

# **Compilation of Registration Provisions under VAT Laws of Different States**

Revised 2013 Edition



**The Institute of Chartered Accountants of India**  
*(Set up by an Act of Parliament)*  
**New Delhi**

**Compilation of  
Registration Provisions  
under VAT Laws of  
Different States**  
(Revised 2013 Edition)



**The Institute of Chartered Accountants of India**  
*(Set up by an Act of Parliament)*  
**New Delhi**

© The Institute of Chartered Accountants of India

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form, or by any means, electronic mechanical, photocopying, recording, or otherwise, without prior permission, in writing, from the publisher.

Edition : September, 2011

Revised Edition : January, 2013

Committee/Department : Indirect Taxes Committee

Email : [idtc@icai.org](mailto:idtc@icai.org)

Website : [www.icai.org](http://www.icai.org)

Price : ₹ 250/- (Including CD)

ISBN : 978-81-8441-476-9

Published by : The Publication Department on behalf of the  
Institute of Chartered Accountants of India,  
ICAI Bhawan, Post Box No. 7100, Indraprastha  
Marg, New Delhi - 110 002.

Printed by : Sahitya Bhawan Publications, Hospital Road,  
Agra 282 003  
January/2013/2,500 Copies (Revised)

## **FOREWORD TO THE SECOND EDITION**

---

One of the important components of tax reforms initiated since liberalization is the introduction of Value Added Tax (VAT). The main motive of VAT has been the rationalization of overall tax burden and reduction in general price level. Thus, it seeks to help the common people, traders, industrialists as well as the Government. It is indeed a move towards more efficiency, equal competition and fairness in the taxation system.

After the implementation, State Level Value Added Tax (VAT) across all the States in India, the journey has been very fruitful as the objective of uniformity and stability of VAT rates are being achieved in majority of the States. The revenue of the State Governments has shown upward trend and better compliance of the tax laws has been observed.

In order to avail the input tax credit, a dealer has to register himself with the respective State VAT authorities. Considering the importance of the registration procedures, this Compilation was first published by the Indirect Taxes Committee of the ICAI, in the year 2011. Taxation laws in India are very dynamic and prone to frequent changes. The amendments in the tax provision that are done from time to time require our members to continuously update themselves in order to render quality professional services.

A publication in tax laws will retain its significance only when it is updated and reflects the current position of the law. I compliment the entire team of the Indirect Taxes Committee for their untiring efforts in bringing out the revised edition of ***Compilation of Registration Provisions under VAT Laws of Different States***. The Compilation will provide one-stop information in respect of registration provision of various State-VAT laws..

I am sure that this updated edition of the Compilation would be warmly received and appreciated by the members and other interested readers.

Date: 23<sup>rd</sup> November, 2012  
Place: New Delhi

**CA. Jaydeep Narendra Shah**  
President



## PREFACE TO THE SECOND EDITION

---

Value Added Tax (VAT) was introduced for the first time in Brazil in mid 1960's, then in European countries in 1970's and subsequently introduced in about 130 countries, including several federal countries. In India, it was introduced in respect of central excise duties during eighties. At the State-level, the VAT system as decided by the State Governments was introduced in the year 2005 in terms of Entry 54 of the State List of the Constitution.

The Value Added Tax (VAT) is a tax on consumption. It is a multi-point levy collected in installments at each stage of production and distribution. The final and total burden of this tax is borne by the domestic consumers of goods and services. Being a tax on domestic consumption, no VAT is charged on goods exported from the country.

Considering the amendments made in respective VAT Acts of different States, the Indirect Taxes Committee has revised the ***Compilation of Registration Provisions under VAT Laws of Different States*** which will definitely be useful and relevant for the members in discharging their professional duty relating to VAT laws practice. Members may note that the revised edition has been updated till date and has provisions of additional three states viz. West Bengal, Orissa and Assam.

I am extremely thankful to CA. Jaydeep N. Shah, President, ICAI and CA. Subodh Kumar Agarwal, Vice President, ICAI, who have been the guiding force behind this and members of the Committee, in particular, by CA. P. Rajendra Kumar, CA. Sanjay M. Dhariwal, CA. Rajiv J. Luthia and CA. Pulak Saha, who provided valuable inputs for revision of this publication. Also, I acknowledge with thanks, contribution made by CA. Ashok Batra, CA. Alok Krishan and CA. Gaurav Gupta, without whose support and dedicated efforts, this revised edition would not have been possible. I also compliment and appreciate the assistance provided by the Officers of Indirect Taxes Secretariat in bringing out this revised edition.

I am sure that this revised edition would help the members and readers to be well equipped in effectively discharging their duties as VAT practitioners.

I look forward to feedback for further improvements in this Compilation at [idthc@icai.org](mailto:idthc@icai.org).

Date : 23<sup>rd</sup> November, 2012  
Place : New Delhi

**CA. Madhukar N. Hiregange**  
Chairman  
Indirect Taxes Committee



## **FOREWORD TO THE FIRST EDITION**

---

India has a federal structure of governance with powers of each level of Government separately specified in the Constitution of India. The activities on which the Central Government and the State Governments can levy taxes are specified in Lists to the Constitution of India; the Union List, the State List and the Concurrent List. While income tax, excise duty, customs duty and service tax constitute the major sources of tax revenue for the Central Government, the main source of revenue for State Governments is sales-tax. There have been significant reforms in the area of indirect taxes, the major among these are the introduction of Modified VAT, which has since been renamed as CENVAT and service tax at Central level and replacement of sales-tax system with State-Level VAT.

With the ultimate vision of an integrated VAT for the whole country, it was necessary to move to VAT system at State Level. The Empowered Committee of State Finance Ministers headed by Dr. Asim Dasgupta, the Finance Minister of the State of West Bengal achieved this remarkable feat by bringing around the States towards a consensus in the midst of intractable and insoluble difficulties and the country witnessed the historic reform of introduction of State-Level VAT in majority of the States in Indian Union with effect from 1<sup>st</sup> April, 2005. After overcoming the initial difficulties, all the States and Union Territories have now implemented State-Level VAT.

Though the broad design of the State-level VAT is uniform across the country but every State has its own VAT legislation and procedures differ on many counts from one State to another. It is often found that information in respect of VAT laws of various States is not available readily at one place. I, therefore, congratulate the Indirect Taxes Committee and in particular, CA. Bhavna Doshi, Chairperson, Indirect Taxes Committee for bringing out a "Compilation of Registration Provisions under VAT Laws of Different States".

I am sure that members will find this compilation very useful in their day to day practice in respect of State-Level VAT.

Date: 5<sup>th</sup> September, 2011

Place: New Delhi

**CA. G. Ramaswamy**

President



## **PREFACE TO THE FIRST EDITION**

---

The introduction, in 2005, of value added tax system at the State level, replacing sales tax system was a significant step in the reform process of domestic trade taxes in India. The process was a very challenging exercise considering the federal polity of India, where each State, in terms of Constitutional provisions, has sovereignty in levying and collecting taxes on sale or purchase of goods. The sales tax regime was essentially, a system of single point taxation with tax being levied on the first point of sale in the State. The value added tax system envisages levy of tax at all points with credit for input taxes paid at earlier stages. This change in the system was also used by the State Governments to reform the administrative and procedural matters relating to goods taxation.

Being a State subject, the administrative and procedural provisions of VAT, though broadly the same, do vary from State to State depending upon the size and developmental status, the experiences in implementation and monitoring of compliances, the extent of computerisation of each State and so on. Process of registration is also no exception. Registration is the time when a dealer is born in the system and is a very significant process from perspectives of both, the State and the dealer. Considering the different practices being followed by the States, the Indirect Taxes Committee of ICAI decided to prepare a compilation of the registration provisions in major States to assist the members of ICAI who practice in different States and are called upon by the businesses operating in multiple States.

This "Compilation of Registration Provisions under VAT Laws of Different States" will also be of assistance to those working on Goods and Services Tax to understand the processes being followed in different states, adopt best practises and achieve uniformity in provisions across all states to facilitate businesses operating in different states.

Information in respect of registration provisions of twenty States has been collated in this Compilation. For quick reference and easy understanding, the provisions have been tabulated against a set of common questions/action points for all the States. Efforts have also been made to include relevant forms in the Annexure to the Compilation.

I am extremely thankful to CA. Amarjit Chopra, Immediate Past President, CA. G. Ramaswamy, President and CA. Jaydeep Shah, Vice President, ICAI who have been the guiding force behind this and members of the Committee, in particular, CA. P. Rajendra Kumar, CA. Ashok Batra, CA. Sanjay Dhariwal

and CA. Rajiv Jaichand Luthia, who provided valuable inputs for this publication. Also, I acknowledge with thanks, contribution made by CA. Alok Krishan and CA. Gaurav Gupta, without whose support and dedicated efforts, this publication would not have been possible. I also compliment and appreciate the assistance provided by the Secretariat especially, CA. Smita Mishra, Secretary to the Committee, in bringing out this publication.

Provisions relating to procedures keep changing from time to time and this compilation is prepared on the basis of information available at the relevant time in public domain. I would request users to provide updated information to enable the Committee to keep the information current and look forward to feedback for further improvements in this Compilation.

Date : 5<sup>th</sup> September, 2011  
Place : New Delhi

**CA. Bhavna Doshi**  
*Chairperson*  
*Indirect Taxes Committee*

## CONTENTS

---

| Sl. No. | States                 | Page Nos. |
|---------|------------------------|-----------|
| 1.      | Delhi                  | 1-11      |
| 2.      | Haryana                | 12-18     |
| 3.      | Punjab                 | 19-25     |
| 4.      | Chandigarh (U.T.)      | 26-32     |
| 5.      | Himachal Pradesh       | 33-38     |
| 6.      | Maharashtra            | 39-46     |
| 7.      | Gujarat                | 47-55     |
| 8.      | Andhra Pradesh         | 56-59     |
| 9.      | Karnataka              | 60-76     |
| 10.     | Goa                    | 77-84     |
| 11.     | Bihar                  | 85-94     |
| 12.     | Chhattisgarh           | 95-102    |
| 13.     | Jharkhand              | 103-114   |
| 14.     | Madhya Pradesh         | 115-124   |
| 15.     | Rajasthan              | 125-136   |
| 16.     | Uttar Pradesh          | 137-148   |
| 17.     | Uttarakhand            | 149-159   |
| 18.     | Jammu & Kashmir        | 160-166   |
| 19.     | Kerala                 | 167-170   |
| 20.     | Tamil Nadu             | 171-176   |
| 21.     | West Bengal            | 177-186   |
| 22.     | Orissa                 | 187-196   |
| 23.     | Assam                  | 197-207   |
|         | Annexure – Delhi VAT   | 208-221   |
|         | – Haryana VAT          | 222-229   |
|         | – Punjab VAT           | 230-239   |
|         | – Chandigarh VAT       | 240-249   |
|         | – Himachal Pradesh VAT | 250-253   |
|         | – Karnataka VAT        | 254-275   |
|         | – Kerala               | 276-277   |
|         | – Tamil Nadu           | 278-289   |
|         | – West Bengal          | 290-306   |
|         | – Orissa               | 307-328   |
|         | – Assam                | 329-345   |



## 1. DELHI

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                                                                                                                                                                                                               | Relevant Section/Rule      | Remarks                                                                              |
|---------|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------------|
| 1.      | Eligible turnover for registration.                                          | ₹ 10 lacs.                                                                                                                                                                                                                                                                                                                                                | Section 18(2).             |                                                                                      |
| 2.      | Types of registrations available.<br>(Regular/Small Dealers /Casual)         | Regular and casual.                                                                                                                                                                                                                                                                                                                                       |                            |                                                                                      |
| 3.      | Whether first temporary registration and then final registration is granted? | One single registration.                                                                                                                                                                                                                                                                                                                                  |                            |                                                                                      |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                                                                                                                                                                                                                                                                                      | Section 18(4).             |                                                                                      |
| 5.      | Security, if any, for registration.                                          | A person applying for registration under the Act is required to furnish security not exceeding one lakh rupees along with the application for registration.<br>However, if the person produces the documents as mentioned in <b>Annexure-A</b> then accordingly, amount of security can be reduced subject to a total maximum reduction of fifty thousand | Section 19(1).<br>Rule 22. | Forms of security are specified in Rule 23 which are annexed as <b>Annexure – B.</b> |

**Compilation of Registration Provisions under VAT Laws of different States**

|    |                                                                  |                                                                                                                                                                                                                                                                                                          |                           |              |
|----|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------|
|    |                                                                  | rupees.<br>The State Government vide its notification No. F-7/453/Policy/VAT/2012/361-371 dated 23.7.2012 has notified that no security would be required to be furnished by such dealers, who apply for registration with the department for next two months from the date of issue of the Notification |                           |              |
| 6. | Guaranty, if any for registration.                               |                                                                                                                                                                                                                                                                                                          |                           |              |
| 7. | Exemptions from registration.                                    | Dealer dealing exclusively in goods mentioned in the First Schedule i.e. exempted goods.                                                                                                                                                                                                                 | Proviso to section 18(1). |              |
| 8. | Registration authority.                                          | Value Added Tax Officer (VATO).                                                                                                                                                                                                                                                                          |                           |              |
| 9. | Information to be furnished in the application for registration. | i. Full name of applicant dealer.<br>ii. Nature of business.<br>iii. Constitution of business.<br>iv. Type o registration.                                                                                                                                                                               | Rule 12.                  | Form DVAT 4. |

**Delhi**

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |
|--|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <ul style="list-style-type: none"><li>v. Annual turnover category.</li><li>vi. Permanent Account Number of the applicant dealer.</li><li>vii. Registration number under Central Excise Act (if applicable).</li><li>viii. Principal place of business.</li><li>ix. Address for service of notice (if different from principal place of business).</li><li>x. Number of additional places of business within or outside the State.</li><li>xi. Details of main bank account.</li><li>xii. Details of investment in the business.</li><li>xiii. Description of top 5 items you deal or propose to deal in.</li><li>xiv. Accounting basis.</li><li>xv. Details of security furnished.</li><li>xvi. Number of managers and authorized signatories.</li></ul> |  |  |
|--|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
|-----|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     |                                                                      | xvii. Name of manager and authorised signatory.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
| 10. | Documents to be attached along with the application of registration. | i. 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.<br>ii. Proof of identity of authorised signatory signing the registration application form.<br>iii. Two self addressed envelopes (without stamps).<br>iv. Proof of security.<br>v. Copy of permanent account number in the name of the business allotted by the Income Tax Department. |  |  |
| 11. | Is any verification done by site visit?                              | Yes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |

**Delhi**

|     |                                                                                 |                                                                                                                                                                                                                                                                       |                           |  |
|-----|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--|
| 12. | Form for registration.                                                          | Form DVAT 04 [Annexure C].                                                                                                                                                                                                                                            | Rule 12.                  |  |
| 13. | Whether the application for registration can be filed electronically?           | No.                                                                                                                                                                                                                                                                   |                           |  |
| 14. | Form for certificate of registration.                                           | Form DVAT 06.                                                                                                                                                                                                                                                         | Rule 14.                  |  |
| 15. | Are the registration numbers allotted electronically?                           | No.                                                                                                                                                                                                                                                                   |                           |  |
| 16. | Probable time within which the registration is normally granted.                | One week.<br>However, if no show cause notice for rejecting the application is issued within fifteen days from the date of making the application and neither registration is granted within such period of fifteen days, then the person is deemed to be registered. | Proviso to section 19(3). |  |
| 17. | Any other information sought for by the Department at the time of registration. | If a person has within Delhi more than one place of business then the person is required to –<br>(a) nominate one of such branches as the principal place of business in                                                                                              | Rules 19 & 20.            |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                                                                                                                                                                                                  |                          |                                                                                                                                                  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                                                                                                                | Delhi; and<br>(b) inform the Commissioner in Form DVAT-04 i.e. registration form of such nomination at the time of application for registration.                                                                                                                                                 |                          |                                                                                                                                                  |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | No.                                                                                                                                                                                                                                                                                              |                          |                                                                                                                                                  |
| 19. | Procedure for registration of a Branch.                                                                                                                        | Details of branch to be filled in the registration form only.                                                                                                                                                                                                                                    |                          | No separate registration of branch is done.                                                                                                      |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.                                           | A person engaged in occasional transactions is registered as "casual trader" which has been defined in Section 2(1)(g) as under:<br><b>"Casual trader"</b> means a person who, whether as principal, agent or in any other capacity undertakes occasional transactions in the nature of business | Section 16A.<br>Rule 5A. | A casual trader shall, at least three days before commencing his business in Delhi, make an application in Form DVAT-4A in person or through his |

**Delhi**

|     |                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                         |                                       |
|-----|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------------------|
|     |                                                                | involving buying, selling, supply or distribution of goods or conducting any exhibition-cum-sale in Delhi whether for cash, deferred payment, commission, remuneration or other valuable consideration.                                                                                                                                                                                                                                                                                                                  |                         | authorised agent to the Commissioner. |
| 21. | Circumstances requiring amendment in registration certificate. | <p>A person is required to get registration certificate amended under following circumstances:</p> <ol style="list-style-type: none"><li>1. If a person sells or otherwise disposes of his business or any part of his business or any place of business</li><li>2. Any change in ownership of business</li><li>3. Discontinues his business</li><li>4. Changes his place of business or warehouse</li><li>5. Opens a new place of business</li><li>6. Closes the business for a period of more than one month</li></ol> | Section 21.<br>Rule 15. |                                       |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                          |                                                                                                                                                                                                                                                                                                                                      |                                  |                                                                                   |
|-----|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------------------------------------------------------------------|
|     |                                                                                          | <p>7. Changes the name, style, constitution or nature of his business</p> <p>8. Enters into partnership or other association in regard to his business or adds, deletes or changes the particulars of the persons having interest in business</p> <p>9. Addition of items for the purposes of Central Sales tax.</p>                 |                                  |                                                                                   |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | Within one month.                                                                                                                                                                                                                                                                                                                    | Rule 15.                         | Form DVAT 7.                                                                      |
| 23. | Circumstances requiring cancellation of registration.                                    | <p>A registered dealer is required to apply for cancellation of registration under following circumstances:</p> <p>(a) a registered dealer has ceased to carry on any activity which would entitle him to be registered as a dealer under this Act;</p> <p>(b) an incorporated body is closed down or otherwise ceases to exist;</p> | Section 22(2).<br>Rules 16 & 17. | An application under Section 22(2) in Form DVAT-09 to be made within thirty days. |

|     |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                |                                                                                                                                                                                    |
|-----|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                   | <ul style="list-style-type: none"> <li>(c) the owner of a proprietorship business dies leaving no successor to carry on business;</li> <li>(d) in the case of a firm or association of persons, it is dissolved; or</li> <li>(e) a registered dealer has ceased to be liable to pay tax under this Act.</li> </ul>                                                                                                                                                                                                                                                     |                |                                                                                                                                                                                    |
| 24. | Whether the State VAT Law provide for suspension of registration? | <p>Commissioner in case of following circumstances may issue notice requiring the dealer to show cause for cancellation of registration:</p> <ul style="list-style-type: none"> <li>(a) a registered dealer who is required to furnish security under the provisions of this Act, has failed to furnish or maintain such security;</li> <li>(b) a registered dealer has ceased to carry on any activity which would entitle him to be registered as a dealer under this Act;</li> <li>(c) an incorporated body is closed down or otherwise ceases to exist;</li> </ul> | Section 22(1). | Where the Commissioner proposes to cancel the registration of a dealer under sub-section (1) of section 22, the Commissioner shall serve upon the person a notice in Form DVAT-10. |

***Compilation of Registration Provisions under VAT Laws of different States***

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>(d) the owner of a proprietorship business dies leaving no successor to carry on the business;</p> <p>(e) in the case of a firm or association of persons, it is dissolved;</p> <p>(f) registered dealer has ceased to be liable to pay tax under this Act;</p> <p>(g) a registered dealer knowingly furnishes a return which is misleading or deceptive in a material particular;</p> <p>(h) a registered dealer has committed one or more offences or contravened the provisions of this Act and the offence or contravention is, in the opinion of the Commissioner, of such magnitude that it is necessary to do so; or</p> <p>(i) the Commissioner, after conducting proper inquiries, is of the view that it is necessary to do so.</p> |  |  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Delhi**

|     |                                                                 |                                                                    |                                                               |                                                                                                                                                                                                                                             |
|-----|-----------------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 25. | Circumstances requiring fresh application for registration.     |                                                                    |                                                               |                                                                                                                                                                                                                                             |
| 26. | Whether separate registration required for works contract?      | No.                                                                |                                                               | Works contractor opting for composition scheme is required to inform the department about availment of the scheme latest by 30 <sup>th</sup> April for continuing works or within 30 days of start of the new contract, as the case may be. |
| 27. | Form and requirements for such registration.                    |                                                                    |                                                               |                                                                                                                                                                                                                                             |
| 28. | Any other provisions/forms relevant in context of registration. | Part B,C and D of registration form annexed as <b>Annexure C</b> . | Section 19. Rules 11 to 21 deal with registration provisions. |                                                                                                                                                                                                                                             |

## 2. HARYANA

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                    | Relevant Section/Rule           | Remarks                                                                                                |
|---------|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------|
| 1.      | Eligible turnover for registration                                           | Every person who is liable to pay tax. Eligible taxable turnover is ₹ 5,00,000/-                                               | Section 11(1). Rules 11 and 12. | In Form VAT-A2.                                                                                        |
| 2.      | Types of registrations available (Regular/Small Dealers/ Casual)             | Every dealer on whom section 11 (1) does not apply and every dealer who deals exclusively in tax free goods.                   | Section 11(2)                   | May apply for exemption from registration by application in prescribed manner and on payment of ₹500/- |
| 3.      | Whether first temporary registration and then final registration is granted? | No.                                                                                                                            | NA.                             | NA.                                                                                                    |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes, dealer who is not liable to pay tax but does not exclusively deal in tax free goods may apply for voluntary registration. | Section 11(2). Rule 12.         | Form-VAT-A1. [Refer Annexure – A].                                                                     |
| 5.      | Security, if any, for registration.                                          | Security may be in form of :<br>1. cash deposit or<br>2. personal bond with two solvent                                        | Rule 70(1)(d). Section 12.      | Form VAT-B2 for personal bond.                                                                         |

**Haryana**

|     |                                                                      |                                                                                                                                                                                     |                                    |                                                                        |
|-----|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------------------------------------------------------|
|     |                                                                      | <p>sureties or</p> <p>3. scheduled bank's saving account pass book or</p> <p>4. fixed deposit or</p> <p>5. bank guarantee and personal bond.</p>                                    |                                    |                                                                        |
| 6.  | Guaranty, if any for registration.                                   | Bank guarantee.                                                                                                                                                                     | Section 12.<br>Rule 70(1)(c).      | From a schedule bank.                                                  |
| 7.  | Exemptions from registration.                                        | Dealer dealing exclusively in tax free goods.                                                                                                                                       | Section 11.                        |                                                                        |
| 8.  | Registration authority.                                              | Assessing authority.                                                                                                                                                                | Section 11.<br>Rule 11.            | Application to be submitted in Form VAT-A1.                            |
| 9.  | Information to be furnished in the application for registration.     | <p>1. Name and style of business.</p> <p>2. Principal place of business.</p> <p>3. Constitution of business.</p> <p>4. Nature of business.</p> <p>5. Bank name and accounts no.</p> | Rule 11(5) and as per Form VAT A1. |                                                                        |
| 10. | Documents to be attached along with the application of registration. | <p>1. Name, address and other details of proprietors.</p> <p>2. Copy of partnership deed/ Memorandum of association.</p>                                                            | Rule 11 (5).<br>Section 11.        | In Annexure I.<br>Annexure II.<br>Annexure III.<br>Annexure IV of Form |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                         |                                                                                                                                                                               |                          |                                                                                                                                                                                                                                                                                                               |
|-----|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                         | 3. Detail of additional place of business.<br>4. List of goods.<br>5. Detail of securities.<br>6. Self signed photographs of all the concern persons given in Para 28 herein. |                          | VAT A1.                                                                                                                                                                                                                                                                                                       |
| 11. | Is any verification done by site visit? | Yes.                                                                                                                                                                          | Section 30               |                                                                                                                                                                                                                                                                                                               |
| 12. | Form for registration.                  | Form VAT-A1<br>Annexure I.<br>Annexure II.<br>Annexure III.<br>Annexure IV.                                                                                                   | Section 11.<br>Rule (5). | <ul style="list-style-type: none"> <li>– Name, address and other details of proprietors in <b>Annexure I.</b></li> <li>– Detail of additional place of business in <b>Annexure II.</b></li> <li>– List of goods in <b>Annexure III.</b> and</li> <li>– Detail of securities in <b>Annexure IV.</b></li> </ul> |

**Haryana**

|     |                                                                                                                                                                |                                                                                                         |                                         |                                    |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-----------------------------------------|------------------------------------|
| 13. | Whether the application for registration can be filed electronically?                                                                                          | No.                                                                                                     | NA.                                     | NA.                                |
| 14. | Form for certificate of registration.                                                                                                                          | Form VAT G1.                                                                                            | Sections 11 & 12.<br>Rule 11(4)(7) (9). |                                    |
| 15. | Are the registration numbers allotted electronically?                                                                                                          | No.                                                                                                     | NA.                                     | NA.                                |
| 16. | Probable time within which the registration is normally granted.                                                                                               | No limit is prescribed in law.                                                                          | NA.                                     | NA.                                |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | 1. Permanent Account Number (PAN).<br>2. Detail of immovable property of person interested in business. | Section 11.<br>Rule 11(5).              | Column 3 and column 11 of Form A1. |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | Each ward/ division has section to deal with registration but the system is centralized for the State.  |                                         |                                    |
| 19. | Procedure for registration of a Branch.                                                                                                                        | Must inform along with Form VAT A1 (Annexure II), or by way of amendment.                               | Section 13.<br>Rule 13 for amendment.   |                                    |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                      |                                                                                                                                                                                                                                                                       |                            |                                                          |
|-----|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------------|
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any. | No separate provision.                                                                                                                                                                                                                                                | NA.                        | NA.                                                      |
| 21. | Circumstances requiring amendment in registration certificate.                                                       | <ol style="list-style-type: none"> <li>1. Sell, transfers, or otherwise disposes or closes his business.</li> <li>2. Opens a new place of business.</li> <li>3. Change name, constitution or nature of business.</li> <li>4. Appoints an authorised agent.</li> </ol> | Section 13(b).<br>Rule 13. | Information to be furnished within 30 days.              |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate.                             | 30 days from the date of such event.                                                                                                                                                                                                                                  | Rule 13.<br>Section 13.    | Become effective from the date of information.           |
| 23. | Circumstances requiring cancellation of registration.                                                                | <ol style="list-style-type: none"> <li>1. Dealer has closed the business.</li> <li>2. Gross turnover has not exceeded the taxable quantum for three consecutive years.</li> </ol>                                                                                     | Section 11(7).<br>Rule 14. | The dealer must submit all the unused declaration forms. |
| 24. | Whether the State VAT Law provide for suspension of registration?                                                    | No.                                                                                                                                                                                                                                                                   | NA                         | NA                                                       |
| 25. | Circumstances requiring fresh application for registration.                                                          | When application for registration is rejected for non compliance of any                                                                                                                                                                                               | Rule 11.                   |                                                          |

**Haryana**

|     |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                         |                                               |
|-----|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------------------|
|     |                                                                 | provision.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                         |                                               |
| 26. | Whether separate registration required for works contract?      | No separate registration is required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Rule 16.<br>Rule 33(2). | Must file return in Form VAT R4A.             |
| 27. | Form and requirements for such registration.                    | Form VAT R4A.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Section 24.<br>Rule 16. | Payment of TDS in Form VAT-C1 within 15 Days. |
| 28. | Any other provisions/forms relevant in context of registration. | Application VAT-A2 under sub-rule (1) or sub-rule (2) shall be signed:<br>(i) by the proprietor,<br>(ii) by all the partners,<br>(iii) Karta of HUF,<br>(iv) in a society by the chairman, secretary or an officer of the society managing the business,<br>(v) chairman, managing director, a director or a principal officer of the company managing the business,<br>(vi) in the case of a Government Department by the Head of the Department or any other officer duly authorised in writing by him, | Rule 11,<br>Sub-Rule 3  | Annexure - 1 to Form VAT-A1.                  |

***Compilation of Registration Provisions under VAT Laws of different States***

|  |  |                                                                                                                                                                                |  |  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | and<br>(vii) in the case of an association of persons or a club by a person managing the affairs of the association or the club duly authorised by the members in this behalf. |  |  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

### 3. PUNJAB

| Sl. No | Particulars                                                                  | Particulars                                                                               | Relevant Section/Rule  | Remarks                                                                                                                |
|--------|------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------|
| 1.     | Eligible turnover for registration.                                          | As per <b>Annexure A</b> attached.                                                        | Sec. 21/22.<br>Rule 3. | Application shall be made within 30 days when a person becomes liable to pay tax.                                      |
| 2.     | Types of registrations available. (Regular/Small Dealers/ Casual).           | Voluntary registration, obligatory registration and TOT (turnover tax) and casual trader. | Section 22.            | Obligatory registration is required if it is made by order of the department or if turnover exceeds prescribed limits. |
| 3.     | Whether first temporary registration and then final registration is granted? | No.                                                                                       | NA                     | NA                                                                                                                     |
| 4.     | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                      | Section 22             | Subject to the provisions of section 6 (3)                                                                             |
| 5.     | Security, if any, for registration.                                          | Personal bond with two solvent sureties                                                   | Section 25.            | VAT Form-3                                                                                                             |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                      |                                                                                                                                                   |                                              |                                                                                                        |
|-----|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------------------------------------|
|     |                                                                      | or bank guarantees.                                                                                                                               | Rule 4(1).                                   |                                                                                                        |
| 6.  | Guaranty, if any for registration.                                   | Two bank guarantees of ₹50,000/- each under PVAT Act and CST Act or two sureties (amount may be increased at the discretion of ETO).              | Section 25.<br>Rule 4.                       | One is liable to furnish either surety mentioned under para 5 or bank guaranty mentioned under para 6. |
| 7.  | Exemptions from registration.                                        | Casual trader and person dealing exclusively in tax free goods.                                                                                   | Sections 21 and 22.                          | Casual traders need a separate registration.                                                           |
| 8.  | Registration authority.                                              | Designated Officer                                                                                                                                | Section 21 and Rule 3.                       | Registration application shall be rejected if not complete.                                            |
| 9.  | Information to be furnished in the application for registration.     | 1. Permanent Account Number (PAN).<br>2. Expected turnover<br>3. Bank a/c no. and name of bank.<br>4. Other places of business.                   | In form VAT -1<br><b>[Refer Annexure B].</b> | No where in Act or Rules.                                                                              |
| 10. | Documents to be attached along with the application of registration. | 1. Detail of authorised signatory.<br>2. Proof of principal place of business and additional place of business - rent agreement/rent receipt etc. | Sections 21 & 70 and Rules 4 & 14.           | As per Form VAT - 1, Annexures I, II and III.                                                          |

**Punjab**

|     |                                                                       |                                                                                                                                                                                                                                                                                                                                                                                    |                       |                                          |
|-----|-----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------------|
|     |                                                                       | 3. List of goods to be manufactured /sold.<br>4. Detail of partners/ directors.<br>5. Surety / bank guaranty.<br>6. Statement of authorized signatory.<br>7. Partnership deed / Memorandum and article of association.<br>8. Copy of PAN.<br>9. Resolution of opening place of business.<br>10. Affidavit.<br>11. Photograph of place of business with board containing name shown |                       |                                          |
| 11. | Is any verification done by site visit?                               | Yes.                                                                                                                                                                                                                                                                                                                                                                               | Section 21<br>Rule 5. |                                          |
| 12. | Form for registration.                                                | Form VAT-1 with Annexures - I, II and III alongwith VAT-2 (receipt or treasury).                                                                                                                                                                                                                                                                                                   | Rule 3(2).            |                                          |
| 13. | Whether the application for registration can be filed electronically? | No.                                                                                                                                                                                                                                                                                                                                                                                | NA                    | NA                                       |
| 14. | Form for certificate of registration.                                 | Form VAT-4.                                                                                                                                                                                                                                                                                                                                                                        | Rule 5.               | Original for principal place of business |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                                                                             |                        |                                                                                       |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------------------------------------------------------------------------------|
|     |                                                                                                                                                                |                                                                                                                                                                             |                        | and copy for every additional place of business (free of cost).                       |
| 15. | Are the registration numbers allotted electronically?                                                                                                          | No.                                                                                                                                                                         | NA                     | NA                                                                                    |
| 16. | Probable time within which the registration is normally granted.                                                                                               | Within 30 days from the date of submission of application.                                                                                                                  | Rule 5.                | The certificate is valid from the date of application/ commencement of tax liability. |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | 1. Places of business in other states with TIN number.<br>2. Declaration in respect of manager.<br>3. Detail of immovable properties of the persons interested in business. | Section 21 and Rule-9. |                                                                                       |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | Each ward/ division has section to deal with registration but the system is centralized for the State. Single registration for all premises in the State.                   |                        |                                                                                       |
| 19. | Procedure for registration of a                                                                                                                                | If branches are to be registered                                                                                                                                            | Sections 23 & 76.      | Form VAT-5.                                                                           |

|     |                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |     |
|-----|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----|
|     | Branch.                                                                                                              | alongwith application for registration, branches must be mentioned in the application as additional places. If added after wards, must be informed to the designated officer in amendment application in Form VAT - 5.                                                                                                                                                                                          |                                     |     |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any. | No non-resident dealer registration is available.                                                                                                                                                                                                                                                                                                                                                               | NA.                                 | NA. |
| 21. | Circumstances requiring amendment in registration certificate.                                                       | (a) Sale or disposal of business.<br>(b) Sale or disposal of business place.<br>(c) Discontinuation of business.<br>(d) Transfer of business.<br>(e) Opening of new place of business.<br>(f) Change in the name of business.<br>(g) Change in the constitution of business.<br>(h) Change in nature of business.<br>(i) Change in class of goods.<br>(j) Death of person.<br>(k) Acquisition of business (upon | Sections 76 & 77.<br>Rules 11 & 12. |     |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                                                              |
|-----|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------|
|     |                                                                                          | transfer).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                       |                                                                              |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | 30 days from the occurrence of event leading to amendment – proof of occurrence of event leading to amendment must be annexed with the application.                                                                                                                                                                                                                                                                                                                                        | Section 23 & Rule 11. | Application, if allowed is informed to the applicant in VAT -6.              |
| 23. | Circumstances requiring cancellation of registration.                                    | (a) if business has been discontinued;<br>(b) if a person has violated any of the provision of this Act or Rules thereof;<br>(c) if a person has failed to file return or has not paid tax due under this Act;<br>(d) if a person has misused the registration or;<br>(e) if there is a cessation of liability to pay of tax under this Act;<br>(f) if a person is registered under CST Act and his registration under CST Act is cancelled and he is not liable to pay tax under VAT Act. | Section 24 & Rule 13. | Opportunity of being heard must be given before any proceeding is initiated. |
| 24. | Whether the State VAT Law provide for suspension of registration?                        | No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | NA.                   | NA.                                                                          |
| 25. | Circumstances requiring fresh                                                            | If application for registration is rejected                                                                                                                                                                                                                                                                                                                                                                                                                                                | Section 21(3)         | The designated                                                               |

**Punjab**

|     |                                                                 |                                                                                                                                       |                     |                                                                                           |
|-----|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------------------------------------------------------------------------------|
|     | application for registration.                                   | by the designated officer.                                                                                                            | (proviso).          | officer can reject the application after providing reasonable opportunity of being heard. |
| 26. | Whether separate registration required for works contract?      | Must apply for allotment of TDN.                                                                                                      | Section 27 Rule 46. | Relevant Form VAT-26 & 27.                                                                |
| 27. | Form and requirements for such registration.                    | Form VAT-25, any contract the value of which exceed ₹5,00,000/-. Must inform the contract along with copy of contract in Form VAT-25. | Section 27 Rule 46. | Applicable on contract as well as sub contract.                                           |
| 28. | Any other provisions/forms relevant in context of registration. | A registration fee of ₹2000/- must be deposited in treasury.                                                                          | Rule-3 (2)          | Amount to be deposited in Form VAT-2                                                      |

#### 4. CHANDIGARH

| Sl. No. | Particulars                                                                  | Particulars                                                             | Relevant Section/Rule  | Remarks                                                                                                             |
|---------|------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------|
| 1.      | Eligible turnover for registration.                                          | As per list in <b>Annexure A</b> attached.                              | Sec. 21/22.<br>Rule-3. | Application shall be made within 30 days when a person becomes liable to pay tax.                                   |
| 2.      | Types of registrations available (Regular/Small Dealers/Casual).             | Voluntary registration, obligatory registration and TOT (Turnover tax). | Section 22.            | Obligatory registration is required if it is made by order of the department or turnover exceeds prescribed limits. |
| 3.      | Whether first temporary registration and then final registration is granted? | No.                                                                     | NA.                    | NA.                                                                                                                 |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                    | Section 22.            | Subject to the provisions of section 6 (3).                                                                         |
| 5.      | Security, if any, for registration.                                          | Personal bond with two solvent sureties                                 | Section 25.            | VAT Form-3.                                                                                                         |

**Chandigarh**

|     |                                                                      |                                                                                                                               |                                              |                                                                                                        |
|-----|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------------------------------------|
|     |                                                                      | or bank guarantees.                                                                                                           | Rule 4(1).                                   |                                                                                                        |
| 6.  | Guaranty, if any for registration.                                   | Two bank guarantee of ₹50,000/- each under PVAT Act as extended to Union Territories of Chandigarh and CST Act or surety.     | Section 25 Rule 4.                           | One is liable to furnish either surety mentioned under Para 5 or bank guaranty mentioned under Para 6. |
| 7.  | Exemptions from registration.                                        | Casual trader and person dealing exclusively in tax free goods.                                                               | Sections 21 and 22.                          | Casual traders need a separate registration.                                                           |
| 8.  | Registration authority.                                              | Designated Officer                                                                                                            | Section 21 and Rule 3.                       | Registration application shall be rejected if not complete.                                            |
| 9.  | Information to be furnished in the application for registration.     | 1. Principal place of business.<br>2. Expected turnover.<br>3. Bank a/c no. and name of bank.<br>4. Other places of business. | In form VAT -1<br><b>[Refer Annexure B].</b> | Nowhere in Act or Rules.                                                                               |
| 10. | Documents to be attached along with the application of registration. | 1. Detail of authorised signatory-annexure -1.<br>2. Proof of principal place of business and additional place of business -  | Sections 21 & 70 and Rules -4 & 14.          | As per Form VAT-1, Annexures I, II and III.                                                            |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                             |                                                                                                                                                                                                                                                                                                                                                        |                        |                                                                   |
|-----|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------|
|     |                                                                             | rent agreement/rent receipt etc.<br>3. List of goods to be manufactured/<br>sold.<br>4. Detail of partners/ directors.<br>5. Surety / bank guaranty<br>6. Statement of authorised signatory.<br>7. Partnership deed / Memorandum<br>and article of association.<br>8. Copy of PAN.<br>9. Resolution of opening place of<br>business.<br>10. Affidavit. |                        |                                                                   |
| 11. | Is any verification done by site visit?                                     | Yes, during visit the Inspector will also<br>click photograph of place visited                                                                                                                                                                                                                                                                         | Section 21.<br>Rule 5. |                                                                   |
| 12. | Form for registration.                                                      | Form VAT-1 with Annexures - I, II and III<br>alongwith VAT-2 (receipt or treasury).                                                                                                                                                                                                                                                                    | Rule 3(2).             |                                                                   |
| 13. | Whether the application for<br>registration can be filed<br>electronically? | No.                                                                                                                                                                                                                                                                                                                                                    | NA.                    | NA.                                                               |
| 14. | Form for certificate of registration.                                       | Form VAT-4.                                                                                                                                                                                                                                                                                                                                            | Rule 5.                | Original for principal<br>place of business<br>and copy for every |

**Chandigarh**

|     |                                                                                                                                                                |                                                                                                            |                        |                                                                                       |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|------------------------|---------------------------------------------------------------------------------------|
|     |                                                                                                                                                                |                                                                                                            |                        | additional place of business (free of cost).                                          |
| 15. | Are the registration numbers allotted electronically?                                                                                                          | No.                                                                                                        | NA.                    | NA.                                                                                   |
| 16. | Probable time within which the registration is normally granted.                                                                                               | Within 30 days from the date of submission of application.                                                 | Rule 5.                | The certificate is valid from the date of application/ commencement of tax liability. |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | 1. Places of business in other states with TIN number.<br>2. Declaration as to the name of manager.        | Section 21 and Rule 9. |                                                                                       |
| 18. | Whether there is a separate section dealing with registration - Is it Centralized for the State or each division/ward has a section to deal with registration? | Ward/ division has section to deal with registration. Single registration for all premises in the State.   |                        |                                                                                       |
| 19. | Procedure for registration of a Branch                                                                                                                         | If branches are to be registered alongwith application for registration, branches must be mentioned in the | Sections 23 & 76.      | Form VAT 5.                                                                           |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                    |  |
|-----|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--|
|     |                                                                                                                      | application as additional places. If added afterwards, must be informed to the designated officer in amendment application in Form VAT-5.                                                                                                                                                                                                                                                                                                                                                                                               |                                    |  |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any. | Non-resident dealer registration is not available.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                    |  |
| 21. | Circumstances requiring amendment in registration certificate.                                                       | <ul style="list-style-type: none"> <li>(a) Sale or disposal of business.</li> <li>(b) Sale or disposal of business place.</li> <li>(c) Discontinuation of business.</li> <li>(d) Transfer of business.</li> <li>(e) Opening of new place of business.</li> <li>(f) Change in the name of business</li> <li>(g) Change in the constitution of business.</li> <li>(h) Change in nature of business.</li> <li>(i) Change in class of goods.</li> <li>(j) Death of person.</li> <li>(k) Acquisition of business (upon transfer).</li> </ul> | Sections 76 & 77<br>Rules 11 & 12. |  |

**Chandigarh**

|     |                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                       |                                                                              |
|-----|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------|
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | 30 days from the occurrence of event leading to amendment – proof of occurrence of event leading to amendment must be annexed with the application.                                                                                                                                                                                                                                                                                                                                                                                                                       | Section 23 & Rule 11. | Application, if allowed is informed to the applicant in VAT-6.               |
| 23. | Circumstances requiring cancellation of registration                                     | <ul style="list-style-type: none"> <li>(a) if business has been discontinued;</li> <li>(b) if a person has violated any of the provision of this Act or Rules thereof;</li> <li>(c) if a person has failed to file return or has not paid tax due under this Act;</li> <li>(d) if a person has misused the registration or</li> <li>(e) if there is a cessation of liability to pay of tax under this Act;</li> <li>(f) if a person is registered under CST Act and his registration under CST Act is cancelled and he is not liable to pay tax under VAT Act.</li> </ul> | Section 24 & Rule 13. | Opportunity of being heard must be given before any proceeding is initiated. |
| 24. | Whether the State VAT Law provide for suspension of registration?                        | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | NA                    | NA                                                                           |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                 |                                                                                      |                          |                                                                                                          |
|-----|-----------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------|
| 25. | Circumstances requiring fresh application for registration.     | If application for registration is rejected by the designated officer.               | Section 21(3) (proviso). | The designated officer can reject the application after providing reasonable opportunity of being heard. |
| 26. | Whether separate registration required for works contract?      | Must apply for allotment of TDN, if the value of single contract exceed ₹ 5,00,000/- | Section 27 Rule 46.      | In Form VAT-26.                                                                                          |
| 27. | Form and requirements for such registration.                    | Form VAT-25. Form VAT-26 if the amount of contract exceed ₹ 5,00,000/- .             | Section 27 Rule 46.      | Applicable on contract as well as sub contract.                                                          |
| 28. | Any other provisions/forms relevant in context of registration. | A registration fee of ₹500/- must be deposited in treasury in Form VAT-2.            | Rule 3(2).               |                                                                                                          |

## 5. HIMACHAL PRADESH

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                                                                    | Relevant Section/Rule          | Remarks                                                                                                                              |
|---------|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Eligible turnover for registration.                                          | Every dealer who is liable to pay tax. A dealer who himself produces goods for sale ₹ 2,00,000/- and for any other dealer ₹ 4,00,000/-. In case any inter state purchases are made for sale/ manufacture ₹ 1/- | Section 14 Rule 3.             | Casual dealer may be dispensed with producing Registration Certificate (RC) on payment of ₹ 50/- in the course of Inter State Sales. |
| 2.      | Types of registrations available (Regular/Small Dealers/ Casual).            | VAT (voluntary) and General registration.                                                                                                                                                                      | Section -14 Rule 3(1).         | The application must be accompanied with a fee of ₹100/- in Form VAT-II.                                                             |
| 3.      | Whether first temporary registration and then final registration is granted? | No.                                                                                                                                                                                                            | NA                             | NA                                                                                                                                   |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                                                                                                                                           | Section 14 Rule 3.             |                                                                                                                                      |
| 5.      | Security, if any, for registration.                                          | Security may be in form of :<br>1. cash deposit or                                                                                                                                                             | Section 15 Rule 4(1)(a) & (b). | Personal bond with two solvent sureties                                                                                              |

**Compilation of Registration Provisions under VAT Laws of different States**

|    |                                                                  |                                                                                                                                                                                                     |                                                   |                                                                                                    |
|----|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------|
|    |                                                                  | 2. post office saving account or<br>3. scheduled bank's saving account pass book or<br>4. fixed deposit or<br>5. bank guarantee for ₹25,000/- and<br>6. personal bond or BG or FDR for ₹2,00,000/-. |                                                   | to the satisfaction of assessing authority may be furnished in Form VAT-III on non-judicial paper. |
| 6. | Guaranty, if any for registration.                               | Surety can be furnished in form of bank guarantee.                                                                                                                                                  | Section 15.<br>Rule 4 (4).                        |                                                                                                    |
| 7. | Exemptions from registration.                                    | Casual trader.                                                                                                                                                                                      | Proviso to Section 14(1).                         | Casual dealer may be dispensed with producing RC on payment of ₹50/- at ICC.                       |
| 8. | Registration authority.                                          | Appropriate assessing authority incharge of district.                                                                                                                                               | Rule 3 (1).                                       | Application is submitted in Form VAT-1.                                                            |
| 9. | Information to be furnished in the application for registration. | 1. Principal place of business.<br>2. Permanent account number<br>3. Constitution of business.<br>4. Nature of business.<br>5. Principal commodities.                                               | Rule 3, Form VAT-1. <b>[Refer Annexure 'A']</b> . |                                                                                                    |

