

**COMMERCIAL TAX DEPARTMENT  
GOVERNMENT OF UTTARAKHAND**

**Standard Operating Procedure –AS-IS**

**Name of Service:** Registration under CST

Steps	Verification	Documents/Information needed	Timelines	Contact Person
Visit link <a href="http://www.comtax.uk.gov.in">www.comtax.uk.gov.in</a>			-	<b>Helpdesk: 1800-266-2277</b>
Under Online-Services, click on E-Registration			-	<b>Helpdesk: 1800-266-2277</b>
Select Tax Type as CST			-	<b>Helpdesk: 1800-266-2277</b>
Now select CITY and SECTOR			-	<b>Helpdesk: 1800-266-2277</b>
Fill in the required details		<ul style="list-style-type: none"> <li>• Basic details</li> <li>• Branch details</li> <li>• Activity details</li> <li>• Bank details</li> <li>• Commodity detail</li> </ul>	-	<b>Helpdesk: 1800-266-2277</b>
Click on 'upload file' to proceed to upload documents		<p><b>1.Proof of deposit of registration fees</b></p> <p><b>2. Proof of identity of the individual (any one of the following)</b></p> <p>(i) Passport of the individual</p> <p>(ii) Voter ID card</p> <p>(iii) PAN card</p> <p>(iv) Driving license of individual</p>	-	<b>Helpdesk: 1800-266-2277</b>

(v) Passport size photograph

**3. Proof of residential address of the individuals (any one of the following)**

(i) Passport of the individual

(ii) Voter ID card

(iii) Driving license of the individual

(iv) Bank account statement / passbook of the individual along with a leaf of cancelled cheque of such account

(v) registered sale deed or lease deed of the house (as the case may be)

(vi) Latest receipt of property tax of municipal corporation, council / gram panchayat (as the case may be) or property tax assessment order

(vii) Latest paid telephone bill

(viii) latest paid electricity bill

(ix) Certificate issued by an officer of revenue department not below the rank of Tehsildar

**4. For proof of the address of all the business premises of the dealer (other than Department/ Corporation/ Company/ Institution of Central /State Govt. or Local Bodies)**

**(any one of the following containing name of the business and the address of the premises)**

(i) Registered sale deed or ownership deed of the business premises or

Agreement with the builder in the case of owner.

(ii) Property Tax assessment order

(iii) Proof of tenancy/ sub tenancy like tenancy agreement or rent receipt or lease or license or consent letter etc. supported by documents showing ownership of license holder or person giving consent, in case of tenant/sub Tenant.

(iv) Meter sealing certificate issued by UPCL of the premises.

(v) Certificate issued by an officer of revenue department, not below the rank of Tehsildar

(vi) Certificate issued by SIDCUL or DIC or

(vii) Development authority.

(vii) Bank account statement/Pass Book of the business along with a leaf of

Cancelled cheque of such account.

**5. For proof of, constitution of the dealer (other than proprietor)**

- (i) Registered partnership deed in case of the partnership firm.
- (ii) Document by which HUF was created in case of a HUF.
- (iii) Memorandum of association and article of association and Bank a/c Statement of the business in case of a company.
- (iv) By-laws of Society, Club or Association in case of society, club or Association.
- (v) Certificate issued by the Head of the department or office in case of Govt. Department or corporation.
- (vi) Trust deed in case of a trust.

**6. For proof of authority in the name of the applicant (other than proprietor)**

- (i) Authority letter given by all other partners of a partnership firm to such Partner who is signing the registration application.
- (ii) Document (containing the name of karta) by which HUF was created in Case of a HUF.

(iii) Authority letter given by the board of directors to such director or Manager/employee of a company who is signing the registration application.

(iv) Resolution of appointment of the person as President or Secretary in case Of a society, club or association.

(v) Authority letter given by the Head of office of a department of state Govt. or Central Govt. or Corporation or Local Body to such officer or employee who is signing the registration application.

(vi ) Resolution passed by all the trustees in the name of a trustee to authorise him to sign the registration application.

(vii) Authority letter given by the incapacitated proprietor of the business to the person who is authorized to sign the registration application.

(viii) Copy of deed or relevant document in case of receiver or guardian of a minor or an incapacitated person.

**7. For proof of registration under other Acts (if such registration is applicable)**

(i) Registration Certificate Under The Shop or Commercial Establishment Act

		(ii) Registration Certificate Under the Mandi Act (iii) Registration Certificate issued by the Registrar under the Firms and Society Act (iv) Registration Certificate Under the Service Tax Act (v) Registration Certificate Under the Industries Act (vi) Registration Certificate Under the Central Excise Act (vii) Registration Certificate Under the Drugs and Cosmetics Act (viii) Registration Certificate issued by Registrar under the Companies Act (ix) Registration Certificate issued by KVIC or KVIB (x) Registration Certificate Under the Trade Marks Act, 1999 (xi) Registration Certificate Under Any other Act of a State or The Central Govt.		
		<b>8. PAN Card of proprietor/ Firm/ Company</b>		
Click on 'final submit'; Application number is generated.	<b>E-Mail and SMS intimation</b>		-	<b>Helpdesk: 1800-266-2277</b>
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The application goes to the Sector incharge of the respective sector for approval			-	<b>Sector Incharge</b>
Circle In charge will do the necessary check and if there is any deficiency he/she may ask for additional document			-	<b>Sector Incharge</b>
Applicant will provide the document if asked by Approving Authority			-	<b>Sector Incharge</b>
Sector In-Charge will approve or reject the Application after doing the necessary check			-	<b>Sector Incharge</b>
If approved, Registration Certificate will be generated and Intimation to applicant will be sent	<b>E-Mail and SMS intimation</b>		-	<b>Sector Incharge</b>
The applicant can download the certificate online. He/ She may also go to circle incharge for collecting the signed copy of the certificate			-	<b>Sector Incharge</b>

**Note:** Registration certificate is issued within one working day after submission of complete application.