of the Union territory of Daman and Diu prior to the Dadra and Nagar Haveli and Daman and Diu (Merger of the Union Territories) Act, 2019 comes into force. 44 of 2019.

Extension with modification of the Goa, Daman and Diu Excise Duty Act, 1964 to Union territory of Dadra and Nagar Haveli and their commencement.

**3.** (1) The Goa, Daman and Diu Excise Duty Act, 1964, as in force in the Union territory of Daman and Diu, shall extend to the Union territory of Dadra and Nagar Haveli, subject to the modifications specified in section 4. 5 of 1964.

(2) Notwithstanding anything contained in sub-section (1), or in the relevant provision, if any, of the Act for the commencement thereof, the provisions of the Act shall come into force in the Union territory of Dadra and Nagar Haveli on such date as the Administrator may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of the Act and for different areas and any reference in any such provision to the commencement of the Act shall be construed as a reference to the coming into force of that provision in the area where it has been brought into force.

Amendment of long title, Preamble and certain sections.

**4.** In the Act, in the long title, in Preamble, in sub-sections (1) and (2) of section 1, in clause (v) of section 2, in section 10, in sub-section (1) of section 15, in section 42 and in section 45, for the word "Goa", wherever it occurs, the words "Dadra and Nagar Haveli and" shall be substituted.

Amendment of section 2.

**5.** In the Act, in section 2,—

(i) clause (dd) shall be omitted;

(ii) in clause (ff), in sub-clause (i), for the words "other than", the word "including" shall be substituted;

(iii) for clause (j), the following clause shall be substituted, namely:—

'(j) "Government" means the Administrator of the Union territory of Dadra and Nagar Haveli and Daman and Diu appointed by the President under article 239 of the Constitution;'

(iv) in clause (o), for the word "Goa", the words "Dadra and Nagar Haveli and" shall be substituted;

(v) after clause (s), the following clause shall be inserted, namely:—

'(sa) "Regulation" means the Union territory of Dadra and Nagar Haveli and Daman and Diu (Extension with modifications of the Goa, Daman and Diu Excise Duty Act, 1964) Regulation, 2020.'

Amendment of section 21.

**6.** In the Act, in section 21, for the word "Act", wherever it occurs, the word "Regulation" shall be substituted.

Amendment of section 22.

**7.** In the Act, in section 22, sub-section (3) shall be omitted.

Amendment of section 40.

**8.** In the Act, in section 40, for the words "Chief Secretary", occurring at both the places, the word "Administrator" shall be substituted.

9. All rules, orders, regulations and bye-laws made or notifications issued by the Central Government or the then Union territory of Goa, Daman and Diu or the Union territory of Daman and Diu under the provisions of the Act generally for the territories to which the Act extends, shall be deemed to have been extended to the Union territory of Dadra and Nagar Haveli and Daman and Diu, from the date of commencement of the provisions of the Act.

Extension of rules, orders, etc., under Act.

10. (1) In the Act or in any of the rules, orders, regulations and bye-laws made or notifications issued thereunder and extended to the Union territory of Dadra and Nagar Haveli by this Regulation, any reference to any provision of law not in force, or to any functionary not in existence, in the Union territory of Dadra and Nagar Haveli, shall be construed as a reference to the corresponding law in force, or to the corresponding functionary in existence, in that Union territory:

Rules of construction.

Provided that when any question arises about the corresponding functionary or in case there is no such corresponding functionary, the Administrator shall decide such functionary and his decision shall be final.

(2) For the purpose of facilitating the application of the Act or any rule, order, regulation and bye-law made or notification issued thereunder in relation to the Union territory of Dadra and Nagar Haveli, any court or other authority may construe it in such manner not affecting the substance, as may be necessary or proper to adapt it to the matter before such court or other authority.

11. If any difficulty arises in giving effect to the provisions of the Act extended by this Regulation to the Union territory of Dadra and Nagar Haveli and Daman and Diu, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of the Act as may appear to be necessary for the removal of the difficulty:

Power to remove difficulties.

Provided that no such order shall be made under this section after the expiry of three years from the commencement of these Regulations.

RAM NATH KOVIND,  
*President.*

DR. G. NARAYANARAJU,  
*Secretary to the Govt. of India.*



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भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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**MINISTRY OF LAW AND JUSTICE**  
(Legislative Department)

*New Delhi, the 24th January, 2020/Magha 4, 1941 (Saka)*

**THE DADRA AND NAGAR HAVELI AND DAMAN AND DIU  
(REPEAL) REGULATION, 2020**

NO. 5 OF 2020

Promulgated by the President in the Seventy-first Year of the Republic of India.

A Regulation to repeal certain Regulations in force in the Union territory of Dadra and Nagar Haveli and the Union territory of Daman and Diu.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the Dadra and Nagar Haveli and Daman and Diu (Repeal) Regulation, 2020.

Short title and commencement.

(2) It shall come into force on the 26th day of January, 2020.

Repeal of  
certain  
Regulations  
and savings.

2. (1) The Regulations specified in the Schedule annexed to this Regulation are hereby repealed.

(2) The repeal of any Regulation specified in the Schedule shall not—

(a) affect any other enactment or Regulations in which the repealed Regulations have been applied, incorporated or referred to;

(b) affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any Regulations hereby repealed;

(c) revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force;

(d) affect the previous operation of any law so repealed or anything duly done or suffered thereunder;

(e) affect any right, privilege, obligation or liability acquired, accrued or incurred under any Regulations so repealed;

(f) affect any penalty, forfeiture or punishment incurred in respect of any offence committed against any of the Regulations so repealed;

(g) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid, and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed, as if this Regulation had not been made;

(h) affect any duty, or fee levied, assessed or collected or purported to have been levied, assessed or collected under the Regulations under repeal, before the commencement of this Regulation, shall be deemed to have been validly levied, assessed or collected in accordance with law:

Provided that anything done or any action taken (including any appointment or delegation made, notification, instruction or direction issued, form, bye-law or scheme framed, certificate obtained, patent permit or licence granted, or registration effected) under any Regulations under repeal, shall be deemed to have been done or taken under the corresponding provision of this Regulation and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under the said Regulation.

(3) The mention of particular matters referred to in sub-section (2) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 with regard to the effect of repeal. 10 of 1897.

## THE SCHEDULE

(See section 2)

- (1) The Daman and Diu Value Added Tax Regulation, 2005 (Reg. 1 of 2005).
- (2) The Dadra and Nagar Haveli Excise Duty Regulation, 2012 (Reg. 1 of 2012).

RAMNATH KOVIND,  
*President.*

DR. G. NARAYANARAJU,  
*Secretary to the Govt. of India.*