**Himachal Pradesh**

|     |                                                                       |                                                                                                                                                                                                                |                                                                                     |                                                     |
|-----|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------|
|     |                                                                       | 6. Nature of business.<br>7. Detail of bank accounts<br>8. Manner in which account is maintained.                                                                                                              |                                                                                     |                                                     |
| 10. | Documents to be attached along with the application of registration.  | 1. Name, address and other details of proprietor/s.<br>2. Copy of partnership deed/ Memorandum and article of association.<br>3. Detail of additional place of business.<br>4. Detail of securities furnished. | Annexure - I,<br>Annexure - II,<br>Annexure - III,<br>and Annexure-IV respectively. |                                                     |
| 11. | Is any verification done by site visit?                               | Yes.                                                                                                                                                                                                           | Rule 5.                                                                             | Subject to the satisfaction of assessing authority. |
| 12. | Form for registration.                                                | Form VAT-1.                                                                                                                                                                                                    | Rule 3.<br>Section 14.                                                              | Must accompany Annexure - II, III, and IV.          |
| 13. | Whether the application for registration can be filed electronically? | No.                                                                                                                                                                                                            | NA.                                                                                 | NA                                                  |
| 14. | Form for certificate of registration.                                 | Form VAT- IV.                                                                                                                                                                                                  | Rule 5.<br>Section 14.                                                              | Form VAT-IV must specify whether RC                 |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                                        |     |                                                                                                            |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----|------------------------------------------------------------------------------------------------------------|
|     |                                                                                                                                                                |                                                                                                                                        |     | is issued to a dealer paying lump sum (general registration) or paying Value Added Tax (VAT registration). |
| 15. | Are the registration numbers allotted electronically?                                                                                                          | No.                                                                                                                                    | NA. | NA.                                                                                                        |
| 16. | Probable time within which the registration is normally granted.                                                                                               | No specific time is mentioned in the Act/ Rules. Probably registration is granted within 30 days.                                      | NA. | NA.                                                                                                        |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | 1. Detail of immovable property of person/s interested in business.<br>2. Detail of bank account/s of person/s interested in business. |     | From VAT-1.                                                                                                |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | There is separate section / division / ward dealing with registration.                                                                 |     |                                                                                                            |
| 19. | Procedure for registration of a Branch.                                                                                                                        | To be applied in Annexure-II, along with application for registration in Form VAT-                                                     |     | If branch is added after the registration                                                                  |

**Himachal Pradesh**

|     |                                                                                                                      |                                                                                                                                                                                         |                               |                                                                                                                                                                                               |
|-----|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                                                                      | 1 (Column-15).                                                                                                                                                                          |                               | then vide amendment of RC.                                                                                                                                                                    |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any. | Non Resident Dealer registration is not available                                                                                                                                       |                               |                                                                                                                                                                                               |
| 21. | Circumstances requiring amendment in registration certificate.                                                       | 1. has transferred his business, or<br>2. has changed the name (constitution) or nature of business, or<br>3. wants to open a new place of business, or class of goods specified in RC. | Section 14(6) and Rule 10.    | In Form VAT-V (Register).                                                                                                                                                                     |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate.                             | Within 30 days of the occurrence of event leading to amendment.                                                                                                                         | Rule 10 and section 14(6)(a). | If amendment relates to the additional place of business which is outside the jurisdiction of assessing authority information must be given to authority in whose jurisdiction new place lie. |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                   |                                                                                                                                                                                                      |                                |                                                                                         |
|-----|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------------------------------------------------------------------|
| 23. | Circumstances requiring cancellation of registration.             | 1. if the dealer sell or disposes his business or place of business, or<br>2. discontinue his business, or<br>3. if dealer die, or<br>4. for any other sufficient cause including misuse of RC. etc. | Rule 11.<br>Section 14(6) (c). | No adverse order can be passed without affording sufficient opportunity of being heard. |
| 24. | Whether the State VAT Law provide for suspension of registration? | Yes, RC can be suspended.                                                                                                                                                                            | Section 14 (6)(c).             | If the dealer has violated any provision of law or rule.                                |
| 25. | Circumstances requiring fresh application for registration.       |                                                                                                                                                                                                      |                                |                                                                                         |
| 26. | Whether separate registration required for works contract?        | Must get TDS No. from the department.                                                                                                                                                                | Rule 38(2).<br>Section 17.     | In Form VAT -XII                                                                        |
| 27. | Form and requirements for such registration.                      | Form VAT –XII, along with a copy of contract.                                                                                                                                                        | Rule 38(2).<br>Section 17.     | Must submit details of contract/ sub contract within the period of 30 days.             |
| 28. | Any other provisions/forms relevant in context of registration.   | The assessing authority shall furnish to the dealer a certified copy of RC for every additional place of business on payment of ₹ 50/-.                                                              | Rule 6.                        |                                                                                         |

## 6. MAHARASHTRA

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                                  | Relevant Section/Rule                                               | Remarks |
|---------|------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------|
| 1.      | Eligible turnover for registration.                                          | <ul style="list-style-type: none"> <li>₹5,00,000/- in financial year (For Importer – ₹1,00,000).</li> <li>Out of above, taxable turnover minimum of ₹ 10,000/-.</li> </ul>   | Sec 3 (4) - read with Rule 8                                        |         |
| 2.      | Types of registrations available (Regular/Small Dealers/Casual).             | <ul style="list-style-type: none"> <li>Voluntary Registration Scheme.</li> <li>Turnover basis.</li> </ul>                                                                    | Sec 3(4) and Sec 16 (2)<br>Sec 3(2)<br>Sec 3(8)<br>read with Rule 8 |         |
| 3.      | Whether first temporary registration and then final registration is granted? | Only final registration is issued by the department.                                                                                                                         |                                                                     |         |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes – subject to introduction by a registered MVAT dealer holding RC for more than 5 years immediately preceding the year in which the application for registration is made. | Sec 16 (2) read with Rule 8                                         |         |
| 5.      | Security, if any, for registration (Refer Annexure for the Form)             | ₹ 25,000 kept as security deposit.                                                                                                                                           | Sec. 16(2).                                                         |         |

**Compilation of Registration Provisions under VAT Laws of different States**

|    |                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |  |
|----|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| 6. | Guaranty, if any for registration<br>(Refer Annexure for the Form) | Introduction is required from a registered MVAT dealer holding RC for more than 5 years immediately preceding the year in which the application for registration under voluntary scheme is made.                                                                                                                                                                                                                                                                                                                                                                                                                              |            |  |
| 7. | Exemptions from registration.                                      | <ol style="list-style-type: none"> <li>1. Agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally.</li> <li>2. Educational institution carrying on the activity of manufacturing, buying or selling goods, in the performance of its functions for achieving its objects.</li> <li>3. Transporter holding permit for transport vehicles (including cranes) granted under the Motor Vehicles Act, 1988, which are used or adopted to be used for hire or reward, in respect of sale or purchase of such transport vehicles or parts, components or accessories thereof;</li> </ol> | Sec. 2(8). |  |

**Maharashtra**

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |         |  |
|-----|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--|
| 8.  | Registration authority.                                              | Assistant Commissioner of Sales Tax.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |         |  |
| 9.  | Information to be furnished in the application for registration.     | <ol style="list-style-type: none"><li>1. Business<ol style="list-style-type: none"><li>a. Name</li><li>b. Address</li><li>c. Date of commencement</li><li>d. PAN</li><li>e. Details of bank accounts</li><li>f. Profession tax enrollment and registration numbers.</li></ol></li><li>2. Details of commodities to be manufactured / traded.</li><li>3. Residence of proprietor / partner / director and others<ol style="list-style-type: none"><li>a. Name</li><li>b. Address</li><li>c. PAN</li></ol></li><li>4. Passport size 2 photographs</li></ol> |         |  |
| 10. | Documents to be attached along with the application of registration. | <ol style="list-style-type: none"><li>1. Acknowledgment copies of online registration along with registration form</li><li>2. Two different proofs of address of</li></ol>                                                                                                                                                                                                                                                                                                                                                                                | Rule 8. |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                       |                                                                                                                                                                                                                                                                                                                |         |  |
|-----|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--|
|     |                                                                       | <p>place of business along with copies of PAN card.</p> <p>3. Two different proofs of residence of proprietor, all partners, directors, authorized person and association of persons along with copies of PAN card.</p> <p>4. MOA / partnership deed as the case may be for companies / partnership firms.</p> |         |  |
| 11. | Is any verification done by site visit?                               | <p>Officers from advisory cell come for a visit before granting the TIN if they feel so and based on nature of commodities in which dealer trades or manufactures.</p> <p>If pre visit is not done, then officers from advisory cell come for visit.</p>                                                       |         |  |
| 12. | Form for registration<br>(Refer Annexure for the Form)                | Form 101.                                                                                                                                                                                                                                                                                                      | Rule 8. |  |
| 13. | Whether the application for registration can be filed electronically? | Yes, it is mandatory.                                                                                                                                                                                                                                                                                          |         |  |

**Maharashtra**

|     |                                                                                                                                                                |                                                                                                                                                                                                                                           |          |  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|
| 14. | Form for certificate for registration (Refer Annexure for the Form)                                                                                            | Form 102.                                                                                                                                                                                                                                 | Rule 8A. |  |
| 15. | Are the registration numbers allotted electronically?                                                                                                          | No, the registration number & certificate is issued manually.                                                                                                                                                                             |          |  |
| 16. | Probable time within which the registration is normally granted.                                                                                               | 3 - 15 working days.                                                                                                                                                                                                                      |          |  |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | NOC from the owner of place of business in case the place not owned by the dealer.                                                                                                                                                        |          |  |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | No. Each division / ward has a section to deal with registration.                                                                                                                                                                         |          |  |
| 19. | Procedure for registration of a Branch.                                                                                                                        | 1. At the time of registration, dealer has to submit the necessary proof.<br>2. After availing the registration, if dealer open additional branch then, he has to inform the department by filling application alongwith necessary proof. |          |  |
| 20. | Provisions for registration of non-                                                                                                                            | 1. Non-resident dealers can also apply                                                                                                                                                                                                    |          |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |  |
|-----|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--|
|     | resident dealers and dealers from abroad who do not have office in India, if any. | for registration.<br>2. Dealer not having a business place in India is not permissible for registration.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |         |  |
| 21. | Circumstances requiring amendment in registration certificate.                    | <ol style="list-style-type: none"> <li>1. Transfers by way of sale or otherwise disposed off his business or any part thereof, or effects or knows of any other change in the ownership of the business,</li> <li>2. Discontinues his business, or changes the place thereof, or opens a new place of business,</li> <li>3. Change of name of the business,</li> <li>4. Enters into a partnership in regard to his business,</li> <li>5. Applies for or has an application made against him for insolvency or liquidation,</li> <li>6. Being a company, is involved in merger, de-merger or amalgamation of companies,</li> </ol> | Sec. 18 |  |

**Maharashtra**

|     |                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                 |                       |  |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--|
|     |                                                                                                                                                        | 7. Undertakes any changes in the nature of business,<br>8. Effects any changes in the bank account.                                                                                                                                                                                                                                                                                                             |                       |  |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate<br>(Refer Annexure for the Form to be submitted for amendment) | Within 60 days of amendments.                                                                                                                                                                                                                                                                                                                                                                                   | Rule 15 (1).          |  |
| 23. | Circumstances requiring cancellation of registration.                                                                                                  | 1. Dealer applies for cancellation of registration on not reaching the prescribed turnover limit during any year,<br>2. Discontinuance, transfer of business,<br>3. where the commissioner is satisfied that any person who has voluntarily got himself registered has not commenced business within six months from the date of registration,<br>4. Proprietor dies leaving no successor to carry on business. | Sec 16 r. w. Sec 3(4) |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                               |                                                                                                                                                                                                                           |                          |  |
|-----|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--|
|     |                                                                                               | 5. If the firm, AOP and company dissolve.                                                                                                                                                                                 |                          |  |
| 24. | Whether the State VAT Law provide for suspension of registration?                             | No such provision.                                                                                                                                                                                                        |                          |  |
| 25. | Circumstances requiring fresh application for registration.                                   | Every registered dealer who holds a certificate of registration on April 01, 2005, which is valid on the said date, shall obtain in lieu of the existing certificate of registration a fresh certificate of registration. | Sec 17 (1) r. w. Rule 8A |  |
| 26. | Whether separate registration required for works contract?                                    | No separate registration.                                                                                                                                                                                                 |                          |  |
| 27. | Form and requirements for such registration. [Refer Annexure for the Form]                    | Not applicable.                                                                                                                                                                                                           |                          |  |
| 28. | Any other provisions/forms relevant in context of registration. [Refer Annexure for the Form] | No.                                                                                                                                                                                                                       |                          |  |

## 7. GUJARAT

| Sl. No. | Particulars                                                                  | Particulars                                                                              | Relevant Section/Rule | Remarks                                                                                                                                                                          |
|---------|------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Eligible turnover for registration.                                          | ₹ 5 Lacs (sales or purchase) which includes taxable turnover of minimum ₹ 10,000/- .     | Sec. 21               |                                                                                                                                                                                  |
| 2.      | Types of registrations available (Regular/Small Dealers/Casual).             | 1. Voluntary Registration Scheme<br>2. Compulsory registration<br>3. Tatkal registration | Sec. 22<br>Sec. 21    | To get tatkal registration, dealer has to pay ₹ 10,000/- under GVAT and CST each electronically.                                                                                 |
| 3.      | Whether first temporary registration and then final registration is granted? | Only final registration is issued by the department.                                     |                       | From 1 <sup>st</sup> Dec. 2011 department has started new system in which after having an application made, the department issue a provisional registration no. within 3 working |

**Compilation of Registration Provisions under VAT Laws of different States**

|    |                                                                    |                                                                                                                                       |         |                                                                                                                                                           |
|----|--------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                                                                    |                                                                                                                                       |         | days. Only after completion of verification, hearing and spot visit thereafter, the provisional registration number converted to regular registration no. |
| 4. | Whether the State VAT Law provide for voluntary registration?      | Yes.                                                                                                                                  | Sec. 22 |                                                                                                                                                           |
| 5. | Security, if any, for registration. (Refer Annexure for the Form). | ₹ 10,000/- to ₹ 50,000.                                                                                                               | Rule 12 | w.e.f. 01st Dec. 2011 security amount is fixed to ₹ 10,000/- for GVAT and CST each.                                                                       |
| 6. | Guaranty, if any for registration. (Refer Annexure for the Form)   | No.                                                                                                                                   |         |                                                                                                                                                           |
| 7. | Exemptions from registration.                                      | 1. Dealer doing a business of tax free commodities are exempted to take the registration.<br>2. Agriculturist, dealer of sea food and | Sec. 21 |                                                                                                                                                           |

**Gujarat**

|    |                                                                  |                                                                                                                                                                                     |  |                                                                                                                    |
|----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------|
|    |                                                                  | fish by them or their family members.<br>3. A charitable, religious, or educational institution, doing any activity like business for achieving its above objects.                  |  |                                                                                                                    |
| 8. | Registration authority.                                          | Assistant Commissioner of Commercial Tax.                                                                                                                                           |  | w.e.f. 1st Dec. 2011.<br>Assistant<br>Commissioner of<br>Commercial Tax of<br>SRU unit of concern<br>jurisdiction. |
| 9. | Information to be furnished in the application for registration. | 1. Business<br>a. Name<br>b. Address<br>c. Date of Starting<br>d. PAN<br>2. Residence of proprietor / partner / director and others<br>a. Name<br>b. Address<br>c. Date of Starting |  |                                                                                                                    |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                      |                                                                                                                          |                    |                                                                                                                                               |
|-----|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                      | d. PAN<br>e. Voter Identity Card or Passport<br>f. 2 Passport size photographs                                           |                    |                                                                                                                                               |
| 10. | Documents to be attached along with the application of registration. | 1. Proof of business place.<br>2. Proof of residence of proprietor, all partners, directors, and association of persons. |                    | 1. Proof of business place.<br>2. Proof of applicant Proprietor, Partner, Director, and association of person (ID proof and residence proof ) |
| 11. | Is any verification done by site visit ?                             | Commercial Tax Officer do site visit.                                                                                    |                    | w.e.f. 01st Dec. 2011<br>Commercial Tax Officer or<br>Commercial Tax Inspector to whom place is allotted through computerized system.         |
| 12. | Form for registration.<br>(Refer Annexure for the Form)              | 1. 101.<br>2. 101-A.                                                                                                     | Rule 5.<br>Rule 5. |                                                                                                                                               |

**Gujarat**

|     |                                                                                 |                                                                                                   |                                               |                                                                                        |
|-----|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------------------------------------------|
|     |                                                                                 | 3. 101-B.<br>4. 101-C.<br>5. 101-D.<br>6. 101-E.                                                  | Rule 5.<br>Rule 14(1).<br>Rule 5.<br>Rule 14. |                                                                                        |
| 13. | Whether the application for registration can be filed electronically?           |                                                                                                   |                                               | Dealer can submit manual or electronically application for registration.               |
| 14. | Form for certificate for registration (Refer Annexure for the Form).            | 102.                                                                                              | Rule 6.                                       |                                                                                        |
| 15. | Are the registration numbers allotted electronically?                           |                                                                                                   |                                               | Yes                                                                                    |
| 16. | Probable time within which the registration is normally granted.                | 10 to 30 days.                                                                                    | Rule 5.                                       | Provisional registration within 0 to 3 days.<br>Final registration within 4 to 15 days |
| 17. | Any other information sought for by the Department at the time of registration. | 1. Previous activity of the proprietor / partners / directors and others<br>2. Capital investment |                                               |                                                                                        |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                                                                                                                                                                                      |          |                                                                                                                                                                           |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                                                                                                                | 3. What was being done at the business place prior to application for VAT registration.                                                                                                                                                                                              |          |                                                                                                                                                                           |
| 18. | Whether there is a separate section dealing with registration - Is it Centralized for the State or each division/ward has a section to deal with registration? | No.                                                                                                                                                                                                                                                                                  |          | Commissioner of Commercial Tax has given powers to all the Assistant Commissioner to follow the specified procedure for GVAT and CST registration for their jurisdiction. |
| 19. | Procedure for registration of a Branch.                                                                                                                        | <ol style="list-style-type: none"> <li>1. At the time of registration, dealer has to submit the necessary address proof of branch.</li> <li>2. After availing the registration, dealer has to inform the department by filling an application along with necessary proof.</li> </ol> |          | For inserting branch in GVAT registration certificate, application should be submitted to the concerned officer within 30 days of starting branch.                        |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in                                                          | <ol style="list-style-type: none"> <li>1. Non-resident dealers can apply for registration.</li> <li>2. Dealer not having a business place</li> </ol>                                                                                                                                 | Sec.-21. | Non-resident dealers cannot get voluntary registration u/s 22.                                                                                                            |

**Gujarat**

|     |                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                            |              |                                                      |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------------------------------|
|     | India, if any.                                                                                                                                        | in India is not permissible for registration.                                                                                                                                                                                                                                                                                                                              |              | They have to apply only for compulsory registration. |
| 21. | Circumstances requiring amendment in registration certificate.                                                                                        | <ol style="list-style-type: none"> <li>1. Change in the name of the registered dealer.</li> <li>2. Change or addition in address of the registered dealer.</li> <li>3. Change in the constitution of the registered dealer.</li> <li>4. Addition or removal of partner or director.</li> <li>5. Transfer of business.</li> <li>6. Change in nature of business.</li> </ol> |              |                                                      |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. (Refer Annexure for the Form to be submitted for amendment). | Within 30 days of amendments.                                                                                                                                                                                                                                                                                                                                              | Rule- 46(1). |                                                      |
| 23. | Circumstances requiring cancellation of registration.                                                                                                 | <ol style="list-style-type: none"> <li>1. Dealer applies for cancellation of registration on closure of business.</li> <li>2. Transfer of business.</li> <li>3. An incorporated body has been</li> </ol>                                                                                                                                                                   |              |                                                      |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  |
|-----|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     |                                                                   | <p>wound up or it otherwise ceased to exist.</p> <ol style="list-style-type: none"> <li>4. Proprietor dies leaving no successor to carry on business.</li> <li>5. If the firm, AOP and company dissolved.</li> <li>6. Dealer fails to submit 3 consecutive returns.</li> <li>7. Fails to pay tax for 3 consecutive returns.</li> <li>8. Knowingly submit incomplete and incorrect return with intent to evade tax.</li> <li>9. Found guilty in billing activity.</li> </ol> |  |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | Yes, in the circumstances stated herein above.                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| 25. | Circumstances requiring fresh application for registration.       | <ol style="list-style-type: none"> <li>1. If dealers' application is rejected or cancelled due to some technical reason, he may submit a fresh application.</li> <li>2. Company is merge with a company which is not registered in State.</li> </ol>                                                                                                                                                                                                                        |  |  |

**Gujarat**

|     |                                                                                                |                                                                                   |  |  |
|-----|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--|--|
|     |                                                                                                | 3. Person from out of Gujarat commences business from place in the Gujarat State. |  |  |
| 26. | Whether separate registration required for works contract ?                                    | No.                                                                               |  |  |
| 27. | Form and requirements for such registration. [Refer Annexure for the Form].                    | No.                                                                               |  |  |
| 28. | Any other provisions/forms relevant in context of registration. [Refer Annexure for the Form]. | No.                                                                               |  |  |

## 8. ANDHRA PRADESH

| Sl. No. | Particulars                                                                  | Particulars                                                                                               | Relevant Section/Rule           | Remarks |
|---------|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|---------|
| 1.      | Eligible turnover for registration.                                          | ₹5 lakhs taxable turnover.                                                                                | Sec. 17, Rules 4, 5, 7, 11, 12. |         |
| 2.      | Types of registrations available (Regular / Small Dealers/ Casual).          | VAT dealer for big dealers.<br>TOT (Turnover tax) dealer for small dealers.                               | -do-                            |         |
| 3.      | Whether first temporary registration and then final registration is granted? | No temporary registration.                                                                                |                                 |         |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes. A dealer can apply for voluntary registration as VAT dealer.                                         | Rule 8                          |         |
| 5.      | Security, if any, for registration.                                          | No security.                                                                                              |                                 |         |
| 6.      | Guaranty, if any for registration.                                           | No guarantee.                                                                                             |                                 |         |
| 7.      | Exemptions from registration.                                                | Government departments and casual dealers.                                                                |                                 |         |
| 8.      | Registration authority.                                                      | Now authorized ACTO in the CTO's circle office is the registering authority for both VAT and TOT dealers. | Rule 59                         |         |
| 9.      | Information to be furnished in the application for registration.             | Status, commodities, bank accounts, PAN, particulars of partners/ directors,                              |                                 |         |

**Andhra Pradesh**

|     |                                                                       |                                                                                                                                                                                                                       |  |  |
|-----|-----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     |                                                                       | estimated turnovers etc.                                                                                                                                                                                              |  |  |
| 10. | Documents to be attached along with the application of registration.  | Proof of address of business premises, Partnership deed, Memorandum and articles of association, Proof of residence of partners/directors, PAN copies, rental deed if the business premises is on lease, photos, etc. |  |  |
| 11. | Is any verification done by site visit?                               | Yes.                                                                                                                                                                                                                  |  |  |
| 12. | Form for registration.                                                | Application forms.<br>Form VAT 100 for VAT dealers and Form TOT 001 for TOT dealers.                                                                                                                                  |  |  |
| 13. | Whether the application for registration can be filed electronically? | Yes. Even dealers can apply online for the issue of registration certificates.                                                                                                                                        |  |  |
| 14. | Form for certificate of registration.                                 | VAT 105.<br>TOT 003.<br>Registration certificates.                                                                                                                                                                    |  |  |
| 15. | Are the registration numbers allotted electronically?                 | Yes.                                                                                                                                                                                                                  |  |  |
| 16. | Probable time within which the registration is normally granted.      | Normally on the same day subject to maximum of 3 days.                                                                                                                                                                |  |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                                       |                         |  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--|
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | If the partners/directors did business previously, arrears of tax, pending assessments etc., relating to previous business.           |                         |  |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | There is central registration section. Dealers can also apply in the concerned circle/wards.                                          |                         |  |
| 19. | Procedure for registration of a Branch.                                                                                                                        | He has to mention in the application all the addresses of branches. If there are subsequent changes, he has to apply in form VAT 112. |                         |  |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.                                           | He has to authorize one resident person to be responsible for all the legal obligations.                                              | Sec. 17(5). Rule 4 (6). |  |
| 21. | Circumstances requiring amendment in registration certificate.                                                                                                 | Changes in the business activities.                                                                                                   |                         |  |
| 22. | Time limit for intimating the authorities for amendment in the                                                                                                 | 14 days.                                                                                                                              | Rule 13.                |  |

**Andhra Pradesh**

|     |                                                                   |                                                                                                                                                                                                                    |          |  |
|-----|-------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|
|     | registration certificate.                                         |                                                                                                                                                                                                                    |          |  |
| 23. | Circumstances requiring cancellation of registration              | <ul style="list-style-type: none"><li>– Stoppage of business.</li><li>– no fixed place of business.</li><li>– not keeping proper accounts.</li><li>– non-submission of correct and complete tax returns.</li></ul> | Rule 14. |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | No.                                                                                                                                                                                                                |          |  |
| 25. | Circumstances requiring fresh application for registration.       | NA                                                                                                                                                                                                                 |          |  |
| 26. | Whether separate registration required for works contract?        | No.                                                                                                                                                                                                                |          |  |
| 27. | Form and requirements for such registration.                      |                                                                                                                                                                                                                    |          |  |
| 28. | Any other provisions/forms relevant in context of registration.   |                                                                                                                                                                                                                    |          |  |

## 9. KARNATAKA

| Sl. No. | Particulars                                                        | Particulars                                                                                                                                                                                                | Relevant Section/Rule                  | Remarks                                                                                                                                                                                                                                                                                                                                  |
|---------|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Eligible turnover for registration.                                | Taxable turnover likely to exceed five lakh during the financial year shall be liable to be registered or<br>Taxable turnover exceeds forty thousand in any of the month shall be liable to be registered. | Section 22/<br>Rule 4.                 | The dealer should apply for registration if taxable turnover exceeds the notified amount.                                                                                                                                                                                                                                                |
| 2.      | Types of registrations available. (Regular/Small Dealers/ Casual). | Voluntary registration. Suo moto registration.                                                                                                                                                             | Section 23 and section 24/<br>Rule 12. | The dealer not liable to register under section 22 but desire to register voluntarily can make an application for registration.<br>Where a dealer liable to be registered has failed to inform the authority of his liability to be registered may after conducting survey, inspection or enquiry as may be prescribed, may be proceeded |

**Karnataka**

|    |                                                                              |                                                                                                                                                                                                                                                                                                              |                                                       |                                                                                                                                                                                                                         |
|----|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                                                                              |                                                                                                                                                                                                                                                                                                              |                                                       | for registration under section 22- Suo moto registration.                                                                                                                                                               |
| 3. | Whether first temporary registration and then final registration is granted? | No, there is no concept of temporary registration under the KVAT law.                                                                                                                                                                                                                                        |                                                       |                                                                                                                                                                                                                         |
| 4. | Whether the State VAT Law provide for voluntary registration?                | Yes. The KVAT law states that the dealer who sells taxable goods though not liable to register under section 22 but who desires to register voluntarily, shall make an application to the prescribed authority in such form and in such manner as may be prescribed giving correct and complete particulars. | Section 23.                                           | The Karnataka law provides for voluntary registration with the same procedure as applicable for regular registration.                                                                                                   |
| 5. | Security, if any, for registration.                                          | The prescribed authority may, for the proper payment of tax from time to time, demand from a registered dealer or from dealer who has applied for registration under this Act reasonable security not exceeding the prescribed amount to be paid in the prescribed manner.                                   | Section 26/<br>Rule 23/Rule 24/ Rule. 25/<br>Rule 26. | The Government or the Commissioner, may by notification, fix the security in the case of specified categories of dealers.<br>The amount of security as specified in the <i>circular No. 07/2010-11 dated 23-07-2010</i> |

**Compilation of Registration Provisions under VAT Laws of different States**

|    |                                    |                                                                                                                                                                                                                                                                                                                  |         |                                                                                                                                                                                                                                                                                                                                                     |
|----|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                                    | <p>The security for composition dealer shall be tax anticipated in following two months and in case of regular dealer, the tax anticipated in following three months.</p> <p>The mode of security can be Government securities, guarantee from scheduled bank or any other form as notified by Commissioner.</p> |         | <p>is:</p> <p><u>Turnover within municipal corporation:</u></p> <p>Turnover up to ₹ 10 lakhs<br/>Security deposit- ₹ 3,000/-</p> <p>Turnover-10 lakhs &lt; 25 lakhs<br/>Security deposit- ₹ 4,500/-</p> <p>Turnover above 25 lakhs<br/>₹ 15,000/-</p> <p><u>Outside the city municipal area:</u></p> <p>Turnover up to 25 lakhs-<br/>₹ 1,500/-:</p> |
| 6. | Guaranty, if any for registration. | The mode of security can be guarantee from scheduled bank, but there is no concept of guarantee as such required for registration.                                                                                                                                                                               | Rule 25 |                                                                                                                                                                                                                                                                                                                                                     |
| 7. | Exemptions from registration.      | The dealer who make sale of exempted goods or those dealers whose turnover is below prescribed limit are exempted from registration procedure.                                                                                                                                                                   |         |                                                                                                                                                                                                                                                                                                                                                     |

**Karnataka**

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |              |                                                                                                                                     |
|-----|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------|
| 8.  | Registration authority.                                              | Registering authority means an officer in charge of a local VAT office or VAT sub office.                                                                                                                                                                                                                                                                                                                                                                  | Rule 2(vii). | The jurisdictional registration authority shall be decided depending upon the principal place of business of the dealer as located. |
| 9.  | Information to be furnished in the application for registration.     | The information required is annexed in Data Entry sheet.                                                                                                                                                                                                                                                                                                                                                                                                   | Rule 4.      | <b>Refer Annexure A.</b>                                                                                                            |
| 10. | Documents to be attached along with the application of registration. | <p>The basic documents to be attached along with the application of registration are like:</p> <ul style="list-style-type: none"><li>- Dealers PAN card copy,</li><li>- MOA &amp; AOA copy/partnership deed etc.,</li><li>- ROC form -32 and form-18 copies,</li><li>- Office address proof (rent agreement) or corporation tax paid receipt if it is owned property,</li><li>- Copy of property details either in the name of the company or in</li></ul> | Rule 4.      |                                                                                                                                     |

***Compilation of Registration Provisions under VAT Laws of different States***

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>director's name,</p> <ul style="list-style-type: none"> <li>- Copy of VAT and CST registration obtained in other state,</li> <li>- Residential address proof &amp; ID proof of each director's,</li> <li>- Office KEB &amp; telephone bill copy required,</li> <li>- List of branches,</li> <li>- Bank accounts details,</li> <li>- Six passport size photographs of each director's and authorized person (manager),</li> <li>- Business details,</li> <li>- List of manufacture goods,</li> <li>- List of trading goods,</li> <li>- List of packing goods,</li> <li>- List of machinery,</li> <li>- Date of commencement of business,</li> <li>- Estimated turnover.</li> </ul> |  |  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Karnataka**

|     |                                                                       |                                                                                                                                                                                                            |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----|-----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11. | Is any verification done by site visit?                               | Yes. The registering authority inspectors will visit the place of business before issuing the registration certificate.                                                                                    |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 12. | Form for registration.                                                | Form VAT 1.                                                                                                                                                                                                |                          | <b>Refer Annexure – B.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 13. | Whether the application for registration can be filed electronically? | Yes, with effect from February 2011 it can be filed electronically.<br><br>Proviso to Section 25(1) states that commissioner may notify the websites in which an application shall be made electronically. | Proviso to section 25(1) | Earlier dealers were supposed to file the registration application manually for registering under the KVAT Act. After introducing the e-VARDAN henceforth the dealers through departmental website can request for registration under KVAT Act. The facility is applicable to all dealers for online registration. The facility helps both the dealers and the department in maintaining correct and complete updated registration data base which also enables new registrants to obtain C |

**Compilation of Registration Provisions under VAT Laws of different States**

|  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--|--|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  |  |  | <p>Forms, e-sugam, etc. once the 'TIN' is allotted and user ID and password is issued.</p> <p>To comply with the same, log into website <a href="http://ctax.kar.nic.in/">http://ctax.kar.nic.in/</a> (username and password not required) and follow the simple procedure contained in the users, manual on registration to enter applicable details.</p> <p>Enter information in the appropriate boxes by choosing your business status, business address, residential address, statutory authorities, bank details, PAN central excise/service tax registration and tax regime (VAT/COT/MULTIPLE), Scan and upload relevant documents as proof.</p> |
|--|--|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Karnataka**

|  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--|--|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  |  |  | <p>Remit registration processing fee (RF) of ₹500/- through e-payment/cash/ DD in favour of LVO/ISO [Registering authority (RA)] concerned.</p> <p>Payment of registration fee is crucial as it would decide the effective date of registration on approval by the registering authority. The application will be automatically rejected if the RF is not paid within seven days from the date of acknowledgment.</p> <p>The dealer should pay registration fee preferably by e-payment mode.</p> <p>Registration authority will process application only after registration fee are remitted.</p> <p>The dealer should submit application, note down the e-</p> |
|--|--|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Compilation of Registration Provisions under VAT Laws of different States**

|  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--|--|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  |  |  | <p>registration reference number and date for all future references.</p> <p>The dealer should view 'status' option to know the appointments/visit to business premises by Commercial Tax Inspector (CTI) for verification/enquiry/ inspection. Produce all original documents and furnish related information to CTI when he visits dealers business place for verification/confirmation.</p> <p>Please handover a signed copy of form VAT-1 completed in all respects to the CTI at the time of his/her visit.</p> <p>Once registration is granted, you can download registration certificate (RC) from the system. The dealer may get</p> |
|--|--|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Karnataka**

|     |                                                                                 |                                                                                                                                                                                                                                                    |                               |                                                                                                                                                                                                                                                            |
|-----|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                                 |                                                                                                                                                                                                                                                    |                               | the signature and seal of the registration authority on the registration certificate, if required.                                                                                                                                                         |
| 14. | Form for certificate of registration.                                           | Form VAT 7- Regular dealer<br>Form VAT 8 - Composition dealer.                                                                                                                                                                                     | Rule 9(1) of KVAT Rules 2010. | Refer Annexure 'C' and 'D'.                                                                                                                                                                                                                                |
| 15. | Are the registration numbers allotted electronically?                           | The registration numbers are allotted electronically.                                                                                                                                                                                              |                               |                                                                                                                                                                                                                                                            |
| 16. | Probable time within which the registration is normally granted.                | The prescribed authority may grant registration certificate if he is satisfied that he is a bonafide dealer and complies with the Act from the date of application or from the date of commencement of business by such dealer whichever is later. | Section 25.                   | The probable time will be approximately a week or fifteen days as the case may be.<br>In Karnataka Guarantee of services to Citizens Act 2011, the stipulated time for designated officer is fifteen working days from the date of filing the application. |
| 17. | Any other information sought for by the Department at the time of registration. |                                                                                                                                                                                                                                                    |                               | Refer Annexure - E(Additional place of business).<br>Refer Annexure - F(Partners                                                                                                                                                                           |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |                                                                                                                                                                                                 |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          | details).<br>Refer Annexure – G<br>(Authorized signatories form).                                                                                                                               |
| 18. | Whether there is a separate section dealing with registration - Is it Centralized for the State or each division/ward has a section to deal with registration? | Yes, it is centralized within the state and the data of all the branches can be consolidated and can be filed in the jurisdiction of principal place of business. But Rule 47 provide for separate registration and filing of returns by the branches of corporate bodies. Where a dealer is a body corporate and has more than one place of business and if it so desires the Commissioner may on an application from it and on being satisfied that filing of monthly return within specified time causes hardship by a special order, permit each branch to file separate return to the VAT officer in which the main place of business of such dealer is situated as a separate business and to be | Rule 47. | There is no separate section dealing with centralized registration or registration of each division or ward. Only in specified case, separate registration is provided as specified in Rule 47. |

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>assessed or reassessed separately but by the same officer as authorized by the Commissioner and such permission shall be subject to the provision of the Act and rules relating to registration, filing of returns, assessments, payments and recovery of tax or other amounts due and subject to the condition that the tax payable under any of the provisions of the Act by each of such branch together with other places of business in the state shall not be less than the tax that would have been payable by him under any of such provisions of the Act if such branch was not treated as a separate unit. Every branch shall get registered as required under these rules irrespective of its turnovers in any year. Every branch shall be assessed to</p> |  |  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                      |                                                                                                                                                                                                                                                         |             |  |
|-----|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     |                                                                                                                      | tax under the Act irrespective of turnover and at such rate or rates applicable.                                                                                                                                                                        |             |  |
| 19. | Procedure for registration of a Branch.                                                                              | Form VAT 3 - which deals with additional place of business in which the dealer should give name, address of the branch along with the authorized signatory.                                                                                             |             |  |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any. | The procedure is similar to state dealer but they have to produce property details and VAT registration details in other state. The security deposits will be more than the local dealer.                                                               |             |  |
| 21. | Circumstances requiring amendment in registration certificate.                                                       | In the following instances the amendment in registration certificate is required like where a registered dealer sells or otherwise disposes of his business or any part thereof or there is any other change in the ownership of the business including | Section 28. |  |

**Karnataka**

|     |                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                            |                          |                                                                                                                                                                                                                     |
|-----|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                                          | any change in the status or a registered dealer discontinues his business or changes his place of business or opens a new place of business or a registered dealer changes the name or nature of the business and also in case of death of dealer, his legal representative should inform the changes accordingly.<br>The amendment in registration certificate can be done electronically |                          |                                                                                                                                                                                                                     |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | Within thirty days from the change of data or details as furnished.                                                                                                                                                                                                                                                                                                                        | Rule 4(iv)/Section 28(3) | Where the details in Form VAT 1 changes at any time as specified under section 28, submit an application form VAT 1 showing the amendments to such details within thirty days of the date such changes took effect. |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                      |  |
|-----|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--|
| 23. | Circumstances requiring cancellation of registration.             | The registration is cancelled where any business of a registered dealer has been discontinued, transferred fully or otherwise disposed of or there is any change in the status of the ownership of the business or the taxable turnover of sale of goods of a registered dealer has during any period of twelve consecutive months not exceeding five lakh rupees or a dealer issues tax invoices without effecting any taxable sales or a dealer being an individual registered under this Act dies. | Section 27/<br>Rules 13 - 22.        |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | No, there is no provision for suspension of registration.                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                      |  |
| 25. | Circumstances requiring fresh application for registration.       | Where a change of ownership of the business takes place on account of transfer of business from one registered dealer to another, the                                                                                                                                                                                                                                                                                                                                                                 | Section 28(2)<br>of the KVAT<br>Act. |  |

**Karnataka**

|     |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                             |  |                      |
|-----|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------|
|     |                                                                 | dealer succeeding to the business or there is any change in the status of the ownership of the business, then in such instance the fresh application for registration should be made.                                                                                                                                                                                                       |  |                      |
| 26. | Whether separate registration required for works contract?      | No separate registration required for works contract. The registration procedure is common for all kinds of dealer.                                                                                                                                                                                                                                                                         |  |                      |
| 27. | Form and requirements for such registration.                    | Not applicable.                                                                                                                                                                                                                                                                                                                                                                             |  |                      |
| 28. | Any other provisions/forms relevant in context of registration. | When the application for local registration is made and if there is any interstate transaction either purchases or sales, then registration under CST form in Form A should be applied along with VAT Application. There will be one common TIN for both local law and CST. Along with the application for registration even power of attorney can be submitted for representing before the |  | Refer Annexure H, I. |

***Compilation of Registration Provisions under VAT Laws of different States***

|  |  |                                                                                            |  |  |
|--|--|--------------------------------------------------------------------------------------------|--|--|
|  |  | departments with respect to registration and other proceedings of the law in Form VAT 555. |  |  |
|--|--|--------------------------------------------------------------------------------------------|--|--|

|              |              |                                                 |
|--------------|--------------|-------------------------------------------------|
| Annexure A : | Information  | Data entry sheet                                |
| Annexure B : | Form VAT 1   | Application for registration                    |
| Annexure C : | Form VAT 7   | Registration certificate for regular dealer     |
| Annexure D : | Form VAT 8   | Registration certificate for composition dealer |
| Annexure E : | Form VAT 3   | Additional place of business address details    |
| Annexure F : | Form VAT 4   | Partners details                                |
| Annexure G : | Form VAT 5   | Authorized signatories form                     |
| Annexure H : | Form A       | Application for registration under CST law      |
| Annexure I : | Form VAT 555 | Power of attorney                               |

## 10. GOA

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                                                 | Relevant Section/Rule                 | Remarks |
|---------|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------|
| 1.      | Eligible turnover for registration                                           | 1. ₹ 10,000/- for non-resident dealer and casual trader.<br>2. ₹100,000/-for importer/nanufacturer<br>3. ₹ 500,000 for any other case.<br>4. When he is registered or liable under CST Act. | Sec 3 (4) – read with Rule 4.         |         |
| 2.      | Types of registrations available (Regular/Small Dealers/Casual).             | ➤ Voluntary Registration Scheme<br>➤ Turnover basis                                                                                                                                         | Sec. 3 and Sec. 18 read with Rule 16. |         |
| 3.      | Whether first temporary registration and then final registration is granted? | Only final registration is issued by the sales tax department.                                                                                                                              |                                       |         |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                                                                                                                        | Rule 16.                              |         |
| 5.      | Security, if any, for registration (Refer Annexure for the Form).            | <ul style="list-style-type: none"> <li>Ranging from ₹1,000 - 3,000 based on to turnover &amp; category.</li> </ul>                                                                          |                                       |         |

**Compilation of Registration Provisions under VAT Laws of different States**

|    |                                                                  |                                                                                                                                                                                                                               |                           |  |
|----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--|
|    |                                                                  | <ul style="list-style-type: none"> <li>There is a concept of renewal of registration certificate every 3 years and fees is required to be paid for renewal. Renewal to be done within 30 days.</li> </ul>                     |                           |  |
| 6. | Guaranty, if any for registration (Refer Annexure for the Form)  | No.                                                                                                                                                                                                                           |                           |  |
| 7. | Exemptions from registration.                                    | Agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally.                                                                                                                          | Sec. 2(k).                |  |
| 8. | Registration authority.                                          | Commercial Sales Tax Officer.                                                                                                                                                                                                 |                           |  |
| 9. | Information to be furnished in the application for registration. | 1. Business <ol style="list-style-type: none"> <li>Name</li> <li>Address</li> <li>Date of commencement</li> <li>PAN</li> <li>Details of bank accounts</li> <li>Profession tax enrollment and registration numbers.</li> </ol> | Rule 14(1)<br>Form VAT-I. |  |

|     |                                                                      |                                                                                                                                                                                                                                                                              |  |  |
|-----|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     |                                                                      | 2. Details of commodities to be manufactured / traded.<br>3. Details of immoveable properties owned.<br>4. Residence of proprietor / partner / director and others<br>• Name<br>• Address<br>• PAN<br>5. Passport size photographs.                                          |  |  |
| 10. | Documents to be attached along with the application of registration. | 1. Proof of address of place of Business along with copies of PAN card.<br>2. Two different proofs of residence of proprietor, all partners, directors, authorized person and association of persons along with copies of PAN card.<br>3. MOA / partnership deed as the case |  |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                 |                                                                                    |             |  |
|-----|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------|--|
|     |                                                                                 | may be for companies / partnership firms.                                          |             |  |
| 11. | Is any verification done by site visit?                                         | Yes, a site visit is at the discretion of Commercial Sales Tax Officer.            |             |  |
| 12. | Form for registration. (Refer Annexure for the Form).                           | Form VAT-I                                                                         | Rule 15(1). |  |
| 13. | Whether the application for registration can be filed electronically?           | Yes.                                                                               |             |  |
| 14. | Form for certificate for registration (Refer Annexure for the Form).            | Form VAT-II.                                                                       | Rule 15(1). |  |
| 15. | Are the registration numbers allotted electronically?                           | Yes.                                                                               |             |  |
| 16. | Probable time within which the registration is normally granted.                | 3 - 7 days.                                                                        |             |  |
| 17. | Any other information sought for by the Department at the time of registration. | NOC from the owner of place of business in case the place not owned by the dealer. |             |  |
| 18. | Whether there is a separate section                                             | No. Each division / ward has a section                                             |             |  |

|     |                                                                                                                            |                                                                                                                                                                                                                                                                                                                           |         |  |
|-----|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--|
|     | dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | to deal with registration.                                                                                                                                                                                                                                                                                                |         |  |
| 19. | Procedure for registration of a Branch.                                                                                    | <ol style="list-style-type: none"> <li>1. At the time of registration dealer has to submit the necessary address proof of branch.</li> <li>2. After availing the registration, if dealer open a new branch then, he has to inform the department by filling an application along with necessary address proof.</li> </ol> |         |  |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.       | <ol style="list-style-type: none"> <li>1. Non resident dealers can apply for registration. There is a separate ward for non-resident dealers.</li> <li>2. Dealer not having a business place in India is not eligible for registration.</li> </ol>                                                                        |         |  |
| 21. | Circumstances requiring amendment in registration certificate.                                                             | 1. transfers by way of sale or otherwise disposes off his business or any part thereof, or effects or                                                                                                                                                                                                                     | Sec. 22 |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                    |  |
|-----|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--|
|     |                                                                                                                  | <p>knows of any other change in the ownership of the business</p> <p>2. discontinues his business, or changes the place thereof, or opens a new place of business,</p> <p>3. changes the name of his business,</p> <p>4. enters into a partnership or other association in regard to his business,</p> <p>5. applies for or has an application made against him for insolvency or liquidation,</p> <p>6. undertakes any changes in the nature of business,</p> <p>7. Effects any changes regarding the opening or closing of the declared bank accounts of his business.</p> |                    |  |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. (Refer Annexure for the | Within 30 days of amendments.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Rule 20 and 21(1). |  |

|     |                                                                   |                                                                                                                                                                                                                                                                                                                                                 |                          |  |
|-----|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--|
|     | Form to be submitted for amendment)                               |                                                                                                                                                                                                                                                                                                                                                 |                          |  |
| 23. | Circumstances requiring cancellation of registration.             | <ol style="list-style-type: none"> <li>1. Dealer applies for cancellation of registration on not reaching the prescribed turnover limit during any year,</li> <li>2. Discontinuance, transfer of business,</li> <li>3. Proprietor dies leaving no successor to carry on business.</li> <li>4. If the firm, AOP and company dissolve.</li> </ol> | Sec 18 (8) r. w. Rule 17 |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | No.                                                                                                                                                                                                                                                                                                                                             |                          |  |
| 25. | Circumstances requiring fresh application for registration.       | Every registered dealer who holds a certificate of registration on April 01, 2005, which is valid on the said date, shall obtain in lieu of the existing certificate of registration a fresh certificate of registration.                                                                                                                       | Rule 17(2).              |  |

