

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec.19: Amendment of certificate of registration:

(1) The assessing authority may, after considering any information furnished under this Act or otherwise received and after making such inquiry as he may deem fit, amend from time to time any certificate of registration, and such amendment of the certificate of registration shall take effect,

(a) in case of change in the name, ownership or place of business or opening of a new place of business, from the date of the event necessitating the amendment whether or not information in that behalf is furnished within the time prescribed under sub-section (11) of section 17;

(b) in case of any addition or modification in the description of any goods in the certificate of registration, from the date of the event necessitating the amendment if information on that behalf is furnished within the time prescribed under sub-section (11) of section 17 and in any other case, from the date of receipt of request for such addition or modification by the assessing authority;

(c) in case of deletion of any goods or class of goods from the date of order of deletion:

Provided that where in consequence of a change in the ownership of a

business, the liability of a dealer to pay tax ceases, the amendment of certificate of registration shall take effect from the date on which information in respect of such change is furnished under sub-section (11) of section 17;

Provided further that the assessing authority shall, before amending on his own motion a certificate of registration, give the dealer affected by such amendment an opportunity of being heard.

(2) Where a registered dealer-

(a) effects a change in the name of his business; or

(b) is a firm and there is change in the constitution of the firm without dissolution thereof; or

(c) is a trust and there is a change in the trustees thereof; or

(d) is a guardian of a ward and there is a change in the guardianship ;
or

(e) is a "Joint Hindu family" and the business of such family is converted into a partnership business with all or any of the coparceners as partners thereof, then merely by reason of any of the circumstances aforesaid, it shall not be necessary for such dealer or such firm to apply for a fresh certificate of registration and on information being furnished in the manner required under this section, the certificate of registration shall be amended.

(3) Any amendment of a certificate of registration under this section shall be without prejudice to any liability for tax or penalty imposable for an offence under this Act.