

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 17: Procedure for Registration:

(1) Where a dealer has not paid the required fee for renewal of registration certificate under the provisions of the Uttaranchal (The Uttar Pradesh Trade Tax Act, 1948) Adaptation and Modification Order, 2002 the registration certificate shall not be deemed valid on the date of commencement of this Act, but if such dealer deposits the amount of renewal fee along with rupees 100 as late fee within 30 days from the date of commencement of this Act, he shall be deemed to be a registered dealer from the date he deposits the renewal fees.

(2) Every dealer who is required to be registered under section 15 or under section 16 shall submit an application for registration in such form, accompanied with such fee, within such time and in such manner as may be prescribed.

(3) The assessing authority may, after such enquiry as it considers necessary and subject to the provisions of section 20 and such other conditions as may be prescribed in this behalf allow the application and cause the dealer to be registered, and issue a certificate of registration in the prescribed form.

Provided that where **any security** for grant of registration has been demanded from the dealer, registration shall be granted **after** the dealer has furnished such security to the satisfaction of the assessing authority.

(4) Registration shall, subject to the provisions of this Act and the Rules made thereunder take effect from the date on which the dealer becomes liable to registration in case he applies for registration within the period prescribed, and, in any other case, from the date on which he applies for registration.

(5) Registration certificate granted to a dealer shall remain in force till the date of discontinuance of business, unless the registration certificate is cancelled by the assessing authority at any time before, under the provisions of section 18 of this Act;

(6) *Subject to the provisions of sub-section(5) of Section 15* If application for registration is **incorrect or incomplete** or is not in order or the fee or penalty has not been paid or the security demanded has not been furnished or for any other sufficient reasons to be recorded in writing by the assessing authority, it may after giving a reasonable opportunity of being heard to the applicant **reject the application by an order in writing.**

(Added vide notification no.-331/XXXVI(3)/2010/52(1)/2010 Dt. 06.10.2010)

(7)) (a) If a dealer to whom a certificate of registration has been granted –
(i)has **failed to file the returns** under this Act within the time prescribed; or
(ii)**knowingly** furnishes incomplete or **incorrect particulars in return** ; or

(iii)has **failed to pay any tax** (including penalty or interest, *and late fee, if any*) due from him under the provisions of this Act within the time prescribed, the certificate of registration of such dealer may be **suspended** by the assessing authority after giving such dealer an opportunity of being heard;

(Added vide notification no.-331/XXXVI(3)/2010/52(1)/2010 Dt. 06.10.2010)

(b) Where any proceedings for cancellation of registration under section 18 are pending for disposal before the assessing authority, the certificate of registration of such dealer may be suspended for the period the proceeding of cancellation are pending, after giving such dealer an opportunity of being heard:

Provided that under clause (a) above the certificate of registration of a dealer shall not be suspended if he has furnished return or returns *and deposited the amount of tax due, interest and late fee, if any, payable* within the *time* prescribed in the notice.

(Substituted vide notification no.-331/XXXVI(3)/2010/52(1)/2010 Dt. 6.10.2010)

(8) Suspension of certificate of registration under clause (a) of sub-section (7) will be withdrawn and registration certificate shall be restored on an application made by the dealer on furnishing evidence of payment of all taxes (including penalty or interest, *and late fee*, if any) and on furnishing of overdue return or returns within 45 days from the date of suspension.

(Substituted vide notification no.-331/XXXVI(3)/2010/52(1)/2010 Dt. 6.10.2010)

(9) If the dealer whose certificate of registration has been suspended under clause (a) of sub-section (7) fails to comply with the provisions of sub-section (8), the assessing authority may cancel the registration of such dealer, after giving him an opportunity of being heard.

(10) Suspension of certificate of registration under clause (b) of sub-section (7) shall be withdrawn retrospectively with effect from the date of its suspension if cancellation of certificate of registration is not made

(11) any dealer to whom the provisions of section 15 apply-

- (a) transfers his business or any part thereof by sale, lease, leave, license, hire or in any other manner whatsoever, or otherwise disposes off his business or any part thereof; or
- (b) acquires any business, whether by purchase or otherwise; or
- (c) effects or comes to know of **any other change in the ownership** or constitution of his business; or
- (d) discontinues his business or changes his place of business or ware house or **opens a new place of business** or ware house; or
- (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
- (f) **enters into partnership** or other association in regard to his business; or
- (g) starts a new business or joins another business either singly or jointly with other person; or

- (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
- (hh) If the transaction in connection of business is initiated through any other bank account or accounts declared in the registration application or

(Sub-section 11(hh) above Added vide notification no.-103/XXXVI(3)/2016/15(1)/2016 Dt. 31.03.2016 w.e.f. 31st March, 2016)

- (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.

(12) Where a dealer's application for registration is rejected under the provisions of this Act, and the dealer, pending the decision on his application for registration, has realised tax from purchasers, he shall be liable to deposit the realised tax in the Government treasury as per the provisions of the Act, and the purchaser shall be entitled to input tax credit as if the dealer, for this purpose, was a registered dealer during the period commencing from the date of his submitting the application for registration to the date of the receipt of such order of rejection by the dealer.