***Compilation of Registration Provisions under VAT Laws of different States***

|     |                                                                                                |     |  |  |
|-----|------------------------------------------------------------------------------------------------|-----|--|--|
| 26. | Whether separate registration required for works contract?                                     | No. |  |  |
| 27. | Form and requirements for such registration. [Refer Annexure for the Form].                    | No. |  |  |
| 28. | Any other provisions/forms relevant in context of registration. [Refer Annexure for the Form]. | No. |  |  |

## 11. BIHAR

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                                                                                                       | Relevant Section/Rule | Remarks                                       |
|---------|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------------------------|
| 1.      | Eligible turnover for registration.                                          | ₹ 5 lakhs (If the dealer purchase/ sale only within State).<br>From first sale, if he purchases/sale goods from outside Bihar.<br>For manufacturer, first sale.<br>Nil for dealers engaged in provision of goods on right to use / works contract | Section 3 & Rule 2A.  |                                               |
| 2.      | Types of registrations available (Regular/ Small Dealers/ Casual).           | Regular.                                                                                                                                                                                                                                          | Section 19.           |                                               |
| 3.      | Whether first temporary registration and then final registration is granted? | No.                                                                                                                                                                                                                                               |                       |                                               |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                                                                                                                                                                              | Section 19.           |                                               |
| 5.      | Security, if any, for registration.                                          | The security required to be furnished under section 21 and clause (c) of sub-section (4) of section 56 of the Act may be in any of the following form, namely:-<br>(a) cash deposit in the Government                                             | Section 21 & Rule 51. | No security is required for VAT registration. |

**Compilation of Registration Provisions under VAT Laws of different States**

|    |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                          |
|----|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------|
|    |                                    | <p>Treasury under the head "040-Sales Tax Receipts";</p> <p>(b) post office saving bank account, the account being pledged to the concerned circle in charge;</p> <p>(c) bank guarantee from a scheduled bank agreeing to pay to the State Government on demand the amount of security;</p> <p>(d) personal bond with two sureties, acceptable to the authority; the bond shall be in Form B-II;</p> <p>(e) government securities for the amount fixed, the security having been deposited with the authority who directs furnishing of security.</p> <p>Provided that the concerned circle incharge, for reasons to be recorded in writing, may direct a person to furnish security in a particular mode.</p> |             |                          |
| 6. | Guaranty, if any for registration. | As per authority (usually ₹5 lakhs).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Section 21. | Security required is for |

**Bihar**

|    |                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                          |             |                             |
|----|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------|
|    |                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                          |             | CST registration case only. |
| 7. | Exemptions from registration.                                    | Any dealer who exclusively sells or purchases, goods mentioned in Schedule I, shall not be liable for registration.                                                                                                                                                                                                                                                                                      | Section 19. |                             |
| 8. | Registration authority.                                          | An application for registration shall be filed before the circle in-charge within whose jurisdiction the place of business of the dealer is situated.                                                                                                                                                                                                                                                    | Rule 3.     |                             |
| 9. | Information to be furnished in the application for registration. | <ol style="list-style-type: none"><li>1. Form-A-1 for VAT registration duly singed by MD/principal executive of the company/power of attorney holder.</li><li>2. <b>Form-1</b> CST registration duly singed by power of attorney holder.</li><li>3. Form-ET-I for entry tax registration duly singed by power of attorney holder.</li><li>4. Form D-I duly singed by power of attorney holder.</li></ol> | Rule 3.     |                             |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |
|-----|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     |                                                                      | <p>5. Form-III duly signed by power of attorney holder.</p> <p>6. proof of payment of fee for registration.</p> <p>The full information contained in the application for registration shall be entered in the register vide Form VRI.</p>                                                                                                                                                                                                                                                                                                |  |  |
| 10. | Documents to be attached along with the application of registration. | <p>1. List of items of sale/purchase;</p> <p>2. Evidence/proof of possession of premises, that is, address proof of the premises to be registered ( the property papers, house tax bill, electricity bill, etc. if it is the dealer's own property, and the lease agreement, NOC from the owner of premises with evidence of ownership proof if it is rented);</p> <p>3. List of machinery if any;</p> <p>4. In case of a proprietorship/ partnership firm, an introduction letter from two dealers;</p> <p>5. Attested photographs;</p> |  |  |

**Bihar**

|     |                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |  |
|-----|-----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--|
|     |                                                                       | 6. Copy of PAN card of the company or partnership firm or proprietor;<br>7. Bank statement;<br>8. Copy of registration certificate of the head office and its branches registered in other States along with a list of branches;<br>9. List of directors along with their residential addresses and PAN number;<br>10. Memorandum and Articles of Association along with the certificate of incorporation.<br>11. Board resolution |         |  |
| 11. | Is any verification done by site visit?                               | Yes.                                                                                                                                                                                                                                                                                                                                                                                                                               | Rule 3. |  |
| 12. | Form for registration.                                                | Form A-1.                                                                                                                                                                                                                                                                                                                                                                                                                          |         |  |
| 13. | Whether the application for registration can be filed electronically? | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                |         |  |
| 14. | Form for certificate of registration.                                 | Form C-1.                                                                                                                                                                                                                                                                                                                                                                                                                          |         |  |
| 15. | Are the registration numbers allotted                                 | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                |         |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                                                                                                                      |         |                                                                                                               |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------------------------------------------------------------------------------------|
|     | electronically?                                                                                                                                                |                                                                                                                                                                                                                      |         |                                                                                                               |
| 16. | Probable time within which the registration is normally granted.                                                                                               | On receipt of any application for registration, the applicant shall be granted a certificate of registration in Form C-I by the authority specified in sub-rule (3) at the earliest, preferably within fifteen days. | Rule 3. |                                                                                                               |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | No particular information                                                                                                                                                                                            |         |                                                                                                               |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | Section 19.                                                                                                                                                                                                          |         | There is two corporate circle in Bihar for company and they need not require to get centralised registration. |
| 19. | Procedure for registration of a Branch.                                                                                                                        | In case of such dealers who have more than one places of business situated in different circles in Bihar, or in case of a dealer having no fixed place of                                                            | Rule 3. |                                                                                                               |

**Bihar**

|     |                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                         |             |  |
|-----|----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     |                                                                                                                      | business in Bihar and who sells goods inside the State either directly or through agents or salesmen or otherwise, shall apply before the Commissioner or before the officer specially authorised in this behalf. After receipt of such application, the Commissioner or the officer specially authorised in this behalf shall direct the applicant to get himself registered in the circle specified in the direction. |             |  |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any. | In case of a dealer having no fixed place of business in Bihar and who sells goods inside the State either directly or through agents or salesmen or otherwise, shall apply before the Commissioner or before the officer specially authorised in this behalf.                                                                                                                                                          | Rule 3.     |  |
| 21. | Circumstances requiring amendment in registration certificate.                                                       | If any person or dealer liable to pay tax under this Act-<br>(a) transfers or otherwise disposes of his business or any part thereof,                                                                                                                                                                                                                                                                                   | Section 23. |  |

***Compilation of Registration Provisions under VAT Laws of different States***

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>whether by way of sale or otherwise, or</p> <p>(b) acquires any business or part of any business, whether by way of purchase or otherwise, or</p> <p>(c) effects any other change in the ownership or constitution of the business, or</p> <p>(d) discontinues his business, or shifts his place of business, or</p> <p>(e) changes the name, style or nature of his business or effects any change in the class or description of goods dealt in by him, or</p> <p>(f) starts a new business or joins another business either singly or jointly with other person or persons, or</p> <p>(g) effects any change in the particulars furnished in an application under section 19 or declaration furnished under section</p> |  |  |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

|     |                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             |  |
|-----|-----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     |                                                                             | <p>22, or</p> <p>(h) applies for or has an application made against him for insolvency or liquidation under any law for the time being in force,</p> <p>(i) makes a reference or has a reference made under the Sick Industrial Companies (Special Provisions) Act, 1985 (1 of 1986), he shall, within seven days of the occurring of any of the events aforesaid, inform the prescribed authority accordingly, and, if any such dealer dies without doing so, his executor, administrator, successor-in-interest or legal representative, as the case may be, shall, within fifteen days of the dealer's death, inform the said authority accordingly.</p> |             |  |
| 22. | Time limit for intimating the authorities for amendment in the registration | Within seven days of the occurring of any of the events aforesaid, inform the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Section 23. |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                   |                                                                                                                                                                                                                                    |             |  |
|-----|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     | certificate.                                                      | prescribed authority accordingly, and, if any such dealer dies without doing so, his executor, administrator, successor-in-interest or legal representative, as the case may be, shall, within fifteen days of the dealer's death. |             |  |
| 23. | Circumstances requiring cancellation of registration.             | Cancellation proceedings would be initiated on the happening of circumstances mentioned in section 20.                                                                                                                             | Section 20. |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | Yes.                                                                                                                                                                                                                               | Section 19. |  |
| 25. | Circumstances requiring fresh application for registration.       | When the dealer transfers his business to other persons, the purchaser needs to apply for fresh registration.                                                                                                                      | Section 20. |  |
| 26. | Whether separate registration required for works contract?        | No.                                                                                                                                                                                                                                |             |  |
| 27. | Form and requirements for such registration.                      | Not applicable.                                                                                                                                                                                                                    |             |  |
| 28. | Any other provisions/forms relevant in context of registration.   | Form A-I.                                                                                                                                                                                                                          |             |  |

## 12. CHHATTISGARH

| Sl. No. | Particulars                                                       | Particulars                                                                                                           |          | Relevant Section/Rule | Remarks |
|---------|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------|-----------------------|---------|
| 1.      | Eligible turnover for registration.                               | In relation to a dealer who imports goods into the State of value not less than rupees one lac in any year            | ₹ 2 lac. | Rule 5.               |         |
|         |                                                                   | In relation to a dealer who manufactures within the State any goods of value not less than rupees one lac in any year | ₹ 2 lac. |                       |         |
|         |                                                                   | In relation to a dealer not falling in clauses (a) and (b)                                                            | ₹ 10 lac |                       |         |
| 2.      | Types of registrations available (Regular/Small Dealers/ Casual). | Regular.                                                                                                              |          | Section 16.           |         |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                              |                                                                                                                                               |                         |                                                                                             |
|-----|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------------------------------------------------------------------------|
| 3.  | Whether first temporary registration and then final registration is granted? | No.                                                                                                                                           |                         |                                                                                             |
| 4.  | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                                                                          | Section 16.             |                                                                                             |
| 5.  | Security, if any, for registration.                                          | Fixed deposit, in favour of the CTO of the respective circle and the original FDR has to be retained by the dealer-photocopy to be submitted. |                         | Security not required for VAT registration but required for obtaining central registration. |
| 6.  | Guaranty, if any for registration.                                           | Two registered dealer needs to identify by the dealer seeking registration.                                                                   | Form 10.<br>Rule 11(1). |                                                                                             |
| 7.  | Exemptions from registration.                                                | Exemptions are as per the limits provided under point 1 above.                                                                                |                         |                                                                                             |
| 8.  | Registration authority.                                                      | Registering authority.                                                                                                                        | Rule 11.                |                                                                                             |
| 9.  | Information to be furnished in the application for registration.             | Form CGVAT 10.                                                                                                                                | Rule 11.                |                                                                                             |
| 10. | Documents to be attached along with the application of registration.         | 1. Application Form CGVAT 10 and Form A for CST registration;<br>2. List of items of sale/purchase;<br>3. Evidence/proof of possession of     | Rule 11.                |                                                                                             |

**Chhattisgarh**

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>premises, that is, address proof of the premises to be registered ( the property papers, house tax bill, electricity bill, etc. if it is the dealer's own property, and the lease agreement, NOC from the owner of premises with evidence of ownership proof if it is rented);</p> <ol style="list-style-type: none"><li>4. List of machinery if any;</li><li>5. In case of a proprietorship/ partnership firm, an introduction letter from two dealers of Chhattisgarh;</li><li>6. Photographs to be attested by an Advocate/Chartered Accountant;</li><li>7. Copy of PAN card of the company or partnership firm or proprietor;</li><li>8. Bank statement;</li><li>9. Copy of registration certificate of the head office and its branches registered in other states along with a list of branches;</li></ol> |  |  |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                 |                                                                                                                                                                                                                                          |          |  |
|-----|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|
|     |                                                                                 | 10. List of directors along with their residential addresses and PAN number;<br>11. Memorandum and Articles of Association along with the certificate of incorporation.                                                                  |          |  |
| 11. | Is any verification done by site visit?                                         | No.                                                                                                                                                                                                                                      |          |  |
| 12. | Form for registration.                                                          | Form CGVAT 10.                                                                                                                                                                                                                           | Rule 11. |  |
| 13. | Whether the application for registration can be filed electronically?           | Yes, it has to be filed online.                                                                                                                                                                                                          |          |  |
| 14. | Form for certificate of registration.                                           | Form CGVAT 11.                                                                                                                                                                                                                           |          |  |
| 15. | Are the registration numbers allotted electronically?                           | No.                                                                                                                                                                                                                                      |          |  |
| 16. | Probable time within which the registration is normally granted.                | On the day of filling of the registration application.                                                                                                                                                                                   | Rule 12. |  |
| 17. | Any other information sought for by the Department at the time of registration. | <ul style="list-style-type: none"> <li>• Verification in the manner provided in case of certain dealers;</li> <li>• Passport size photograph(s) of the proprietor or each of the adult partners of the firm, or of each adult</li> </ul> | Rule 11. |  |

**Chhattisgarh**

|     |                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                           |             |  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     |                                                                                                                                                                | co-parcener of the Hindu undivided family, as the case may be, duly attested by a lawyer, or a tax practitioner or a gazetted officer.                                                                                                                                                                                                                    |             |  |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | Yes.<br>Registration is granted on the basis of defined circles in the state.                                                                                                                                                                                                                                                                             | Section 16. |  |
| 19. | Procedure for registration of a Branch.                                                                                                                        | The Commissioner may, on an application made by a dealer having more than one place of business in the State and on being satisfied about the genuineness of the grounds put forth in the application, grant him permission in writing to apply to the registering authority for grant of registration certificate separately for each place of business. | Rule 11.    |  |
| 20. | Provisions for registration of non-resident dealers and dealers from                                                                                           | No special provisions.                                                                                                                                                                                                                                                                                                                                    |             |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |             |  |
|-----|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     | abroad who do not have office in India, if any.                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |             |  |
| 21. | Circumstances requiring amendment in registration certificate.                           | <p>If any registered dealer or other dealer who is required to furnish returns under sub-section (1) of Section 19 -</p> <p>(a) sells or otherwise disposes off his business or any part or place of his business or effects or comes to know of any other change in the ownership of the business, or</p> <p>(b) discontinues his business or changes his place of business or opens a new place of business, or</p> <p>(c) changes the name or nature of his business,</p> <p>he or if he dies, his legal representative shall within the prescribed time, inform the prescribed authority accordingly.</p> | Section 16. |  |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | Within 30 days from the date of occurrence of the event.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Rule 15.    |  |

|     |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |  |
|-----|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
| 23. | Circumstances requiring cancellation of registration. | <p>When,</p> <ul style="list-style-type: none"> <li>(a) a registered dealer discontinues or transfers his business; or</li> <li>(b) the liability of a registered dealer to pay tax ceases; or</li> <li>(c) a registered dealer has been granted a registration certificate by mistake; or</li> <li>(d) a registered dealer is in arrears of tax or penalty or any other sum due under this Act or under the Act repealed by this Act; or</li> <li>(e) the Commissioner for reasons to be recorded in writing, is of the opinion that the registration certificate should be cancelled for any other reason; then he may either on his own motion or on the application of the dealer in this behalf cancel the registration certificate, but notwithstanding such cancellation, the dealer shall</li> </ul> | Section 16. |  |
|-----|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                   |                                                                                                                                                                                                                                                                          |             |  |
|-----|-------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     |                                                                   | be liable to pay tax for the period during which his registration certificate remained in force.<br>Provided that where the Commissioner proposes to cancel the registration certificate under this sub-section, he shall give the dealer an opportunity of being heard. |             |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | No.                                                                                                                                                                                                                                                                      |             |  |
| 25. | Circumstances requiring fresh application for registration.       | Every dealer being a transferee of a business within the meaning of sub-section (1) of section 30 shall get himself registered within thirty days from the date of transfer of the business of which he is a transferee.                                                 | Section 16. |  |
| 26. | Whether separate registration required for works contract?        | No                                                                                                                                                                                                                                                                       |             |  |
| 27. | Form and requirements for such registration.                      | N.A.                                                                                                                                                                                                                                                                     |             |  |
| 28. | Any other provisions/forms relevant in context of registration.   | Form CGVAT10.                                                                                                                                                                                                                                                            | Rule 11.    |  |

### 13. JHARKHAND

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                                                                                                                                                                                     | Relevant Section/Rule | Remarks |
|---------|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------|
| 1.      | Eligible turnover for registration                                           | ₹ 5 lakhs for general business;<br>₹ 50,000 for manufacturer.                                                                                                                                                                                                                                                                   | Section 8.            |         |
| 2.      | Types of registrations available (Regular/Small Dealers/ Casual).            | Regular/Presumptive /Casual.                                                                                                                                                                                                                                                                                                    |                       |         |
| 3.      | Whether first temporary registration and then final registration is granted? | No.                                                                                                                                                                                                                                                                                                                             |                       |         |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                                                                                                                                                                                                                                                            | Section 26.           |         |
| 5.      | Security, if any, for registration.                                          | Security may, subject to satisfaction of the registering authority, be furnished by the dealer, in any of the following ways, namely -<br>(a) by depositing with the said authority government securities for the amount fixed by the said authority; or<br>(b) by depositing such amount in cash, in a government treasury; or | Rule 5.               |         |

***Compilation of Registration Provisions under VAT Laws of different States***

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>(c) by depositing such amount into the different schemes of the post office and pledging such certificates of deposit and depositing the same with the said authority; or</p> <p>(d) by furnishing two sureties, who are registered dealers and are regularly abiding the provisions of the Repealed Act as well as under the Act, and are acceptable to the said authority, by executing a security bond for such amount in Form JVAT 115; or</p> <p>(e) by furnishing to the said authority a guarantee from a nationalized bank approved in this behalf by the said authority, agreeing to pay to the State Government, on demand the amount of security fixed by the said authority.</p> |  |  |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

***Jharkhand***

|    |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                        |  |
|----|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|--|
|    |                                    | Provided such security shall also be furnished once in every five years.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                        |  |
| 6. | Guaranty, if any for registration. | <p>Security shall be furnished by a dealer, in such manner and by such time as may be specified in the order requiring to furnish, or demanding such security. Security provided by the dealer could be submitted:</p> <ul style="list-style-type: none"><li>(a) by depositing with the said authority government securities for the amount fixed by the said authority; or</li><li>(b) by depositing such amount in cash, in a government treasury; or</li><li>(c) by depositing such amount into the different schemes of the post office and pledging such certificates of deposit and depositing the same with the said authority; or</li><li>(d) by furnishing two sureties, who are registered dealers and are regularly abiding the provisions of</li></ul> | Section 27.<br>Rule 5. |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |               |  |
|-----|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--|
|     |                                                                      | <p>the Repealed Act as well as under the Act, and are acceptable to the said authority, by executing a security bond for such amount in Form JVAT 115; or</p> <p>(e) by furnishing to the said authority a guarantee from a nationalized bank approved in this behalf by the said authority, agreeing to pay to the State Government, on demand the amount of security fixed by the said authority.</p> <p>Provided such security shall also be furnished once in every five years.</p> |               |  |
| 7.  | Exemptions from registration.                                        | As per point 1 above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |               |  |
| 8.  | Registration authority.                                              | Registering authority, in whose area the principal place of the business of the dealer is located.                                                                                                                                                                                                                                                                                                                                                                                      | Rule 3.       |  |
| 9.  | Information to be furnished in the application for registration.     | Form JVAT 101.                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Rule 3.       |  |
| 10. | Documents to be attached along with the application of registration. | <ul style="list-style-type: none"> <li>The names, addresses and other details of the proprietor, each of the</li> </ul>                                                                                                                                                                                                                                                                                                                                                                 | Form VAT 100. |  |

**Jharkhand**

|     |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |         |  |
|-----|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--|
|     |                                         | <p>partner, karta of HUF and each director (in case of private limited company).</p> <ul style="list-style-type: none"><li>• A copy of the partnership deed/ Memorandum and articles of association.</li><li>• The details of additional place(s) of business/units /branches.</li><li>• The details of security furnished.</li><li>• The details of closing stock as on appointed day are attached in JVAT 114.</li><li>• Lists of items of sale/purchase;</li><li>• Copy of PAN;</li><li>• Copy of registration certificate, if registered under any other act;</li><li>• Ration card/passport/election card of the authorized signatory and directors/partner/proprietor;</li></ul> |         |  |
| 11. | Is any verification done by site visit? | Yes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rule 3. |  |
| 12. | Form for registration.                  | Form JVAT 101.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Rule 3. |  |
| 13. | Whether the application for             | No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |  |
|-----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--|
|     | registration can be filed electronically?                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |  |
| 14. | Form for certificate of registration.                            | Form JVAT 106.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Rule 3. |  |
| 15. | Are the registration numbers allotted electronically?            | No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |         |  |
| 16. | Probable time within which the registration is normally granted. | Where the registering authority is satisfied, that the information furnished to him in application in Form JVAT 101 is complete, true and correct, and that the dealer is genuine, he shall subject to Rule 5, issue to the dealer a registration certificate in Form JVAT 106 within five days from the date of filing of such application, and allot him a registration number which shall bear a unique number, to be known as "Taxpayer's Identification Number" or "TIN". The registering authority thereafter may conduct an enquiry within forty five days from the date of issue of such registration certificate, and if upon enquiry anything otherwise | Rule 3. |  |

**Jharkhand**

|     |                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                    |            |  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
|     |                                                                                                                                                                | than the application in Form JVAT 101 along with the annexures and security furnished thereof are found, the registering authority subject to sub-rule (vii) of this Rule, may revoke or cancel such registration certificate.                                                                                                                                                     |            |  |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | <ul style="list-style-type: none"> <li>• Every applicant shall furnish two copies of his recent passport size photographs and shall also furnish such photographs once in every five years.</li> <li>• Every registered dealer shall declare the name of his business manager(s) in Form JVAT 113, alongwith two passport size photographs of such business manager(s).</li> </ul> | Rule 3.    |  |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | Yes.                                                                                                                                                                                                                                                                                                                                                                               | Section 3. |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |  |
|-----|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--|
| 19. | Procedure for registration of a Branch. | Notwithstanding anything contained in sub-rule (i), (ii) & (v), in case of such dealers, who have more places or additional places or branches, of business than one, situated in different circles in the State, or in the case of a dealer having no fixed place of business in the State, and who sells goods, either directly or through his agents or salesmen or otherwise in his behalf and who opts for consolidated registration for the purpose of the Act, in one circle in the State shall declare his principal place of business thereof, and apply before the in-charge of the respective circle in which he intends to be consolidated registered and the in-charge of the circle after his due recommendation shall forward such application to the Commissioner, within thirty days of becoming liable to pay tax under the Act, and the Commissioner | Rule 3. |  |
|-----|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--|

***Jharkhand***

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |
|-----|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     |                                                                      | or the officer authorized in this behalf, on being satisfied that it is necessary to do so in the interest of revenue, shall dispose of such application, within thirty days from the date of filing of the said application. After obtaining such permission from the Commissioner or the officer specially authorised in this behalf, and where the dealer has been granted permission to get himself registered in any of the circle, as specified in such permission, he shall apply in that respective circle or sub-circle for getting himself registered for such principal place of business, including that of principal place of business and branches, and additional places thereof; and the provisions of the Act and these rules shall apply accordingly. |  |  |
| 20. | Provisions for registration of non-resident dealers and dealers from | No specific provision.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |  |
|-----|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--|
|     | abroad who do not have office in India, if any.                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |  |
| 21. | Circumstances requiring amendment in registration certificate. | <p>A dealer registered under Section 25 or 26 of the Act, shall inform the registering authority in writing within thirty days in the prescribed form:</p> <ul style="list-style-type: none"> <li>(a) of any change in the name, address, of the place of business or branches or discontinuation of the business; or</li> <li>(b) of a change in circumstances of the dealer which leads to cessation of business; or</li> <li>(c) of a change in business activities or in the nature of taxable sales being made or principal commodities traded; or</li> <li>(d) of any changes in the constitution or status of business; or</li> <li>(e) of a change in bank account details.</li> <li>(f) If the dealer intends to change the</li> </ul> | Rule 7. |  |

***Jharkhand***

|     |                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |  |
|-----|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--|
|     |                                                                                          | place of business from the jurisdiction of one authority to another authority in the state.                                                                                                                                                                                                                                                                                                                                                                                  |                      |  |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | Within 30 days of change.                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Rule 7.              |  |
| 23. | Circumstances requiring cancellation of registration.                                    | When-<br>(a) any business in respect of which a certificate of registration has been granted to a dealer on an application made, has been discontinued, or<br>(b) a dealer has ceased to be liable to pay tax; or<br>(c) an incorporated body is closed down or if it otherwise ceases to exist; or<br>(d) the owner of the proprietary business dies leaving no successor to carry on business; or<br>(e) in case of a firm or association of persons if it is dissolved or | Section 25 & Rule 8. |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                   |                                                                                                                                                                                                                                                                                     |             |  |
|-----|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     |                                                                   | (f) a person or dealer is registered by mistake, or<br>(g) a dealer fails to furnish return and pay tax and interest according to such return or returns within the time extended, the prescribed authority shall cancel the registration of such dealers in the prescribed manner. |             |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | Yes.                                                                                                                                                                                                                                                                                | Section 25. |  |
| 25. | Circumstances requiring fresh application for registration.       | No.                                                                                                                                                                                                                                                                                 |             |  |
| 26. | Whether separate registration required for works contract?        | No.                                                                                                                                                                                                                                                                                 |             |  |
| 27. | Form and requirements for such registration.                      | Not applicable.                                                                                                                                                                                                                                                                     |             |  |
| 28. | Any other provisions/forms relevant in context of registration.   | Form JVAT 101.                                                                                                                                                                                                                                                                      |             |  |

## 14. MADHYA PRADESH

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                                                           | Relevant Section/Rule | Remarks                                                                                    |
|---------|------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------|
| 1.      | Eligible turnover for registration.                                          | ₹10 lakhs in the current year.                                                                                                                                                                        | Section 5 & Rule 5.   | Voluntary registration at any time. However, if turnover exceeds ₹10 lacs then compulsory. |
| 2.      | Types of registrations available. (Regular/Small Dealers/Casual).            | Regular.                                                                                                                                                                                              | Section 17.           |                                                                                            |
| 3.      | Whether first temporary registration and then final registration is granted? | No.                                                                                                                                                                                                   |                       | No.                                                                                        |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                                                                                                                                  | Section 17.           | Yes.                                                                                       |
| 5.      | Security, if any, for registration.                                          | (1) The amount of security that may be demanded from a dealer under clause (a) of sub-section (12) of section 17 shall be :<br>(i) the highest amount of tax payable by such dealer in any quarter of | Rule 20.              | It is only in special cases. In general no security is required.                           |

**Compilation of Registration Provisions under VAT Laws of different States**

|    |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |          |                                              |
|----|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------------------|
|    |                                    | <p>the previous year subject to maximum of rupees one lac;</p> <p>(ii) where there is no previous year, rupees ten thousand.</p> <p>(2) Security shall be in the form of FDR or bank guarantee or equitable mortgage of immovable property.</p> <p>(3) The security obtained from dealer under sub rule (1) shall be held for a period of 2 years.</p> <p>(4) If the dealer complies with the requirement of the Act during the said period, security shall be released.</p> |          |                                              |
| 6. | Guaranty, if any for registration. | Nil.                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Nil.     | Nil.                                         |
| 7. | Exemptions from registration.      | If not liable to pay tax.                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          | If turnover in a year is less than ₹10 Lacs. |
| 8. | Registration authority.            | Registering authority/Commissioner.                                                                                                                                                                                                                                                                                                                                                                                                                                          | Rule 11. |                                              |
| 9. | Information to be furnished in the | Form 6.                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Rule 11. | As per form.                                 |

**Madhya Pradesh**

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          |                                                                                                                                   |
|-----|----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------|
|     | application for registration.                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          |                                                                                                                                   |
| 10. | Documents to be attached along with the application of registration. | (1) An application for grant of a registration certificate under section 17 shall be made in Form 6 in duplicate to the registering authority and shall be –<br>(i) signed by the proprietor of the business or in case of a partnership, by a partner or director of the firm or in case of a Hindu undivided family business, by the manager or karta of the Hindu undivided family or in case of a company incorporated or deemed to be incorporated under the Companies Act, 1956 (1 of 1956), or any other law for the time being in force, by the principal officer managing the business or in case of a society, club or association, by the president or secretary responsible for the management of such society, club or association or | Rule 11. | Affidavit, address evidence, identification proof, PAN, bank A/c. introduction from two registered dealers, photos of applicants. |

**Compilation of Registration Provisions under VAT Laws of different States**

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>in case of the Central or a State Government or any of their departments, by the officer-in-charge of the business of selling or supplying or distributing goods and in case of a dealer who resides outside the State but who has place of business in the State, by his manager or agent;</p> <p>(ii) verified in the manner provided in the said form;</p> <p>(iii) accompanied by passport size photograph(s) of the proprietor or each of the adult partners of the firm, or of each adult co-parcener of the Hindu undivided family, as the case may be, duly attested by a lawyer or a tax practitioner or a gazetted officer; and</p> <p>(iv) accompanied by self certified copies of the documents required to be furnished along-with the</p> |  |  |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Madhya Pradesh**

|     |                                                                       |                                                                                                                                                                                                                                                                                |           |                                          |
|-----|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------------|
|     |                                                                       | <p>application.</p> <p>(2) A challan of ₹ 500 for registration fees;</p> <p>(3) An affidavit about the accuracy of information given in the application;</p> <p>(4) Copy of lease/rent agreement of the place of the business/godown for which the registration is sought.</p> |           |                                          |
| 11. | Is any verification done by site visit?                               | Yes.                                                                                                                                                                                                                                                                           | Rule 12.  | Within 30 days from date of application. |
| 12. | Form for registration.                                                | Form 6.                                                                                                                                                                                                                                                                        | Rule 11.  |                                          |
| 13. | Whether the application for registration can be filed electronically? | Yes.                                                                                                                                                                                                                                                                           | Rule 11A. |                                          |
| 14. | Form for certificate of registration.                                 | Form 7.                                                                                                                                                                                                                                                                        |           |                                          |
| 15. | Are the registration numbers allotted electronically?                 | Not yet.                                                                                                                                                                                                                                                                       |           | Not yet.                                 |
| 16. | Probable time within which the registration is normally granted.      | On the day, the application for grant of a registration certificate is received; the registering authority shall register the                                                                                                                                                  | Rule 12.  | Yes.                                     |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                           |          |                                                                                             |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------|
|     |                                                                                                                                                                | applicant and issue a registration certificate in Form 7.                                                                                                                                                                                                                                                                                                 |          |                                                                                             |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | No specific requirement.                                                                                                                                                                                                                                                                                                                                  |          | As per application form.                                                                    |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | Yes.<br>Registration is granted by respective circle.                                                                                                                                                                                                                                                                                                     |          | It is circle wise.                                                                          |
| 19. | Procedure for registration of a Branch.                                                                                                                        | The Commissioner may, on an application made by a dealer having more than one place of business in the State and on being satisfied about the genuineness of the grounds put forth in the application, grant him permission in writing to apply to the registering authority for grant of registration certificate separately for each place of business. | Rule 11. | Rule 11(2) for separate registration otherwise branch can be included in H.O. registration. |
| 20. | Provisions for registration of non-                                                                                                                            | No specific provisions.                                                                                                                                                                                                                                                                                                                                   |          | Place of business in                                                                        |

**Madhya Pradesh**

|     |                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                   |                             |
|-----|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------------|
|     | resident dealers and dealers from abroad who do not have office in India, if any.        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                   | Madhya Pradesh is required. |
| 21. | Circumstances requiring amendment in registration certificate.                           | If any registered dealer or other dealer who is required to furnish returns under sub-section (1) of Section 18 -<br>(a) sells or otherwise disposes of his business or any part or place of his business or effects or comes to know of any other change in the ownership of the business, or<br>(b) discontinues his business or changes his place of business or opens a new place of business, or<br>(c) changes the name or nature of his business,<br>he or if he dies, his legal representative shall within the prescribed time, inform the prescribed authority accordingly. | Section 17.       |                             |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | Within 30 days from the date of occurrence of the event.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Sections 17 & 18. | Within 30 days.             |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |  |
|-----|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--|
| 23. | Circumstances requiring cancellation of registration. | <p>When-</p> <p>(a) on an application by a registered dealer that his business has been discontinued or transferred, or the Commissioner on his own motion finds that a registered dealer has discontinued or transferred his business; or</p> <p>(b) on an application by a registered dealer that his liability to pay tax has ceased, or the Commissioner on his own motion finds that as per the returns submitted by a registered dealer, his turnover in the immediate previous year has not exceeded the limit prescribed under Section 5; or</p> <p>(c) the Commissioner on his own motion finds that a registered dealer has been granted a registration certificate on the basis of the incorrect information</p> | Section 17(10). |  |
|-----|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--|

**Madhya Pradesh**

|     |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                  |
|-----|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------|
|     |                                                                   | <p>furnished by the dealer; or</p> <p>(d) the Commissioner on his own motion finds that a registered dealer is in arrears of tax or penalty or any other sum due under this Act or under the Act repealed by this Act, which is more than rupees one lac and which remains outstanding for more than six months; or</p> <p>(e) the Commissioner on his own motion finds that the certificate of a registered dealer should be cancelled for reasons to be recorded in writing by him,</p> <p>The Commissioner may cancel the registration certificate.</p> |  |                                                  |
| 24. | Whether the State VAT Law provide for suspension of registration? | No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  | Only cancellation.                               |
| 25. | Circumstances requiring fresh application for registration.       | No specific mention in the Act.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | When there is no registration earlier available. |

***Compilation of Registration Provisions under VAT Laws of different States***

|     |                                                                 |                 |  |      |
|-----|-----------------------------------------------------------------|-----------------|--|------|
| 26. | Whether separate registration required for works contract?      | No.             |  | No.  |
| 27. | Form and requirements for such registration.                    | Not applicable. |  | N.A. |
| 28. | Any other provisions/forms relevant in context of registration. | Form 6.         |  |      |

## 15. RAJASTHAN

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                                                                                                              | Relevant Section/Rule | Remarks                                                                                                     |
|---------|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------|
| 1.      | Eligible turnover for registration.                                          | <ul style="list-style-type: none"> <li>➤ Every dealer who is an importer of goods or</li> <li>➤ who is a manufacturer of goods and whose annual turnover exceeds rupees two lacs or</li> <li>➤ whose annual turnover exceeds rupees ten lacs.</li> </ul> | Sections 3(1) & (5).  | A dealer who intends to commence his business may also apply voluntarily for registration under section 12. |
| 2.      | Types of registrations available (Regular/Small Dealers/ Casual).            | (a) Regular<br>(b) Small dealers - Composition Scheme for registered tent dealers, 2011 for dealer leasing out tent and their accessories.                                                                                                               |                       |                                                                                                             |
| 3.      | Whether first temporary registration and then final registration is granted? | No.                                                                                                                                                                                                                                                      |                       |                                                                                                             |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                                                                                                                                                                                     | Section 12.           |                                                                                                             |
| 5.      | Security, if any, for registration.                                          | At the time of grant of obligatory registration to the dealers covered                                                                                                                                                                                   | Section 15 & Rule 77. | Security may be furnished in any of                                                                         |

**Compilation of Registration Provisions under VAT Laws of different States**

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                                                         |
|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <p>under sub-section (1) or (5) of section 3, the initial security shall be in the form of surety of two dealers registered under this Act, and where the dealer is not in a position to furnish such surety, he shall submit security in the form of National Saving Certificate or in cash or in the form of three years bank guarantee of a nationalized bank, of the amount of -</p> <p>(a) ₹10,000/- in case of a small scale manufacturing unit, ₹15,000/- in case of a medium scale manufacturing unit and ₹25,000/- in case of a large scale manufacturing unit; and</p> <p>(b) ₹10,000/- in cases not covered by clause (a).</p> <p>At the time of grant of voluntary registration under section 12, the initial security shall be in the form of surety of two dealers registered under this Act,</p> |  | <p>the following forms:-</p> <p>(i) in cash, which shall be paid in accordance with rule 39; or</p> <p>(ii) by depositing, with the officer concerned, savings certificates issued by the Government of India of a face value not less than the amount of security required to be furnished, duly endorsed in favour of the officer</p> |
|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Rajasthan**

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                         |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <p>and where the dealer is not in a position to furnish such surety, he shall submit security in the form of National Saving Certificate or in cash or in the form of three years bank guarantee of a nationalized bank, of the amount of ₹10,000/-.</p> <p>Forms of security :-</p> <ol style="list-style-type: none"> <li>(1) Cash.</li> <li>(2) Promissory notes, stock certificates of any State Government.</li> <li>(3) Post office cash certificates, Treasury savings deposits, National plan savings certificate, 12-Year national defence certificate.</li> <li>(4) Post office saving bank passbooks.</li> <li>(5) Municipal debentures or Port Trust bonds and/or debentures issued by the Government or a financial</li> </ol> |  | <p>concerned; or</p> <p>(iii) by furnishing to the officer concerned a bank guarantee payable by a branch situated in the State, agreeing to pay to the State Government or any of its officer, on demand the amount of security fixed by the officer concerned; or</p> <p>(iv) by executing a bond in Form RVAT-64, with necessary</p> |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Compilation of Registration Provisions under VAT Laws of different States**

|    |                                    |                                                                                                                                                                                                                |                       |                                                                                                                                                                                 |
|----|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                                    | <p>corporation.</p> <p>(6) Bonds or debentures issued by corporate bodies guaranteed by the Central or any State Government as regards the payment of principal and interest or as regards principal only.</p> |                       | <p>modifications where necessary, with two sureties acceptable to the officer or authority concerned. Usually the security demanded is around ₹ 20,000 in present scenario.</p> |
| 6. | Guaranty, if any for registration. | Security in the form of guarantee may be given at the time of registration as explained above.                                                                                                                 | Section 15 & Rule 77. |                                                                                                                                                                                 |
| 7. | Exemptions from registration.      | A dealer dealing exclusively in exempted goods shall not be required to get registration.                                                                                                                      | Section 11.           |                                                                                                                                                                                 |
| 8. | Registration authority.            | Every dealer liable to get registration                                                                                                                                                                        | Section 13.           |                                                                                                                                                                                 |

**Rajasthan**

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |  |
|-----|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|
|     |                                                                      | shall declare his principal place of business in the application for registration filed by him and the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, having territorial jurisdiction over such principal place of business, or any other officer not below the rank of Assistant Commercial Taxes Officer, authorised specially or generally by the Commissioner, shall be the authority competent to grant registration to such dealer. |          |  |
| 9.  | Information to be furnished in the application for registration.     | An application for grant of registration certificate shall be submitted by a dealer, in duplicate, in Form RVAT-01 completed in all respect along with the enclosures.                                                                                                                                                                                                                                                                                                 | Rule 12. |  |
| 10. | Documents to be attached along with the application of registration. | The application for registration shall accompany,-<br>(i) declaration of business manager in Form RVAT 02;                                                                                                                                                                                                                                                                                                                                                             | Rule 12. |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <ul style="list-style-type: none"> <li>(ii) copy of partnership deed, if any, Memorandum and articles of association of a company, deed of trust, registration and Memorandum of association of society, certified by the applicant;</li> <li>(iii) copy of resolution passed by Board of Directors, in case of a company and of governing body, in case of other entities, for authorisation of a person to file the application for registration certified by the applicant;</li> <li>(iv) security required to be furnished as per section 15 of the Act in such form RVAT 64 as prescribed in rule 77.</li> <li>(v) signed photo duly attested by a gazetted officer or notary public of:- <ul style="list-style-type: none"> <li>(a) proprietor, in case of proprietorship concern;</li> </ul> </li> </ul> |  |  |
|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Rajasthan**

|     |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |          |  |
|-----|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|
|     |                                         | (b) every partner, in case of partnership firm;<br>(c) managing director / director or authorized signatory, in case of a company;<br>(d) karta, in case of Hindu Undivided Family; or<br>(e) authorized signatory, in all other cases.<br>(vi) copy of voter identification card or passport or Permanent account number or driving license.<br>(vii) copy of rent deed or rent receipt or electricity bill or telephone bill or water bill or own property documents, in support of address proof.<br>(viii) Affidavit in form RVAT-01B.<br>(ix) Copy of PAN card.<br>(x) Bank account details. |          |  |
| 11. | Is any verification done by site visit? | Yes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Rule 14. |  |
| 12. | Form for registration.                  | RVAT-01.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |          |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                           |              |  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--|
| 13. | Whether the application for registration can be filed electronically?                                                                                          | Yes.                                                                                                                                                                                                                                                                                                                      | Rule 12A.    |  |
| 14. | Form for certificate of registration.                                                                                                                          | RVAT-03.                                                                                                                                                                                                                                                                                                                  |              |  |
| 15. | Are the registration numbers allotted electronically?                                                                                                          | Yes, in case of electronic application, a scanned copy of certificates is to be send to dealer on his email id mentioned in Form RVAT-01A.                                                                                                                                                                                | Rule 14(1A). |  |
| 16. | Probable time within which the registration is normally granted.                                                                                               | Within 24 Hours of the receipt of the application.                                                                                                                                                                                                                                                                        | Rule 14.     |  |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | No specific requirement.                                                                                                                                                                                                                                                                                                  |              |  |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | Yes, registration is granted by respective division.<br>However, where a dealer who is already registered, intends to do business at one or more additional places in the State, he shall be granted in such manner as may be prescribed, a branch certificate under the certificate of registration already held by him. | Rule 11(7).  |  |

**Rajasthan**

|     |                                                                                                                      |                                                                                                                                                                                                                                                                                                          |                       |  |
|-----|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--|
| 19. | Procedure for registration of a Branch.                                                                              | Where a dealer who is already registered, intends to do business at one or more additional places in the State he shall be granted, a branch certificate under the certificate of registration already held by him.                                                                                      | Section 11 & Rule 14. |  |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any. | No non-resident dealer registration is available.                                                                                                                                                                                                                                                        |                       |  |
| 21. | Circumstances requiring amendment in registration certificate.                                                       | Every registered dealer or his legal representative, as the case may be, shall inform the assessing authority and also to the authority competent of registration, about every change or event as referred to in sub-sections (2) and (3), within thirty days of the occurrence of such change or event. | Section 16.           |  |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate.                             | Within 30 days of the occurrence of the change/amendment.                                                                                                                                                                                                                                                | Section 16.           |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                       |  |
|-----|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--|
| 23. | Circumstances requiring cancellation of registration. | <p>Where-</p> <ul style="list-style-type: none"> <li>(a) any business in respect of which a certificate of registration has been granted to a dealer under this Act, is discontinued permanently; or</li> <li>(b) in the case of transfer of business by a dealer, the transferee already holds a certificate of registration under this Act ; or</li> <li>(c) a dealer has ceased to be required to be registered and to pay tax under this Act; or</li> <li>(d) a dealer has obtained the certificate of registration by misrepresentation of facts or by fraud; or</li> <li>(e) a dealer has obtained a certificate of registration against the provisions of this Act; or</li> <li>(f) a dealer has failed to furnish security within the period specified</li> </ul> | Section 16 & Rule 16. |  |
|-----|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--|

**Rajasthan**

|     |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             |  |
|-----|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     |                                                                   | <p>under section 15 and a period of ninety days has elapsed; or</p> <p>(g) a dealer issues false or forged VAT invoices; or</p> <p>(h) a dealer has failed to furnish information, statement or return as required by Commissioner under sub-section (2) of section 91 within the period specified thereunder:</p> <p>the assessing authority or the authority competent to grant registration may, after affording such dealer an opportunity of being heard and after recording reasons in writing, cancel the certificate of registration from such date as he may deem appropriate.</p> |             |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | No, there is no provision for suspension of the registration certificate; however registration could be cancelled by the authorities after giving a reasonable opportunity of being heard.                                                                                                                                                                                                                                                                                                                                                                                                  | Section 16. |  |
| 25. | Circumstances requiring fresh                                     | Where any change or event alters the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Section 16. |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                 |                                                                                                                                                                                                                                                                                                             |  |  |
|-----|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     | application for registration.                                   | basic status of a dealer, such as, conversion of a proprietary concern into partnership firm or vice versa, dissolution of an existing firm and creation of new firm, formation of a firm into a company or vice versa, a fresh certificate of registration shall be required to be obtained by the dealer. |  |  |
| 26. | Whether separate registration required for works contract?      | No.                                                                                                                                                                                                                                                                                                         |  |  |
| 27. | Form and requirements for such registration.                    | N.A.                                                                                                                                                                                                                                                                                                        |  |  |
| 28. | Any other provisions/forms relevant in context of registration. | RVAT-01, RVAT-01A, RVAT-03, RVAT-02, RVAT-64.                                                                                                                                                                                                                                                               |  |  |

