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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 29th June, 2017/Ashadha 8, 1939 (Saka)

THE DAMAN AND DIU VALUE ADDED TAX (AMENDMENT) REGULATION, 2017

NO. 4 OF 2017

Promulgated by the President in the Sixty-eighth Year of the Republic of India.

A Regulation further to amend the Daman and Diu 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 Daman and Diu Value Added Tax (Amendment) Regulation, 2017. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In the Daman and Diu Value Added Tax Regulation, 2005,—

Amendment
of section 2.

(a) in section 2, for clause (l), the following clause shall be substituted, namely:—

(l) "goods" means—

(i) petroleum crude;

- (ii) high speed diesel;
- (iii) motor spirit (commonly known as petrol);
- (iv) natural gas;
- (v) aviation turbine fuel; and
- (vi) alcoholic liquor for human consumption.";

(b) in section 4,—

(i) in sub-section (1), clauses (a), (b), (d) and the proviso shall be omitted;

(ii) in sub-section (2), for the words, brackets and letters "clauses (a) to (d)", the word, brackets and letter "clause (c)" shall be substituted;

(c) the First, Second and Third Schedule shall be omitted;

(d) for the Fourth Schedule the following Schedule shall be substituted, namely:—

"THE FOURTH SCHEDULE

[See clause (c) of sub-section (1) of section 4]

List of Goods taxed at twenty per cent.

GOODS

- (i) petroleum crude;
- (ii) high speed diesel;
- (iii) motor spirit (commonly known as petrol);
- (iv) natural gas;
- (v) aviation turbine fuel; and
- (vi) alcoholic liquor for human consumption.";

(e) in the Sixth Schedule—

(a) in Paragraph (1), for serial numbers (i) to (viii), the following shall be substituted, namely:—

"(i) fuels in the form of high speed diesel, motor spirit (commonly known as petrol), natural gas."

(b) Paragraph 2 shall be omitted;

(c) in Paragraph 3, for the brackets and figures "(ii)", the brackets and figure "(i)" shall be substituted.

PRANAB MUKHERJEE,
President.

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