

## **THE UTTARAKHAND VALUE ADDED TAX RULES, 2005**

*(Substituted by The Uttarakhand Value Added Tax (Amendment) Rules, 2010 vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010 w.e.f. 31/12/2010 as below-)*

### **7: Application for Registration:**

- (1) Every dealer who is required to be registered under section 15 or section 16 of the Act shall submit an application for registration under sub-section (2) of Section 17 of the Act to the assessing authority or any other officer authorised by the Commissioner in Form I. The application for registration shall be submitted electronically on departmental website. 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. The application shall be accompanied by copies of passport size photographs of the proprietor, or each adult partner of the firm, or of each adult co-parcener of the Hindu Undivided Family, as the case may be, duly attested by an Advocate or a Gazetted officer along with PAN of business issued by the Income Tax Department, and shall be under the signature of ó
- (a) the proprietor or any person authorized to act on his behalf in case of proprietorship business.
  - (b) a partner duly authorized by all other partners in case of partnership firm.
  - (c) the karta in case of Hindu Undivided Family.
  - (d) the Managing Director or Director or a person authorized by the Board of Directors in case of a limited company.

- (e) the President or Secretary in the case of Society, Club or Association of persons.
- (f) the Head of the office or any other person authorized by him in case of a department of a State Government or the Central Government or a Corporation or a local body.
- (g) trustee in case of a trust.
- (h) the receiver or guardian of a minor or an incapacitated person where business is in the name of the minor/ incapacitated person.
- (i) in any other case, person duly authorized by the dealer or any other person authorized by a competent authority.

**(2)** For obtaining registration, certified copies of the following documents shall be produced before the assessing authority or any other officer authorised by the Commissioner. The originals shall be produced at the time of verification of such documents.

**(a) For Proof of deposit of Registration Fee**

- (i) Challan or e-challan;

**(b) For proof of identity of the individuals- any one of the following**

- (i) Passport of the individual
- (ii) Voter ID Card of the individual
- (iii) PAN card of the individual
- (iv) Driving License of the individual; and
- (v) Passport size photograph of the individual attested by an Advocate or a Gazetted officer

**(c) For proof of residential address of the individuals- any one of the following containing the name and residential address of the individual –**

- (i) Passport of the individual
- (ii) Voter ID Card of the individual
- (iii) Driving License of the individual

(iv) Bank account statement/Pass Book 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 of UPCL.

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

**(d) 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.

**(e) 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.

**(f) 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.

**(g) 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.

**(h) List of documents submitted for registration-**

- (i) Name of document submitted

Provided that the assessing authority or any other officer authorised by the Commissioner may require a person who is already registered under the Act, to furnish all or any information as per Form I and such dealer whenever so required shall furnish correct, complete and true information;

Provided further that the application for registration shall not be accepted if it is not complete and the required annexures and documents are not submitted and such application shall not be considered to be an application made under this rule.

- (3)** Each application for registration shall be accompanied by satisfactory proof of deposit of fee and penalty specified in the Act, where payable.
- (4)** An application for registration shall be made within thirty days of the date on which the dealer becomes liable to registration.
- (5)** Where a person or a dealer has more than one place of business in the State, he shall make a single application for registration in respect of all such places specifying therein one of such places as the principal place of

business and submit it to the assessing authority or any other officer authorised by the Commissioner in whose jurisdiction such principal place of business is situated.

- (6) Where a dealer is required to furnish any information regarding change of business as per the provisions of sub-section (11) of section 17 of the Act, he shall furnish the information within thirty days of the occurring of such events and shall furnish such information in Form-1(D) along with Form-1 online or otherwise under the signatures of the person or the dealer referred to in sub-rule (1) above, duly attested by an Advocate or a Gazetted officer;

Provided that if a dealer fails to inform any change as required above, having the effect of transferring the liability to pay tax on another person, then, notwithstanding the change, any tax which such other person is liable to pay after the change may be recovered from such dealer as if no change had taken place;

Provided further that nothing in the foregoing proviso shall discharge the transferee or the succeeding dealer as a result of change, of his liability to tax.