## 16. UTTAR PRADESH

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                                                                                                                                                                            | Relevant Section/Rule       | Remarks                                                                                                                                                                                              |
|---------|------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Eligible turnover for registration.                                          | ₹ 5 lacs per annum or its partial in month.                                                                                                                                                                                                                                                                            | Section 17.                 | If not in trade of exempted goods.                                                                                                                                                                   |
| 2.      | Types of registrations available (Regular/Small Dealers/Casual).             | Regular and Casual.                                                                                                                                                                                                                                                                                                    | Section 17.<br>Section 26A. |                                                                                                                                                                                                      |
| 3.      | Whether first temporary registration and then final registration is granted? | No.                                                                                                                                                                                                                                                                                                                    |                             |                                                                                                                                                                                                      |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                                                                                                                                                                                                                                                   | Section 18.                 |                                                                                                                                                                                                      |
| 5.      | Security, if any, for registration.                                          | Yes.<br>(1) A security deposit in the form of a fixed deposit (FD), surety bond or bank guarantee form for outside dealers is required for the satisfaction of the assessing authority.<br>(2) The assessing authority may also demand additional security for registration.<br>(3) Cash security is also required for | Section 19 & Rule 37.       | Notwithstanding anything containing in sub-rule (1) the dealer may, at his option, furnish security or additional security referred to in sub-section (1) of section 19, in any one of the following |

**Compilation of Registration Provisions under VAT Laws of different States**

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                       |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <p>the issuance of an import declaration form for facilitating the import of Iron and steel under specific conditions. Security or additional security demanded under sub-section (1) of section 19 may be furnished in any one of the following forms:-</p> <p>(a) by pledging personal immovable assets of the proprietor, partner, Karta of Hindu Undivided Family, company, society, club or association, as the case may be, at first charge in favour of the Government of Uttar Pradesh with the registrar of properties; or</p> <p>(b) by furnishing surety from two dealers who are and have been registered dealers either under the Uttar Pradesh Trade Tax Act 1948 or under the Uttar Pradesh Value Added Tax Act, 2008 during a minimum period of past three</p> |  | <p>forms:</p> <p>(a) By depositing amount in cash; or</p> <p>(b) By furnishing bank guarantee from a scheduled bank; or</p> <p>(c) By pledging fix deposit certificate; or</p> <p>(d) By pledging National Saving Certificates or any other saving certificates issued by Indian Postal Services.</p> |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Uttar Pradesh**

|    |                                                                  |                                                                                                                                                                                                                                                                                                                                                                                       |                |  |
|----|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--|
|    |                                                                  | completed assessment years and who are not defaulters under the Uttar Pradesh Trade Tax Act, 1948, the Central Sales Tax Act, 1956, the Uttar Pradesh Value Added Tax Act, 2008 and the Uttar Pradesh Tax on Entry of Goods Into local Areas Act, 2007; or<br>(c) by furnishing security bond from two sureties duly verified by the collector of the district where sureties reside. |                |  |
| 6. | Guaranty, if any for registration.                               | Same as above.                                                                                                                                                                                                                                                                                                                                                                        | Same as above. |  |
| 7. | Exemptions from registration.                                    | Below ₹5 lacs turnover per annum or trade of exempted goods (List of Schedule-I).                                                                                                                                                                                                                                                                                                     | Section- 7.    |  |
| 8. | Registration authority.                                          | Registering authority of the circle in which principal place of business is situated.                                                                                                                                                                                                                                                                                                 | Rule 32.       |  |
| 9. | Information to be furnished in the application for registration. | The dealer except casual dealer shall present application in Form VII-G in                                                                                                                                                                                                                                                                                                            | Rule 32.       |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |          |  |
|-----|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|
|     |                                                                      | case of government department and in Form VII in other cases and Form VII A for casual dealers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |          |  |
| 10. | Documents to be attached along with the application of registration. | <p>Each registration application shall be accompanied by satisfactory proof of deposit of the fee alongwith late fee, if any, and penalty specified in the Act, where payable and certified copy of any one of the following;</p> <ul style="list-style-type: none"> <li>(a) Electoral identity card issued by Election Commission of India;</li> <li>(b) PAN card issued by Income Tax Department, Government of India;</li> <li>(c) Passport;</li> <li>(d) Bank passbook</li> <li>(e) Address proof of business place and residence.</li> <li>(e) Bank account</li> <li>(f) Proof of deposit of registration fee-challan or e-challan; ₹ 100 for VAT registration and ₹ 25 for CST registration.</li> </ul> | Rule 32. |  |

**Uttar Pradesh**

|     |                                                                       |                                                                                                                                                                                                                                                 |          |  |
|-----|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|
|     |                                                                       | (g) Proof of residential address of the individual.                                                                                                                                                                                             |          |  |
| 11. | Is any verification done by site visit?                               | Yes.                                                                                                                                                                                                                                            | Rule 32. |  |
| 12. | Form for registration.                                                | For the purpose of obtaining registration certificate under the Act, the dealer except casual dealer shall present application in Form VII-G in case of government department and in Form VII in other cases and Form VII A for casual dealers. | Rule 32. |  |
| 13. | Whether the application for registration can be filed electronically? | Yes.                                                                                                                                                                                                                                            |          |  |
| 14. | Form for certificate of registration.                                 | Form XI.                                                                                                                                                                                                                                        |          |  |
| 15. | Are the registration numbers allotted electronically?                 | Allotted by departmental computerized server.                                                                                                                                                                                                   |          |  |
| 16. | Probable time within which the registration is normally granted.      | Every application for registration received under sub-rule (1) shall be disposed of in the manner provided in section 17 in following schedule of time:<br>(a) Biometric data and verification                                                  | Rule 32. |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                                                                                                                    |             |  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     |                                                                                                                                                                | <p>from original documents - one week;</p> <p>(b) Site inspection and digital photograph of premises - one week;</p> <p>(c) Processing of security, if required - 10 days;</p> <p>(d) Issue of TIN - six days.</p> |             |  |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | No specific requirement.                                                                                                                                                                                           |             |  |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | <p>Yes.</p> <p>Registration is granted by respective division.</p>                                                                                                                                                 | Section 17. |  |
| 19. | Procedure for registration of a Branch.                                                                                                                        | Appropriate application of amendment need to be placed and certificate of registration is amended accordingly.                                                                                                     |             |  |
| 20. | Provisions for registration of non-resident dealers and dealers from                                                                                           | No specific provision.                                                                                                                                                                                             |             |  |

***Uttar Pradesh***

|     |                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |  |
|-----|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     | abroad who do not have office in India, if any.                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |  |
| 21. | Circumstances requiring amendment in registration certificate. | <p>If any dealer to whom the provisions of sections 17 and 18 apply:-</p> <p>(a) transfers his business or any part thereof by sale, lease, leave, license, hire or in any other manner whatsoever, or otherwise disposes of his business or any part thereof; or</p> <p>(b) acquires any business, whether by purchase or otherwise; or</p> <p>(c) effects or comes to know of any other change in the ownership or constitution of his business; or</p> <p>(d) discontinues his business or changes his place of business or warehouse or opens a new place of business or warehouse; or</p> <p>(e) changes the name, style or nature of his business or effects any change in the class or</p> | Section 75. |  |

***Compilation of Registration Provisions under VAT Laws of different States***

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>description of goods in which he carries on his business, as specified in his certificate of registration; or</p> <p>(f) enters into partnership or other association in regard to his business; or</p> <p>(g) starts a new business or joins another business either singly or jointly with other persons; or</p> <p>(h) in the case of a company incorporated under a statute effects any change in the constitution of Board of Directors; or</p> <p>(i) effects any change in the particulars furnished in application for grant of registration certificate under section 17,</p> <p>he shall within thirty days of the occurring of any of the events aforesaid, inform the registering</p> |  |  |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

***Uttar Pradesh***

|     |                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |  |
|-----|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     |                                                                                          | authority in the form and manner, as may be prescribed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |             |  |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | Within thirty days of the occurring of any of the events.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Section 75. |  |
| 23. | Circumstances requiring cancellation of registration.                                    | <p>The registering authority, after giving reasonable opportunity of being heard to the dealer, may cancel the registration certificate with effect from the date -</p> <p>(a) on which dealers' liability for payment of tax has ceased; or</p> <p>(b) on which the dealer has discontinued the business; or</p> <p>(c) of order of cancellation where-</p> <p>(i) the dealer has obtained registration certificate by fraud or by mis-representation of facts; or</p> <p>(ii) the dealer has failed to furnish security or additional security, as the case may be; or</p> | Section 17. |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |  |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>(iii) the dealer has trans-ferred any prescribed form of declaration or certificate obtained by him to any person against provisions of this Act or the rules made thereunder; or</p> <p>(iv) the dealer has permitted some other person to carry on business in his name; or</p> <p>(v) the dealer has issued any tax invoice to a dealer with-out making actual sale of goods; or</p> <p>(vi) where a transporter or carrier or transporting agent or railway container contractor fails to file return or otherwise acts in contravention of the provisions of this Act or rules made thereunder;</p> <p>(vii) a person acts in contra-</p> |  |  |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Uttar Pradesh**

|     |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             |            |
|-----|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------|
|     |                                                                   | <p>vention of provisions of section 43;</p> <p>(viii) where a dealer has failed to pay the tax, penalty or other dues within three months of the date such tax, penalty or other dues become payable.</p> <p>(ix) registration certificate has been cancelled for any other sufficient cause.</p> <p>Application for cancellation of Registration as a dealer has to be filed within 15 days from the date when the dealer is required to apply for cancellation.</p> |             |            |
| 24. | Whether the State VAT Law provide for suspension of registration? | Yes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Rule 37A.   |            |
| 25. | Circumstances requiring fresh application for registration.       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             |            |
| 26. | Whether separate registration                                     | No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rule 48(1). | However, a |

***Compilation of Registration Provisions under VAT Laws of different States***

|     |                                                                 |           |             |                                                           |
|-----|-----------------------------------------------------------------|-----------|-------------|-----------------------------------------------------------|
|     | required for works contract?                                    |           |             | contractee has to obtain a separate registration and TDN. |
| 27. | Form and requirements for such registration.                    | N.A.      | Rule 48(1). | Form-29.                                                  |
| 28. | Any other provisions/forms relevant in context of registration. | Form VII. |             |                                                           |

## 17. UTTARAKHAND

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                                                                                                           | Relevant Section/Rule | Remarks |
|---------|------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------|
| 1.      | Eligible turnover for registration.                                          | ₹ 5 lacs.                                                                                                                                                                                                                                             | Section 3.            |         |
| 2.      | Types of registrations available. (Regular /Small Dealers /Casual).          | Regular. Though every casual dealer too has to get itself registered with the department.                                                                                                                                                             | Section 15.           |         |
| 3.      | Whether first temporary registration and then final registration is granted? | No.                                                                                                                                                                                                                                                   | No.                   |         |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                                                                                                                                                                                  | Section 16.           |         |
| 5.      | Security, if any, for registration                                           | Yes.<br>(a) Security deposit in the form of FD, surety bond or BG form for outside dealers is required as per the satisfaction of the assessing authority.<br>(b) Additional security may also be demanded by the assessing officer for registration. | Section 20.           |         |
| 6.      | Guaranty, if any for registration.                                           | At the option of the assessing authority.                                                                                                                                                                                                             | Rule 9.               |         |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |             |  |
|-----|----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
| 7.  | Exemptions from registration.                                        | A dealer who deals exclusively in goods exempted from tax under the provisions of this Act other than those exempted conditionally, to obtain registration under this Act.                                                                                                                                                                                                                                                                                                                         | Section 15. |  |
| 8.  | Registration authority.                                              | Assistant Commissioner.                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Rule 7.     |  |
| 9.  | Information to be furnished in the application for registration.     | As required in Form I.                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rule 7.     |  |
| 10. | Documents to be attached along with the application of registration. | <p>The application shall be accompanied by copies of passport size photographs of the proprietor, or each adult male partner of the firm, or of each adult male co-parcener of the Hindu undivided family, as the case may be, duly attested by a lawyer or a gazetted officer.</p> <p>Each application for registration shall be accompanied by</p> <p>(a) (i) attested copy of partnership deed and letter of authority from all the partners in favour of the applicant, in case of a firm;</p> | Rule 7.     |  |

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>(ii) attested copies of Memorandum and article of association and letter of authority by the board of directors in favour of the applicant, in case of a limited company;</p> <p>(iii) attested copy of resolution of appointment as president or secretary, in case of a society or club or association;</p> <p>(iv) attested copy of deed or relevant document in case of a trust, receiver or guardian of a minor or an incapacitated person;</p> <p>(v) authority of head of office or the principal officer in case of body carrying on business; and</p> <p>(vi) specimen signatures and photograph of the applicant duly attested.</p> <p>(vii) proof of deposit of registration fee-challan or e-challan; ₹ 1000</p> |  |  |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                 |                                                                                                                                                                                                                                                              |             |  |
|-----|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     |                                                                                 | for VAT registration and ₹ 50 for CST registration.<br>The dealer submitting the application for registration shall be duly introduced by an existing registered dealer of three years standing an advocate or by a chartered accountant or cost accountant. |             |  |
| 11. | Is any verification done by site visit?                                         | Discretion of the authority.                                                                                                                                                                                                                                 | Section 17. |  |
| 12. | Form for registration.                                                          | Form I.                                                                                                                                                                                                                                                      | Rule 7.     |  |
| 13. | Whether the application of registration can be filed electronically?            | Yes.                                                                                                                                                                                                                                                         |             |  |
| 14. | Form for certificate for registration                                           | Form II.                                                                                                                                                                                                                                                     |             |  |
| 15. | Are the registration numbers allotted electronically?                           | Yes.                                                                                                                                                                                                                                                         |             |  |
| 16. | Probable time within which the registration is normally granted.                | No time period specified as such.                                                                                                                                                                                                                            |             |  |
| 17. | Any other information sought for by the Department at the time of registration. | No specific requirement.                                                                                                                                                                                                                                     |             |  |

**Uttarakhand**

|     |                                                                                                                                                                |                                                                                                                                                                                                                                                                                  |             |  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | Yes.<br>Registration is granted by respective division.                                                                                                                                                                                                                          |             |  |
| 19. | Procedure for registration of a Branch.                                                                                                                        | The application for registration shall mention the details of all the branches of the assessee.<br>The assessing authority shall furnish to the dealer, free of cost, an attested copy of the registration certificate for every additional place of business specified therein. | Rule 9.     |  |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.                                           | No specific provisions.                                                                                                                                                                                                                                                          |             |  |
| 21. | Circumstances requiring amendment in registration certificate.                                                                                                 | If any dealer to whom the provisions of section 15 apply -<br>(a) transfers his business or any part thereof by sale, lease, leave,                                                                                                                                              | Section 17. |  |

***Compilation of Registration Provisions under VAT Laws of different States***

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>license, hire or in any other manner whatsoever, or otherwise disposes off his business or any part thereof; or</p> <p>(b) acquires any business, whether by purchase or otherwise; or</p> <p>(c) effects or comes to know of any other change in the ownership or constitution of his business; or</p> <p>(d) discontinues his business or changes his place of business or warehouse or opens a new place of business or warehouse; or</p> <p>(e) changes the name, style or nature of his business or effects any change in the class or description of goods in which he carries on his business, as specified in his certificate of registration; or</p> <p>(f) enters into partnership or other association in regard to his business; or</p> |  |  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

|     |                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             |  |
|-----|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|     |                                                                                          | <p>(g) starts a new business or joins another business either singly or jointly with other person; or</p> <p>(h) in case of a company incorporated under a statute or a company or a private company registered under the Companies Act effects any change in the constitution of Board of Directors; or</p> <p>(i) effects any change in particulars furnished in application for grant of registration certificate under section 15 or section 16, shall within thirty days of the occurring of any of the events aforesaid, inform the assessing authority in the manner as may be prescribed.</p> |             |  |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | Within 30 days from the date of amendment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Section 17. |  |
| 23. | Circumstances requiring cancellation of registration.                                    | A certificate of registration granted under section 15 or under section 16 to                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Section 18. |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |
|--|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>a dealer, may be cancelled by the assessing authority, either on the application of the dealer or on its own motion, where the assessing authority is satisfied that-</p> <ul style="list-style-type: none"> <li>(a) any business in respect of which a certificate of registration has been granted to a dealer under this Act has been discontinued: or</li> <li>(b) in the case of transfer of business by a dealer where the transferee already holds a certificate of registration under this Act; or</li> <li>(c) an incorporated body is closed down or if it otherwise ceases to exist; or</li> <li>(d) the owner of a proprietorship business dies leaving no successor to carry on business; or</li> <li>(e) in case of a firm or association of persons if it is dissolved; or</li> <li>(f) a dealer has ceased to be liable to</li> </ul> |  |  |
|--|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>pay tax under this Act or has ceased to be subject to registration; or</p> <p>(g) a dealer has failed to pay any tax (including any penalty or interest) due from him under the provisions of this Act within three months of the due date; or</p> <p>(h) a dealer having issued any sale invoice to any person regarding sales of goods, has deliberately failed to account for the said invoice in his books of account; or</p> <p>(i) a dealer holds or accepts or furnishes or causes to be furnished a declaration form, which he knows or has reason to believe to be false; or</p> <p>(j) a dealer who has been required to furnish security under the provisions of section 20 but has failed to furnish such security; or</p> |  |  |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

***Compilation of Registration Provisions under VAT Laws of different States***

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>(k) a dealer to whom registration certificate was granted has misused it; or</p> <p>(l) a dealer to whom registration was granted has permitted some other person to carry on business in the name of the dealer; or</p> <p>(m) a dealer has transferred any prescribed form of declaration or a certificate under this Act obtained by him, to any other person or a dealer except for lawful purposes; or</p> <p>(n) a dealer has been registered by mistake; or</p> <p>(o) there is any other reason which in the opinion of the assessing authority warrants such action,</p> <p>the assessing authority may at any time, for reasons to be recorded in writing and after giving the dealer an opportunity of being heard, cancel the</p> |  |  |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Uttarakhand**

|     |                                                                   |                                                                                                                                                                                                                           |                 |  |
|-----|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--|
|     |                                                                   | certificate of registration held by any dealer from such date as the assessing authority may specify in this behalf.                                                                                                      |                 |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | Yes.                                                                                                                                                                                                                      | Section 17.     |  |
| 25. | Circumstances requiring fresh application for registration.       | Where a registered dealer is succeeded in the business by another dealer by transfer, reconstitution, or otherwise, the dealer so succeeded shall obtain a fresh registration certificate in accordance with these rules. | Rule 9.         |  |
| 26. | Whether separate registration required for works contract?        | No separate registration is required, however regular registration under Section 15 is required.                                                                                                                          | Section 15.     |  |
| 27. | Form and requirements for such registration.                      | Same as regular registration.                                                                                                                                                                                             | Form I, Rule 7. |  |
| 28. | Any other provisions/forms relevant in context of registration.   | Form I.                                                                                                                                                                                                                   |                 |  |

### 18. JAMMU & KASHMIR

| Sl. No. | Particulars                                                                  | Particulars                                      | Relevant Section/ Rule      | Remarks                                                                                                                               |
|---------|------------------------------------------------------------------------------|--------------------------------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Eligible turnover for registration.                                          | All persons who are liable to pay tax.           | Section 27 & Rule 12(a).    | Application must be made within 3 months from the date person become liable to pay tax in Form VAT 01.                                |
| 2.      | Types of registrations available (Regular/Small Dealers/Casual).             | Voluntary registration.<br>Regular registration. | Section 28.<br>Rule 12 (f). | If sale exceeds ₹ 1 lakh during a year.                                                                                               |
| 3.      | Whether first temporary registration and then final registration is granted? | No.                                              | NA.                         | NA.                                                                                                                                   |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                             | Section 28<br>Rule 12(f).   | If turnover exceed ₹1,00,000/- in a year, irrespective to the fact that he is not liable to pay tax, a dealer may apply for voluntary |

***Jammu & Kashmir***

|    |                                     |                                                                                |                                         |                                                                                                                                            |
|----|-------------------------------------|--------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
|    |                                     |                                                                                |                                         | registration.                                                                                                                              |
| 5. | Security, if any, for registration. | The authority may require the person seeking registration to furnish security. | Section 29(1).<br>Rule 12(g) & Rule 27. | 1. In the form of fixed deposit.<br>2. Cash deposit.<br>3. In the form of bank guarantee.<br>4. Any other manner notified by Commissioner. |
| 6. | Guaranty, if any for registration.  | Bank guarantee.                                                                | Section 29.<br>Rule 27(iii).            | Guarantee should be by a schedule bank or a nationalized bank.                                                                             |
| 7. | Exemptions from registration.       | Casual trader.                                                                 | Section 27.<br>Rule 12(a).              | Casual dealer required to be registered under Rule 12 (a) in Form VAT 2.                                                                   |
| 8. | Registration authority.             | Deputy Commissioner Commercial Tax or Assessing Authority.                     | Rule 2(xi).                             |                                                                                                                                            |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                      |                                                                                                                                                     |                                                |                                                                                                                            |
|-----|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| 9.  | Information to be furnished in the application for registration.     | 1. Name of applicant.<br>2. Trade name.<br>3. Address of place of business.<br>4. Business detail.<br>5. Bank detail.<br>6. Status of business.     | Rule 12(a) & Form VAT-01.                      | Application must be submitted in form VAT-01.                                                                              |
| 10. | Documents to be attached along with the application of registration. | 1. Information about proprietor/partner/directors.<br>2. Detail of additional place of business.<br>3. Declaration of manager or authorised person. | Rule 12(k)<br>Rule 12(l) and Rule 65(1) & (3). | These information must be given in prescribed forms viz Form VAT 01 (A), Form VAT 01 (B) and Form VAT 01 (C) respectively. |
| 11. | Is any verification done by site visit?                              | Yes. By inspector.                                                                                                                                  | Rule 12(c).                                    | Inspector should submit report within 7 days.                                                                              |
| 12. | Form for registration.                                               | Form VAT 01, along with Annexure Form VAT 01 (A), Form VAT 01 (B) and Form VAT 01 (C).                                                              | Rule 12(a), 12(k), 12(l) & Rule 65(1) & (3).   | The Annexures give the details pertaining to proprietor/partner/directors, detail of                                       |

***Jammu & Kashmir***

|     |                                                                       |                                                                        |             |                                                                                                                         |
|-----|-----------------------------------------------------------------------|------------------------------------------------------------------------|-------------|-------------------------------------------------------------------------------------------------------------------------|
|     |                                                                       |                                                                        |             | additional place of business, declaration of manager or authorised person.                                              |
| 13. | Whether the application for registration can be filed electronically? | No.                                                                    | NA.         | NA.                                                                                                                     |
| 14. | Form for certificate of registration.                                 | Form VAT 03.                                                           | Rule 12(f). | RC should contain the detail of head office, branch offices, godown/s and names of proprietor/ partners/ directors etc. |
| 15. | Are the registration numbers allotted electronically?                 | No.                                                                    | NA.         | NA.                                                                                                                     |
| 16. | Probable time within which the registration is normally granted.      | 20 days.                                                               | 12(f)       |                                                                                                                         |
| 17. | Any other information sought for by the Department at the time of     | Detail of immovable properties owned by person interested in business. | Rule 12(k). | Form VAT 01 (A).                                                                                                        |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                                             |                          |                                                                                                                 |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------|
|     | registration.                                                                                                                                                  | Particulars of other business in which person is interested.                                                                                |                          |                                                                                                                 |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | Each ward/ division has section to deal with registration but the system is centralized for the State.                                      |                          |                                                                                                                 |
| 19. | Procedure for registration of a Branch.                                                                                                                        | Must be submitted alongwith application for registration in Form VAT 01, in Form VAT 01 (B) or must adopt the procedure of amendment of RC. | Rule 19 (for amendment). | Must submit application for amendment within 30 days from the date of occurrence of event leading to amendment. |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.                                           | No separate provision for registration.                                                                                                     | NA.                      | NA.                                                                                                             |
| 21. | Circumstances requiring amendment in registration certificate.                                                                                                 | 1. change of name, style of business, nature of business, or place of business; or                                                          | Rule 19(1) & (2).        | Must inform the registering authority within 30 days.                                                           |

***Jammu & Kashmir***

|     |                                                                                          |                                                                                                                                                                                                                |                                      |                                                                                                         |
|-----|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------|
|     |                                                                                          | 2. opens a new place of business.                                                                                                                                                                              |                                      | The registering authority shall amend the RC within 20 days.                                            |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | 30 days from the date of event leading to amendment.                                                                                                                                                           | Rule 19(1).                          | The registering authority shall amend the RC within 20 days.                                            |
| 23. | Circumstances requiring cancellation of registration.                                    | 1. If dealer discontinue business, or<br>2. Sell business,<br>3. If proprietor enters into partnership,<br>4. Where dealer die and his legal heir submit for cancellation,<br>5. Dealer registered by mistake. | Section 27(6).<br>Rule 23.           | Security shall be refunded to the dealer.                                                               |
| 24. | Whether the State VAT Law provide for suspension of registration?                        | Yes, if dealer fails to furnish return or pay tax.                                                                                                                                                             | Sections 27(7) & (8), Rules 21 & 22. | If dealer furnish proof of payment of tax and furnishing of return, the RC suspended shall be restored. |
| 25. | Circumstances requiring fresh                                                            |                                                                                                                                                                                                                |                                      |                                                                                                         |

***Compilation of Registration Provisions under VAT Laws of different States***

|     |                                                                 |                                                                                                                |           |                                                                                                           |
|-----|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------|
|     | application for registration.                                   |                                                                                                                |           |                                                                                                           |
| 26. | Whether separate registration required for works contract?      | N.A.                                                                                                           | NA.       | NA.                                                                                                       |
| 27. | Form and requirements for such registration.                    | N.A.                                                                                                           | NA.       | NA.                                                                                                       |
| 28. | Any other provisions/forms relevant in context of registration. | Every registration except one for casual traders shall be valid for 5 years from the date of its registration. | Rule -16. | The registration must be renewed within three months from the date of expiry of registration certificate. |

## 19. KERALA

| Sl. No. | Particulars                                                                  | Particulars                                                           | Relevant Section/Rule      | Remarks                                                                                          |
|---------|------------------------------------------------------------------------------|-----------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------------------------|
| 1.      | Eligible turnover for registration                                           | ₹ 5,00,000 and above.                                                 | Section 15(1).<br>Rule 17. | There are certain dealers, who have to take registration without any turnover limit. Sec. 15(2). |
| 2.      | Types of registrations available (Regular/Small Dealers/ Casual).            | VAT registered dealers.<br>Presumptive tax dealer.<br>Casual traders. | Rule 17.                   | Turnover limit for presumptive dealer is ₹ 50 lakhs.                                             |
| 3.      | Whether first temporary registration and then final registration is granted? | No.<br>Final registration at the first instance.                      |                            |                                                                                                  |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                  |                            | Compulsory registration. Section 15A & Rule 17A.                                                 |
| 5.      | Security, if any, for registration.                                          | Refer <b>Annexure 'A'</b> .                                           | Section 17.<br>Rule 19.    | Security may be furnished in any form prescribed.                                                |
| 6.      | Guaranty, if any for registration.                                           | Guarantee not compulsory.<br>Security may be furnished in the form    | Rule 19(2)(b).             |                                                                                                  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                       |                                                                                          |                |                                                                                           |
|-----|-----------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------|
|     |                                                                       | of bank guarantee in form no. 6C.                                                        |                |                                                                                           |
| 7.  | Exemptions from registration.                                         | Dealer exclusively in rationed articles under the Kerala Rationing order, 1966.          | Section 15(3). |                                                                                           |
| 8.  | Registration authority.                                               | Depending on geographical area.                                                          |                |                                                                                           |
| 9.  | Information to be furnished in the application for registration.      | Refer <b>Annexure 'B'</b> .                                                              |                |                                                                                           |
| 10. | Documents to be attached along with the application of registration.  | Refer <b>Annexure 'C'</b> .                                                              |                |                                                                                           |
| 11. | Is any verification done by site visit?                               | Yes, by the Assessing Officer.                                                           |                |                                                                                           |
| 12. | Form for registration.                                                | Form 1 – Normal VAT dealer.<br>Form 1A – Presumptive dealer.<br>Form 1B – Casual trader. |                | Registration is valid for one year and to be renewed every financial year. Section 16(7). |
| 13. | Whether the application for registration can be filed electronically? | No.                                                                                      |                |                                                                                           |
| 14. | Form for certificate for registration.                                | Form 4 - Normal dealer.<br>Form 4A – Presumptive dealer<br>Form 4B - Casual trader.      |                |                                                                                           |
| 15. | Are the registration numbers allotted electronically?                 | No.                                                                                      |                |                                                                                           |

**Kerala**

|     |                                                                                                                                                                |                                                                                                                                                                                                             |                |                                                                                      |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------|
| 16. | Probable time within which the registration is normally granted.                                                                                               | 30 days.                                                                                                                                                                                                    | Section 16(3). |                                                                                      |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | Details required to establish the genuineness of the dealer.                                                                                                                                                |                |                                                                                      |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | No.<br>The Assessing Officer is directly processing the application.                                                                                                                                        |                |                                                                                      |
| 19. | Procedure for registration of a Branch.                                                                                                                        | Details of branches can be disclosed alongwith the application for registration. Branches established after getting registration is to be separately intimated. Fee of ₹150/- per branch is to be remitted. | Section 16(4). |                                                                                      |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.                                           | All those seeking registration should have a place & business in the State of Kerala.                                                                                                                       |                | Security deposit payable by a non-resident dealer is higher than that of a resident. |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                          |                                                                                                        |                                        |                                                                                                      |
|-----|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------|------------------------------------------------------------------------------------------------------|
| 21. | Circumstances requiring amendment in registration certificate.                           | If there is change in business name or in the goods dealt with.                                        | Rule 17(26).                           |                                                                                                      |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | No prescribed form for seeking amendment. Time limit for intimating amendment - 7 days of such change. | Rule 17(25).                           |                                                                                                      |
| 23. | Circumstances requiring cancellation of registration                                     | On requisition of dealer or on detection of offence by Assessing Officer.                              | Section 16(8).<br>Section 16(9) &(10). |                                                                                                      |
| 24. | Whether the State VAT Law provide for suspension of registration?                        | Yes.                                                                                                   | Section 18.                            |                                                                                                      |
| 25. | Circumstances requiring fresh application for registration                               | No such circumstances.                                                                                 |                                        |                                                                                                      |
| 26. | Whether separate registration required for works contract?                               | No.                                                                                                    |                                        |                                                                                                      |
| 27. | Form and requirements for such registration.                                             | Not Applicable.                                                                                        |                                        |                                                                                                      |
| 28. | Any other provisions/forms relevant in context of registration.                          | Registration fee payable is based on the turnover of the dealer, subject to a maximum of ₹20,000/-     | Section 16(1).                         | Registration renewal fee payable is ₹1,500/-.<br>If the dealer is not having CST registration ₹500/- |

## 20. TAMIL NADU

| Sl. No. | Particulars                                                        | Particulars                                 | Relevant Section/Rule                                   | Remarks                                                                                                                                                                                                                                                                |
|---------|--------------------------------------------------------------------|---------------------------------------------|---------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Eligible turnover for registration.                                | 10 lakh [*1] /<br>5 lakhs [*2]/<br>Nil [*3] | Section 38(1)(a)[*1,*2], section 38(3)(g)[*3] & Rule 4. | Dealer in bullion, gold, silver, precious stones & every factor, broker commission agent auctioneer, casual trader, agent of non resident dealer mercantile agent, exporter, importer and a dealer registered under CST are to be registered irrespective of turnover. |
| 2.      | Types of registrations available. (Regular /Small Dealers/Casual). | Regular /Casual.                            | Section 38.                                             | Only one type.                                                                                                                                                                                                                                                         |

**Compilation of Registration Provisions under VAT Laws of different States**

|    |                                                                              |                                                                                         |                                                                                                                                                                                                                      |                           |
|----|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 3. | Whether first temporary registration and then final registration is granted? | No.                                                                                     |                                                                                                                                                                                                                      | Only direct registration. |
| 4. | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                    | Section 38(b)                                                                                                                                                                                                        |                           |
| 5. | Security, if any, for registration.                                          | Not at the time of registration, but later.                                             | Section 38(4)                                                                                                                                                                                                        |                           |
| 6. | Guaranty, if any for registration.                                           | No                                                                                      |                                                                                                                                                                                                                      |                           |
| 7. | Exemptions from registration.                                                | Various institutions /dealers notified under the erstwhile TNGST Act 1959 (section 20). | Dealers in green tea leaves, vegetables fruits, hand dying etc and educational institutions selling note books, stationery, Burma repatriates Merchants, Sri Ramakrishna math, Mylapore Chennai, Kambankazhagam etc. |                           |

**Tamil Nadu**

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                       |                          |  |
|-----|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--|
| 8.  | Registration authority.                                              | Head of the assessment circle in whose jurisdiction the principal place of business of the dealer is situated or such authority authorised by the Commissioner.                                                                                                                                                                       | Section 2(31).           |  |
| 9.  | Information to be furnished in the application for registration.     | Dealers name, address(es), its constitution, date of commencement, details about proprietor, partner, directors (PAN, bank account, photographs, residential proof) details of immovable property, sources of purchases, two references, details about bank account, details of payment of registration fees etc., PAN of the dealer. | Vide form A and Rule 4.  |  |
| 10. | Documents to be attached along with the application of registration. | Photographs and residential proof of proprietor, partner, director, manager, partnership deed, memorandum and articles of association, documents for place of business, PAN card copy, demand draft for registration fees Rs 500/-, pre stamped envelope for                                                                          | Sections 38, 39, Rule 4. |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                       |                                                                         |                                                                                             |                   |
|-----|-----------------------------------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------|
|     |                                                                       | sending the registration certificate by RPAD.                           |                                                                                             |                   |
| 11. | Is any verification done by site visit?                               | Yes.                                                                    | <i>Circular No. D3/36535/2010 dated 30-9-2010 enclosed as Annexure 'A'.</i>                 |                   |
| 12. | Form for registration.                                                | Form B.                                                                 |                                                                                             |                   |
| 13. | Whether the application for registration can be filed electronically? | Yes.                                                                    |                                                                                             | No specific rule. |
| 14. | Form for certificate for registration.                                | Form B.                                                                 | Rule 4(10)(a).                                                                              |                   |
| 15. | Are the registration numbers allotted electronically?                 | TIN generated by the electronic system.                                 |                                                                                             |                   |
| 16. | Probable time within which the registration is normally granted.      | Normally within a week to 10 days time.                                 | Deemed registration if registration certificate is not issued within 30 days. Rule 5(1)(c). |                   |
| 17. | Any other information sought for by the Department at the time of     | Statement taken from the manager or person in charge of business at the | <i>Circular No. D3/36535/ 2010</i>                                                          |                   |

**Tamil Nadu**

|     |                                                                                                                                                                |                                                                                                                                               |                                               |  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--|
|     | registration.                                                                                                                                                  | time of inspection at the place of business, name board is insisted and it has to be in Tamil.                                                | <i>dated 30-9-2010.</i>                       |  |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | It is not centralized and each jurisdictional head is the registering authority to grant registration.                                        |                                               |  |
| 19. | Procedure for registration of a Branch.                                                                                                                        | A letter alongwith :<br>(1) legal proof for such branch like rental agreement, receipt etc., and<br>(2) payment of registration fees of ₹50/- | Section 39(1).                                |  |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.                                           | Available.                                                                                                                                    | Rule 4(5).                                    |  |
| 21. | Circumstances requiring amendment in registration certificate.                                                                                                 | A dealer dies, transfer of business in whole or part minor inherits business, succession.                                                     | Sections 38(4)(a), (b) & (c), Rule 4(6), 4(7) |  |
| 22. | Time limit for intimating the authorities for amendment in the registration                                                                                    | 30 days.                                                                                                                                      | Rules 4(7), 5(3), 5(4)(a),                    |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                   |                                                                                                                                                     |                                                                                                  |  |
|-----|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--|
|     | certificate.                                                      |                                                                                                                                                     | 5(4)(b), 5(5)(a).<br>Section 5(5)(b).                                                            |  |
| 23. | Circumstances requiring cancellation of registration.             | Closure of business, good and sufficient reason, if in two consecutive years the turnover is less than the threshold limit prescribed in section 3. | Sections 39(10), 39(14), & 39(13).                                                               |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | No.                                                                                                                                                 |                                                                                                  |  |
| 25. | Circumstances requiring fresh application for registration.       | After crossing threshold limit of turnover, change in constitution, succession, take over, merger, demerger.                                        | Section 38(4), Rule 4(6),4(7),                                                                   |  |
| 26. | Whether separate registration required for works contract?        | No.                                                                                                                                                 |                                                                                                  |  |
| 27. | Form and requirements for such registration.                      | Not applicable.                                                                                                                                     |                                                                                                  |  |
| 28. | Any other provisions/forms relevant in context of registration.   | Form A, B, E enclosed as <b>Annexure 'B'</b> .                                                                                                      | More stringent procedure for evasion prone commodities like iron and steel and electrical goods. |  |

## 21. WEST BENGAL

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                                                                                                                                                                                                                  | Relevant Section/Rule        | Remarks                     |
|---------|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| 1.      | Eligible turnover for registration.                                          | ₹ 5 lacs for compulsory registration<br>₹ 50 thousand for voluntarily registration                                                                                                                                                                                                                                                                           | Section 10(3)(b).<br>Rule 4  |                             |
| 2.      | Types of registrations available.<br>(Regular/Small Dealers /Casual)         | Compulsory and voluntarily                                                                                                                                                                                                                                                                                                                                   | Section<br>24(1)(a)(b)       |                             |
| 3.      | Whether first temporary registration and then final registration is granted? | One single registration.                                                                                                                                                                                                                                                                                                                                     |                              |                             |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                                                                                                                                                                                                                                                                                         | Section 24(1)(b)             |                             |
| 5.      | Security, if any, for registration.                                          | In case of voluntarily registration, the dealer is required to deposit cash security of a sum not less than ₹10,000/- and not more than ₹25,000/- before assigning a registration number. Also in the case of compulsory registration, dealer carry on business from table space in a room not directly occupied by him such dealer is required to furnish a | Section 24(2B),<br>Rule 195A | Registration fee of<br>₹100 |

**Compilation of Registration Provisions under VAT Laws of different States**

|    |                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                    |                                           |                                                           |
|----|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------------|
|    |                                                                  | security not exceeding ₹1,00,000/-                                                                                                                                                                                                                                                                                                                                                                                 |                                           |                                                           |
| 6. | Guarantee, if any for registration.                              | No guarantee is required                                                                                                                                                                                                                                                                                                                                                                                           |                                           |                                                           |
| 7. | Exemptions from registration.                                    | Dealer dealing exclusively in goods mentioned in the First Schedule i.e. exempted goods.                                                                                                                                                                                                                                                                                                                           | 2 <sup>nd</sup> proviso to section 23(1). |                                                           |
| 8. | Registration authority.                                          | Senior Joint Commissioner, Central Registration Unit.                                                                                                                                                                                                                                                                                                                                                              |                                           |                                                           |
| 9. | Information to be furnished in the application for registration. | i. Full name of applicant dealer<br>ii. Trade Name<br>iii. Nature of business.<br>iv. Constitution of business.<br>v. Type of registration.<br>vi. Principal place of business.<br>vii. Legal occupancy status of principal place of business<br>viii. TIN number and address of additional places of business outside the State.<br>ix. Address of additional places of business within the State.<br>x. Turnover | Rule 5A                                   | Form 1 along with part-A or Part-B ( e filing compulsory) |

**West Bengal**

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |  |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>(a) Sales and purchases made up to the last year</p> <p>(b) Sales and purchases made during the year</p> <p>xi. Permanent Account Number of the applicant dealer.</p> <p>xii. Date of issue of Trade Licence</p> <p>xiii. Date of last renewal of Trade Licence</p> <p>xiv. Date of sale first exceeded taxable quantum</p> <p>xv. Registration number under the West Bengal State Tax on Profession</p> <p>xvi. Registration number under Central Excise Act (if applicable).</p> <p>xvii. Details of main bank account.</p> <p>xviii. Name of the commodity</p> <p>xix. Accounting Year</p> <p>xx. Number of managers and authorized signatories.</p> <p>xxi. Name of manager and authorised</p> |  |  |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |
|-----|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     |                                                                      | signatory.<br>xxii. E mail ID<br>xxiii. Mobile number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| 10. | Documents to be attached along with the application of registration. | i. Copy of Trade Licence<br>ii. 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<br>iii. Copy of PAN card (Company)<br>iv. Copy of PAN card (authorised signatory, directors, partners)<br>v. Copy of photo identification card (authorised signatory, directors, partners)<br>vi. Copy of rent receipt and tenancy agreement along with property tax receipt of the premise<br>vii. Copy of enrolment certificate under the profession tax |  |  |

**West Bengal**

|     |                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |         |                                                           |
|-----|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------------|
|     |                                                                       | <ul style="list-style-type: none"> <li>viii. Up to date bank statement of current account</li> <li>ix. Profit &amp; Loss Account and Balance Sheet since inception</li> <li>x. Statement of sales and purchases for the year with 1<sup>st</sup> &amp; last purchase</li> <li>xi. Proof of first sale under the CST Act, 56 for those who have already effected</li> <li>xii. <b>Annexure-A &amp; B</b> with self attested photograph pasted there on.</li> <li>xiii. Proof of security.</li> <li>xiv. Proof of payment of ₹100 towards registration fee.</li> </ul> |         |                                                           |
| 11. | Is any verification done by site visit?                               | Not required                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |                                                           |
| 12. | Form for registration.                                                | Form 1 along with Annexure-A & B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Rule 5A | Form 1 along with part-A or Part-B ( e filing compulsory) |
| 13. | Whether the application for registration can be filed electronically? | Yes, e filing is compulsory.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |                                                           |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                     |                             |                                             |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------------------------------|
| 14. | Form for certificate of registration.                                                                                                                          | Form 3                                                                                                              | Rule 6 and Rule 6B          |                                             |
| 15. | Are the registration numbers allotted electronically?                                                                                                          | Yes                                                                                                                 |                             |                                             |
| 16. | Probable time within which the registration is normally granted.                                                                                               | 30 days from the date of receipt of such application.                                                               | Rule 6 and Rule 6B          |                                             |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | No.                                                                                                                 |                             |                                             |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | Central Registration Unit                                                                                           |                             |                                             |
| 19. | Procedure for registration of a Branch.                                                                                                                        | Details of branch to be filled in the registration form only.                                                       |                             | No separate registration of branch is done. |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in                                                          | No provision for registration of casual dealer. However, Every casual trader shall liable to pay tax under the Act. | Section 15<br>Rule 50,51,75 | Form 30,31                                  |

**West Bengal**

|     |                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |  |
|-----|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--|
|     | India, if any.                                                 | Casual trader shall furnish a weekly statement under section 30F showing such sales made by him during a week to the appropriate authority, along with a challan as a proof of payment of tax. No such statement shall be required to be furnished in respect of a week during which he does not incur any liability to pay tax.                                                                                                                                 |                               |  |
| 21. | Circumstances requiring amendment in registration certificate. | <p>A registered dealer is required to get registration certificate amended under following circumstances:</p> <p>27A -</p> <ol style="list-style-type: none"> <li>1. If a person sells or otherwise disposes of his business or any part of his business or any place of business</li> <li>2. Discontinues his business or open new factory or warehouse</li> <li>3. Changes the name or nature of business</li> <li>4. In the case of company change</li> </ol> | Section 27A to 27D<br>Rule 14 |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                          |                                                                                                                                                                                                                                                                                                                                     |                             |  |
|-----|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--|
|     |                                                                                          | <p>in the constitution of its board of directors</p> <p>5. Accept digital signature certificate</p> <p>6. Opening or closing of bank accounts</p> <p>7. Addition of items for the purposes of Central Sales tax</p> <p>27B Transfer of business</p> <p>27C Partial Transfer of business</p> <p>27D Change of manager or officer</p> |                             |  |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | Within one month.                                                                                                                                                                                                                                                                                                                   | Rule 12                     |  |
| 23. | Circumstances requiring cancellation of registration.                                    | <p>The registration certificate of a dealer may be cancelled after giving a reasonable opportunity to such dealer of being heard and on satisfaction in the following circumstances:</p> <p>(a) When a business of a dealer is discontinued or he is non existent.</p> <p>(b) If the turnover of sales fails to</p>                 | Section 29<br>Rules 15 & 16 |  |

**West Bengal**

|     |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |  |
|-----|-------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
|     |                                                                   | <p>exceed the prescribed taxable quantum for three consecutive years and the dealer ceases to be liable to pay tax.</p> <p>(c) If the dealer has obtained the R.C. on the basis of false or incorrect documents.</p> <p>(d) If the dealer has issued tax invoice without entering in his accounts or has failed to deposit the tax in full or has issued tax invoice in contravention of section 64</p> <p>(e) If the dealer has defaulted in furnishing any return showing payment of tax, interest and late fee, if any.</p> <p>(f) If the dealer has failed to pay tax and interest payable or due under the Act.</p> |            |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |            |  |
| 25. | Circumstances requiring fresh                                     | On rejection of application for non                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Rule 6B(5) |  |

***Compilation of Registration Provisions under VAT Laws of different States***

|     |                                                                 |                                                                                                                                                     |  |  |
|-----|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     | application for registration.                                   | furnishing the documents after e filing within ten days, the application may be restored within 30 days. There after, fresh application to be made. |  |  |
| 26. | Whether separate registration required for works contract?      | No.                                                                                                                                                 |  |  |
| 27. | Form and requirements for such registration.                    | Form 1 and Part-A/B enclosed as <b>Annexure A, B &amp; C.</b>                                                                                       |  |  |
| 28. | Any other provisions/forms relevant in context of registration. | No.                                                                                                                                                 |  |  |

