

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 16: Voluntary Registration:

(1) Any dealer who-

(a)intends to manufacture any taxable goods for sale, or

(b)intends to carry on business of sale or purchase of taxable goods, or

(c)is carrying on business of sale or purchase of goods but otherwise

is not liable

to obtain registration if he so desires, may present an application in the prescribed manner for grant of voluntary registration under this Act, and such registration certificate if granted, shall be valid with effect from the date on which the application is presented.

(2) Any dealer who has been granted voluntary registration under this section or under the provisions of sub-section (7) of section 15, shall, for so long as his registration remains in force, be liable to pay tax under this Act.

(3) The registration of a dealer on application made under this section shall remain in force unless cancelled under the provisions of this Act.

(4) Subject to provisions of sub-section (3) above, a dealer registered on application made under this section may apply in the prescribed manner to the assessing authority for cancellation of such registration and the assessing authority may, unless the dealer is liable to pay tax under this Act, cancel the

registration from the date of such application or any other date as he may deem fit.

(5) When the turn over of any dealer registered on application made under this section has, for three successive years remained below the taxable quantum in each of the years, his liability to pay tax shall cease.

(6) Provisions under section 17, section 18 and section 19 shall mutatis mutandis apply in relation to registration certificate to be granted under this section as those apply to registration under section 15.