- (7) Dealer furnishing application online shall produce the original documents for verification on date and time fixed by the assessing authority or any other officer authorised by the Commissioner.
- (8) Notwithstanding anything contained in this rule, the assessing authority or any other officer authorised by the Commissioner may require a dealer who is already registered under the Act, to furnish all or any information or document including the PAN of the business required as per this rule in Form I and such dealer, whenever so required, shall furnish correct, complete and true information or documents.
- (9) Where submission of registration application electronically is not feasible the Commissioner may grant the facility of its manual submission.

**Prior to the substitution this rule read as under:**

**7: Application for Registration:**

(1) Every dealer who is required to be registered under section 15 or section 16 of the Act shall submit an application for registration under sub-section (2) of section 17 to the Assistant Commissioner in Form I. 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, and shall be under the signature of –

(a) the proprietor or a person having due authority to act on behalf of such proprietor in case of an individual ; or

(b) the partner, in the case of a firm; or

(c) the karta, in the case of a Hindu Undivided Family ;or

(d) the Managing Director or any person authorized by the Board of Directors, in the case of a limited Company ;or

(e) the president or the secretary, in the case of a Society or Club or Association; or

(f) the Head of the Office or any other officer duly authorized by him, in the case of a department of a State Government or the Central Government ; or

(g) in any other case, by the dealer himself or by the principal officer, or any other officer, duly authorized by him, of the authority or body, as the case may be:

Provided that the Assessing Authority may require a dealer who is deemed to be a registered dealer as per provisions of sub-section (6) of section 15 of the Act, to furnish **all or any** information as per Form I above, and such dealer whenever so required shall furnish correct, complete and true information.

(2) A dealer who under the provisions of the Uttaranchal (the Uttar Pradesh Trade Tax Act, 1948) Adaptation & Modification Order, 2002, holds a registration certificate or provisional registration certificate on the date immediately preceding the date of commencement of the Act and to whom sub-section (7) of section 15 of the Act applies, shall present application for Voluntary registration under the Act, to the Assistant Commissioner in Form I (A).

*(3) Each application for registration shall be accompanied by satisfactory proof of deposit of fee and penalty specified in the Act, where payable.*

*(4) Each application for registration shall be accompanied by –*

*(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;*

*(ii) Attested copies of Article of Association and Memorandum of Association and Letter of Authority by the Board of Directors in favour of the applicant, in case of a Limited Company;*

*(iii) Attested copy of Resolution of Appointment as President or Secretary, in case of a society or club or association.;*

*(iv) Attested copy of deed or relevant document in case of a Trust, Receiver or Guardian of a minor or an incapacitated person :*

*(v) Authority of Head of Office or the Principal Officer in case of body carrying on business; and*

*(b) Specimen signatures and photograph of the applicant duly attested.*

*(5) An application for registration shall be made within thirty days of the date on which the dealer becomes liable to registration.*

*(6) Where a person or a dealer has more than one place of business in the State, he shall make a single application for registration in respect of all such places specifying therein one of such places as the principal place of business and submit it to the Assistant Commissioner in whose jurisdiction such principal place of business is situated.*

*(7) Where a dealer is required to furnish any information regarding change of business as per the provisions of sub-section (11) of section 17 he shall furnish the information within thirty days of the occurring of such events, under the signatures of the person or the dealer referred to in sub-rule (1) above, duly attested by a lawyer or a gazetted officer:*

*Provided that if a dealer fails to inform any change as required above, having the effect of transferring the liability to pay tax on another person, then, notwithstanding the change, any tax such other person was liable to pay after*



*the change has taken place, may be recovered from such dealer as if no change had taken place ;*

*Provided further that nothing in the foregoing proviso shall discharge the transferee or the succeeding dealer as a result of change, of his liability to tax.*