## 22. ORISSA

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                     | Relevant Section/Rule            | Remarks                  |
|---------|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--------------------------|
| 1.      | Eligible turnover for registration.                                          | ₹ 50 thousand for works contractor<br>₹ 1,00,000 Lac for manufacturer<br>₹ 3,00,000 Lac for reseller                                                            | Section 10(4)<br>(b).<br>Rule 15 |                          |
| 2.      | Types of registrations available.<br>(Regular/Small Dealers /Casual)         | Compulsory, voluntarily and special                                                                                                                             | Section 24, 25,<br>26 Rule 15,16 |                          |
| 3.      | Whether first temporary registration and then final registration is granted? | One single registration                                                                                                                                         | Section 24                       |                          |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes                                                                                                                                                             | Section 26                       |                          |
| 5.      | Security, if any, for registration.                                          | The Registering Authority may for proper realization of tax and for lawful conduct, from a dealer who has applied for registration may demand security deposit. | Section 27<br>Rule 24            | Registration fee of ₹100 |

***Compilation of Registration Provisions under VAT Laws of different States***

|    |                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                      |         |                                                 |
|----|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------------------------------------|
| 6. | Guaranty, if any for registration.                               | No guarantee is required                                                                                                                                                                                                                                                                                                                                                                                                             |         |                                                 |
| 7. | Exemptions from registration.                                    | Dealer dealing exclusively in goods mentioned in the Schedule-A i.e. exempted goods.                                                                                                                                                                                                                                                                                                                                                 |         |                                                 |
| 8. | Registration authority.                                          | Registering Authority of the Circle Office                                                                                                                                                                                                                                                                                                                                                                                           |         |                                                 |
| 9. | Information to be furnished in the application for registration. | i. Full name of applicant dealer<br>ii. Trade name<br>iii. Nature of business.<br>iv. Constitution of business.<br>v. Type of registration.<br>vi. Principal place of business.<br>vii. Legal occupancy status of principal place of business<br>viii. TIN number and address of additional places of business outside the State.<br>ix. Address of additional places of business within the State.<br>x. Month wise statement sales | Rule 15 | Form 101 along with Part-101A, 101B, 101C, 101D |

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
|-----|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     |                                                                      | <p>and purchases made from the commencement of business to the date of application</p> <p>xi. Permanent account number of the applicant dealer.</p> <p>xii. Date of sale first exceeded taxable quantum</p> <p>xiii. Detail of immovable property</p> <p>xiv. Details of main bank account.</p> <p>xv. Name of the commodity</p> <p>xvi. Accounting year</p> <p>xvii. Number of managers and authorized signatories.</p> <p>xviii. Name of manager and authorised signatory.</p> <p>xix. E mail ID</p> <p>xx. Mobile number</p> |  |  |
| 10. | Documents to be attached along with the application of registration. | <p>i. Copy of Trade Licence</p> <p>ii. Proof of incorporation of the applicant dealer i.e. copy of</p>                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |

***Compilation of Registration Provisions under VAT Laws of different States***

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>deed of constitution (partnership deed (if any), Certificate of registration under the Societies Act, Trust deed, Memorandum and articles of association etc</p> <p>iii. Copy of PAN card (Company)</p> <p>iv. Copy of PAN card (authorised signatory, directors, partners)</p> <p>v. Copy of photo identification card (authorised signatory, directors, partners)</p> <p>vi. Copy of rent receipt and tenancy agreement along with property tax receipt of the premise</p> <p>vii. Up to date bank statement of current account</p> <p>viii. Profit &amp; Loss Account and Balance Sheet since inception</p> <p>ix. Month wise statement of sales</p> |  |  |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

|     |                                                                       |                                                                                                                                                                                                                                                                                                                                               |               |  |
|-----|-----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--|
|     |                                                                       | <p>and purchases for the year.</p> <p>x. Proof of first sale under the CST Act'56 for those who have already effected</p> <p>xi. Form VAT-101 along with Form VAT-101A, 101B, 101C and 101D with self attested photograph pasted there on.</p> <p>xii. Proof of security.</p> <p>xiii. Proof of payment of ₹100 towards registration fee.</p> |               |  |
| 11. | Is any verification done by site visit?                               | If the registering authority, after causing such enquiry as he deems necessary.                                                                                                                                                                                                                                                               | Section 25(2) |  |
| 12. | Form for registration.                                                | Form VAT-101 along with Form VAT-101-A, 101-B, 101-C, 101-D                                                                                                                                                                                                                                                                                   | Rule 15(9)    |  |
| 13. | Whether the application for registration can be filed electronically? | Yes, e filing is available                                                                                                                                                                                                                                                                                                                    |               |  |
| 14. | Form for certificate of                                               | VAT 103                                                                                                                                                                                                                                                                                                                                       | Rule 18(3)    |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                |                                                                                                                                              |         |                                             |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------------------|
|     | registration.                                                                                                                                                  |                                                                                                                                              |         |                                             |
| 15. | Are the registration numbers allotted electronically?                                                                                                          | Yes                                                                                                                                          |         |                                             |
| 16. | Probable time within which the registration is normally granted.                                                                                               | 30 days from the date of receipt of such application.                                                                                        |         |                                             |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | No.                                                                                                                                          |         |                                             |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | Circle and Range has a section to deal with registration                                                                                     |         |                                             |
| 19. | Procedure for registration of a Branch.                                                                                                                        | Details of branch to be filled in the registration form only.                                                                                |         | No separate registration of branch is done. |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.                                           | Yes. Where a dealer has no fixed place of business in the State but sells or supplies or purchases goods either direct or through travelling | Rule 16 | Form VAT-101                                |

|     |                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |              |
|-----|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------|
|     |                                                                                          | agents, salesmen or having one or more place of business in the State, the Commissioner may direct such dealer shall be registered in a Circle.                                                                                                                                                                                                                                                                                                                |                       |              |
| 21. | Circumstances requiring amendment in registration certificate.                           | <p>A registered is required to get registration certificate amended under following circumstances:</p> <ol style="list-style-type: none"> <li>1. If any registered dealer sells or disposes of his business or any part thereof or the place of business discontinues.</li> <li>2. Changes the name, style, constitution or nature of business, change his place of business, makes any addition or deletion in the class of goods or manufactured.</li> </ol> | Section 32<br>Rule 29 | Form VAT-108 |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | Within 14 days.                                                                                                                                                                                                                                                                                                                                                                                                                                                | Rule 29               |              |

***Compilation of Registration Provisions under VAT Laws of different States***

|     |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                             |  |
|-----|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--|
| 23. | Circumstances requiring cancellation of registration. | <p>The registration certificate of a dealer may be cancelled after giving a reasonable opportunity to such dealer of being heard and on satisfaction in the following circumstances:</p> <ul style="list-style-type: none"> <li>(a) When a business of a dealer is discontinued or he is non existent.</li> <li>(b) Transfer of business by a dealer, the transferee already holds a certificate of registration under the Act.</li> <li>(c) An incorporated body is closed down or otherwise ceases to exist</li> <li>(d) Owner of a proprietorship business dies leaving no successor</li> <li>(e) Dissolution of firm</li> <li>(f) Dealer ceased to be liable to pay tax under this Act.</li> </ul> | Section 31<br>Rules 30 & 31 |  |
|-----|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--|

|     |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                       |  |
|-----|-------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--|
|     |                                                                   | (g) Any change alters the basic status of a dealer.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                       |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | <p>Yes, The registering authority may, at any time, for reasons to be recorded in writing, suspend the certificate of registration if a dealer;</p> <ol style="list-style-type: none"> <li>1. Fails to file the return</li> <li>2. Knowingly furnishes incomplete or incorrect particulars in the return</li> <li>3. Fails to pay tax, interest or penalty due from him</li> <li>4. Fails to account for the tax invoice</li> <li>5. Holds, accepts a way bill which he knows or has reason to believe to be false</li> <li>6. Is found to have no business at the declared address</li> <li>7. Contravenes any of the provisions of this Act</li> </ol> | Section 30<br>Rule 32 |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                 |                                                                                                                                                                                                                                                                                                 |               |  |
|-----|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--|
|     |                                                                 | 8. Discontinues his business and fails to inform                                                                                                                                                                                                                                                |               |  |
| 25. | Circumstances requiring fresh application for registration.     | Where any change alters the basic status of a dealer, such as, conversion of proprietorship concern to partnership firm or vice versa, dissolution of an existing firm and creation of a new firm, a new certificate of registration shall be issued on application being filed in this behalf. | Section-32(6) |  |
| 26. | Whether separate registration required for works contract?      | No.                                                                                                                                                                                                                                                                                             |               |  |
| 27. | Form and requirements for such registration.                    | Form VAT-101 enclosed as <b>Annexure-A.</b>                                                                                                                                                                                                                                                     |               |  |
| 28. | Any other provisions/forms relevant in context of registration. | Form VAT-101A, 101B, 101C, 101D, 103, 104 and 108 enclosed as <b>Annexure B, C, D, E, F, G and H</b> respectively.                                                                                                                                                                              |               |  |

### 23. ASSAM

| Sl. No. | Particulars                                                                  | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                       | Relevant Section/Rule        | Remarks |
|---------|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------|
| 1.      | Eligible turnover for registration.                                          | ₹ 3 lacs for compulsory registration                                                                                                                                                                                                                                                                                                                                                                                              | Section 7(6)(b)              |         |
| 2.      | Types of registrations available.<br>(Regular/Small Dealers /Casual)         | Compulsory, voluntarily and provisional                                                                                                                                                                                                                                                                                                                                                                                           | Section 21,23,24             |         |
| 3.      | Whether first temporary registration and then final registration is granted? | One single registration. However, where any dealer is engaged in different kinds of business activities and the dealer is required to obtain TIN for one kind of such business activity but is permitted to opt for GRN for the other activity or activities, he shall be allotted TIN as well as separate and distinct GRN for each type of business activity qualifying for separate composition scheme notified under the Act. | Section 21(4)<br>Rule 13(17) |         |
| 4.      | Whether the State VAT Law provide for voluntary registration?                | Yes.                                                                                                                                                                                                                                                                                                                                                                                                                              | Section 23<br>Rule 13(12)    |         |

**Compilation of Registration Provisions under VAT Laws of different States**

|    |                                                                  |                                                                                                                                                                                                                                                                                                                                 |                                          |                                              |
|----|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------|
| 5. | Security, if any, for registration.                              | Where it appears to the Prescribed Authority to be necessary so to do for the proper realization of tax and proper custody and use of the forms impose as a condition for furnishing security.                                                                                                                                  | Section 25, Rule 14,13(7)                | Registration fee of ₹100                     |
| 6. | Guaranty, if any for registration.                               | No guarantee is required                                                                                                                                                                                                                                                                                                        |                                          |                                              |
| 7. | Exemptions from registration.                                    | Dealer dealing exclusively in goods mentioned in the First Schedule i.e. exempted goods.                                                                                                                                                                                                                                        | 2 <sup>nd</sup> proviso to section 21(1) |                                              |
| 8. | Registration authority.                                          | Superintendent of Taxes, whose jurisdiction the dealer's principal place of business is situated                                                                                                                                                                                                                                | Rule 6                                   |                                              |
| 9. | Information to be furnished in the application for registration. | <ul style="list-style-type: none"> <li>i. Full name of applicant dealer</li> <li>ii. Trade Name</li> <li>iii. Nature of business</li> <li>iv. Constitution of business</li> <li>v. Type of registration</li> <li>vi. Principal place of business</li> <li>vii. Legal occupancy status of principal place of business</li> </ul> | Rule 13                                  | Form 2 along with Annexure-I and Annexure-II |

**Assam**

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>viii. TIN number and address of additional places of business outside the State</p> <p>ix. Address of additional places of business within the State</p> <p>x. Turnover</p> <p>a. Sales and purchases made up to the last year</p> <p>b. Sales and purchases made during the year</p> <p>xi. Permanent account number of the applicant dealer</p> <p>xii. Date of commencement of business</p> <p>xiii. Date of commencement of production</p> <p>xiv. Date of sale first exceeded taxable quantum</p> <p>xv. No. and date of license</p> <p>A. Shop &amp; Establishment Act</p> |  |  |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |  |
|-----|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     |                                                                      | <p>B. Essential Commodities Act<br/> C. Industries Department<br/> D. Municipal Authority<br/> E. Companies Act</p> <p>xvi. Registration number under Central Excise Act (if applicable)<br/> xvii. Details of main bank account<br/> xviii. Name of the commodity<br/> xix. Accounting year<br/> xx. Language in which the accounts are maintained<br/> xxi. Number of managers and authorized signatories<br/> xxii. Name of manager and authorised signatory<br/> xxiii. E mail ID<br/> xxiv. Mobile number</p> |  |  |
| 10. | Documents to be attached along with the application of registration. | <p>i. Copy of Trade Licence<br/> ii. Proof of incorporation of the applicant dealer i.e. copy of deed</p>                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
|--|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  |  | <p>of constitution (partnership deed (if any), Certificate of registration under the Societies Act, Trust deed, Memorandum and articles of association etc</p> <p>iii. Copy of PAN card (Company)</p> <p>iv. Copy of PAN card (authorised signatory, directors, partners)</p> <p>v. Copy of photo identification card (authorised signatory, directors, partners)</p> <p>vi. Copy of rent receipt and tenancy agreement along with property tax receipt of the premise</p> <p>vii. Copy of enrolment certificate under the Profession Tax</p> <p>viii. Copy of up to date bank statement of current account and cheque book</p> <p>ix. Profit &amp; Loss Account and Balance</p> |  |  |
|--|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                                     |
|-----|-----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------------------|
|     |                                                                       | <p>Sheet since inception</p> <p>x. Statement of sales and purchases for the year with 1<sup>st</sup> &amp; last purchase</p> <p>xi. Proof of first sale under the CST Act, 56 for those who have already effected</p> <p>xii. Annexure-I &amp; II with photograph pasted there on and to be signed before the prescribed authority</p> <p>xiii. Proof of security.</p> <p>xiv. Proof of payment of ₹100 towards registration fee.</p> |                  |                                     |
| 11. | Is any verification done by site visit?                               | The Prescribed Authority may conduct such inquiry as he deems fit.                                                                                                                                                                                                                                                                                                                                                                    | Section 21(3)(a) |                                     |
| 12. | Form for registration.                                                | Form 2 along with Annexure-I & II                                                                                                                                                                                                                                                                                                                                                                                                     | Rule 13(1)       | Form 2 along with part-I or Part-II |
| 13. | Whether the application for registration can be filed electronically? | No, Manual filing is required                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                                     |
| 14. | Form for certificate of registration.                                 | Form 3                                                                                                                                                                                                                                                                                                                                                                                                                                | Rule 13(8)       |                                     |

**Assam**

|     |                                                                                                                                                                |                                                                                                                                                                                                                                                                                            |            |  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| 15. | Are the registration numbers allotted electronically?                                                                                                          | No                                                                                                                                                                                                                                                                                         |            |  |
| 16. | Probable time within which the registration is normally granted.                                                                                               | Registration is normally granted within 30 days from the date of receipt of such application.                                                                                                                                                                                              |            |  |
| 17. | Any other information sought for by the Department at the time of registration.                                                                                | No.                                                                                                                                                                                                                                                                                        |            |  |
| 18. | Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration? | Superintendent of Taxes, whose jurisdiction the dealer's principal place of business is situated                                                                                                                                                                                           | Rule 6     |  |
| 19. | Procedure for registration of a Branch.                                                                                                                        | Where any dealer is engaged in different kinds of business activities and the dealer is required to obtain Taxpayer Identification Number (TIN) for one kind of such business activity but is permitted to opt for General Registration Number (GRN) for the other activity or activities, | Rule 13(7) |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                   |                        |
|-----|----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------|
|     |                                                                                                                      | he shall be allotted TIN as well as separate GRN for each type of business activity under the Act.                                                                                                                                                                                                                                                                                                                                                               |                                   |                        |
| 20. | Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any. | <p>"Casual Dealer" means a person who whether as principal, agent or in any other capacity, carries on occasional transactions in the nature of business involving buying, selling, supplying or distribution of goods or conducting any exhibition cum sale in the State.....</p> <p>No provision for registration of casual dealer in the State. However, on payment of tax or security the casual trader may obtain road permit to carry on the business.</p> | Section 75,76<br>Rule 41(12)(vii) | Road Permit in Form-62 |
| 21. | Circumstances requiring amendment in registration certificate.                                                       | <p>A registered is required to get registration certificate amended under following circumstances:</p> <p>1. If a person sells or otherwise disposes of his business or any</p>                                                                                                                                                                                                                                                                                  | Section 27(1)<br>Rule 15          |                        |

**Assam**

|     |                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                  |                             |        |
|-----|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------|
|     |                                                                                          | part of his business or any place of business<br>2. Discontinues his business or open new factory or warehouse<br>3. In the case of company change in the constitution of its board of directors<br>4. Effects any change in the particulars furnished in an application for registration<br>5. Applies for or has an application made against him for insolvency or liquidation |                             |        |
| 22. | Time limit for intimating the authorities for amendment in the registration certificate. | Within 14 days                                                                                                                                                                                                                                                                                                                                                                   | Rule 15                     | Form-8 |
| 23. | Circumstances requiring cancellation of registration.                                    | The registration certificate of a dealer may be cancelled after giving a reasonable opportunity to such dealer of being heard and on satisfaction in the                                                                                                                                                                                                                         | Section 27<br>Rules 15 & 16 |        |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |               |  |
|-----|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--|
|     |                                                                   | <p>following circumstances:</p> <p>(a) Where has not filed three consecutive returns under the Act.</p> <p>(b) Knowingly furnishes incomplete or incorrect particulars in the returns.</p> <p>(c) Has not paid due taxes under the Act.</p> <p>(d) Having issued tax invoices, has failed to account for in the books of accounts.</p> <p>(e) False declaration furnished.</p> <p>(f) Has failed to furnish security deposit</p> <p>(g) Has contravened any law under the Act.</p> <p>(h) Discontinues his business and not informed.</p> <p>(i) Has issued false tax invoice</p> |               |  |
| 24. | Whether the State VAT Law provide for suspension of registration? | Yes. The registration certificate of a dealer shall be deemed to be inoperative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Section 27(9) |  |

**Assam**

|     |                                                                 |                                                                                                                                    |  |  |
|-----|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     |                                                                 | in the cases noted Sl. No.23 and thereafter, may be cancelled after giving a reasonable opportunity to such dealer of being heard. |  |  |
| 25. | Circumstances requiring fresh application for registration.     | If the dealer incurred further tax liability after cancellation, fresh application for registration may apply.                     |  |  |
| 26. | Whether separate registration required for works contract?      | No.                                                                                                                                |  |  |
| 27. | Form and requirements for such registration.                    | Form 2, 4, 8 and 9 enclosed as <b>Annexure A, B, C and D.</b>                                                                      |  |  |
| 28. | Any other provisions/forms relevant in context of registration. | No.                                                                                                                                |  |  |

## 1. DELHI

### ANNEXURE - A

#### Documents required for reduction of security

| Document                                                                                                                                                                       | Reduction amount       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Last paid electricity bill in his name. [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]. | Ten thousand rupees    |
| Last paid telephone bill in his name. [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].   | Five thousand rupees   |
| Permanent Account Number (PAN) issued under the Income Tax Act, 1961 (43 of 1961).                                                                                             | Ten thousand rupees    |
| Any document as proof of ownership of principal place of business.                                                                                                             | Thirty thousand rupees |
| Any document as proof of ownership of residential property.                                                                                                                    | Twenty thousand rupees |
| Notarised photocopy of the passport of proprietor/managing partner or managing director.                                                                                       | Ten thousand rupees    |

### ANNEXURE - B

#### Table – Forms of Security

|   | Form of security                                              | Conditions                                                                              | Amount of security                                                                                                                               |
|---|---------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Cash                                                          | The Government will not pay any interest on security deposit, held in the form of cash. | Amount of cash deposited in appropriate Government treasury.                                                                                     |
| 2 | Promissory notes, stock certificates of any State Government. |                                                                                         | These securities shall be accepted at five per cent below their market price as on date of submission or at their face value, whichever is less. |
| 3 | Post Office Cash Certificates, Treasury Savings Deposits,     | These certificates shall be formally transferred to the President of India and          | Surrender value at the time of tender.                                                                                                           |

**Annexures-Delhi**

|   | <b>Form of security</b>                                                                                                                                                         | <b>Conditions</b>                                                                                                                                                                                                                                                                                                                                                                                        | <b>Amount of security</b>                                                                                                            |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
|   | National Plan Savings Certificates, 12 Year National Defence Certificates, 10 Year National Defence Certificates.                                                               | shall be accepted with the sanction of the Post Master of the office of registration.                                                                                                                                                                                                                                                                                                                    |                                                                                                                                      |
| 4 | Post Office Savings Bank Pass Books.                                                                                                                                            | A pass book, for a deposit made under the Post Office Savings Bank Rules, may be accepted as security provided that the dealer has signed and delivered to the Post Master a letter in the prescribed form as required by the said rules. The pass book shall be sent to the post office as soon as possible after the 15th June of each year so that necessary entries of interest may be made therein. | Amount deposited                                                                                                                     |
| 5 | Municipal debentures or Port Trust Bonds and/or Debentures issued by the Government or a financial corporation.                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                          | These securities shall be accepted at five per cent below the market price as on date of submission or face value whichever is less. |
| 6 | Bonds or debentures issued by corporate bodies guaranteed by the Central or any State Government as regards the payment of principal and interest or as regards principal only. |                                                                                                                                                                                                                                                                                                                                                                                                          | These securities shall be accepted at five per cent below the market price or face value, whichever is less.                         |

**Compilation of Registration Provisions under VAT Laws of different States**

|   | <b>Form of security</b>                                                                       | <b>Conditions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Amount of security</b>                                                                                                               |
|---|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| 7 | Deposit receipts of any authorised bank.                                                      | The deposit receipts shall be made in the name of the dealer but pledged to the President of India. The Bank shall agree that on receiving a signed treasury <i>challan</i> from the Commissioner and withdrawal order duly signed by the Commissioner, the bank will at once remit the amount in full or in part as may be specified in the order into the treasury and send the receipted <i>challan</i> to the Commissioner. The dealer will agree in writing to undertake the risk involved in the investment. | The amount shown on the deposit receipt.                                                                                                |
| 8 | Mortgage of immovable property, hypothecation or pledge of movable property, personal surety. | Mortgage bond in writing shall be executed in favour of the President of India and registered according to law of registration at the cost of the dealer. The property mortgaged shall be free from all encumbrances. Personal surety shall be in the form of a personal bond with one or two guarantees acceptable to the Commissioner. This form of security shall be accepted subject to such conditions as may be laid down from time to time by the Commissioner by a                                         | Amount stated in the relevant document as the maximum amount recoverable under the mortgage, hypothecation, pledge, or personal surety. |

**Annexures-Delhi**

|   | <b>Form of security</b> | <b>Conditions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Amount of security</b>                                                                                     |
|---|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
|   |                         | <p>general or special order.</p> <p>The liability of the surety or guarantor shall be co-extensive with that of the dealer for the period the contract of surety or guarantee remains in operation notwithstanding the fact that the assessment proceedings against the dealer under Chapter VI of the Act for the period are initiated before or after the said period. The liability of the surety or guarantor shall be enforced and executed according to the law for the recovery as arrears of land revenue referred to in section 44.</p> |                                                                                                               |
| 9 | Bank guarantee.         | <p>The bank must be a Scheduled Bank.</p> <p>The bank guarantee shall be initially valid for a period of one year and shall be kept valid till such time, the Commissioner may require.</p>                                                                                                                                                                                                                                                                                                                                                      | <p>The amount stated in the relevant document as the maximum amount recoverable under the bank guarantee.</p> |

## PART-B

[illegible][illegible]

|                  |  |  |   |  |  |   |  |  |  |                                                  |                               |                                 |
|------------------|--|--|---|--|--|---|--|--|--|--------------------------------------------------|-------------------------------|---------------------------------|
| 3. Date of Birth |  |  | / |  |  | / |  |  |  | 4. Gender<br>(tick <input type="checkbox"/> one) | <input type="checkbox"/> Male | <input type="checkbox"/> Female |
|------------------|--|--|---|--|--|---|--|--|--|--------------------------------------------------|-------------------------------|---------------------------------|

|                                            |                   |  |  |  |  |  |                    |  |  |  |  |  |                |  |  |  |  |  |  |  |
|--------------------------------------------|-------------------|--|--|--|--|--|--------------------|--|--|--|--|--|----------------|--|--|--|--|--|--|--|
| <b>5. Father's/<br/>Husband's<br/>Name</b> |                   |  |  |  |  |  |                    |  |  |  |  |  |                |  |  |  |  |  |  |  |
|                                            | <b>First Name</b> |  |  |  |  |  | <b>Middle Name</b> |  |  |  |  |  | <b>Surname</b> |  |  |  |  |  |  |  |

[illegible][illegible][illegible]

**Annexures-Delhi**

|                                                                         |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------------------------------------------------------------------|-----------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>10. Permanent Address</b><br>(If different from residential address) | Building Name/ Number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                         | Area/Road             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                         | Locality/ Market      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                         | Pin Code              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                         | Telephone Number      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                         | Fax Number            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|                                                                            |                              |                             |
|----------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>11. Whether engaged in any other business</b><br>If yes, give details:- | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| (i) Name & address of other business                                       |                              |                             |
|                                                                            |                              |                             |
|                                                                            |                              |                             |
|                                                                            |                              |                             |
| (ii) TIN                                                                   |                              |                             |
| (iii) Status                                                               |                              |                             |

\* if engaged in two or more other business, attach details on a separate sheet.

**12. 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/ Status \_\_\_\_\_

|       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Place |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

|      |     |  |   |       |  |   |      |  |  |  |
|------|-----|--|---|-------|--|---|------|--|--|--|
| Date |     |  | / |       |  | / |      |  |  |  |
|      | Day |  |   | Month |  |   | Year |  |  |  |

**Compilation of Registration Provisions under VAT Laws of different States**

**Form DVAT 04**

**PART-C**

**Details of additional places of business**

|                                        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1. Full Name<br>of Applicant<br>Dealer |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**2. Details of Additional places of Business** *(attach additional sheets if required)*

|                                                                                                                                                          |                              |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|---|------|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Type                                                                                                                                                     |                              | <input type="checkbox"/> Godown / Warehouse <input type="checkbox"/> Factory <input type="checkbox"/> Shop <input type="checkbox"/> Other place of business |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Address                                                                                                                                                  | Building                     |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
| State local<br>sales tax/<br>VAT/<br>CST<br>regis-<br>tration<br>number<br><i>(if place<br/>of busi-<br/>ness is<br/>situated<br/>outside<br/>Delhi)</i> | Area/<br>Road                |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                          | Locality/<br>Market          |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                          | Distt.                       |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                          | State                        |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                          | Pin Code                     |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                          | Email Id                     |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                          | Telepho<br>ne<br>Number      |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                          | Fax<br>Number                |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                          | Date of<br>establish<br>ment |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                          |                              | Day                                                                                                                                                         | / | Month | / | Year |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                          |                              |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                          |                              |                                                                                                                                                             |   |       |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |

|                                                                                                                                  |                 |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Type                                                                                                                             |                 | <input type="checkbox"/> Godown / Warehouse <input type="checkbox"/> Factory <input type="checkbox"/> Shop <input type="checkbox"/> Other place of business |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Address                                                                                                                          | Building Name/  |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| State local<br>sales tax/ VAT/<br>CST registration<br>number <i>(if place<br/>of business is<br/>situated outside<br/>Delhi)</i> | Area/Road       |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                  | Locality/Market |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                  | Distt.          |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                  | State           |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                  | Pin Code        |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                  | Email Id        |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                  | Telephone       |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Annexures-Delhi**

|  |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|-----------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  | Number                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Fax Number            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Date of establishment |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|                                                                                                      |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Type                                                                                                 | <input type="checkbox"/> Godown / Warehouse <input type="checkbox"/> Factory <input type="checkbox"/> Shop <input type="checkbox"/> Other place of business |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Address                                                                                              | Building Name/                                                                                                                                              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| State local sales tax/ VAT/ CST registration number (if place of business is situated outside Delhi) | Area/Road                                                                                                                                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                      | Locality/Market                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                      | Distt.                                                                                                                                                      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                      | State                                                                                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                      | Pin Code                                                                                                                                                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                      | Email Id                                                                                                                                                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                      | Telephone Number                                                                                                                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                      | Fax Number                                                                                                                                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                      | Date of establishment                                                                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                      |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|                                                                                                     |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Type                                                                                                | <input type="checkbox"/> Godown / Warehouse <input type="checkbox"/> Factory <input type="checkbox"/> Shop <input type="checkbox"/> Other place of business |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Address                                                                                             | Building Name/                                                                                                                                              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| State local sales tax/ VAT/CST registration number (if place of business is situated outside Delhi) | Area/Road                                                                                                                                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                     | Locality/Market                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                     | Distt.                                                                                                                                                      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                     | State                                                                                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                     | Pin Code                                                                                                                                                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                     | Email Id                                                                                                                                                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                     | Telephone Number                                                                                                                                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                     | Fax Number                                                                                                                                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                     | Date of establishment                                                                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                     |                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

### Compilation of Registration Provisions under VAT Laws of different States

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

### 3. 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/Status \_\_\_\_\_

[illegible]

|      |     |  |   |       |  |   |      |  |  |  |
|------|-----|--|---|-------|--|---|------|--|--|--|
| Date |     |  | / |       |  | / |      |  |  |  |
|      | Day |  |   | Month |  |   | Year |  |  |  |

## Form DVAT 04

## PART-D

### Particulars of the authorized signatory

[illegible][illegible]

|                  |  |  |   |  |  |   |  |  |  |                                      |                                                               |
|------------------|--|--|---|--|--|---|--|--|--|--------------------------------------|---------------------------------------------------------------|
| 3. Date of Birth |  |  | / |  |  | / |  |  |  | 4. Gender<br>(tick $\checkmark$ one) | <input type="checkbox"/> Male <input type="checkbox"/> Female |
|------------------|--|--|---|--|--|---|--|--|--|--------------------------------------|---------------------------------------------------------------|

[illegible][illegible][illegible][illegible]

[illegible][illegible]

11. Declaration

I/We\_\_\_\_\_ hereby solemnly affirm and declare that the person named above is authorised to act as an authorised signatory for the above referred business for which application for registration is being filed/ is registered under the Delhi VAT Act, 2004. All his actions in relation to this business will be binding on us.

S. No.

Full Name (*First name, Middle Name, Surname*)

Designation/Status

Signature

13. Acceptance as an authorised signatory

I \_\_\_\_\_ hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorised Signatory \_\_\_\_\_

Full Name (*first name, middle, surname*) \_\_\_\_\_

[illegible]

**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 :
  - (i) your turnover at any time during a financial year exceeds taxable quantum; or
  - (ii) you are liable to pay tax, or are registered or required to be registered under Central Sales Tax Act, 1956  
(‘Taxable quantum’ is ₹ 10 lacs except in the case of an importer where it is NIL)
3. Please note that irrespective of the quantum of turnover of the business, a dealer may apply for voluntary registration under the Delhi Value Added Tax Act, 2004.
4. For field 3, an “**importer**” means -
  - (i) a person who brings his own goods into Delhi; or
  - (ii) a person on whose behalf another person brings goods into Delhi; 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 Delhi to whom the goods are delivered.
5. The application for registration under this Act 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 five 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 with **one month** of the change.

***Compilation of Registration Provisions under VAT Laws of different States***

9. The form has to be filled and signed by the authorised signatory of the business.
10. Businesses with a turnover of more than five crores rupees are mandatorily required to file returns every month. Businesses with a turnover of less than five crores rupees 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 person;
  - (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 (Part A, B and C)**

1. In case of partnerships, Part A to be filled and signed by the managing partner plus top 4 other partners.
2. In case of companies, Part A to be filled and signed by the company secretary, the managing director and 3 other directors.
3. If required, make additional copies of the Parts 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.

***Annexures-Delhi***

6. In case of Part C, it is to be filled and signed by the person whose details are given in the Part.
7. Every sheet filled in the Part has to be signed by the same person (authorised signatory) who has signed the registration application.
8. In case any of the Parts are not applicable, please strike off the same and write 'Not Applicable' on the said Part.

## 2. HARYANA

ANNEXURE- A

### Form VAT-A1

[See rule 11(5)]

Application for the grant of registration under section 11 of the Haryana Value Added Tax Act, 2003

To

The Assessing Authority,  
\_\_\_\_\_ District.

I \_\_\_\_\_ Proprietor/Partner(s)/Karta of HUF/Principal Officer managing the business/affairs of the Company/Society/Association of Persons/Club/Head of the Department or any other officer duly authorised by him in writing, of the business, details of which are given below, hereby apply on behalf of the said business for grant of a certificate of registration under the Haryana Value Added Tax Act, 2003, for which a registration fee of ₹ 100.00 has been paid on..... vide TR No..... date...../ by affixing court fee stamp worth ₹100.00 on this application :-

1. Name and style of the business

|  |
|--|
|  |
|--|

2. Principal place of Business and contact Number(s).

|          |         |
|----------|---------|
| Address  | Phone:  |
| City     | Fax:    |
| District | E-Mail: |

3. Permanent Account number of the business (PAN)

|  |
|--|
|  |
|--|

4. Constitution of the business ( ☒ whichever is applicable

|                         |                        |                        |                       |
|-------------------------|------------------------|------------------------|-----------------------|
| Proprietorship          | Public Limited Company | Board or Corporation   | Government Department |
| Partnership             | HUF                    | Association of Persons | *                     |
| Private Limited Company | Co-Operative Society   | Club                   |                       |

\*( To be specified if not covered by any of the given descriptions)

**Annexures-Haryana**

5. Nature of Business ( ☒ whichever is applicable

|                                 |                       |                             |               |
|---------------------------------|-----------------------|-----------------------------|---------------|
| Manufacturing                   | Bricks Klin Owner     | Whole Sale Trade            | Leasing       |
| Mining                          | Halwaii               | Retail Trade                | Rice Sheller  |
| Power Generation / Distribution | Plyboard Manufacturer | Food grain Commission Agent | Stone Crusher |
| Works Contractor                | Lottery Dealer        | Eating Establishment        | Other         |

6. Four principal commodities in which the business is dealt with.

|  |
|--|
|  |
|--|

7. EAC (Economic Activity Code)  
(as per Schedule I of VAT Rules )

8. Basis of incurring liability to pay tax ( ☒ whichever is applicable.

|        |        |                               |                        |
|--------|--------|-------------------------------|------------------------|
| Import | Export | Sale exceeding rupees one lac | Voluntary registration |
|--------|--------|-------------------------------|------------------------|

9. Date of liability

|   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|
| D | D | - | M | M | - | Y | Y | Y | Y |
|   |   |   | - |   |   | - |   |   |   |

10. Details of Bank Account(s)

| Name of Bank with address | Type of account | Account Number |
|---------------------------|-----------------|----------------|
|                           |                 |                |
|                           |                 |                |
|                           |                 |                |

11. Details of immovable properties owned wholly or partly by the business.

| Serial. No. | Description of property | Address where property is situated | Approximate value | Share % |
|-------------|-------------------------|------------------------------------|-------------------|---------|
|             |                         |                                    |                   |         |
|             |                         |                                    |                   |         |

12. Script in which account books are maintained.

|  |
|--|
|  |
|--|

13. The names, addresses and other details of the proprietor, each of the partner, Karta of HUF and each director (in case of private limited company) are attached as per Annexure – I.

**Compilation of Registration Provisions under VAT Laws of different States**

14. A copy of the partnership deed /Memorandum of Articles of Association is enclosed.
15. The details of additional place(s) of business are attached as per Annexure-II.
16. The list of goods required to be purchased at concessional rate of tax under sub-section (4) of section 7 is attached as per Annexure-III.
17. The details of security furnished are attached as per Annexure-IV.
18. Passport size (self signed) photographs of the proprietor, each of the partner, Karta of HUF and each director (in case of private limited company) are pasted below.

|                            |                            |                            |
|----------------------------|----------------------------|----------------------------|
| Name _____<br>Status _____ | Name _____<br>Status _____ | Name _____<br>Status _____ |
|----------------------------|----------------------------|----------------------------|

**VERIFICATION**

I/We \_\_\_\_\_ do hereby solemnly affirm and declare that the information contained in this application, including Annexures attached herewith, is true and correct to the best of my/our knowledge and belief.

|       |                 |
|-------|-----------------|
|       | Signature ..... |
| Place | Status.....     |
| Date: | Full Name ..... |

**DECLARATION**

- (i) I/We hereby undertake to abide by the provisions of the Haryana Value Added Tax Act, 2003 and the Haryana Value Added Tax Rules, 2003.
- (ii) A sign board in the name of my/our business has already been displayed at all the business premises.
- (iii) That the books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

Signature .....

***Annexures–Haryana***

Place ..... Status.....  
Date: ..... Full Name .....

**(Signature of other partners in case of partnership business)**

|                |                 |                |                 |
|----------------|-----------------|----------------|-----------------|
| (1) Place..... | Signature.....  | (2) Place..... | Signature.....  |
|                | Full Name ..... |                | Full Name ..... |
| Date.....      | Status.....     | Date.....      | Status.....     |

|                |                 |                |                 |
|----------------|-----------------|----------------|-----------------|
| (3) Place..... | Signature.....  | (4) Place..... | Signature.....  |
|                | Full Name ..... |                | Full Name ..... |
| Date.....      | Status.....     | Date.....      | Status.....     |

**(For office use only)**

Acknowledgement receipt No. .... Date ..... Ward No. ....

Signature and Stamp of  
section clerk

**Compilation of Registration Provisions under VAT Laws of different States**

**Annexure I**

(To be attached with form VAT-A1)

Information about Proprietor, each Partner ( in case of partnership business)/Director  
( in case of Private Company) separately and Karta of HUF

1. **Full Name in Capitals** \_\_\_\_\_
2. **Father's Name in Capitals** \_\_\_\_\_
3. **Status** \_\_\_\_\_
4. **Extent of interest in business** \_\_\_\_\_
5. **Permanent Address** House No. \_\_\_\_\_ Sector/ Street \_\_\_\_\_  
City \_\_\_\_\_ District \_\_\_\_\_  
State \_\_\_\_\_ Pin \_\_\_\_\_
6. **Present Address** House No. \_\_\_\_\_ Sector/ Street \_\_\_\_\_  
City \_\_\_\_\_ District \_\_\_\_\_  
State \_\_\_\_\_ Pin \_\_\_\_\_

7. **Details of all immovable properties owned:**

| Sr. No. | Full address where property is situated | Approximate value | Extent of share |
|---------|-----------------------------------------|-------------------|-----------------|
|         |                                         |                   |                 |

8. **Particulars of other business(s) in which the person has interest**

| Sr.No. | Name of business | Address | Extent of share |
|--------|------------------|---------|-----------------|
|        |                  |         |                 |

**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein.

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature of the person concerned

**Annexure- II**

(To be attached with form VAT -A1)

**Details of additional places of business**

| Sr. No. | Complete Address | Use of premises-<br>factory/ godown/<br>office/ sale outlet/ any<br>other (to be specified) | Telephone Number |
|---------|------------------|---------------------------------------------------------------------------------------------|------------------|
|         |                  |                                                                                             |                  |

**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein. I further declare that I shall inform the department whenever there is a change in the information provided in this Annexure.

Place\_\_\_\_\_

Date\_\_\_\_\_

Signature .....

Full name \_\_\_\_\_

Status \_\_\_\_\_

**Compilation of Registration Provisions under VAT Laws of different States**

**Annexure –III**

(To be attached with form VAT –A1)

**The List of goods required to be purchased at concessional rate of tax under sub-section (4) of section 7.**

| S. No.<br>(1) | Purpose for which required<br>(2)                                                                             | Description of goods<br>(3) |
|---------------|---------------------------------------------------------------------------------------------------------------|-----------------------------|
| 1.            | For use in manufacture of goods for sale.                                                                     |                             |
| 2.            | For use in telecommunication network.                                                                         |                             |
| 3.            | For use in mining                                                                                             |                             |
| 4.            | For use in generation or distribution of electricity or any other form of power.                              |                             |
| 5.            | For use in packing of goods specified in Column (3) of entries at serial Nos.1 to 4 above, as the case may be |                             |

Signature \_\_\_\_\_

Full Name \_\_\_\_\_

Status \_\_\_\_\_

**Annexure –IV**

(To be attached with form VAT –A1)

**(Details of Security Furnished)**

| Serial No. | Name of the Surety | Type of Security | Amount | Name and TIN under the VAT Act of the business in which surety has an interest | Date of expiry (in case of Bank guarantee) |
|------------|--------------------|------------------|--------|--------------------------------------------------------------------------------|--------------------------------------------|
|            |                    |                  |        |                                                                                |                                            |

**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein. I further declare that I shall inform the department whenever there is a change in the information provided in this Annexure.

|            |                 |
|------------|-----------------|
| Place_____ | Signature _____ |
| Date_____  | Full name _____ |
|            | Status _____    |

### 3. PUNJAB

#### ANNEXURE - A

| Section    | Person liable to pay tax                                                                                                                       | Gross turnover exceeding<br>₹ |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| 6(3)(a)(i) | If a person imports taxable goods for sale or manufacturing or processing goods in state                                                       | One                           |
| (ii)       | If a person receives goods on consignment/branch transfer basis from within or outside the state on which no tax has been paid under this Act. | One                           |
| (iii)      | If a person is liable to pay purchase tax under section 19                                                                                     | One                           |
| (iv)       | If a person is a manufacturer                                                                                                                  | One Lac                       |
| (v)        | If a person is running hotel/restaurant                                                                                                        | Five Lacs                     |
| (vi)       | If a person is running bakery                                                                                                                  | Ten Lacs                      |
| (vii)      | If a person wishes voluntary registration                                                                                                      | Five Lacs                     |
| (viii)     | If any other person                                                                                                                            | Fifty Lacs                    |
| (ix)       | In case a person is registered under CST Act                                                                                                   | 0 (Zero)                      |

## ANNEXURE - B

## Form VAT-1

[See rule 3(2)]

## Application for Registration

|                                                                                        |                                                                                       |                                                                                |                                                        |
|----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------|
| 1. Name of the applicant                                                               |                                                                                       |                                                                                |                                                        |
| 2. Trade name in which business is carried on<br>(if different from name of applicant) |                                                                                       |                                                                                |                                                        |
| 3. Type of registration (Tick as applicable)                                           | <input type="checkbox"/> VAT<br>(Obligatory)                                          | <input type="checkbox"/> VAT<br>(Voluntary)                                    | <input type="checkbox"/> TOT                           |
| 12. Expected Turnover in the current financial<br>year (Tick one)                      | <input type="checkbox"/> Rs 25 lacs or<br>above                                       | <input type="checkbox"/> Less than Rs 25 lacs<br>but greater than Rs 5<br>lacs |                                                        |
| 5. Date from which liable to tax                                                       |                                                                                       | DD / MM / YYYY                                                                 |                                                        |
| 6. Constituti<br>on of<br>business<br>(Tick<br>one)                                    | <input type="checkbox"/> Proprietorship                                               | <input type="checkbox"/> Private Ltd.<br>Company                               | <input type="checkbox"/> Government<br>Company         |
|                                                                                        | <input type="checkbox"/> Partnership                                                  | <input type="checkbox"/> Public Ltd.<br>Company                                | <input type="checkbox"/> Government<br>Corporation     |
|                                                                                        | <input type="checkbox"/> HUF                                                          | <input type="checkbox"/> Society/ Club/<br>Trust                               | <input type="checkbox"/> Central / State<br>Government |
|                                                                                        | <input type="checkbox"/> Others, please specify _____                                 |                                                                                |                                                        |
|                                                                                        | (Please fill details about persons having interest in business in <b>Annexure I</b> ) |                                                                                |                                                        |
| 7. Nature of<br>business<br>(Tick all<br>applicable)                                   | <input type="checkbox"/> Manufacture                                                  | <input type="checkbox"/> Distribution                                          | <input type="checkbox"/> Wholesale                     |
|                                                                                        | <input type="checkbox"/> Retail                                                       | <input type="checkbox"/> Export                                                | <input type="checkbox"/> Import                        |
|                                                                                        | <input type="checkbox"/> Works Contract                                               | <input type="checkbox"/> Leasing                                               |                                                        |
|                                                                                        | <input type="checkbox"/> Others, please specify _____                                 |                                                                                |                                                        |
|                                                                                        |                                                                                       |                                                                                |                                                        |
| 8. List of principal goods manufactured / sold                                         |                                                                                       | As per List attached                                                           |                                                        |
| 9. Permanent Account Number (PAN), if available                                        |                                                                                       |                                                                                |                                                        |
| 10. Registration number under Central Excise Act (if applicable)                       |                                                                                       |                                                                                |                                                        |
| 11. Main operating<br>bank account                                                     | Bank name:                                                                            | Address:                                                                       |                                                        |
| 12. Address of Principal place of business in Punjab:                                  |                                                                                       |                                                                                |                                                        |
| Building Name/ Number                                                                  |                                                                                       |                                                                                |                                                        |
| Area/ Road                                                                             |                                                                                       |                                                                                |                                                        |
| City                                                                                   |                                                                                       |                                                                                |                                                        |

**Compilation of Registration Provisions under VAT Laws of different States**

|                                                                                                                                                                           |                         |                             |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|------------------------------|
| Pin Code                                                                                                                                                                  |                         |                             |                              |
| Email Id                                                                                                                                                                  |                         |                             |                              |
| Telephone Number(s)                                                                                                                                                       |                         |                             |                              |
| Fax Number(s)                                                                                                                                                             |                         |                             |                              |
| 13. Number of places of business in India (attach details about places of business including that of other places of business in Chandigarh)                              |                         | Within State<br>(Nos. only) | Outside state<br>(Nos. only) |
|                                                                                                                                                                           | Factories               |                             |                              |
|                                                                                                                                                                           | Godowns/Warehouses      |                             |                              |
|                                                                                                                                                                           | Branches                |                             |                              |
|                                                                                                                                                                           | Shops/ Retail outlets   |                             |                              |
|                                                                                                                                                                           | Others (Please specify) |                             |                              |
| 14. Total no. of enclosures                                                                                                                                               |                         |                             |                              |
| <b>Verification</b>                                                                                                                                                       |                         |                             |                              |
| I certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed. |                         |                             |                              |
| Signature                                                                                                                                                                 |                         |                             |                              |
| Full name of authorized representative                                                                                                                                    |                         |                             |                              |
| Designation                                                                                                                                                               |                         |                             |                              |
| Date                                                                                                                                                                      |                         |                             |                              |
| Place                                                                                                                                                                     |                         |                             |                              |

## Annexure I

## Particulars of person(s) with interest in business

|    |                                                                          |                                      |                                 |                     |                                               |
|----|--------------------------------------------------------------------------|--------------------------------------|---------------------------------|---------------------|-----------------------------------------------|
| 1. | Name of the Business                                                     |                                      |                                 |                     |                                               |
| 2. | Full Name                                                                |                                      |                                 |                     |                                               |
| 3. | Father's/ Husband's Full Name                                            |                                      |                                 |                     |                                               |
| 4. | Date of Birth (in case of minors)                                        | ____ / ____ / ____<br>DD / MM / YYYY |                                 |                     |                                               |
| 5. | Gender (Tick as applicable)                                              | <input type="checkbox"/> Male        | <input type="checkbox"/> Female |                     |                                               |
| 6. | Principal Place of Business                                              |                                      |                                 |                     |                                               |
|    | Building Name/ No.                                                       |                                      |                                 |                     |                                               |
|    | Area/ Road                                                               |                                      |                                 |                     |                                               |
|    | City                                                                     |                                      |                                 |                     |                                               |
|    | Pin Code                                                                 |                                      |                                 |                     |                                               |
|    | Email Id                                                                 |                                      |                                 |                     |                                               |
|    | Telephone No(s)                                                          |                                      |                                 |                     |                                               |
|    | Fax Numbers(s)                                                           |                                      |                                 |                     |                                               |
| 7. | Permanent Residential Address                                            |                                      |                                 |                     |                                               |
|    | Building Name/ Number                                                    |                                      |                                 |                     |                                               |
|    | Area/Road                                                                |                                      |                                 |                     |                                               |
|    | City                                                                     |                                      |                                 |                     |                                               |
|    | Pin Code                                                                 |                                      |                                 |                     |                                               |
|    | Email Id                                                                 |                                      |                                 |                     |                                               |
|    | Telephone No(s)                                                          |                                      |                                 |                     |                                               |
|    | Fax Number(s)                                                            |                                      |                                 |                     |                                               |
| 8. | Status and extent of interest in business                                |                                      |                                 |                     |                                               |
| 9. | Particulars of interest in any other business(es) within Punjab, if any. |                                      |                                 |                     |                                               |
|    | Name of other business                                                   | Complete Address of other business   | VRN/TRN                         | CST Registration No | Nature and extent of interest in the business |
|    |                                                                          |                                      |                                 |                     |                                               |
|    |                                                                          |                                      |                                 |                     |                                               |
|    |                                                                          |                                      |                                 |                     |                                               |

**Compilation of Registration Provisions under VAT Laws of different States**

|                                                                                                                                                                                                                                                                                        |                              |                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------------|
| 10. Particulars of all immovable property owned by or in which the person has any interest.                                                                                                                                                                                            |                              |                                               |
| Description of property                                                                                                                                                                                                                                                                | Full address of the property | Nature and extent of interest in the property |
|                                                                                                                                                                                                                                                                                        |                              |                                               |
|                                                                                                                                                                                                                                                                                        |                              |                                               |
| <b>Verification</b><br>I certify that the information given in this form is true and correct to the best of my knowledge and belief and nothing has been concealed. I further declare that I shall inform the department whenever there is a change in the information provided above. |                              |                                               |
| Signature                                                                                                                                                                                                                                                                              |                              |                                               |
| Full name of the person                                                                                                                                                                                                                                                                |                              |                                               |
| Designation                                                                                                                                                                                                                                                                            |                              |                                               |
| Place                                                                                                                                                                                                                                                                                  |                              |                                               |
| Date                                                                                                                                                                                                                                                                                   |                              |                                               |

**Annexure II**  
**Particulars of places of business**

|                                                                             |                                                |        |                                                 |                                                 |
|-----------------------------------------------------------------------------|------------------------------------------------|--------|-------------------------------------------------|-------------------------------------------------|
| 1. Principal place of business                                              |                                                |        |                                                 |                                                 |
| Building Name/Number                                                        |                                                |        |                                                 |                                                 |
| Area/ Road                                                                  |                                                |        |                                                 |                                                 |
| City                                                                        |                                                |        |                                                 |                                                 |
| Pin Code                                                                    |                                                |        |                                                 |                                                 |
| Email Id                                                                    |                                                |        |                                                 |                                                 |
| Telephone Number(s)                                                         |                                                |        |                                                 |                                                 |
| Fax Number(s)                                                               |                                                |        |                                                 |                                                 |
| 2. State                                                                    |                                                | Punjab |                                                 |                                                 |
| 3. Date of establishment                                                    |                                                |        |                                                 |                                                 |
| 4. Type<br>(Tick One)                                                       | <input type="checkbox"/> Godown                |        | <input type="checkbox"/> Factory/<br>Industries | <input type="checkbox"/> Shop/Retail<br>outlets |
|                                                                             | <input type="checkbox"/> Office/Branch offices |        | <input type="checkbox"/> Other (Please specify) |                                                 |
|                                                                             |                                                |        |                                                 |                                                 |
| 1. Additional places of business (If more than one, attach separate sheets) |                                                |        |                                                 |                                                 |
| Building Name/<br>Number                                                    |                                                |        |                                                 |                                                 |
| Area/ Road                                                                  |                                                |        |                                                 |                                                 |
| City                                                                        |                                                |        |                                                 |                                                 |
| Pin Code                                                                    |                                                |        |                                                 |                                                 |
| Email Id                                                                    |                                                |        |                                                 |                                                 |
| Telephone<br>Number(s)                                                      |                                                |        |                                                 |                                                 |
| Fax Number(s)                                                               |                                                |        |                                                 |                                                 |
| 2. State                                                                    |                                                |        |                                                 |                                                 |
| 3. State local tax registration number (if State<br>is other than Punjab)   |                                                |        |                                                 |                                                 |
| 4. Date of establishment                                                    |                                                |        |                                                 |                                                 |
| 5. Type<br>(Tick One)                                                       | <input type="checkbox"/> Godown                |        | <input type="checkbox"/> Factory/<br>Industries | <input type="checkbox"/> Shop/ Retail outlets   |
|                                                                             | <input type="checkbox"/> Office/Branch offices |        | <input type="checkbox"/> Other (Please specify) |                                                 |
|                                                                             |                                                |        |                                                 |                                                 |

***Compilation of Registration Provisions under VAT Laws of different States***

|                                                                                                                                                                                                                                                              |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Verification</b><br>The above statement(s) are true and complete to the best of my knowledge and belief and nothing has been concealed. I further declare that I shall inform the department whenever there is a change in the information provided above |  |
| Signature                                                                                                                                                                                                                                                    |  |
| Full name of the person                                                                                                                                                                                                                                      |  |
| Designation                                                                                                                                                                                                                                                  |  |
| Place                                                                                                                                                                                                                                                        |  |
| Date                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                              |  |

**Annexure III**  
**Particulars of authorized representative**

|                                                                                                                                                                                                                                                                                                      |                                                                   |                |        |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|----------------|--------|--|
| 1.                                                                                                                                                                                                                                                                                                   | Name of the Business                                              |                |        |  |
| 2.                                                                                                                                                                                                                                                                                                   | Place of business with address                                    |                |        |  |
| 3.                                                                                                                                                                                                                                                                                                   | Full Name of the Authorised representative                        |                |        |  |
| 4.                                                                                                                                                                                                                                                                                                   | Designation                                                       |                |        |  |
| 5.                                                                                                                                                                                                                                                                                                   | Permanent Residential Address                                     |                |        |  |
|                                                                                                                                                                                                                                                                                                      | Building Name/ Number                                             |                |        |  |
|                                                                                                                                                                                                                                                                                                      | Area/ Road                                                        |                |        |  |
|                                                                                                                                                                                                                                                                                                      | City                                                              |                |        |  |
|                                                                                                                                                                                                                                                                                                      | Pin Code                                                          |                |        |  |
|                                                                                                                                                                                                                                                                                                      | Email Id                                                          |                |        |  |
|                                                                                                                                                                                                                                                                                                      | Telephone Number(s)                                               |                |        |  |
|                                                                                                                                                                                                                                                                                                      | Fax Number(s)                                                     |                |        |  |
| 6.                                                                                                                                                                                                                                                                                                   | Date from which authorised to act as an authorised representative | DD / MM / YYYY |        |  |
| <b>Declaration</b>                                                                                                                                                                                                                                                                                   |                                                                   |                |        |  |
| I/ We declare that the person named above is authorised to act as an authorised representative for the above referred business for which application for registration is being filed / is registered under Punjab VAT Act, 2005. His all actions in relation to this business will be binding on us. |                                                                   |                |        |  |
| <b>Signatories</b>                                                                                                                                                                                                                                                                                   |                                                                   |                |        |  |
| Full Name                                                                                                                                                                                                                                                                                            |                                                                   | Signature      | Status |  |
|                                                                                                                                                                                                                                                                                                      |                                                                   |                |        |  |
| <b>Acceptance as an authorised representative</b>                                                                                                                                                                                                                                                    |                                                                   |                |        |  |
| I, accept to act as an authorised representative for the above referred business.                                                                                                                                                                                                                    |                                                                   |                |        |  |
| Signature                                                                                                                                                                                                                                                                                            |                                                                   |                |        |  |
| Full name of the person                                                                                                                                                                                                                                                                              |                                                                   |                |        |  |
| Designation                                                                                                                                                                                                                                                                                          |                                                                   |                |        |  |
| Place                                                                                                                                                                                                                                                                                                |                                                                   |                |        |  |
| Date                                                                                                                                                                                                                                                                                                 |                                                                   |                |        |  |
|                                                                                                                                                                                                                                                                                                      |                                                                   |                |        |  |
|                                                                                                                                                                                                                                                                                                      |                                                                   |                |        |  |

***Compilation of Registration Provisions under VAT Laws of different States***

**I. Instructions:**

1. Please fill in all the details in CAPITAL letters
2. For field 2, give details of the trade names if the business is carried on in different names.
3. For field 3, please note that it is mandatory for you to register as VAT registrant if you are:
  - a. a manufacturer whose annual turnover exceeds ` 1,00,000/; **OR**
  - b. an importer, who brings goods worth more than Re 1/ into Punjab from any place outside its territorial jurisdiction (including from other States and Union Territories in India); **OR**
  - c. a dealer having registration under CST Act, 1956 and who wishes to retain the CST status; **OR**
  - d. none of the above, but you have an annual turnover greater than ₹ 50,00,000/

In case you are not a manufacturer and do not fall into any of the above categories but you have an annual turnover greater than ₹ 5,00,000/-, you have the choice to opt for **EITHER** VAT registration **OR** TOT registration.

Please note that if you are a person for whom it is mandatory to register as VAT registrant, you will have to tick VAT (obligatory). In case you choose to opt for **EITHER** VAT registration **OR** TOT registration, you will have to tick VAT (voluntary) or TOT respectively

4. For field 7, more than one boxes may be ticked if applicable. Please note that an importer is a person who brings goods into Punjab from any place outside its territorial jurisdiction including from other States and Union Territories in India
5. For field 7, please name the main nature of business on the basis of value or turnover.
6. For field 8, please name the main goods sold on the basis of value. Please note in case you are an exclusive Kirana or general merchandise dealer then please write General merchandise
7. For field 9, if authorised representative does not have a PAN, then please mark Applied for or N/A as applicable
8. Registration application should be verified and signed by an authorised representative, as defined below:
  - a. proprietor, in case of proprietorship concern

- b. partner, in case of Partnership firm
- c. managing director or authorized signatory, in case of a company
- d. manager or karta, in case of Hindu Undivided Family
- e. principal officer managing the business, in case of any association of individuals
- f. authorised representative, in all other cases

**II. Instructions for using Annexure I of Registration application**

- 1. To be filled in if the applicant is not a company.
- 2. The format is to be used for providing details about person(s) who have interest in the business; and whose details have either not been notified to the Department or have undergone changes not notified to the Department.
- 3. If required please make additional photocopies of the Annexure and attach with Registration application
- 4. Every sheet filled in Annexure I format has to be signed by the same person (authorised representative) whose particulars are being provided in that sheet
- 5. Please paste passport size photographs of the person whose details are being provided.

**III. Instructions for using Annexure II of Registration application**

- 1. The format is to be used for providing details about all places of business including the principal place of business
- 2. If required, please make additional photocopies of the Annexure and attach with the registration application
- 3. Every sheet filled in Annexure II format has to be signed by the same person (authorised representative) who has signed on the registration application

**IV. Instructions for using Annexure III of Registration application**

- 1. This Annexure needs to be used for providing details about the authorised representative
- 2. Declaration provided in this Annexure needs to be signed by all the persons having interest in the business
- 3. If space is inadequate, please provide the declaration in another sheet in the given format

#### 4. CHANDIGARH

ANNEXURE 'A'

Taxable Quantum as applicable in Chandigarh

| S. No. | Description                                  | Taxable Quantum |
|--------|----------------------------------------------|-----------------|
| 1      | Importer / exporter of goods in/out of State | ₹ 1/-           |
| 2      | Liable to pay purchase tax                   | ₹ 1/-           |
| 3      | Manufacturer                                 | ₹ 1 Lacs        |
| 4      | Consignment / branch transfer                | ₹1/-            |
| 5      | Voluntary registration                       | ₹ 5 Lacs        |
| 6      | Other persons                                | ₹ 50 Lacs       |
| 7      | TOT registration                             | ₹ 50 Lacs       |

## ANNEXURE 'B'

## Form VAT-1

**[See rule 3(2)]**

## Application for Registration

|    |                                                                                  |                                                                                       |                                               |  |  |          |                                                                          |  |  |  |                              |  |
|----|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------|--|--|----------|--------------------------------------------------------------------------|--|--|--|------------------------------|--|
| 1  | Name of the applicant                                                            |                                                                                       |                                               |  |  |          |                                                                          |  |  |  |                              |  |
| 2  | Trade name in which business is carried on (if different from name of applicant) |                                                                                       |                                               |  |  |          |                                                                          |  |  |  |                              |  |
| 3  | Type of registration (Tick as applicable)                                        |                                                                                       | <input type="checkbox"/> VAT (Obligatory)     |  |  |          | <input type="checkbox"/> VAT (Voluntary)                                 |  |  |  | <input type="checkbox"/> TOT |  |
| 4  | Expected Turnover in the current financial year (Tick one)                       |                                                                                       | <input type="checkbox"/> Rs 25 lacs or above  |  |  |          | <input type="checkbox"/> Less than Rs 25 lacs but greater than Rs 5 lacs |  |  |  |                              |  |
| 5  | Date from which liable to tax                                                    |                                                                                       |                                               |  |  |          | DD / MM / YYYY                                                           |  |  |  |                              |  |
| 6  | Constitution of business (Tick one)                                              | <input type="checkbox"/> Proprietorship                                               | <input type="checkbox"/> Private Ltd. Company |  |  |          | <input type="checkbox"/> Government Company                              |  |  |  |                              |  |
|    |                                                                                  | <input type="checkbox"/> Partnership                                                  | <input type="checkbox"/> Public Ltd. Company  |  |  |          | <input type="checkbox"/> Government Corporation                          |  |  |  |                              |  |
|    |                                                                                  | <input type="checkbox"/> HUF                                                          | <input type="checkbox"/> Society/ Club/ Trust |  |  |          | <input type="checkbox"/> Central / State Government                      |  |  |  |                              |  |
|    |                                                                                  | <input type="checkbox"/> Others, please specify _____                                 |                                               |  |  |          |                                                                          |  |  |  |                              |  |
|    |                                                                                  | (Please fill details about persons having interest in business in <b>Annexure I</b> ) |                                               |  |  |          |                                                                          |  |  |  |                              |  |
| 7  | Nature of business (Tick all applicable)                                         | <input type="checkbox"/> Manufacture                                                  | <input type="checkbox"/> Distribution         |  |  |          | <input type="checkbox"/> Wholesale                                       |  |  |  |                              |  |
|    |                                                                                  | <input type="checkbox"/> Retail                                                       | <input type="checkbox"/> Export               |  |  |          | <input type="checkbox"/> Import                                          |  |  |  |                              |  |
|    |                                                                                  | <input type="checkbox"/> Works Contract                                               | <input type="checkbox"/> Leasing              |  |  |          |                                                                          |  |  |  |                              |  |
|    |                                                                                  | <input type="checkbox"/> Others, please specify _____                                 |                                               |  |  |          |                                                                          |  |  |  |                              |  |
|    |                                                                                  |                                                                                       |                                               |  |  |          |                                                                          |  |  |  |                              |  |
| 8  | List of principal goods manufactured / sold                                      |                                                                                       |                                               |  |  |          |                                                                          |  |  |  |                              |  |
| 9  | Permanent Account Number (PAN), if available                                     |                                                                                       |                                               |  |  |          |                                                                          |  |  |  |                              |  |
| 10 | Registration number under Central Excise Act (if applicable)                     |                                                                                       |                                               |  |  |          |                                                                          |  |  |  |                              |  |
| 11 | Main operating bank account                                                      | Bank name:                                                                            |                                               |  |  | Address: |                                                                          |  |  |  |                              |  |
| 12 | Address of Principal place of business in Chandigarh:                            |                                                                                       |                                               |  |  |          |                                                                          |  |  |  |                              |  |
|    | Building Name/ Number                                                            |                                                                                       |                                               |  |  |          |                                                                          |  |  |  |                              |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|                                                                                                                                                                           |                                                                                                                                          |                       |                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|
| Area/ Road                                                                                                                                                                |                                                                                                                                          |                       |                           |
| City                                                                                                                                                                      |                                                                                                                                          |                       |                           |
| Pin Code                                                                                                                                                                  |                                                                                                                                          |                       |                           |
| Email Id                                                                                                                                                                  |                                                                                                                                          |                       |                           |
| Telephone Number(s)                                                                                                                                                       |                                                                                                                                          |                       |                           |
| Fax Number(s)                                                                                                                                                             |                                                                                                                                          |                       |                           |
| 13                                                                                                                                                                        | Number of places of business in India (attach details about places of business including that of other places of business in Chandigarh) |                       | Within State (Nos. only)  |
|                                                                                                                                                                           |                                                                                                                                          |                       | Outside state (Nos. only) |
|                                                                                                                                                                           |                                                                                                                                          | Factories             |                           |
|                                                                                                                                                                           |                                                                                                                                          | Godowns/ Warehouses   |                           |
|                                                                                                                                                                           |                                                                                                                                          | Branches              |                           |
|                                                                                                                                                                           |                                                                                                                                          | Shops/ Retail outlets |                           |
| Others (Please specify)                                                                                                                                                   |                                                                                                                                          |                       |                           |
| 14 Total no. of enclosures                                                                                                                                                |                                                                                                                                          |                       |                           |
| <b>Verification</b>                                                                                                                                                       |                                                                                                                                          |                       |                           |
| I certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed. |                                                                                                                                          |                       |                           |
| Signature                                                                                                                                                                 |                                                                                                                                          |                       |                           |
| Full name of authorized representative                                                                                                                                    |                                                                                                                                          |                       |                           |
| Designation                                                                                                                                                               |                                                                                                                                          |                       |                           |
| Date                                                                                                                                                                      |                                                                                                                                          |                       |                           |
| Place                                                                                                                                                                     |                                                                                                                                          |                       |                           |

**Annexure I**  
**Particulars of person(s) with interest in business**

|                                                                                  |                                                                                                                   |         |                                 |                                               |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|-----------------------------------------------|
| 1. Name of the Business                                                          |                                                                                                                   |         |                                 |                                               |
| 2. Full Name                                                                     |                                                                                                                   |         |                                 |                                               |
| 3. Father's /Husband's Full Name                                                 |                                                                                                                   |         |                                 |                                               |
| 4. Date of Birth (in case of minors)                                             | <div style="text-align: center;">             ____ / ____ / ____<br/>             DD / MM / YYYY           </div> |         |                                 |                                               |
| 5. Gender<br>(Tick as applicable)                                                | <input type="checkbox"/> Male                                                                                     |         | <input type="checkbox"/> Female |                                               |
| 6. Principal Place of Business                                                   |                                                                                                                   |         |                                 |                                               |
| Building Name/<br>No.                                                            |                                                                                                                   |         |                                 |                                               |
| Area/ Road                                                                       |                                                                                                                   |         |                                 |                                               |
| City                                                                             |                                                                                                                   |         |                                 |                                               |
| Pin Code                                                                         |                                                                                                                   |         |                                 |                                               |
| Email Id                                                                         |                                                                                                                   |         |                                 |                                               |
| Telephone No(s)                                                                  |                                                                                                                   |         |                                 |                                               |
| Fax No(s)                                                                        |                                                                                                                   |         |                                 |                                               |
| 7. Permanent Residential Address                                                 |                                                                                                                   |         |                                 |                                               |
| Building Name/<br>Number                                                         |                                                                                                                   |         |                                 |                                               |
| Area/ Road                                                                       |                                                                                                                   |         |                                 |                                               |
| City                                                                             |                                                                                                                   |         |                                 |                                               |
| Pin Code                                                                         |                                                                                                                   |         |                                 |                                               |
| Email Id                                                                         |                                                                                                                   |         |                                 |                                               |
| Telephone No(s)                                                                  |                                                                                                                   |         |                                 |                                               |
| Fax No(s)                                                                        |                                                                                                                   |         |                                 |                                               |
| 8. Status and extent of interest in business                                     |                                                                                                                   |         |                                 |                                               |
| 9. Particulars of interest in any other business (es) within Chandigarh, if any. |                                                                                                                   |         |                                 |                                               |
| Name of other business                                                           | Complete Address of other business                                                                                | VRN/TRN | CST Registration No             | Nature and extent of interest in the business |
|                                                                                  |                                                                                                                   |         |                                 |                                               |
|                                                                                  |                                                                                                                   |         |                                 |                                               |

**Compilation of Registration Provisions under VAT Laws of different States**

|                                                                                                                                                                                                                                                                                       |                              |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------------|
| 10. Particulars of all immovable property owned by or in which the person has any interest                                                                                                                                                                                            |                              |                                               |
| Description of property                                                                                                                                                                                                                                                               | Full address of the property | Nature and extent of interest in the property |
|                                                                                                                                                                                                                                                                                       |                              |                                               |
|                                                                                                                                                                                                                                                                                       |                              |                                               |
| <b>Verification</b><br>I certify that the information given in this form is true and correct to the best of my knowledge and belief and nothing has been concealed. I further declare that I shall inform the department whenever there is a change in the information provided above |                              |                                               |
| Signature                                                                                                                                                                                                                                                                             |                              |                                               |
| Full name of the person                                                                                                                                                                                                                                                               |                              |                                               |
| Designation                                                                                                                                                                                                                                                                           |                              |                                               |
| Place                                                                                                                                                                                                                                                                                 |                              |                                               |
| Date                                                                                                                                                                                                                                                                                  |                              |                                               |

**Annexure II**  
**Particulars of places of business**

|                                |                                                   |                                                 |                                                  |
|--------------------------------|---------------------------------------------------|-------------------------------------------------|--------------------------------------------------|
| 1. Principal place of business |                                                   |                                                 |                                                  |
| Building Name/<br>Number       |                                                   |                                                 |                                                  |
| Area/ Road                     |                                                   |                                                 |                                                  |
| City                           |                                                   |                                                 |                                                  |
| Pin Code                       |                                                   |                                                 |                                                  |
| Email Id                       |                                                   |                                                 |                                                  |
| Telephone No(s)                |                                                   |                                                 |                                                  |
| Fax Number(s)                  |                                                   |                                                 |                                                  |
| 2. State                       |                                                   | Chandigarh                                      |                                                  |
| 3. Date of establishment       |                                                   |                                                 |                                                  |
| 4. Type<br>(Tick One)          | <input type="checkbox"/> Godown                   | <input type="checkbox"/> Factory/<br>Industries | <input type="checkbox"/> Shop/ Retail<br>outlets |
|                                | <input type="checkbox"/> Office/Branch<br>offices | <input type="checkbox"/> Other (Please specify) |                                                  |
|                                |                                                   |                                                 |                                                  |

|                                                                               |                                                    |                                                 |                                                  |
|-------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------|--------------------------------------------------|
| 1. Additional places of business (If more than one, attach separate sheets)   |                                                    |                                                 |                                                  |
| Building Name/<br>Number                                                      |                                                    |                                                 |                                                  |
| Area/ Road                                                                    |                                                    |                                                 |                                                  |
| City                                                                          |                                                    |                                                 |                                                  |
| Pin Code                                                                      |                                                    |                                                 |                                                  |
| Email Id                                                                      |                                                    |                                                 |                                                  |
| Telephone No(s)                                                               |                                                    |                                                 |                                                  |
| Fax Number(s)                                                                 |                                                    |                                                 |                                                  |
| 2. State                                                                      |                                                    |                                                 |                                                  |
| 3. State local tax registration number (if State<br>is other than Chandigarh) |                                                    |                                                 |                                                  |
| 4. Date of establishment                                                      |                                                    |                                                 |                                                  |
| 5. Type<br>(Tick One)                                                         | <input type="checkbox"/> Godown                    | <input type="checkbox"/> Factory/<br>Industries | <input type="checkbox"/> Shop/ Retail<br>outlets |
|                                                                               | <input type="checkbox"/> Office/<br>Branch offices | <input type="checkbox"/> Other (Please specify) |                                                  |
|                                                                               |                                                    |                                                 |                                                  |

***Compilation of Registration Provisions under VAT Laws of different States***

**Verification**

The above statement(s) are true and complete to the best of my knowledge and belief and nothing has been concealed. I further declare that I shall inform the department whenever there is a change in the information provided above.

Signature

Full name of the person

Designation

Place

Date

**Annexure III**  
**Particulars of authorized representative**

|    |                                                                   |                |
|----|-------------------------------------------------------------------|----------------|
| 1. | Name of the Business                                              |                |
| 2. | Place of business with address                                    |                |
| 3. | Full Name of the Authorised representative                        |                |
| 4. | Designation                                                       |                |
| 5. | Permanent Residential Address                                     |                |
|    | Building Name/ Number                                             |                |
|    | Area/ Road                                                        |                |
|    | City                                                              |                |
|    | Pin Code                                                          |                |
|    | Email Id                                                          |                |
|    | Telephone Number(s)                                               |                |
|    | Fax Number(s)                                                     |                |
| 6. | Date from which authorised to act as an authorised representative | DD / MM / YYYY |

**Declaration**

I/ We declare that the person named above is authorised to act as an authorised representative for the above referred business for which application for registration is being filed/is registered under Punjab VAT Act, 2005. His all actions in relation to this business will be binding on us.

**Signatories**

|           |           |        |
|-----------|-----------|--------|
| Full Name | Signature | Status |
|-----------|-----------|--------|

**Acceptance as an authorised representative**

I, accept to act as an authorised representative for the above referred business.

Signature

Full name of the person

Designation

Place

Date

### ***Compilation of Registration Provisions under VAT Laws of different States***

#### **I. Instructions:**

- 1 Please fill in all the details in CAPITAL letters
2. For field 2, give details of the trade names if the business is carried on in different names.
3. For field 3, please note that it is mandatory for you to register as VAT registrant if you are:
  - a. a manufacturer whose annual turnover exceeds ₹ 1,00,000/; **OR**
  - b. an importer, who brings goods worth more than Re 1/ into Chandigarh from any place outside its territorial jurisdiction (including from other States and Union Territories in India); **OR**
  - c. a dealer having registration under CST Act, 1956 and who wishes to retain the CST status; **OR**
  - d. none of the above, but you have an annual turnover greater than ₹50,00,000/

In case you are not a manufacturer and do not fall into any of the above categories but you have an annual turnover greater than ₹ 5,00,000/-, you have the choice to opt for **EITHER** VAT registration **OR** TOT registration.

Please note that if you are a person for whom it is mandatory to register as VAT registrant, you will have to tick VAT (obligatory). In case you choose to opt for **EITHER** VAT registration **OR** TOT registration, you will have to tick VAT (voluntary) or TOT respectively.

4. For field 7, more than one boxes may be ticked if applicable. Please note that an importer is a person who brings goods into Punjab from any place outside its territorial jurisdiction including from other States and Union Territories in India.
5. For field 7, please name the main nature of business on the basis of value or turnover.
6. For field 8, please name the main goods sold on the basis of value. Please note in case you are an exclusive Kirana or general merchandise dealer then please write General merchandise.
7. For field 9, if authorised representative does not have a PAN, then please mark Applied for or N/A as applicable.
8. Registration application should be verified and signed by an authorised representative, as defined below:
  - a. proprietor, in case of proprietorship concern
  - b. partner, in case of Partnership firm
  - c. managing director or authorized signatory, in case of a company

## ***Annexures–Chandigarh***

- d. manager or karta, in case of Hindu Undivided Family
- e. principal officer managing the business, in case of any association of individuals
- f. authorised representative, in all other cases

### **II. Instructions for using Annexure I of Registration application**

- 1. To be filled in if the applicant is not a company.
- 2. The format is to be used for providing details about person(s) who have interest in the business; and whose details have either not been notified to the Department or have undergone changes not notified to the Department.
- 3. If required please make additional photocopies of the Annexure and attach with Registration application.
- 4. Every sheet filled in Annexure I format has to be signed by the same person (authorised representative) whose particulars are being provided in that sheet.
- 5. Please paste passport size photographs of the person whose details are being provided.

### **III. Instructions for using Annexure II of Registration application**

- 1. The format is to be used for providing details about all places of business including the principal place of business.
- 2. If required, please make additional photocopies of the Annexure and attach with the registration application.
- 3. Every sheet filled in Annexure II format has to be signed by the same person (authorised representative) who has signed on the registration application.

### **IV. Instructions for using Annexure III of Registration application**

- 1. This Annexure needs to be used for providing details about the authorised representative.
- 2. Declaration provided in this Annexure needs to be signed by all the persons having interest in the business.
- 3. If space is inadequate, please provide the declaration in another sheet in the given format.

## 5. HIMACHAL PRADESH

### ANNEXURE A

#### Form VAT-1

[See rule 3(1)]

Application for the grant of VAT/GENERAL registration under section 14 of the Himachal Pradesh Value Added Tax Act, 2005.

To,  
The Assessing Authority,  
.....District.

I/We .....Proprietor/Manager (duly authorized)/Partner(s)  
Karta of HUF/Principal Officer managing the business/affairs of the  
Company/Society/Association of persons/Club/Head of the Department or any other  
officer duly authorized by him in writing, of the business, details of which are given  
below, hereby apply on behalf of the said business for grant of a certificate of  
registration under the Himachal Pradesh Value Added Tax Act, 2005, for which the  
registration fee of ₹100.00 has been paid on ..... vide TR No.....  
Date.....

1. Name and style of business:

|  |
|--|
|  |
|--|

2. Principal place of the business and contact address:

|                             |          |
|-----------------------------|----------|
| Principal place of business |          |
| Address                     | Phone :  |
| City                        | Fax :    |
| District                    | E-mail : |

3. Permanent Account Number of the business (PAN)  
under the Income Tax Act, 1961:

|  |
|--|
|  |
|--|

**Annexures-Himachal Pradesh**

4. Constitution of the business, (✓) whichever is applicable:

|                |                         |                        |                              |
|----------------|-------------------------|------------------------|------------------------------|
| Proprietorship | Private Limited Company | Association of Persons | Government Corporation/Board |
| Partnership    | Public Limited Company  | Club                   | *                            |
| HUF            | Co-operative Society    | Government             |                              |

\*(To be specified if not covered by any of the given descriptions)

5. Nature of business, (✓) whichever is applicable:

|                      |                                  |                                       |               |
|----------------------|----------------------------------|---------------------------------------|---------------|
| Manufacturing        | Leasing                          | Telecommunication                     | Stone Crusher |
| Wholesale business   | Catering (service of eatables)   | Halwai/Dhaba/Tandoor/Loh/Chat service | Other         |
| Retail-sale business | Mining                           | Brick-kiln owner                      |               |
| Works Contracting    | Power Generation or distribution | Lottery dealer                        |               |

6. Principal commodities in which the business is done.

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |
|  |  |

7. EAC (Economic Activity Code:  
(As per Schedule-I appended to the rules)

8. Basis of incurring liability to pay  
Tax (✓) which is applicable

Import :

Export :

Sale exceeding ₹ .....

**Compilation of Registration Provisions under VAT Laws of different States**

Registration under section 14(2):-

9. Date of liability

|   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|
| D | D | - | M | M | - | Y | Y | Y | Y |
|   |   | - |   |   | - |   |   |   |   |

10. Details of Bank Account(s) of persons having interest in the business:

| Name of Bank with address | Type of account | Account Number |
|---------------------------|-----------------|----------------|
|                           |                 |                |
|                           |                 |                |
|                           |                 |                |

11. Details of immovable properties owned wholly or partly by persons having interest in the business:

| Serial No. | Name of the owner | Description of property | Address where property is situated | Approximate value | Share Percentage |
|------------|-------------------|-------------------------|------------------------------------|-------------------|------------------|
|            |                   |                         |                                    |                   |                  |

12. Script in which account books are maintained:

|  |
|--|
|  |
|--|

13. The names, addresses and other details of the proprietor, each of the partner or member, Karta of Hindu Undivided Family and each director (in case of private limited company) are attached as per Annexure - I.

14. Attested copy of the partnership deed/Memorandum of Association and Articles of Association/other agreement/document.....is/are enclosed.

15. The details of additional places(s) of business are attached as per Annexure - II.

16. The list of goods required to be purchased for use in manufacture, telecommunication network, generation or distribution of electric energy or other power captive use or packing of goods and use as capital goods is attached as per Annexure - III.

17. The details of security furnished are attached as per Annexure - IV.

18. Passport size (self-signed) photographs of the proprietor, each of the partner, Karta of Hindu Undivided Family and each director (in case of private limited company) etc., are posted below.

**Annexures-Himachal Pradesh**

|        |        |        |
|--------|--------|--------|
| Name   | Name   | Name   |
| Status | Status | Status |

and one such photograph (self-signed) of each of the concerned attached.

**VERIFICATION**

I/We \_\_\_\_\_ do hereby solemnly affirm and declare that the information contained in this application, including Annexures attached herewith, is true and correct to the best of my/our knowledge and belief.

Place : \_\_\_\_\_ Signature.....  
Date : \_\_\_\_\_ Status.....  
Full name .....

**DECLARATION**

- (i) I/we hereby undertake to abide by the provisions of the Himachal Pradesh Value Added Tax Act, 2005 and the Himachal Pradesh Value Added Tax Rules, 2005.
- (ii) A signboard in the name of my/our business has already been displayed at all the business premises.
- (iii) The books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

Place : \_\_\_\_\_ Signature.....  
Date : \_\_\_\_\_ Status.....  
Full name .....

**(Signature of other partners in case of partnership business)**

|                |                 |                |                 |
|----------------|-----------------|----------------|-----------------|
| (1) Place..... | Signature.....  | (2) Place..... | Signature.....  |
|                | Full Name ..... |                | Full Name ..... |
| Date.....      | Status.....     | Date.....      | Status.....     |
| (3) Place..... | Signature.....  | (4) Place..... | Signature.....  |
|                | Full Name ..... |                | Full Name ..... |
| Date.....      | Status.....     | Date.....      | Status.....     |

**(For Office use only)**

Acknowledgement receipt No.....Date.....Circle No.....

## 6. KARNATAKA

ANNEXURE 'A'

### Data Entry Sheet for KVAT/CST/PT (Employer) Registration

| Sl. No. | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Details |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| 1.      | Trading Name with full postal address<br>a) Contact No.<br>b) PAN<br>c) Date of commencement/<br>Date of Incorporation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |         |
| 2.      | Name of the Applicant with residential address<br>a) Contact No.<br>b) PAN<br>c) Date of Birth<br>d) Father's/Husband's Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |         |
| 3.      | Number of Employees in the organization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |         |
| 4.      | Annual/Monthly Turnover                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |         |
| 5.      | Language in which Accounts are maintained                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |         |
| 6.      | Bank Details<br>Name of the Bank, Branch, Code & Account No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |         |
| 7.      | Additional Places of Business if any with full postal address within the State or outside the State of Karnataka<br>a) Manufacturing Unit<br>b) Warehouse/Godown<br>c) Branches                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |
| 8.      | Business Status ✓ (Tick whichever is applicable)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |
|         | <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;">1. Proprietary</div> <div style="width: 33%;">6. Public Sector Undertaking</div> <div style="width: 33%;">11. HUF</div> <div style="width: 33%;">2. Unregistered Partnership</div> <div style="width: 33%;">7. Govt. Company</div> <div style="width: 33%;">12. Manager/Agent of Non-resident dealer</div> <div style="width: 33%;">3. Registered Partnership</div> <div style="width: 33%;">8. Statutory Body</div> <div style="width: 33%;">13. Casual Trader</div> <div style="width: 33%;">4. Private Ltd.</div> <div style="width: 33%;">9. Co-op Society</div> <div style="width: 33%;">14. Other</div> <div style="width: 33%;">5. Public Ltd.</div> <div style="width: 33%;">10. Trust</div> </div> |         |

**Annexures-Karnataka**

|     |                                                                                                                                                                                                                                                                                                                                                                        |                                                           |                                                                 |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------|
| 9.  | Business Category √ (Tick whichever is applicable)                                                                                                                                                                                                                                                                                                                     |                                                           |                                                                 |
|     | 1. Manufacturer<br>2. Distributor<br>3. Agency<br>4. Wholesaler                                                                                                                                                                                                                                                                                                        | 5. Retailer<br>6. Auctioner<br>7. Contractor<br>8. Lessor | 9. Hire Purchaser<br>10. Hotelier<br>11. Services<br>12. Others |
| 10. | Category of Industries √ (Tick whichever is applicable)                                                                                                                                                                                                                                                                                                                |                                                           |                                                                 |
|     | 1. Mega Scale<br>2. Large Scale<br>3. Medium Scale                                                                                                                                                                                                                                                                                                                     | 4. SSI<br>5. Tiny Sector<br>6. Cottage                    | 7. Village                                                      |
| 11. | Business Details<br>Details of commodities Traded/Manufactured                                                                                                                                                                                                                                                                                                         |                                                           |                                                                 |
| 12. | <p>Goods purchased in the course of Inter-State trade or commerce for Resale</p> <p>Use in the Manufacture or process of goods</p> <p>a) Raw Materials</p> <p>b) Machineries</p> <p>c) Consumables</p> <p>Use in Mining</p> <p>Use in the generation or distribution of electricity or any other form of power.</p> <p>Use in the packing of goods for sale/resale</p> |                                                           |                                                                 |
| 13. | <p>Partner's Details (If it is a Partnership Firm)</p> <p>Name of the Partners</p> <p>Father's/Husband's Name</p> <p>Date of Birth</p> <p>Residential Address</p>                                                                                                                                                                                                      |                                                           |                                                                 |
| 14. | <p>Director's Details (If it is a Company)</p> <p>Name of the Directors</p> <p>Father's/Husband's Name</p> <p>Date of birth</p> <p>Residential Address</p>                                                                                                                                                                                                             |                                                           |                                                                 |
| 15. | <p>Name and Address of the Authorised Signatories</p>                                                                                                                                                                                                                                                                                                                  |                                                           |                                                                 |

**Compilation of Registration Provisions under VAT Laws of different States**

|     |                                                                                                                                                                                                                                        |                                                                                                                                                           |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 16. | Details of other business in which Partners/Directors having interest                                                                                                                                                                  |                                                                                                                                                           |
| 17. | <p>Signature(s) Required</p> <p>VAT Form -1<br/>Form 1</p> <p>i) Point No. 19</p> <p>ii) Point No. 48<br/>VAT 5b</p> <p>Signature of the applicant</p> <p>Signature of the concerned Partner whose details are filed in the column</p> | <p>Applicants'<br/>(3 Signatures)</p> <p>Applicant's<br/>(1 Signature)</p> <p>Applicants'<br/>(1 Signatures)</p> <p>Concerned Partner's (1 Signature)</p> |
| 18. | <p>VAT 5a</p> <p>VAT 5c<br/>Signature of Authorised Persons'</p> <p>Signature of Applicant's</p>                                                                                                                                       | <p>Applicant's<br/>(1 Signature)</p> <p>Authorised Signatories<br/>(1 Signature)</p> <p>Applicant's<br/>(1Signature)</p>                                  |
| 19. | Form "A"                                                                                                                                                                                                                               |                                                                                                                                                           |
|     | i) Point No. 11 column 8                                                                                                                                                                                                               | Proprietor/all the Partners/Directors/ Trustees (1 Signature)                                                                                             |
|     | ii) Point No. 11 Column 9                                                                                                                                                                                                              | Chartered Accountant/P.A. Holder (1 Signature)                                                                                                            |
|     | iii) Point No. 18                                                                                                                                                                                                                      | Authorised person like Proprietor/ Partner/ Director/ Manager/ Trustee (1 Signature)                                                                      |

**Annexures-Karnataka**

|     |                                                                                                                |                                                                                                                                                 |
|-----|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| 20. | Form 2<br>In case of proprietorship concern<br><br>In case of partnership firm Trust<br><br>In case of Company | Proprietor (1 Signature)<br><br>Each Partner/Trustee separately<br>(1 Signature)<br>Authorised person like<br>Director/Manager<br>(1 Signature) |
| 21. | Power of Attorney                                                                                              | Authorised person like Proprietor/<br>Partner/Director/ Manager/ Trustee<br>(1 Signature)                                                       |
| 22. | Check Memo                                                                                                     | Applicant's<br>(4 Signatures)                                                                                                                   |

**Documents Required :**

1. Four Passport size photos of Proprietor/Director/Partner/Authorised Signatory
2. Proof for Residential address of any of the following:
  - (a) Photocopy of Ration card
  - (b) Photocopy of Election Card
  - (c) Photocopy of Electricity Bill/Water Bill
  - (d) Photocopy of PAN Card
3. Rent/Lease deed copy of business premises/branches or corporation tax paid receipt if it is owned property
4. Copy of landmark for business premises/branches/godown/manufacturing unit
5. Copy of partnership deed if it is partnership firm
6. Copy of MOA or AOA if it is a company
7. Copy of form - 32 filed with ROC for director's appointment if it is a company
8. Other documents as and when department requires.

**Compilation of Registration Provisions under VAT Laws of different States**

**ANNEXURE 'B'**

|                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>FORM VAT – 1</b><br><b>[SEE RULE 4(i)]</b><br><b>Application for Registration under the</b><br><b>Karnataka Value Added Tax Act, 2003</b><br><b>/Central Sales Tax Act, 1956/Karnataka</b><br><b>Tax on Entry of Goods Act, 1979</b> |                                                                                                                                                                                                                                                                                                    | <b>2' x 2'</b><br><b>Latest</b><br><b>photograph</b>                                                                                                                                                                                                                 |
| <b>TIN :</b> <input style="width: 150px;" type="text"/> (To be filed in by CTD)                                                                                                                                                         |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                      |
| <b>PART "A" (TIN Allocation)</b>                                                                                                                                                                                                        | <b>Sur Name</b>                                                                                                                                                                                                                                                                                    | <b>Given Name</b>                                                                                                                                                                                                                                                    |
| 1. Name of the Applicant                                                                                                                                                                                                                | <input style="width: 100%;" type="text"/>                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                      |
| 2. Father's/Mother's/<br>Husband's Name                                                                                                                                                                                                 | <input style="width: 100%;" type="text"/>                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                      |
| 3. Date of Birth                                                                                                                                                                                                                        | <input style="width: 100px;" type="text"/>                                                                                                                                                                                                                                                         | Se (M/F) <input style="width: 100px;" type="text"/>                                                                                                                                                                                                                  |
| 4. Trading Name                                                                                                                                                                                                                         | <input style="width: 100%;" type="text"/>                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                      |
| 5. Business Status<br>(Tick any one)                                                                                                                                                                                                    | <input type="checkbox"/> Proprietary/ <input type="checkbox"/> Partnership/ <input type="checkbox"/> Private Limited Company/ <input type="checkbox"/> Public Limited Company/<br><input type="checkbox"/> Others (Specify .....(if Partnership concern or Company, fill up FORM VAT – 4 attached) |                                                                                                                                                                                                                                                                      |
| 6. PAN                                                                                                                                                                                                                                  | <input style="width: 100%;" type="text"/>                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                      |
| 7. Business Address:<br>Number & Street                                                                                                                                                                                                 | <input style="width: 100%;" type="text"/>                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                      |
| Area or Locality                                                                                                                                                                                                                        | <input style="width: 100%;" type="text"/>                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                      |
| Village/Town/City                                                                                                                                                                                                                       | <input style="width: 100%;" type="text"/>                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                      |
| District                                                                                                                                                                                                                                | <input style="width: 100px;" type="text"/>                                                                                                                                                                                                                                                         | PIN Code <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> |
| If having more than one place of business, fill up Form VAT 3 attached.                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                      |
| 8. Contact Numbers:                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                      |
| Telephone                                                                                                                                                                                                                               | <input style="width: 100px;" type="text"/>                                                                                                                                                                                                                                                         | Mobile <input style="width: 100px;" type="text"/>                                                                                                                                                                                                                    |
| Fax                                                                                                                                                                                                                                     | <input style="width: 100px;" type="text"/>                                                                                                                                                                                                                                                         | E-mail <input style="width: 100px;" type="text"/>                                                                                                                                                                                                                    |

## 9. Specimen Signature

|    |  |                                                                                     |
|----|--|-------------------------------------------------------------------------------------|
| 1. |  | File FORM VAT-5<br>Attached if you<br>authorize some one for<br>signing the returns |
| 2. |  |                                                                                     |
| 3. |  |                                                                                     |

**PART "B" (TIN Allocation)**

## 10(a) Residential Address (Permanent)

|                   |                      |          |                      |
|-------------------|----------------------|----------|----------------------|
| Number & street   | <input type="text"/> |          |                      |
| Area or locality  | <input type="text"/> |          |                      |
| Village/Town/city | <input type="text"/> |          |                      |
| District          | <input type="text"/> | PIN Code | <input type="text"/> |
| State             |                      | Country  | <input type="text"/> |

**(b) Residential Address (Temporary)**

|                   |                      |          |                      |
|-------------------|----------------------|----------|----------------------|
| Number & street   | <input type="text"/> |          |                      |
| Area or locality  | <input type="text"/> |          |                      |
| Village/Town/city | <input type="text"/> |          |                      |
| District          | <input type="text"/> | PIN Code | <input type="text"/> |
| State             |                      | Country  | <input type="text"/> |

11. Name of the Statutory Authority  
with whom already registered

Registrar of Companies/Registrar/Others (attach proof)

**Business Details :**12. Type of Business : Manufacturer/Wholesaler/Retailer/  
Contractor/Others (Specify)

12.(A) CODE

(CTD to complete)

**Compilation of Registration Provisions under VAT Laws of different States**

|                                                                                                                                                                                                                                                      |                                                                          |                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------|
| 13. 1st Major Commodity/Traded/Manufactured                                                                                                                                                                                                          | 14. CODE<br>(CTD to complete)                                            |                                                            |
| 15. 2nd Major Commodity/Traded/Manufactured                                                                                                                                                                                                          | 16. CODE<br>(CTD to complete)                                            |                                                            |
| 17. Date of Commencement of Business :                                                                                                                                                                                                               |                                                                          |                                                            |
|                                                                                                                                                                                                                                                      |                                                                          |                                                            |
| 18. Turnover estimated for 12 continuous months/<br>4 Quarters (for dealers applying for COT)                                                                                                                                                        |                                                                          | ₹                                                          |
| 19. Do you wish to register for VAT or Composition Tax ? VAT                                                                                                                                                                                         |                                                                          | COT                                                        |
| 20. If you wish to register under COT, mention the category (Please tick appropriate box / item)                                                                                                                                                     |                                                                          |                                                            |
| Dealer u/s<br>15(1)(a)                                                                                                                                                                                                                               | Hotelier/Restaurteur/Caterer/Sweet<br>Meet Stall/Bakery/Icecream Parlor  | Mechanised Stone<br>Crushing unit -<br>granite/non granite |
| Works<br>Contractor                                                                                                                                                                                                                                  |                                                                          |                                                            |
|                                                                                                                                                                                                                                                      |                                                                          |                                                            |
| 21. Do you wish to apply for registration under the CST Act?                                                                                                                                                                                         |                                                                          |                                                            |
| Yes / No                                                                                                                                                                                                                                             |                                                                          |                                                            |
| 22. If yes, file Form A under the CST (R and T) Rules, 1957. However mention the commodities which you propose to purchase against declarations under Section 8(1) of the CST Act, 1956 as required in serial number 16 of Form A of the said Rules. |                                                                          |                                                            |
| (a) For<br>resale                                                                                                                                                                                                                                    | (b)(i) for use in the<br>manufacturer or processing<br>of goods for sale | (c) For<br>use in<br>mining                                |
| (d) For use in<br>the generation<br>of distribution of<br>electricity or any<br>other form of<br>power                                                                                                                                               | (e) For use in the<br>packing of goods<br>for sale/resale.               |                                                            |
|                                                                                                                                                                                                                                                      |                                                                          |                                                            |
| 23. Do you wish to deal in goods taxable under the KTEG Act, 1979 ? <b>YES/NO</b>                                                                                                                                                                    |                                                                          |                                                            |
| 24. If yes, indicate the commodity proposed to be dealt:                                                                                                                                                                                             |                                                                          |                                                            |
|                                                                                                                                                                                                                                                      |                                                                          |                                                            |

**Additional Information :**

Bank Details:

25. Name of the Bank &amp; Branch

26. Bank Code

27. Account No.

28. Type of Account

(If you operate more than one Bank Account, give details on separate sheet)

**AFFIDAVIT**

I, hereby apply for registration under KVAT /KTEG/CST Acts and declare that the details furnished above are true and correct to the best of my bknowledge. I am aware that there are penalties for making false declarations.

29. Name :

30. Date :

Signature : \_\_\_\_\_

Status : \_\_\_\_\_

Note : Please enclose documentary proof in respect of information provided in serial number 6, 7, 8, 10 and 11.

**PART 'C' Official Use only**

31. Date of receipt :

32. VAT or COT

33. EDR

34. Local VAT Office (LVO) Code

Description

ANNEXURE 'C'

FORM VAT 7

[See rule 9(1)]

VALUE ADDED TAX ACT REGISTRATION CERTIFICATE

TIN: .....

This is to certify that ....., whose principal place of business is situated at .....has been registered as a dealer under Section 22 of the Karnataka Value Added Tax Act, 2003, subject to the provisions of the said act and Rules made there under.

The dealer has additional place(s) of business as noted below:

(1)

(2)

(3)

The aforementioned dealer is authorized to collect tax on his /her sales as specified in the said Act from .....

This certificate is valid from ..... until cancelled.

Place .....

Signature

Date .....

LVO / VSO

(Seal)

**CST Act, 1956:** The said dealer is also registered under the provisions of CST Act, 1956. He is permitted to purchase the following class of goods availing concessional rate of tax under Section 8(1) of the CST Act, 1956 with effect from .....

(a) Resale

(b) (i) For use in manufacture or processing of goods for sale

(ii) For use in the telecommunication

(c) For use in mining

***Annexures-Karnataka***

- (d) For use in generation or distribution of electricity or any other form of power
- (e) For use in the packing of goods for sale / resale

**PHOTOGRAPH**

Place : Bangalore

Signature

Date :

LVO / VSO Seal :

---

The dealer is also registered under the KTEG Act, 1979

Place : Bangalore

Signature

Date :

LVO / VSO Seal : \_\_\_\_\_

**FORM VAT 8**  
[See Rule 137 (2)]  
**Composition Tax Registration Certificate**

TIN: .....

This is to certify that \_\_\_\_\_ whose principal place of business is situated at \_\_\_\_\_ has been registered as a dealer under Section 22 of the Karnataka Value Added Tax Act, 2003, subject to the provisions of the said Act and Rules made there under.

The dealer has additional place(s) of business as noted below:

- (1)
- (2)
- (3)

The aforementioned dealer is not authorized to collect tax on his / her sales.

This certificate is valid from \_\_\_\_\_ until cancelled.

Place .....

Signature

Date .....

LVO / VSO (Seal)

**CST Act, 1956:**

The said dealer is also registered under the provisions of CST Act, 1956. He is permitted to purchase the following class of goods availing concessional rate of tax under Section 8(1) of the CST Act, 1956 with effect from ..... He is authorized to purchase/receive goods from outside the State. He is also not authorized to effect interstate sales/Exports/Stock transfer.

- (a) Resale
- (b)
  - (i) For use in manufacture or processing of goods for sale
  - (ii) For use in the telecommunication
- (c) For use in mining

**Annexures-Karnataka**

- (d) For use in generation or distribution of electricity or any other form of power
- (e) For use in the packing of goods for sale / resale

**PHOTOGRAPH**

Place : Bangalore

Signature

Date :

LVO / VSO Seal :

---

The dealer is also registered under the KTEG Act, 1979

Place : Bangalore

Signature

Date : LVO / VSO

Seal : \_\_\_\_\_ ”

FORM VAT – 3

[See Rule 5]

Additional Places of Business Address Details

Provisional TIN:

|                       | Sur Name    | Given Name  |
|-----------------------|-------------|-------------|
| Name of the Applicant | <div></div> | <div></div> |

Name

:

Number & Street

:

Area or locality

:

Village/Town/City

:

District

:

PIN Code

:

Tele No.

:

Name

:

Number & Street

:

Area or locality

:

Village/Town/City

:

District

:

PIN Code

:

Tele No.

:

Name

:

Number & Street

:

Area or locality

:

Village/Town/City

:

District

:

PIN Code

:

Tele No.

:

**Annexures–Karnataka**

Name : .....  
Number & Street : .....  
Area or locality : .....  
Village/Town/City : .....  
District : .....  
PIN Code : .....  
Tele No. : .....

---

Name : .....  
Number & Street : .....  
Area or locality : .....  
Village/Town/City : .....  
District : .....  
PIN Code : .....  
Tele No. : .....

---

Signature : ..... Status : ..... Date : .....

---

**FOR OFFICIAL USE ONLY**

Date received : .....  
LVO Code : .....  
LVO Description returned by the system : .....  
Authorised Officer Code : .....  
Description returned by the system. ....

ANNEXURE 'F'

FORM VAT – 4  
[See Rule 7]  
Partner Details Form

|                       |          |            |
|-----------------------|----------|------------|
| Provisional TIN :     |          |            |
|                       | Sur Name | Given Name |
| Name of the Applicant |          |            |

---

|                              |   |       |
|------------------------------|---|-------|
| Partner's Name               | : | ..... |
| Father's Name                | : | ..... |
| Contact Address              | : | ..... |
| Tele No.                     | : | ..... |
| Date of birth                | : | ..... |
| Date of entry to Partnership | : | ..... |
| Date of leaving Partnership  | : | ..... |

Photograph

Signature

---

|                              |   |       |
|------------------------------|---|-------|
| Partner's Name               | : | ..... |
| Father's Name                | : | ..... |
| Contact Address              | : | ..... |
| Tele No.                     | : | ..... |
| Date of birth                | : | ..... |
| Date of entry to Partnership | : | ..... |
| Date of leaving Partnership  | : | ..... |

Photograph

Signature

---

**Annexures-Karnataka**

Partner's Name : .....  
Father's Name : .....  
Contact Address : .....  
Tele No. : .....  
Date of birth : .....  
Date of entry  
to Partnership : .....  
Date of leaving  
Partnership : .....

Photograph

Signature

Partner's Name : .....  
Father's Name : .....  
Contact Address : .....  
Tele No. : .....  
Date of birth : .....  
Date of entry  
to Partnership : .....  
Date of leaving  
Partnership : .....

Photograph

Signature

Signature : ..... Status : ..... Date : .....

**FOR OFFICIAL USE ONLY**

Date received : .....  
LVO Code : .....  
LVO Description returned by the system :  
Authorised Officer Code : .....  
Description returned by the system

**Compilation of Registration Provisions under VAT Laws of different States**

**ANNEXURE 'G'**

**FORM VAT – 5  
[See Rule 171]  
Authorised Signatories Form**

|                       |  |
|-----------------------|--|
| TIN                   |  |
| Name of the Applicant |  |

|                                  |  |
|----------------------------------|--|
| Name of Authorised Signatory - 1 |  |
| Signature                        |  |

|                                  |  |
|----------------------------------|--|
| Name of Authorised Signatory - 2 |  |
| Signature                        |  |

|                                  |  |
|----------------------------------|--|
| Name of Authorised Signatory - 3 |  |
| Signature                        |  |

|                                  |  |
|----------------------------------|--|
| Name of Authorised Signatory - 4 |  |
| Signature                        |  |

I certify that the above named persons are Authorised to Sign VAT returns on behalf of the Dealer stated above.

Name : .....

Signature : .....

Dated : .....

**FOR OFFICIAL USE ONLY**

|                          |  |          |  |
|--------------------------|--|----------|--|
| Date of Received         |  | LVO Code |  |
| Authorising Officer Code |  |          |  |

## ANNEXURE 'H'

## THE CENTRAL SALES TAX (REGULATION &amp; TURNOVER) RULES, 1957

FORM- 'A'  
(See Rule 3)Application for Registration under Section 7(1)/7(2) of the Central Sales Tax  
Act, 1956

To, .....

.....

I, \* ..... Son of .....  
on behalf of the dealers carrying on the business known as \*2  
..... within the State of 3\*  
.....hereby apply for a  
certificate of Registration under Section 7(1)/7(2) of the Central Sales Tax Act, 1956  
and give the following particulars for this purpose.:

|    |                                                                                                                                                                       |  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 1. | Name of the person deemed to be the Manager in relation to the business of the dealer in the said State.<br>.....                                                     |  |
| 2. | Status or relationship of the person who makes this application (e.g. Manager, Partner, Proprietor, Director, Officer –in-Charge of the Government business.<br>..... |  |
| 3. | Name of the Principal place of business in the said State and address thereof.<br>.....                                                                               |  |
| 4. | Name(s) of the other place(s) in the said state in which business is carried on and address of every such place.<br>.....                                             |  |
| 5. | Complete list of the warehouse in the said State in which the goods relating to the business are warehoused and address of every such warehouse.<br>.....             |  |

**Compilation of Registration Provisions under VAT Laws of different States**

|       |                                                                                                                                                                                                                                                                                       |                        |     |                                    |                 |              |               |                                                                  |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|------------------------------------|-----------------|--------------|---------------|------------------------------------------------------------------|
| 6.    | List of the places of business in each of the other States together with the address of every such place (if separate registration obtained under the Central Sales Tax Act, 1956, in respect of any such place of business, particulars thereof should be given in detail).<br>..... |                        |     |                                    |                 |              |               |                                                                  |
| 7.    | The Business is:<br>Wholly : .....<br>Mainly : .....<br>Partly : .....<br>Partly : .....<br>Partly : .....                                                                                                                                                                            |                        |     |                                    |                 |              |               |                                                                  |
| 8.    | Particulars relating to registration, licence, permission etc., issued under any law for the time being in force, of the dealer.<br>.....                                                                                                                                             |                        |     |                                    |                 |              |               |                                                                  |
| 9.    | We are members of *4 .....                                                                                                                                                                                                                                                            |                        |     |                                    |                 |              |               |                                                                  |
| 10.   | We keep our accounts in ..... language and script.                                                                                                                                                                                                                                    |                        |     |                                    |                 |              |               |                                                                  |
| 11.   | *5 Name(s) and Address(es) of the proprietor of the business/partners of the business/all persons having any interest in the business together with their age, father's name etc.                                                                                                     |                        |     |                                    |                 |              |               |                                                                  |
| SI No | Name in full                                                                                                                                                                                                                                                                          | Father's/ Husband Name | Age | Extent of interest in the business | Present Address | Pmt. Address | 6* Sign ature | Signatu re & Addres s of witness attestin g Signatu re in Col. 9 |
| 1     | 2                                                                                                                                                                                                                                                                                     | 3                      | 4   | 5                                  | 6               | 7            | 8             | 9                                                                |

**Annexures-Karnataka**

12. Business in respect of which this application is made, was first started on .....
13. The first sale in the course of inter-state trade was effected on .....
14. We observe the \*7 ..... Calendar and for purposes of accounts our year runs from the (English date) 8\* ..... day of ..... (Indian Date) 8\* .....day of to the English date/Indian date.....day of .....
15. We made up our accounts of sales to date at the end of every Month/Quarter/Half-Year/Year.
16. 9\* The following goods or classes of goods are purchased by the dealer in the course of inter-state trade or commerce for:

|    |                                                                                 |  |
|----|---------------------------------------------------------------------------------|--|
| a) | Resale                                                                          |  |
| b) | Use in the manufacture or process of goods for sale                             |  |
| c) | Use in Mining                                                                   |  |
| d) | Use in the generation or distribution of electricity or any other form of power |  |
| e) | Use in the packing of goods.                                                    |  |

17. 10\* We manufacture, process or extract in mining the following classes of goods or generate or distribute the following of power namely.

18. The above statements are true to the best of my knowledge and belief.

Name of the .....

Date .....

Signature

.....

Status in relation to the dealer .....

***Compilation of Registration Provisions under VAT Laws of different States***

Signature with status

- \*1. Here enter the Authority specified in the general or special order issued by the Central Government under Section 7(1) of the Act.
- \*2. Here enter the name and style under which the business is carried on.
- \*3. Here enter the name of the State in which the application for registration is made.
- \*4. Here enter the name of the Chamber of Commerce, Trade Association or Commercial body, of which the dealer is member.
- \*5. To be filed in if the applicant is not a company.
- \*6. Signatures of each of the persons concerned should be obtained and attested.
- \* 7. Enter there English, Bengali, Fasli, Marwari, Hijra, or other calendar followed.
- \*8. In filing up these entries dealers who do not observe the English calendar should give the dates according to their own calendar and the corresponding date of English calendar.
- \*9. Here name the goods or class of goods against each category.
- \*10. Interest vide SRO 896 dated 23-09-1958 (with effect from 1-10-1958) published in Part -1, 5, 3(1) of gazettee of India Extraordinary, dated 1-10-1958.

ANNEXURE 'I'

Form VAT – 555

[See Rule 169(2)]

**AUTHORISATION OF AN ACCOUNTANT OR TAX PRACTITIONER TO APPEAR  
ON BEHALF OF A DEALER BEFORE A VALUE ADDED TAX  
AUTHORITY**

I/We .....  
of ..... being a  
registered dealer holding TIN .....  
dated..... under the Karnataka Value Added Tax Act, 2003, do hereby  
authorize Sri ..... An  
Accountant/Tax Practitioner to represent me/us in and to produce accounts and  
documents connected with the proceedings before the authorities in respect of  
my/our assessment/other proceeding for the period .....and whatever  
explanation or statements he gives or makes on my/our behalf will be binding on  
me/us.

Place : .....

Signature.....

Date : .....

Status.....

I,.....  
(representative) do hereby declare that I am an Accountant/Tax Practitioner duly  
qualified under Section 86 of the Karnataka Value Added Tax Act, 2003, and that I  
agree to attend as an agent on behalf of the above mentioned  
Sri/Messrs..... and that I shall state the facts correctly  
and give true explanations to the best of any knowledge and belief.

Place : .....

Date : .....

Signature .....

## 7. KERALA

### ANNEXURE 'A'

#### Security deposit payable for getting registration under KVAT Act/CST Act

| Sl. No.   | CATOGORY                         | KVAT<br>₹ | CST & KVAT<br>₹ |
|-----------|----------------------------------|-----------|-----------------|
| <b>A.</b> | <b>Individual/Proprietorship</b> |           |                 |
| 1         | Resident Kerala                  | 5,000     | 15,000          |
| 2         | Non-Resident Kerala              | 10,000    | 25,000          |
| <b>B.</b> | <b>Partnership Firm</b>          |           |                 |
| 1         | Resident Kerala                  | 10,000    | 25,000          |
| 2         | Non-Resident Kerala              | 20,000    | 50,000          |
| <b>C.</b> | <b>Company</b>                   |           |                 |
| 1         | Resident Kerala                  | 25,000    | 50,000          |
| 2         | Non-Resident Kerala              | 50,000    | 75,000          |
|           |                                  |           |                 |

No security deposit is required for a dealer who deals only in exempted goods and for a presumptive dealer.

### ANNEXURE 'B'

#### Information to be furnished along with application for registration

Name of Applicant, Date of Birth, Formation, Trade Name, Address of Principal Place of Business & Branches and Godown, Nature of Business, PAN, Permit from Local Authorities, Commodity dealt with Expected turnovers, Details of Bank Account, Date of commencement of business, Name and Address of Manager, if any.

**ANNEXURE 'C'**

**List of documents to accompany Filled up Application Form**

1. Registration Fee (by DD)
2. Two Passport size photographs
3. Self attested copy of Passport/Electoral Identity Card/Driving Licence and PAN Card
4. Declaration stating the name of the person who shall be deemed to be the Manager
5. If Partnership Firm :
  - a. Attested copy of Partnership Deed
  - b. Certified copy of resolution to apply for registration and authorization, and
  - c. Declaration in Form No.2

If Proprietary concern where an individual other than the proprietor is to sign the application, an attested copy of a registered power of attorney

If Company :

  - a. A copy of the Memorandum of Association and Articles of Association and Certificate of Incorporation
  - b. Certified copy of resolution of its Board of Directors to apply for registration and authorization, and
  - c. A statement showing details of authorized signatories in Form No.2A
6. Notarized affidavit in stamp paper of ₹100/-
7. Copy of Lease Deed attested by dealer's Bank Manager
8. Self-attested copy of Licence from Corporation/Municipality/Grama Panchayat
9. Copy of provisional SSI Registration Certificate/IEM/Letter of Permission, if any
10. Security deposit as given below in the form of Bank guarantee/Demand Draft/National Savings Certificate/Fixed Deposit
11. One self-addressed envelope of size 5\*11' stamped for ₹25/-

## 8. TAMIL NADU

### ANNEXURE 'A'

Extracts from the Circular No.D3/36535/2010 dated 30-9-2010 issued by the Principal Secretary/Commissioner of Commercial Taxes, Chennai.

**Synopsis: In respect of VAT/CST registration in TN following further instructions are issued.**

Earlier circulars /letters issued in this regard are:

1. Vat Cell Circular No.10/2007 Dated: 22.1.2007
2. Letter No. Vat Cell/11618/2010/A1, Dated 5.4.2010.

=====

Further instructions are issued relating to issue of new registration

1. Place of business of the dealers is to be verified before issue of registration certificate.
2. After the issue of new registration certificate, the work of the Registering Authorities should be reviewed by the Territorial DC and the JC concerned periodically. The Assessing officers (AO) should collect the returns in the next month of the issue of registration without omission and follow the same.
3. The status of collection of monthly returns in such cases should be reviewed by higher authorities (DC/JC).
4. **In respect of cases wherein “no returns” are received and NIL returns are filed by the dealers**, a combined verification may be made both by the Territorial and the Enforcement Wing Officials and a special report may be sent through the JC (Enforcement) concerned every month.
5. The place of business of newly registered cases should be verified by the Enforcement wing after one month by the group officers concerned. The nature of defects noticed in such verification should be sent to the Territorial JC and the Territorial DCs. The JC (Enforcement) should consolidate those reports and send it to the Commissioner of Commercial Taxes every month.
6. The Enforcement officials should open investigation files in respect of the cases wherein fall in revenue and evasion of tax are noticed by

them, including evasion prone commodities and in cases wherein large ITC claim and refunds are made by the dealers.

7. Verification should be made by the Territorial JCs and the DCs also during night hours as special work while supervising the Roving squads, Checkposts, Container Terminals, Goods yards, etc., in their jurisdiction to prevent evasion of tax. A monthly consolidated performance report should be submitted by the Territorial JCs to the Commissioner of Commercial Taxes in this regard.
8. In regard to cases where declaration forms are filed by the dealers, such as, “C” Forms, “F” Form and Form “W”, they should be cross verified by the Territorial JCs and the DCs concerned. For this verification, the tax slabs for the Territorial JCs and the DCs should be fixed by the Territorial JC concerned for each Commercial Taxes Zone/ District under their control.
9. In respect of cases of huge Input Tax Claims by the dealers, a thorough verification should be made by the Territorial JCs and the Deputy Commissioners. The Territorial JC concerned should fix the quantum of ITC value taken for such verification by the Territorial JCs and the Territorial DCs.
10. Even though the concerned AO<sup>s</sup> have already been directed to verify the input tax claimed by all the dealers, the concerned Territorial JCs and the Territorial DCs are also now directed to verify the huge ITC claims of the dealers, in order to avoid fall in revenue along with the proof of payments made earlier in the chain.
11. A monthly Special Performance Report should be sent by the JC (Territorial) and (Enforcement) to the Principal Secretary/ Commissioner of Commercial Taxes, along with their diaries, by consolidating the reports received from their Deputy Commissioners in the above said functions.

**Extracts from the Circular No. 18 / 2010 dated 28.09.2010 (Q3 / 35610 / 2010)** issued by the Principal Secretary/Commissioner of Commercial Taxes, Chennai.

**Synopsis:** Circular is issued for the scrutiny of monthly VAT returns in respect of huge claim of ITC, Cross check with other end is to be sent by the Assessing officers’ (AO) (particularly in respect of evasion prone goods like Iron and Steel and Electrical goods) and also streamlining of issue of new registration

***Compilation of Registration Provisions under VAT Laws of different States***

The AO<sup>s</sup>, are hereby instructed to send cross check references through e-mail only and reply the same in e-mail only, on priority basis with reference to revenue involved in each case. Copies of e-mail have to be filed in the registration files concerned.

To make the scrutiny of the returns more effective and result-oriented, the Territorial JCs and DCs are hereby also instructed to scrutinize the ITC claims pertaining to evasion-prone goods.

In respect of Electrical and Iron and Steel goods, there is heavy leakage of revenue. Therefore, the input tax claim involving ₹ Two lakhs and above, should be scrutinised by the Territorial JCs and the claim involving less than ₹ Two lakhs should be scrutinized by the Territorial DCs with reference to monthly returns filed by these two categories.

In respect of non-assessees dealing in Electrical and Iron and Steel goods, the AO concerned have to thoroughly scrutinize as to whether the claim of ITC is genuine by verifying the data available in the department's web-site and take appropriate action to curtail false claim of the ITC by such non-assessees.

It is the duty of the AOs to verify in all cases to identify false/excess claim of ITC and to take appropriate action under the provisions of the Acts.

In respect of new registration under the TNVAT Act 2006 and CST Act 1956 relating to Electrical and Iron and Steel goods, the Registering Authority shall take guidance of the Territorial DCs (CT) who shall satisfy

- [i] as to the antecedents of the applicant
- [ii] whether applicant did business in other area and closed down.
- [iii] whether the place of business is existing and genuine
- [iv] whether application and the documents accompanying the application are genuine
- [v] the business knowledge/experience of the applicant
- [vi] all other information and enquiries have been obtained by the Registering Authorities as per the provisions of the Act and rules of the TNVAT Act 2006 to establish the genuineness of the applicant.

The new Registration Certificate has to be issued only after obtaining such guidance from the Territorial DCs hereafter without fail. The Territorial DCs (CT) have to record their remarks in the file relating to issue of new Registration Certificate.

***Annexures–Tamil Nadu***

The Territorial and Enforcement DCs are also instructed to watch the activities of the dealers in these two categories after issue of new Registration Certificate regarding movement of goods transported relating to purchase and sales periodically so as to curb the menace of bogus claim of ITC.

This work has to be supervised and reviewed by the JCs concerned during their review meeting. Any deviation in this regard will be seriously dealt with, against the officers concerned.

**Compilation of Registration Provisions under VAT Laws of different States**

**Annexure 'B'**

**FORM A**

[See rule 4(9)]

**APPLICATION FOR REGISTRATION AS DEALER**

To

PHOTO

The Registering Authority \_\_\_\_\_ Circle \_\_\_\_\_

1. NAME OF THE BUSINESS

2. Address : \*

|                                 | Building Name | Door No. | Street / Road | Village / Town / City * | PIN * |
|---------------------------------|---------------|----------|---------------|-------------------------|-------|
| a. *Principal place of business |               |          |               |                         |       |
| b. Branch                       |               |          |               |                         |       |
| c. Factory                      |               |          |               |                         |       |
| d. Godown                       |               |          |               |                         |       |

3. Address of the Head Office outside the State

4. Constitution\*

|                         |                          |
|-------------------------|--------------------------|
| Proprietor              | <input type="checkbox"/> |
| Partnership             | <input type="checkbox"/> |
| Private Limited Company | <input type="checkbox"/> |
| Public Limited Company  | <input type="checkbox"/> |

5. Business Transaction

|                              |  |
|------------------------------|--|
| Customs Registration BIN     |  |
| Industry Regn. No. / SSI No. |  |
| Central Excise Regn. No.     |  |
| Registrar of Company's CIN   |  |

**Annexures-Tamil Nadu**

|                        |                          |
|------------------------|--------------------------|
| HUF                    | <input type="checkbox"/> |
| Co-operative Society   | <input type="checkbox"/> |
| Government Undertaking | <input type="checkbox"/> |
| Others                 | <input type="checkbox"/> |

|                                                          |  |
|----------------------------------------------------------|--|
| Property Tax Assessment no., if any                      |  |
| Income Tax PAN                                           |  |
| Director General of Foreign Trade's Import / Export Code |  |
| Bank and Account no.                                     |  |

6. Date of commencement of business : \*

|   |   |
|---|---|
| / | / |
|---|---|

7. Details of the Proprietor / Partners / Directors, etc..\*

| Name | Age | Name of Father / Husband | Status | Present Address | Permanent address | Extent of share or interest in business |
|------|-----|--------------------------|--------|-----------------|-------------------|-----------------------------------------|
|      |     |                          |        |                 |                   |                                         |
|      |     |                          |        |                 |                   |                                         |
|      |     |                          |        |                 |                   |                                         |
|      |     |                          |        |                 |                   |                                         |
|      |     |                          |        |                 |                   |                                         |
|      |     |                          |        |                 |                   |                                         |
|      |     |                          |        |                 |                   |                                         |
|      |     |                          |        |                 |                   |                                         |
|      |     |                          |        |                 |                   |                                         |
|      |     |                          |        |                 |                   |                                         |
|      |     |                          |        |                 |                   |                                         |

**Compilation of Registration Provisions under VAT Laws of different States**

| Bank where account is available with Bank Code | Bank Account No. | PAN | Passport No. | Ration Card No. | Voter ID No. | Signature |
|------------------------------------------------|------------------|-----|--------------|-----------------|--------------|-----------|
|                                                |                  |     |              |                 |              |           |
|                                                |                  |     |              |                 |              |           |
|                                                |                  |     |              |                 |              |           |
|                                                |                  |     |              |                 |              |           |
|                                                |                  |     |              |                 |              |           |
|                                                |                  |     |              |                 |              |           |

8. Telephone No.

9. Fax No.

10. E-Mail ID

11. Web site:

12. Nature of Business

|               |                          |                |  |
|---------------|--------------------------|----------------|--|
| Manufacture   | <input type="checkbox"/> | Works Contract |  |
| Wholesale     | <input type="checkbox"/> | Leasing        |  |
| Retail        | <input type="checkbox"/> | Hotels         |  |
| Export        | <input type="checkbox"/> | Food & Drink   |  |
| Hire Purchase | <input type="checkbox"/> | Others         |  |

13. Turnover on the date of this application

14. Main commodities dealt / to be dealt \* 1.

2.

15. Sources of purchase : \*

|                  |             |                                 |
|------------------|-------------|---------------------------------|
| Within the State | Inter-State | Import from outside the country |
|------------------|-------------|---------------------------------|

**Annexures-Tamil Nadu**

16. Details of immovable property, if any, for:

|                                      | Location | Survey No. | Extent of land / area | Registration Doc. No. & Year | Registration jurisdiction |
|--------------------------------------|----------|------------|-----------------------|------------------------------|---------------------------|
| (i) Business                         |          |            |                       |                              |                           |
| (ii) Proprietor / Partner / Director |          |            |                       |                              |                           |

17. \*\*Reference of Chamber of Commerce (Trade Association (or) two respectable persons /business in the applicant's area

|   | Name of the Chamber/ business | Address | Name of the person recommending | Status | TIN | Signature with seal |
|---|-------------------------------|---------|---------------------------------|--------|-----|---------------------|
| 1 |                               |         |                                 |        |     |                     |
| 2 |                               |         |                                 |        |     |                     |

\*\* The details required in column 17 need not be furnished by the dealers whose registration is in force under the TNGST Act,1959.

18. Payment details of Registration fee:

| Amount | DD/ Crossed cheque / Banker's cheque No. | Date | Name of the Bank | Branch code |
|--------|------------------------------------------|------|------------------|-------------|
|        |                                          |      |                  |             |

***Compilation of Registration Provisions under VAT Laws of different States***

**DECLARATION**

I / We \* \_\_\_\_\_ do hereby  
declare that the particulars furnished in the application above are true,  
correct and complete to the best of my knowledge and belief.

Place

Signature of the applicant\*

Date:\*

Name:\*

Status & Relationship to the firm:\*

Seal

(\*Marked are compulsory)

**FORM B**  
**Form for Partnership**  
[See rule 4(10)(a) ]

To  
The Registering Authority,

Sir,

We, the undersigned hereby declare that we have entered into partnership/formed a new partnership in regard to the business known as ..... and carried on at ..... and other places in the State of Tamil Nadu on and with effect from ..... with shares as mentioned below and shall be jointly and severally responsible for the payment of the tax, fee or other amount leviable under the Tamil Nadu Value Added Tax Act, 2006.

| Name of the person | Age | Father's/Husband's name | Present residential address | Permanent residential address | Amount or nature of share in the business | Details of bank account | Details of property, if any. | Signature with date |
|--------------------|-----|-------------------------|-----------------------------|-------------------------------|-------------------------------------------|-------------------------|------------------------------|---------------------|
| (1)                | (2) | (3)                     | (4)                         | (5)                           | (6)                                       | (7)                     | (8)                          | (9)                 |

2. We have registered our firm with the Registrar of Firms at ..... and our Registration No. is ..... dated .....

3. We have enclosed a copy of our deed of partnership.

Place :

Signature

Date :

Name and status of the person signing the declaration

**Compilation of Registration Provisions under VAT Laws of different States**

**FORM E**  
[ See rule 5(4)(b) ]  
**Declaration**

To

The Registering / Assessing Authority/ Deputy / Commercial Tax Officer

I / We ..... (name) of .....(address) carrying on the business(es) known as .....at .....and other places in the State of Tamil Nadu and holding Taxpayer Identification No. ....dated..... issued under the Tamil Nadu Value Added Tax Act,2006, by .....(designation and jurisdiction of the registering authority) do hereby declare that I/Thiru ..... son of ..... residing at .....(whose signature is appended below and who am/is.....(mention here the status or designation) the Manager / Executor / Administrator or Legal Representative \* of the said business(es) at all places within the State of Tamil Nadu for the purpose of the said Act and shall at all times comply with the provisions of the said Act and the Rules made thereunder.

2. This supercedes the declaration filed already in favour of / to Thiru..... Signature of the Manager / Executor / Administrator / Legal Representative \*

Place.....

Date.....

Signature .....

Name .....

Status.....

Here enter one of the following as may be applicable :

- (a) The guardian/trustee or on behalf of .....
- (b) A Hindu undivided family known as .....
- (c) An association /club/society known as .....
- (d) A firm known as .....
- (e) A private limited company known as .....

***Annexures–Tamil Nadu***

(f) A public limited/co-operative society known as .....

The declaration shall be signed in the case of –

- (i) A Hindu undivided family -- by its Manager
- (ii) An Association/club or society -- by its President as Chairman and the Secretary
- (iii) A firm – by the partners having a local share of not less than 50 per cent
- (iv) A private limited company – by all its Directors or where there are no Directors by the authorised representative of the company nominated by the Chairman, viz., public limited company or co-operative society by the Managing agents, or where there are no Managing Agents by the Managing Director or the Chairman of the Board of Directors and the Secretary.

\* Strike out whichever is not applicable.

## 10. WEST BENGAL

## ANNEXURE 'A'

## THE WEST BENGAL VALUE ADDED TAX RULES, 2005

# FORM 1

## APPLICATION FOR NEW REGISTRATION

[See sub-rule (1) of rule 5]

[Please see Instructions before filling up the Application]

|    |                             |     |     |  |                                             |  |
|----|-----------------------------|-----|-----|--|---------------------------------------------|--|
| 01 | Application<br>Registration | for | New |  | Amendment of Certificate of<br>Registration |  |
|----|-----------------------------|-----|-----|--|---------------------------------------------|--|

02 If it is an application for New Registration, state whether

Compulsory under section 24(1)(a) ☐ / Voluntary under section 24(1)(b) ☐

03 If it is an application for amendment of certificate of registration, state your

|                     |  |  |  |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|--|--|--|
| Registration Number |  |  |  |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|--|--|--|

04 Name of the Applicant:

[illegible]

05. Sex: Male / Female

06. Father's Name / Husband's Name:

[illegible]

07. Trade Name:

[illegible]

08. Address of the Principal place of business:

[illegible]

### ***Annexures–West Bengal***

Premises No. &amp; Street

City/Town

District

Pin Code

**Municipal / Local**  
**body**

[illegible]

09. Occupancy Status :

|  |  |
|--|--|
|  |  |
|--|--|

10. Status of the business :

|  |  |
|--|--|
|  |  |
|--|--|

11. If partnership, number of partners :

|  |  |
|--|--|
|  |  |
|--|--|

12. Names of two contact persons:

[illegible]

13. Status of the contact persons referred to in Serial No 12:

[illegible]

14. Address of the two contact persons referred to in Serial No 12:

First Person:

[illegible]

Second Person:

[illegible]

15. Contact Numbers of the two contact persons referred to in Serial No 12:

First Person:

Telephone Number

Mobile Number

Fax Number

[illegible]

**Compilation of Registration Provisions under VAT Laws of different States**

E-mail Address

Second Person:

Telephone Number 



  
 Mobile Number 



  
 Fax Number 



  
 E-mail Address

16. Address of all Branch Offices within West Bengal.

First Branch:

Room/Flat No. 



  
 Premises No. & Street 



  
 City/Town 



  
 District 



  
 Pin Code 



  
 Municipal / Local body

Second Branch:

Room/Flat No. 



  
 Premises No. & Street 



  
 City/Town 



  
 District 



  
 Pin Code 



  
 Municipal / Local body

17. Name of the State and Registration Numbers of the Branch Offices outside West Bengal (if any):

First Branch:

(a) Name of the State :

(b) Under The State Act :

(c) Under the Central Sales Tax Act, 1956 :

Second Branch:

(a) Name of the State :

**Annexures–West Bengal**

(b) Under The State Act : 

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

(c) Under the Central Sales Tax Act, 1956 : 

|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|

18. Addresses and Telephone numbers of all Warehouses in West Bengal:

First Warehouse:

(i) Address:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

(ii) Telephone Number 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Second Warehouse:

(i) Address:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

(ii) Telephone Number 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

19. Addresses and Telephone numbers of all Factories in West Bengal:

Factory 1:

(i) Address:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

(ii) Telephone Number 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Factory 2

(i) Address:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

(ii) Telephone Number 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

**Compilation of Registration Provisions under VAT Laws of different States**

20. Nature of Business. (a)   (b)   (c)   (d)    
(For code no. refer to instruction sheet appended to the form)

|                                                                                         |  |
|-----------------------------------------------------------------------------------------|--|
| If one of the codes=01, please specify the name of commodity/ commodities manufactured. |  |
|-----------------------------------------------------------------------------------------|--|

|                                                                                     |  |
|-------------------------------------------------------------------------------------|--|
| If one of the codes=12, please specify the name of commodity/ commodities imported. |  |
|-------------------------------------------------------------------------------------|--|

21. Number of Registration Certificate issued by Registrar of Companies, West Bengal:

|                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

22. Class or Classes of goods purchased or intended to be purchased for the purpose of:

a) Resale of taxable goods in West Bengal:

|  |
|--|
|  |
|--|

b) Resale of non-taxable goods in West Bengal:

|  |
|--|
|  |
|--|

c) Use as raw materials in the manufacture of taxable goods in West Bengal:

|  |
|--|
|  |
|--|

d) Use as raw materials in the manufacture of non-taxable goods in West Bengal:

|  |
|--|
|  |
|--|

e) Use in the execution of works contract in West Bengal:

|  |
|--|
|  |
|--|

**Annexures–West Bengal**

**23. Details of Bank Account:**

First Bank:

Name:

Branch:

Account No.

Address:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Second Bank:

Name:

Branch:

Account No.

Address:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Third Bank:

Name:

Branch:

Account No.

Address:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Compilation of Registration Provisions under VAT Laws of different States**

24. Registration Number (if any) under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

25. PAN/TAN Number of the firm under the Income Tax Act, 1961 (if any):

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

26. ECC Number under the Central Excise and Tariff Act, 1985 (if any):

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

27. Certificate of Enlistment issued by the Municipal / Local Body.

a) Number of the Certificate

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

b) Date of issue of the certificate :

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|   |   |   |   |   |   |   |   |

c) Date of last renewal of the certificate :

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|   |   |   |   |   |   |   |   |

28 Total amount of purchases, sales and contractual transfer price (C.T.P) of goods in:

(a) Last year:

|           |     |       |     |        |     |
|-----------|-----|-------|-----|--------|-----|
| Purchases | Rs. | Sales | Rs. | C.T.P. | Rs. |
|-----------|-----|-------|-----|--------|-----|

(b) Last Quarter:

|           |     |       |     |        |     |
|-----------|-----|-------|-----|--------|-----|
| Purchases | Rs. | Sales | Rs. | C.T.P. | Rs. |
|-----------|-----|-------|-----|--------|-----|

29. Date of commencement of purchase, sale and works contract:

a) Date of commencement of purchase :

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|   |   |   |   |   |   |   |   |

b) Date of commencement of sale :

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|   |   |   |   |   |   |   |   |

c) Date of commencement of works contract:

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|   |   |   |   |   |   |   |   |

I,.....do hereby declare that the above statements are true to the best of my knowledge and belief .

Signature

Date

\*(Proprietor/Partner/ Karta/ Managing Director/ Director/  
Company Secretary/Trustee/ President/General Secretary)

Status

**\*Please use separate sheet wherever space is inadequate.**

**Information for filling up the application for registration form.**

01. Please tick whichever is applicable.
02. Please tick whichever is applicable.
03. Please write your registration number in the appropriate box.
04. Please enter the name of the applicant in the order of first name, middle name and then surname in the appropriate box.
05. Strike off whichever is not applicable.
06. Please enter the name of father or husband of the applicant in the order as prescribed in serial no 04.
07. Please enter the name under which the business trades. If the business trades under own name, enter the same.
08. Please enter the address of the principal place of business in the appropriate box beginning with Room/Flat Number followed by Premises Number and Street, City/Town, District, Postal Index Number and name of the Municipal / Local body under the jurisdiction of which the Principal place of business is located.
09. Fill in the boxes with the appropriate code (given below) that identifies the occupancy status:

|            |             |             |                |             |
|------------|-------------|-------------|----------------|-------------|
| Owned - 01 | Rented - 02 | Leased - 03 | Rent-free - 04 | Others - 05 |
|------------|-------------|-------------|----------------|-------------|

10. Please enter the two digit code that identifies the status of the business from the selection below:

|                             |                             |                              |                             |
|-----------------------------|-----------------------------|------------------------------|-----------------------------|
| Proprietary -01             | Unregistered Partnership 02 | Registered Partnership -03   | Hindu Undivided Family - 04 |
| Private Limited Company -05 | Public Limited Company -06  | Public Sector Undertaking-07 | Government Company -08      |
| Statutory Body -09          | Co-operative Society- 10    | Government – 11              | Others -12                  |

11. Write the number of partners.
12. Please write names of two contact persons starting with the first name, then middle name and surname.
13. Status of two contact persons in relation to the business is to be stated (eg. Partner, Director, Manager etc.)
14. Please enter the address of two contact persons in the appropriate boxes in the format prescribed in serial no. 8.
15. Please mention the telephone number, mobile number, fax number, e-mail number of the contact persons in the appropriate boxes.
16. Please enter the address of two branch offices in the appropriate boxes. If there are more than two branches, please use a separate sheet.

**Compilation of Registration Provisions under VAT Laws of different States**

17. Please enter the name of the state and the registration number of the branch offices under the respective State Act and Central Sales Tax Act, 1956. If there are more than two branches, please use a separate sheet.
18. Please enter the address and the telephone numbers of the warehouses in the appropriate box. If there are more than two warehouses, please use a separate sheet.
19. Please enter the address and the telephone numbers of the factories in the appropriate box. If there are more than two factories, please use a separate sheet.
20. Please enter the two-digit code in box (a) from the following list, which describes your business. If more than one code is applicable use other boxes too.

|                    |                 |                      |                                      |
|--------------------|-----------------|----------------------|--------------------------------------|
| Manufacturer -01   | Distributor -02 | Agency -03           | Wholesaler -04                       |
| Retailer -05       | Auctioneer -06  | Works contractor -07 | Transferor of right to use goods -08 |
| Hire Purchaser -09 | Hotelier -10    | Club -11             | Importer -12                         |
| Exporter -13       | Others -14      |                      |                                      |

21. Please write the number in the appropriate box.
22. (a) In case you are a reseller of taxable goods, please enter the names of the major taxable commodities in which you deal.  
 (b) In case you are a reseller of non-taxable goods, please enter the names of the major non-taxable commodities in which you deal.  
 (c) In case you are a manufacturer of taxable goods, please enter the names of the raw materials required for manufacturing of such goods.  
 (d) In case you are a manufacturer of non-taxable goods, please enter the names of the raw materials required for manufacturing of such goods.  
 (e) In case you are a works contractor, please enter the names of the commodities used in the execution of works contract.
23. Please enter the name, branch, account number and address of the banks where the accounts are maintained. If you have more than three branches please use a separate sheet.
24. to 26. Please enter the number in the appropriate box.
27. Please write the Certificate of Enlistment number, date of issue of such certificate and last renewal of the certificate. For example, if the date of issue is 1<sup>st</sup> June, 2004, please write 01 against DD, 06 against MM and 2004 against YYYY.
28. Please state the purchase amount, the sales amount and the amount representing contractual transfer of goods against appropriate column.
29. Please write the dates as per procedure prescribed in serial no. 27 above.

**FORM-A**

Annexure to Application in Form 1 for Registration to be filled in by the Proprietor/Partners/Karta, as the case may be, of the business for \*Proprietorship/ Partnership/HUF Business

**Affix a duly attested  
passport size  
photograph**

[illegible]

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

[illegible]

|  |
|--|
|  |
|--|

|  |  |
|--|--|
|  |  |
|--|--|

|  |  |
|--|--|
|  |  |
|--|--|

|  |
|--|
|  |
|--|

07. Other business interest outside the state ( Please specify) :

|  |
|--|
|  |
|--|

[illegible][illegible][illegible]

E-mail Address

[illegible][illegible][illegible][illegible][illegible]

/

7

### ***Annexures–West Bengal***

13. Details of personal immovable assets :

|  |
|--|
|  |
|--|

14. Specimen signature :  
\*Proprietor/Partner/  
Karta

|  |
|--|
|  |
|--|

1. Signature of the witnesses attesting the specimen signature at serial number 14 above:

First Witness:

Signature:

|  |
|--|
|  |
|--|

Name :

[illegible]

Address:

[illegible]

Seal:

Second Witness:

Signature :

|  |
|--|
|  |
|--|

Name:

[illegible]

**Compilation of Registration Provisions under VAT Laws of different States**

Address:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Seal:

Signature of the Applicant in Form 1

\_\_\_\_\_

Status of the Applicant

\_\_\_\_\_

\* Strike off whichever is not applicable.

\*\* Extent of interest in the business – Share in the profit of the business.

\*\*\* If there is more than one Bank Account use a separate sheet.

Note: Witness can be any Government Officer who is empowered to attest any document or any Advocate or any person as defined in sub-clause (iv) of clause (a) of sub-rule(1) of rule 3.

## ANNEXURE 'C'

**FORM B**

Annexure to Application in Form 1 for Registration to be filled in by the \*Managing Director/ Director/ Secretary of a Private Limited Company or a Public Limited Company or Trustee of a trust.

**Affix a duly attested  
passport size  
photograph**

[illegible]

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|   |   |   |   |   |   |   |   |

[illegible]

05. Present Residential Address:

[illegible][illegible]

### Compilation of Registration Provisions under VAT Laws of different States

07. Contact numbers:

Telephone Number

Mobile Number

Fax Number

E-mail Address

08. Income Tax Pan No.:

09. Specimen Signature of the  
\*Managing Director/ Director/ Secretary/  
Trustee

10. Signature of the witnesses attesting the specimen signature at serial number 09. above:

First Witness:

Signature:

Name:

Address:

Seal:

Second Witness:

Signature :

Name

**Annexures–West Bengal**

Address:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Seal:

---

Signature of the Applicant in Form 1

---

Status of the Applicant

---

**Note:** Witness can be any Government Officer who is empowered to attest any document or any Advocate or any person as defined in sub-clause (iv) of clause (a) of sub-rule (1) of rule 3.

**\*Strike off whichever is not applicable.**

**Compilation of Registration Provisions under VAT Laws of different States**

**THE WEST BENGAL VALUE ADDED TAX RULES, 2004**

**FORM C**

[See sub-rule (5) of rule 5]

Annexure to Application in Form 2 for registration to be filled by the dealers who were registered under the West Bengal Sales Tax Act, 1994 on 31<sup>st</sup> March 2004

01. Registration Number under the West Bengal Sales Tax Act 1994 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
02. Registration Number under the Central Sales Tax Act 1994 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

  
(Tick whichever is applicable)
03. If the business was enjoying any Industrial Incentive Scheme under the West Bengal Sales Tax Act, 1994 as on 31<sup>st</sup> March 2004      Yes ☐ / No ☐
04. If yes, please specify:
- a) Name of Incentive Scheme:      \*Tax exemption under section 39/ Deferment of tax under section 40 or section 42 or section 43 / Remission of tax under section 41 or section 42 or section 43.  
(\* Strike out whichever is not applicable.)
- b) Eligibility Certificate No. and date of effect thereof: 

|  |
|--|
|  |
|--|
- c) Date of expiry of the Certificate: 

|  |
|--|
|  |
|--|
05. If the dealer is also engaged in the execution of Works Contract under section 15 of West Bengal Sales Tax Act 1994:      Yes ☐ No ☐  
(Tick whichever is applicable)
06. if the dealer is also engaged in leasing of goods under section 2(30)(c) of West Bengal Sales Tax Act 1994:      Yes ☐ No ☐
07. Name of Chamber of Commerce or Trade Association where the dealer is a member: 

|  |
|--|
|  |
|--|

\_\_\_\_\_  
Signature of the Applicant in Form 2

\_\_\_\_\_  
Status of the Applicant

## 11. ORRISSA

ANNEXURE 'A'

### FORM VAT- 101

#### APPLICATION FOR REGISTRATION

[See sub rule (1) and sub rule (2) of rule 15]

Please read the following before filling up the form

- Submit in duplicate,
- Use separate sheet where space provided is insufficient,
- Use legible capital letters.
- Mention the Registering authority to whom the application is submitted.

To

The Registering Authority,

|        |  |
|--------|--|
| CIRCLE |  |
| RANGE  |  |

I .....son / daughter / wife  
of ..... the Proprietor / Partner / Karta of HUF /  
(Managing) Director / Principal officer / Authorised Departmental officer of the  
business, the particulars of which are detailed below, hereby apply on behalf of that  
business for grant of a certificate of registration under the Orissa value Added Tax  
Act, 2004.

01. Name of the Business :

02. Address of the Principal place or Place of business:

(Principal place of Business, If there is more than one place of business)

Village/Holding No:

Locality / Ward No.

Town/City

P.O: (Pin)

Phone:

FAX No.

E-Mail:

**Compilation of Registration Provisions under VAT Laws of different States**

|                                                                                   |                                                              |
|-----------------------------------------------------------------------------------|--------------------------------------------------------------|
| 03. Occupancy status of place of business (Score out whichever is not applicable) | Owned/ Rented/ Leased / Free of Rent / Others(specify) _____ |
|-----------------------------------------------------------------------------------|--------------------------------------------------------------|

|                                                                                       |                                                                                                                               |                                                                                                         |
|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| 04. Status of the business (Mark <input type="checkbox"/> is whichever is applicable) | Proprietorship<br>Partnership<br>Public Ltd. Company<br>Private Ltd. Company<br>Cooperative Society<br>Association of persons | Hindu undivided family<br>Public sector undertaking<br>Department of Government<br>Others(specify)_____ |
|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|

|                                                                          |                                                                                |                                                                     |
|--------------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------------------------------------------------------------|
| 05. Nature of business activities:<br><br>(Mark whichever is applicable) | Trading<br>Manufacturing<br>Mining<br>Generation & Distribution of Electricity | Execution of works contract<br>Restaurateur<br>Others(specify)_____ |
|--------------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------------------------------------------------------------|

|                                                                                                          |   |
|----------------------------------------------------------------------------------------------------------|---|
| 06. Description of Commodities purchased or received otherwise than by way of purchases for resale/sale. |   |
| 1                                                                                                        | 5 |
| 2                                                                                                        | 6 |
| 3                                                                                                        | 7 |
| 4                                                                                                        | 8 |

|                                                                                                                                          |                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| 07. Are you manufacturing goods for sale?<br>(Score out whichever is not applicable)<br>If answer is Yes, furnish the following details. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|

|                                                                      |                                 |
|----------------------------------------------------------------------|---------------------------------|
| 08. Description of goods purchased<br>Received otherwise for use as: | Capital goods.<br>1.<br>2.<br>3 |
|----------------------------------------------------------------------|---------------------------------|

**Annexures-Orissa**

|  |                                  |
|--|----------------------------------|
|  | Raw Materials.<br>1.<br>2.<br>3. |
|  | Consumables.<br>1.<br>2.<br>3.   |
|  | Fuel.<br>1.<br>2.                |
|  | Packing Material<br>1.<br>2.     |

| 09. Description of goods manufactured for sale including | Finished products. | Taxable | Tax Free |
|----------------------------------------------------------|--------------------|---------|----------|
|                                                          | Bye - products.    | 1<br>2  | 1<br>2   |
|                                                          | Bye-products       | 1<br>2  | 2        |

|                                                                                                          |                                     |                                    |
|----------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------|
| <p>10. Are you engaged in mining ?</p> <p>If your answer is "Yes",<br/>furnish the following details</p> | <p><input type="checkbox"/> Yes</p> | <p><input type="checkbox"/> No</p> |
|----------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------|

| 11. Description of goods purchased for use in operation of mining. | Capital goods        | Others (specify)     |
|--------------------------------------------------------------------|----------------------|----------------------|
|                                                                    | 1.<br>2.<br>3.<br>4. | 1.<br>2.<br>3.<br>4. |

|                                                                                                           |                                     |                                    |
|-----------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------|
| <p>12. Are you a works contractor ?</p> <p>If your answer is "Yes",<br/>furnish the following details</p> | <p><input type="checkbox"/> Yes</p> | <p><input type="checkbox"/> No</p> |
|-----------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------|

**Compilation of Registration Provisions under VAT Laws of different States**

|                                                                                              |                                                                |                                             |
|----------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------|
| 13 Nature of works contract executed (Mark <input type="checkbox"/> whichever is applicable) | Civil<br>Electrical<br>Fabrication /<br>erection<br>Structural | . Air-conditioning<br>Others_____ (specify) |
|----------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------|

|                                                                 |                      |                      |
|-----------------------------------------------------------------|----------------------|----------------------|
| 14 Description of goods purchased for use in execution of work. | 1.<br>2.<br>3.<br>4. | 1.<br>2.<br>3.<br>4. |
|-----------------------------------------------------------------|----------------------|----------------------|

|                                     |                                                                                                                                                                         |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 15 Date of commencement of business | D D M M Y Y Y Y                                                                                                                                                         |
|                                     | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

|                                                                                                                                                                       |       |          |       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|-------|
| 16. Details of purchases or sales from the date of commencement of business to the date of application. monthwise (part of the month to be shown separately)<br>Total | Month | Purchase | Sales |
|                                                                                                                                                                       |       | ₹ P.     | ₹ P.  |
|                                                                                                                                                                       |       |          |       |
|                                                                                                                                                                       |       |          |       |
|                                                                                                                                                                       |       |          |       |
|                                                                                                                                                                       |       |          |       |
|                                                                                                                                                                       |       |          |       |

|                                                                                                   |                                                                                                                                                                         |
|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 17 Date of commencement of liability to be registered under the Orissa Value Added Tax Act, 2004. | D D M M Y Y Y Y                                                                                                                                                         |
|                                                                                                   | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

|                                                                                                                |                                                          |
|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| 18. Are you applying for voluntary registration ?<br>If your answer is "Yes",<br>furnish the following details | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|

|                                                                |                |
|----------------------------------------------------------------|----------------|
| 19. Description of goods intended to be Manufactured for sale. | 1.<br>2.<br>3. |
|----------------------------------------------------------------|----------------|

**Annexures-Orissa**

|                                                                                        |                |                    |
|----------------------------------------------------------------------------------------|----------------|--------------------|
| 20. Description of goods intended to be purchased for manufacturing of goods for sale. | Capital goods. | Fuel               |
|                                                                                        | 1.             | 1.                 |
|                                                                                        | 2.             | 2.                 |
|                                                                                        | Raw Materials  | Other              |
|                                                                                        | 1.             | 1.                 |
|                                                                                        | 2.             | 2.                 |
|                                                                                        | Consumables    | Packaging Material |
|                                                                                        | 1.             | 1.                 |
|                                                                                        | 2.             | 2.                 |

|                                                                   |   |   |   |   |   |   |   |   |
|-------------------------------------------------------------------|---|---|---|---|---|---|---|---|
| 21 The anticipated date of commencement of commercial production. | D | D | M | M | Y | Y | Y | Y |
|                                                                   |   |   |   |   |   |   |   |   |

|                             |                  |               |             |                   |
|-----------------------------|------------------|---------------|-------------|-------------------|
| 22. Details of Bank Account | Name of the Bank | Branch & Code | Account No. | Nature of Account |
|                             |                  |               |             |                   |
|                             |                  |               |             |                   |
|                             |                  |               |             |                   |
|                             |                  |               |             |                   |

|                                              |  |  |  |  |  |  |  |  |
|----------------------------------------------|--|--|--|--|--|--|--|--|
| 23 Income Tax PAN<br>(Permanent Account No.) |  |  |  |  |  |  |  |  |
|                                              |  |  |  |  |  |  |  |  |

|                                                        |
|--------------------------------------------------------|
| 24. Language in which Books of Account are maintained. |
|--------------------------------------------------------|

|                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| 25. Are your accounts maintained electronically?<br>(score out whichever is not applicable) | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|---------------------------------------------------------------------------------------------|------------------------------|-----------------------------|

|                                                                                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 26. Particulars of registration certificate issued by the Registrar of Companies/ Registrar of Cooperative Societies / Superintendent Excise or any other Registering authority in India including the Director of Industries. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Compilation of Registration Provisions under VAT Laws of different States**

27. Are you a member of any chamber of Commerce or Trade Organisation ?

(score out whichever is not applicable)

☐ Yes

☐ No

If your answer is "Yes", furnish the following details

28. The name of the Chamber or Trade organization and particulars , if any in support of such membership.

29 Address of additional place(s) of business /branch / godown – both inside and outside the state.

Use Form VAT - 101 - A / B

30. Declaration of proprietor, each partner / Director, Authorised officer / person and Principal officer of the business.

Use Form VAT - 101 - C

|                                                                         |                         |                        |              |                  |
|-------------------------------------------------------------------------|-------------------------|------------------------|--------------|------------------|
| 31. Detail of immovable property owned wholly or partly by the business | Description of property | Address where situated | Approx Value | Share percentage |
|                                                                         |                         |                        |              |                  |
|                                                                         |                         |                        |              |                  |

**VERIFICATION**

I \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ status \_\_\_\_\_ of the aforesaid business do hereby solemnly affirm that the particulars given in this form are true and correct to the best of my knowledge and belief. I undertake to notify immediately to the Registering authority to whom the application has been made any change in any of the above particulars.

Signature.  
(Designation with relation to the business)

|      |   |   |   |   |   |   |   |   |
|------|---|---|---|---|---|---|---|---|
|      | D | D | M | M | Y | Y | Y | Y |
| Seal |   |   |   |   |   |   |   |   |

Enclosures to be annexed to the application for registration.

- 1. Rent agreement.
- 2. Deed of Partnership (copy)
- 3. Article of Association & Memorandum.
- 4. Authorization, if any, in original.
- 5. Declarations.
- 6. Voter Identity Card (copy)
- 7. PAN (copy)
- 8.
- 9.
- 10.
- 11.

**FORM VAT-101 A**  
**DETAILS OF ADDITIONAL PLACES OF BUSINESS/ BRANCHES / GODOWNS /**  
**WAREHOUSES IN ORISSA.**

[See clause (a) of sub-rule (9) of rule 15 ]

|     |                                                                                                                                                                                                           |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01. | Name and style of the business :                                                                                                                                                                          |
| 02. | Address :                                                                                                                                                                                                 |
| 03. | Name of the applicant :                                                                                                                                                                                   |
| 04. | Additional place of business / Branch / Godown or Warehouse<br>(Score out whichever is not applicable)<br>ADDRESS _____<br><br>Pin Code _____ Telephone _____ Fax _____<br><br>Signature _____ Date _____ |
| 05. | Additional place of business / Branch / Godown or Warehouse<br>(Score out whichever is not applicable)<br>ADDRESS _____<br><br>Pin Code _____ Telephone _____ Fax _____<br><br>Signature _____ Date _____ |
| 06. | Additional place of business / Branch / Godown or Warehouse<br>(Score out whichever is not applicable)<br>ADDRESS _____<br><br>Pin Code _____ Telephone _____ Fax _____<br><br>Signature _____ Date _____ |

**VERIFICATION**

I \_\_\_\_\_ son / daughter / wife of \_\_\_\_\_  
\_\_\_\_\_ status \_\_\_\_\_ of the aforesaid business do  
hereby solemnly affirm that the particulars given in this form are true and correct to  
the best of my knowledge and belief.

Signature

Seal

Date : \_\_\_\_\_

## ANNEXURE 'C'

## FORM VAT-101 B

## ADDRESS OF BRANCH OFFICES / GODOWNS LOCATED OUTSIDE ORISSA.

[ See clause (b) of sub-rule (9) of rule 15 ]

|                                                                                                                                                                                                |                  |                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------------------------------------------------|
| 01. Name and style of the business :                                                                                                                                                           |                  |                                                          |
| 02. Address :                                                                                                                                                                                  |                  |                                                          |
| 03. Name of the applicant :                                                                                                                                                                    |                  |                                                          |
| Status of business<br>( Mark v where<br>applicable)                                                                                                                                            | Branch<br>office | Godown (operated by C &<br>F Agent/consignment<br>Agent) |
| 04. State<br>ADDRESS _____<br><br>Pin Code _____ Telephone _____ Fax _____<br><br>Signature _____ Date _____<br><br>R.C. No. under the State Act. _____<br>R.C. No. under the C.S.T Act. _____ |                  |                                                          |

Signature

Designation with relation to the business.

Seal

Date \_\_\_\_\_

## VERIFICATION

I \_\_\_\_\_ son / daughter / wife of \_\_\_\_\_  
 \_\_\_\_\_ status \_\_\_\_\_ of the aforesaid business do hereby  
 solemnly affirm that the particulars given in this form are true and correct to the best  
 of my knowledge and belief.

Signature

Seal

Date : \_\_\_\_\_

**ANNEXURE 'D'**

**FORM VAT - 101 C**

**DECLARATION OF PROPRIETOR / PARTNERS / DIRECTORS / AUTHORISED  
PERSONS OF THE BUSINESS.**

[See clause (c) of sub-rule (9) of rule 15]

Note :- Proprietor , Each Partner / Director, Authorised Officer / person shall fill up  
the particulars below.

(Separate forms duly filled in and signed shall be furnished in respect of each  
Partner / Director / Person)

01. Full Name :  
(in block letter)
02. Name of Father / Husband :
03. Date of Birth :
04. Educational Qualification :
05. Extent of interest in the business :
  - (i) Official designation
  - (ii) Date of joining in the present capacity.
06. Present Address :
07. Permanent Address :
08. PAN (Income Tax)
09. Other business interests in the state  
(Specify details of such interests  
including relations in business)
10. Other business interests out side the state  
(Specify details of such interests  
including relations in business)
11. Proof of Identity :  
(Enclose copy of voter's Identity Card/PAN)
12. Reference of two registered dealers with  
name, address and telephone number.

(Not applicable to Companies incorporated  
under the Indian Companies Act, 1956)

Specimen Signature     1.  
                                         2.  
                                         3.

**VERIFICATION**

I \_\_\_\_\_ son / daughter / wife of \_\_\_\_\_  
\_\_\_\_\_ status \_\_\_\_\_ of the aforesaid business do hereby  
solemnly affirm that the particulars given in this form are true and correct to the best  
of my knowledge and belief.

Full Signature

Status with relation to the business.

Seal

Place : \_\_\_\_\_

Date : \_\_\_\_/\_\_\_\_/\_\_\_\_

ANNEXURE 'E'

**Form VAT101D**  
**FORM OF DECLARATION OF MANAGER ETC.**  
[see clause (e)] of sub-rule (9) of rule 15]

I \_\_\_\_\_ Son/ Wife of \_\_\_\_\_  
Status \_\_\_\_\_ of the business \_\_\_\_\_  
Address \_\_\_\_\_

hereby declare that the following person(s) is/are Manager(s) or person(s) duly authorized in respect of the above business and all notices, orders and other communications of the Circle/Range office served on him or either of them, as the case may be, shall be binding for all purpose and intent.

| Sl. No. | Name and designation | Name of Father/ Husband | Address No | Telephone of acceptance | Signature in token |
|---------|----------------------|-------------------------|------------|-------------------------|--------------------|
| 1.      |                      |                         |            |                         |                    |
| 2.      |                      |                         |            |                         |                    |
| 3.      |                      |                         |            |                         |                    |

I further declare that any notice, order or communication served on the following persons in respect of the above business shall be binding for all purposes and intent.

| Sl. No. | Name | Name of Father/ Husband | Designation with reference to the business | Address with Telephone No. | Signature in token of acceptance. |
|---------|------|-------------------------|--------------------------------------------|----------------------------|-----------------------------------|
| 1       |      |                         |                                            |                            |                                   |
| 2       |      |                         |                                            |                            |                                   |
| 3       |      |                         |                                            |                            |                                   |

**DECLARATION**

I undertake to intimate to the Circle or range office, as the case may be, within three days, of any change occurring in any of the particulars given above, falling which it will be deemed that the persons are continuing in their respective posts or the authorisation made in respect of such persons is continuing and valid and their actions shall be binding for all purpose and intent.

Signature \_\_\_\_\_ Date \_\_\_\_\_

## ANNEXURE 'F'

## Form VAT103

REGISTRATION CERTIFICATE FOR DEALERS LIABLE TO PAY VALUE  
ADDED TAX

[See Sub rule (3) of rule 18, sub rule (1) and (2) of rule 19]

I hereby certify that \_\_\_\_\_ status  
\_\_\_\_\_, whose principal business activities comprise  
\_\_\_\_\_ and whose Principal place of business/place of  
business is situated at :-

Village/Holding No. Locality

Ward No.

Corporation/Municipality/N.A.C./

Town/City.

Post Office

PIN

Police

Station District

is registered/is deemed to be registered under sub section (2)/sub section (5) of  
Section 25 or sub section (2) of Section 26 of the Orissa Value Added Tax Act, 2004  
and is assigned with Identification Number.

TIN

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

D D M M Y Y Y Y

With effect from

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

02. The additional place of business, branch, godown or warehouse is situated at the following address:

| Additional Place of | Godown/Warehouse business/Branch |
|---------------------|----------------------------------|
|                     |                                  |

03. The following goods or class or classes of goods are purchased or intended to be purchased or received otherwise than by way purchases for resale or sale.

**Compilation of Registration Provisions under VAT Laws of different States**

| Description of goods or class or classes of goods |     |
|---------------------------------------------------|-----|
| 1.                                                | 6.  |
| 2.                                                | 7.  |
| 3.                                                | 8.  |
| 4.                                                | 9.  |
| 5.                                                | 10. |

04. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use as capital goods, raw materials, consumables, fuels directly in the manufacture of goods and packing materials, for sale.

| Capital goods | Raw materials | Consumables | Fuel | Packing material |
|---------------|---------------|-------------|------|------------------|
| 1.            | 1.            | 1.          | 1.   | 1.               |
| 2.            | 2.            | 2.          | 2.   | 2.               |
| 3.            | 3.            | 3.          | 3.   | 3.               |
| 4.            | 4.            | 4.          | 4.   | 4.               |
| 5.            | 5.            | 5.          | 5.   | 5.               |
| 6.            | 6.            | 6.          | 6.   | 6.               |
| 7.            | 7.            | 7.          | 7.   | 7.               |
|               |               |             |      |                  |

05. The following goods are manufactured or produced as bye-product for sale:

| Description of goods manufactured |          |
|-----------------------------------|----------|
| Taxable                           | Tax free |
| 1.                                | 1.       |
| 2.                                | 2.       |
| 3.                                | 3.       |
| 4.                                | 4.       |
| 5.                                | 5.       |
| 6.                                | 6.       |

| Description of Bye-products produced. |          |
|---------------------------------------|----------|
| Taxable                               | Tax free |
| 1.                                    | 1.       |
| 2.                                    | 2.       |
| 3.                                    | 3.       |
| 4.                                    | 4.       |
| 5.                                    | 5.       |
| 6.                                    | 6.       |

**Annexures–Orissa**

06. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use in the execution of works contract.

| Description of goods |    |
|----------------------|----|
| 1.                   | 4. |
| 2.                   | 5. |
| 3.                   | 6. |

07. Given under my hand at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 200.....
08. Your VAT Office is  RANGE.
09. Your local Tax office is  CIRCLE

Seal

REGISTERING AUTHORITY  
ASSISTANT COMMISSIONER OF SALES TAX,  
 RANGE

**Note:**

Score out whichever is not applicable

Use block letter

No box shall be left blank

When not applicable, the box shall be crossed and stamped "NOT APPLICABLE".

Registration Certificate shall be displayed at conspicuous place of Principal place of business.

Copy of Registration Certificate shall be displayed at conspicuous place of each additional place of business mentioned in such certificate.

ANNEXURE 'G'

Form VAT104

NOTICE FOR DEMAND OF SECURITY

[See sub-rule (1) and sub-rule (2) of rule 24]

01. Office address

|  |
|--|
|  |
|--|

D D M M Y Y Y Y

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

02 TIN

|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|

03. NAME AND ADDRESS OF THE DEALER:

|  |
|--|
|  |
|--|

(Mark "8" whichever is applicable)

Please take notice that an amount of Rs.\_\_\_\_\_ (Rupees \_\_\_\_\_) only has been estimated as the security payable by you under subsection (1) of section 27 of the Orissa Value Added Tax Act, 2004. Being a registered dealer under the Orissa Value Added Tax Act, 2004, you have already furnished security of Rs.\_\_\_\_\_ (Rupees \_\_\_\_\_) on \_\_\_\_\_, or

Being a registered dealer under the Orissa Value Added Tax Act, 2004, you have not furnished any security;

You are now required to pay the additional security or security, as estimated to be due and payable in the manner specified in sub-rule (4) of rule 24, within fourteen days from the date of receipt of this notice.

***Annexures–Orissa***

After careful consideration of your application for grant of registration received in this office on \_\_\_\_\_, you are required to furnish security of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) as mentioned above in the manner specified in sub-rule (4) of rule 24, within fourteen days from the date of receipt of this notice.

Failure to comply with the terms of this notice shall result in cancellation of your certificate of registration under rule 31 or rejection of the application for registration under sub-rule (5) of rule 24, as the case may be.

REGISTERING AUTHORITY  
Asst. Commissioner of Sales Tax/  
Sales Tax Officer,  
Range.

Seal

ANNEXURE 'H'

**Form VAT108**  
**APPLICATION FOR AMENDMENT OF REGISTRATION CERTIFICATE**  
 [ See sub-rule (1) of rule 29 ]

01. Office address D D M M Y Y Y Y

To

The Registering Authority,

-----Range

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

02 TIN 

|  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|

Please note :

- Mark “√”, whichever is applicable and fill in the corresponding particulars in the appropriate box.
- Use legible capital letter.
- Use additional sheet, if the space provided is insufficient.

03. In case of discontinuation of business D D M M Y Y Y Y  
 the date from which, the business is discontinued.

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

04. In case of disposal or sale of business D D M M Y Y Y Y  
 or any part thereof, the date of such disposal or sale and the extent of sale

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

| Particulars of Sale | To whom sold | Approx. Value |
|---------------------|--------------|---------------|
|---------------------|--------------|---------------|

If the sale in to a registered dealer, mention his Identification No.

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

05. In case of change in the name and style of business, the changed name and the date

| Present Name | Changed Name |
|--------------|--------------|
|--------------|--------------|

**Annexures-Orissa**

from which the change takes effect.

|  |  |
|--|--|
|  |  |
|--|--|

D D M M Y Y Y Y

W.E.F.

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

06. In case of change of ownership of the business, the change so effected and the date from which the change is effective.

|                      |                      |
|----------------------|----------------------|
| Present<br>Ownership | Changed<br>Ownership |
|                      |                      |

D D M M Y Y Y Y

W.E.F.

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

07. In case of reconstitution of the business, the reconstitution so made and the date from which such reconstitution is effective.

|                         |                         |
|-------------------------|-------------------------|
| Present<br>constitution | Changed<br>constitution |
|                         |                         |

D D M M Y Y Y Y

W.E.F.

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

- 08 In case of change in nature of business, the change so made and the date from which such change is effective.

|                               |                               |
|-------------------------------|-------------------------------|
| Present nature<br>of business | Changed nature<br>of business |
|                               |                               |

D D M M Y Y Y Y

W.E.F.

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

- 09 In case of change in address of the principal place of business or additional place of business or branch, the present address and the changed address and the date from which such change is effective.(Indicate whether the change in address is within the jurisdiction of the same registering authority or

|                                                                                                                 |                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| Present address<br>of the principal<br>place of<br>business /<br>branch /<br>additional<br>place of<br>business | Changed address<br>of the principal<br>place of<br>business/<br>branch/<br>additional place<br>of business. |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|

|  |  |
|--|--|
|  |  |
|--|--|

**Compilation of Registration Provisions under VAT Laws of different States**

otherwise and if the changed address falls under the jurisdiction of a different registering authority , mention the details of the new registering authority.)

|        |   |   |   |   |   |   |   |   |
|--------|---|---|---|---|---|---|---|---|
|        | D | D | M | M | Y | Y | Y | Y |
| W.E.F. |   |   |   |   |   |   |   |   |

|                                |  |
|--------------------------------|--|
| Present Registering authority. |  |
|--------------------------------|--|

Range / Circle

|                                                          |  |
|----------------------------------------------------------|--|
| Registering authority in Respect of the changed address. |  |
|----------------------------------------------------------|--|

Range / Circle

10. In case of change of address of godown or warehouse, the change in address and the date from which, the change takes effect.

| Present address of godown/ warehouse | New address of godown/ warehouse |
|--------------------------------------|----------------------------------|
|                                      |                                  |

|        |   |   |   |   |   |   |   |   |
|--------|---|---|---|---|---|---|---|---|
|        | D | D | M | M | Y | Y | Y | Y |
| W.E.F. |   |   |   |   |   |   |   |   |

11. In case, a new place of business or godown or warehouse is opened, the address of such place, godown or warehouse and the date from which, it is opened.

Address of new place of business/ godown / warehouse.

|  |
|--|
|  |
|--|

|        |   |   |   |   |   |   |   |   |
|--------|---|---|---|---|---|---|---|---|
|        | D | D | M | M | Y | Y | Y | Y |
| W.E.F. |   |   |   |   |   |   |   |   |

**Annexures-Orissa**

12. In case, the goods dealt in are either deleted or added, the deletion or addition so made and the date from which such is effective.

Goods  
presently  
dealt in

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

D D M M Y Y Y Y

Goods  
proposed to be  
added or dealt.

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

W.E.F.

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

13. In case, the goods manufactured for sale are changed or new goods to be manufactured, the change so made and the date from which such change is effective.

Goods  
presently  
Manufactured  
for sale

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

Goods  
proposed to be  
for sale in  
addition to  
goods  
presently  
manufactured..

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

D D M M Y Y Y Y

W.E.F.

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

14. My Bank Account has changed in respect of –

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

15. If, there is new Bank Account, please furnish details

| Name of Bank | Branch & Code | Account No. | Nature of account. |
|--------------|---------------|-------------|--------------------|
|              |               |             |                    |

16. The Manager or person authorized to receive notice, order and other communications have been changed or the authorization so made has been cancelled and in his/their place, authorization for the purpose has been

**Compilation of Registration Provisions under VAT Laws of different States**

made in respect of the following  
person(s).

| Name of the person authorized. | Designation of the person with relation to the business. | Date from which the authorisation has been made. | Signature of the person so authorized. |
|--------------------------------|----------------------------------------------------------|--------------------------------------------------|----------------------------------------|
|                                |                                                          |                                                  |                                        |
|                                |                                                          |                                                  |                                        |
|                                |                                                          |                                                  |                                        |
|                                |                                                          |                                                  |                                        |

**DECLARATION**

I (name)\_\_\_\_\_ status\_\_\_\_\_ of  
the above business hereby declare that the information given in this form is true and  
correct.

Signature\_\_\_\_\_ Date of declaration\_\_\_\_/\_\_\_\_/\_\_\_\_  
with seal.

Please enclose copy of the documents in support of your application for amendment  
of the certificate of registration.

## 11. ASSAM

## ANNEXURE 'A'

## THE ASSAM VALUE ADDED TAX RULES, 2005

**FORM-2**

**[See Rule 13(1)]**

## APPLICATION FOR REGISTRATION

To

The Prescribed Authority,

Affix a passport size photograph of the applicant.

I ..... son of ..... on behalf of the dealer carrying on business whose particulars are given below, hereby apply for registration under Section ..... of the Assam Value Added Tax Act, 2003.

01. Name and style of the business.

[illegible]

02. Full address of place of business.

[illegible]

**Compilation of Registration Provisions under VAT Laws of different States**

03. Status of business (Put tick mark where applicable).

|                     |                       |                       |   |
|---------------------|-----------------------|-----------------------|---|
| Sole proprietorship | Association of person | Co-operative Society  | * |
| Partnership         | Private Ltd. Co.      | Government Enterprise |   |
| HUF                 | Public Ltd. Co.       | Other                 |   |

\*(To be specified if not covered by any of the given descriptions).

04. Nature of principle business activities (Put tick mark where applicable).

|               |          |          |             |           |                       |
|---------------|----------|----------|-------------|-----------|-----------------------|
| Manufacturing | Exporter | Importer | Distributor | C&F Agent | Wholeseller/ Stockist |
|               |          |          |             |           |                       |

|                     |       |         |       |               |                 |
|---------------------|-------|---------|-------|---------------|-----------------|
| Retailer contractor | Works | Leasing | Hotel | Hire purchase | Other (Specify) |
|                     |       |         |       |               |                 |

05. Name of the principle commodities.

06. Occupancy status (Put tick mark where applicable).

|       |        |        |           |                 |
|-------|--------|--------|-----------|-----------------|
| Owned | Rented | Leased | Rent free | Other (Specify) |
|       |        |        |           |                 |

07. Name and address of the Proprietor/Managing Partner/Karta/Managing Director as per Annexure-I. of the business

08. Additional places of business/warehouse/godown inside the State (As per Annexure-II).

09. Complete list of Godown (As per Annexure-II).

10. Complete address of the Head Office, if situated outside Assam (As per Annexure-II).

11. Full address of manufacturing or processing units, if any (As per Annexure-II).

**Annexures-Assam**

12. Name of goods purchased for use as raw-materials in manufacturing or processing from places out-side Assam.
13. Date of Commencement of business  
D D M M Y Y Y Y
14. Date of commencement of production of Manufactured/processed goods.  
D D M M Y Y Y Y
15. Date of liability.  
D D M M Y Y Y Y
16. Actual turnover of the year upto the date of submission of the application (with details of each category):
17. The estimated turnover for the year in which the application is submitted (furnish details, if any):
18. No. and date of license etc., if any:
- |                                          |                      |
|------------------------------------------|----------------------|
| (a) under the Shops & Establishment Act: | <input type="text"/> |
| (b) under the Essential Commodities Act: | <input type="text"/> |
| (c) issued by the Industries Department: | <input type="text"/> |
| (d) issued by the Municipal Authority:   | <input type="text"/> |
| (e) under the Companies Act:             | <input type="text"/> |
| (f) any other.                           | <input type="text"/> |
19. Registration No. under the CST Act, if any.
20. Registration No. under the Central Excise Act, if any.
21. Income Tax Permanent Account No. (PAN), if any.

**Compilation of Registration Provisions under VAT Laws of different States**

22. Details of Bank Account(s).

| Name of Bank with address | Type of account | Account number |
|---------------------------|-----------------|----------------|
|                           |                 |                |
|                           |                 |                |

23. Details of immovable properties owned wholly or partly by the business.

| Sl. No. | Description or property | Address where property is situated | Approximate value | Share percentage |
|---------|-------------------------|------------------------------------|-------------------|------------------|
|         |                         |                                    |                   |                  |

24. The language in which the accounts are maintained:

25. The accounting year followed by the dealer:

26. Complete address of the place where books of accounts are kept:

27. Do you use a computer for accounting? (Yes/No)

**DECLARATION**

- (i) I/We do hereby undertake to pay the tax and file the return in the prescribed form in accordance with the provisions of the Assam Value Added Tax Rules, 2005 pertaining to the entire business conducted at my/our various places of business in accordance with the provisions of the Act and the rules made thereunder.
- (ii) That a sign board in the name of my/our business has already been displayed at all the said business premises.
- (iii) That the books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

I/We \_\_\_\_\_ do hereby solemnly affirm and declare that above provided information is true and correct to the best of my/our

***Annexures-Assam***

knowledge and belief and that the undertaking given by me/us shall be maintained by me/us so long as the registration of the said business under the Assam Value Added Tax Act, 2003, remains in force or till the liability under that Act is discharged.

Place .....

Signature

Status .....

Date .....

Name in CAPITALS .....

Enclosures to be annexed to the application for registration, wherever applicable.

1. Rent agreement.
2. Deed of Partnership (copy)
3. Article of Association & Memorandum.
4. Municipal trade licence. (copy)
5. PAN (copy)
6. Bank account (zerox copy of pass book/cheque book)

**Compilation of Registration Provisions under VAT Laws of different States**

**Annexure-I  
(To be attached with Form-2)**

**INFORMATION ABOUT PROPRIETOR, EACH PARTNER (IN CASE OF  
PARTNERSHIP BUSINESS)/DIRECTOR (IN CASE OF SEPARATELY AND  
KARTA OF HUF.**

1. Full Name in capitals :
2. Fathers Name in capitals :
3. Status :
4. Extent of interest in business :
5. Permanent address :

|                   |  |
|-------------------|--|
| Building name/No. |  |
| Area/Road         |  |
| Locality/Market   |  |
| Pin Code          |  |
| E-mail ID         |  |
| Telephone No.     |  |
| Fax Number        |  |

6. Residential address :

|                   |  |
|-------------------|--|
| Building name/No. |  |
| Area/Road         |  |
| Locality/Market   |  |
| Pin Code          |  |
| E-mail ID         |  |
| Telephone No.     |  |
| Fax Number        |  |

**Annexures-Assam**

7. Details of all immovable properties owned :

| Sl. No. | Full address where property is attached | Approximate value | Extent of share |
|---------|-----------------------------------------|-------------------|-----------------|
|         |                                         |                   |                 |

8. Particulars of other business(es) in which the person has interest.

| Sl. No. | Name of business | Address | Extent of share |
|---------|------------------|---------|-----------------|
|         |                  |         |                 |

9. Photo(s) with Name(s) and Signature(s) of each Proprietor/Partner/Person having an interest in the business.

| Name                                   | Name                                   | Name                                   |
|----------------------------------------|----------------------------------------|----------------------------------------|
| (Self signed photograph of stamp size) | (Self signed photograph of stamp size) | (Self signed photograph of stamp size) |
| Name                                   | Name                                   | Name                                   |
| (Self signed photograph of stamp size) | (Self signed photograph of stamp size) | (Self signed photograph of stamp size) |

**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein.

Place :

Date :

Signature of the person concerned.

**Compilation of Registration Provisions under VAT Laws of different States**

**Annexure-II**  
**(To be attached with Form-2)**

1. Details of additional places of business (for each place).

|                   |  |
|-------------------|--|
| Building name/No. |  |
| Area/Road         |  |
| Locality/Market   |  |
| Pin Code          |  |
| E-mail ID         |  |
| Telephone No.     |  |
| Fax Number        |  |

2. Details of godown/warehouse (for each place).

|                   |  |
|-------------------|--|
| Building name/No. |  |
| Area/Road         |  |
| Locality/Market   |  |
| Pin Code          |  |
| E-mail ID         |  |
| Telephone No.     |  |
| Fax Number        |  |

3. Complete address of the head office, if situated outside Assam.

|                   |  |
|-------------------|--|
| Building name/No. |  |
| Area/Road         |  |
| Locality/Market   |  |
| Pin Code          |  |
| E-mail ID         |  |
| Telephone No.     |  |
| Fax Number        |  |

**Annexures-Assam**

4. Full address of manufacturing/processing units, if any.

|                   |  |
|-------------------|--|
| Building name/No. |  |
| Area/Road         |  |
| Locality/Market   |  |
| Pin Code          |  |
| E-mail ID         |  |
| Telephone No.     |  |
| Fax Number        |  |

**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein. I further declare that I shall inform the Department whenever there is a change in the information provided in this annexure.

Place :

Signature :

Date :

Full name :

Status :

**For Official Use Only**

|   |                                                         |  |
|---|---------------------------------------------------------|--|
| 1 | Date of receipt of application:                         |  |
| 2 | Effective date of registration:                         |  |
| 3 | Date of certification by Prescribed Authority           |  |
| 4 | Date of refusal of registration by Prescribed Authority |  |
| 5 | Tax Payer Identification Number (TIN)                   |  |

ANNEXURE 'B'

THE ASSAM VALUE ADDED TAX RULES, 2005  
FORM-4

[See Rule 13(13)]

APPLICATION FOR GENERAL REGISTRATION NUMBER (GRN)

To  
The Prescribed Authority,

Affix a passport  
size photograph  
of the applicant.

I ..... son of ..... on behalf of the  
dealer carrying on business whose particulars are given below, hereby apply for  
registration under Section ..... of the Assam Value Added  
Tax Act, 2003.

1. Name and style of the business.

|  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

2. Full address of place of business.

|                   |  |
|-------------------|--|
| Building name/No. |  |
| Area/Road         |  |
| Locality/Market   |  |
| Pin Code          |  |
| E-mail ID         |  |
| Telephone No.     |  |
| Fax Number        |  |

3. Status of business (Put tick mark where applicable).

|                     |                       |                       |   |
|---------------------|-----------------------|-----------------------|---|
| Sole proprietorship | Association of person | Co-operative Society  | * |
| Partnership         | Private Ltd. Co.      | Government Enterprise |   |
| HUF                 | Public Ltd. Co.       | Other                 |   |

**Annexures-Assam**

\*(To be specified if not covered by any of the given descriptions).

4. Nature of principle business activities (Put tick mark where applicable).

| Manufacturing | Exporter | Importer | Distributor | C&F Agent | Wholeseller/ Stockist |
|---------------|----------|----------|-------------|-----------|-----------------------|
|               |          |          |             |           |                       |

| Retailer | Works contractor | Leasing | Hotel | Hire purchase | Other (Specify) |
|----------|------------------|---------|-------|---------------|-----------------|
|          |                  |         |       |               |                 |

5. Name of the principle commodities.

6. Occupancy status (Put tick mark where applicable).

| Owned | Rented | Leased | Rent free | Other (Specify) |
|-------|--------|--------|-----------|-----------------|
|       |        |        |           |                 |

7. Name and address of the Proprietor/Managing Partner/Karta/Managing Director.

|                       |  |
|-----------------------|--|
| Name                  |  |
| Father's/Husband Name |  |
| Building name/No.     |  |
| Area/Road             |  |
| Locality/Market       |  |
| Pin Code              |  |
| E-mail ID             |  |
| Telephone No.         |  |
| Fax Number            |  |

8. Additional places of business/warehouse/godown inside the State.

9. Date of Commencement of business

| D | D | M | M | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|
|   |   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |

**Compilation of Registration Provisions under VAT Laws of different States**

10. Date of liability.

|   |   |  |   |   |  |   |   |   |   |
|---|---|--|---|---|--|---|---|---|---|
| D | D |  | M | M |  | Y | Y | Y | Y |
|   |   |  |   |   |  |   |   |   |   |
|   |   |  |   |   |  |   |   |   |   |

11. Actual turnover of the year upto the date of submission of the application (with details of each category):

|  |
|--|
|  |
|--|

12. The estimated turnover for the year in which the application is submitted (furnish details, if any):

|  |
|--|
|  |
|--|

13. Income Tax Permanent Account No. (PAN), if any:

|  |
|--|
|  |
|--|

14. Details of Bank Account(s).

| Name of Bank with address | Type of account | Account number |
|---------------------------|-----------------|----------------|
|                           |                 |                |
|                           |                 |                |

15. The language in which the accounts are maintained:

16. Do you use a computer for accounting? (Yes/No):

**DECLARATION**

(i) I/We do hereby undertake to pay the tax and file the return in the prescribed form in accordance with the provisions of the Assam Value Added Tax Rules, 2005 pertaining to the entire business conducted at my/our various places of business in accordance with the provisions of the Act and the rules made thereunder.

(ii) That a sign board in the name of my/our business has already been displayed at all the said business premises.

(iii) That the books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

I/We \_\_\_\_\_do hereby solemnly affirm and

**Annexures–Assam**

declare that above provided information is true and correct to the best of my/our knowledge and belief and that the undertaking given by me/us shall be maintained by me/us so long as the registration of the said business under the Assam Value Added Tax Act, 2003, remains in force or till the liability under that Act is discharged.

Place .....

Signature

Status .....

Date .....

Name in CAPITALS .....

**For Official Use Only**

|   |                                                         |  |
|---|---------------------------------------------------------|--|
| 1 | Date of receipt of application:                         |  |
| 2 | Effective date of registration:                         |  |
| 3 | Date of certification by Prescribed Authority           |  |
| 4 | Date of refusal of registration by Prescribed Authority |  |
| 5 | General Registration Number (GRN)                       |  |

**THE ASSAM VALUE ADDED TAX RULES, 2005**

**FORM-8**

**[See Rule 15(1)]**

**APPLICATION FOR AMENDMENT/CANCELLATION OF REGISTRATION  
|CERTIFICATE**

To,

The Prescribed Authority,

Sir,

I/We hereby furnish the following information under Section 27 of the Assam Value Added Tax Act, 2003:

1. Name and address of the dealer :
2. Registration No. :
3. In case the business is sold or otherwise disposed of, the name (s) of the person (s) who has/have purchased or taken over the business.
4. In case the business is transferred by way of lease, the name (s) of the lessee (s).
5. In case the business is transferred by gift or any other manner, the nature of transfer with name (s) of transferee (s) (copy of the relevant document to be enclosed.)
6. Whether the business is discontinued? If so, since which date. Also mention the reasons for discontinuance.
7. In case there is a change of place of business or change of location of warehouse, mention the new place of business or a warehouse.

***Annexures–Assam***

8. In case of any change in the name and nature of business or change in the class or classes of goods dealt in, mention the new name and nature of business and the new class or classes of goods dealt in.
9. In case of change of constitution of Board of Directors/ Proprietor/ Partner/ Managing Partner/ Director/ Managing Director/ Manager/ Chief Executive Officer/ Principal Officer of a Company/ Society/ Club/ Firm/ Association of persons or body, being a registered dealer under the Act, mention the change in details with relevant documents.

Yours faithfully

Place :

Date :

1. Full signature with seal
2. Designation

**ANNEXURE 'D'**

**THE ASSAM VALUE ADDED TAX RULES, 2005  
FORM-9  
[See Rule 15(3)]**

**INFORMATION TO BE FURNISHED BY THE TRANSFEREE**

To,  
The Prescribed Authority,

Sir,

I/We hereby furnish the following information under Section 27 of the Assam Value Added Tax Act, 2003:

1. Name of the transferor dealer :
2. Registration No. :
3. Full address :
4. If the business is transferred by way of sale the detail of such transfer (copy of the sale deed to be enclosed).
5. If the business is transferred on gift, request, inheritance or otherwise or by way of lease, full particulars with nature of transfer (copy of the deed to be enclosed).
6. In case there is any change in the name and style of business mention the new name and style of business.
7. If the business is transferred on lease, the period of such lease. I/We, accordingly, apply for amendment of the Registration Certificates of which is enclosed herewith. The particulars of the transferee(s) are given below :

***Annexures-Assam***

| Sl.No. | Name | Father's/Husband's<br>name | Full Address |
|--------|------|----------------------------|--------------|
|        |      |                            |              |
|        |      |                            |              |
|        |      |                            |              |

Yours faithfully,

Place :

Date :

Signature.....

Seal :