

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-)

8. Fees for Registration :

(1) The dealer or person who is required to obtain registration shall furnish along with the Application for Registration satisfactory proof of deposit of a fee of rupees **one thousand**;

Provided that the dealer who is already registered, his registration shall remain in force without depositing any additional registration fees, till he continues to be liable to registration under the Act.

(2) The registration granted to a dealer shall remain in force so long as the dealer continues to be liable to registration under the Act.

Prior to the substitution this rule read as under:

8: Fees for Registration and its Renewal:

*(1)The dealer shall furnish along with the Application for Registration satisfactory proof of deposit of a fee of rupees **two hundred**:*

Provided that in case of a dealer covered under sub- section (2) of section 15, no fees shall be payable if the dealer has already deposited the fees for the relevant period.

(2)If the dealer makes an application for registration after the expiration of the period prescribed, and submits along with the application for registration a

satisfactory proof of deposit in addition to the fee specified in sub- rule (1), a late fee of one hundred rupees for every month of delay or part thereof, he shall be granted registration from the date he presents his application for registration.

(3) Subject to the provisions under section 17 of the Act, the registration granted to a dealer shall remain in force if he deposits a fee of one hundred rupees in the prescribed manner, along with an application in Form I (B), before the commencement of the assessment year to which the fee relates, failing which the certificate of registration shall cease to remain in force:

Provided that if the dealer deposits such fee after the commencement of the assessment year to which the fee relates together with a late fee of one hundred rupees for every month of delay or part thereof, the Assessing Authority may, on being satisfied that there were sufficient reasons for the delay and after recording his reasons, direct that the registration certificate shall be deemed to have remained in force from the beginning of the relevant assessment year.

(Substituted vide Notification no.- 324/XXVII(8)/VITTA/2008 Dated: 14 May, 2008 as above and before substitution this sub-rule read as under)

Provided that if the dealer deposits such fee after the commencement of the assessment year to which the fee relates together with a late fee of one hundred rupees for every month of delay or part thereof, his registration shall be renewed from the date he deposits the renewal fees;

Provided further that the registration granted to a dealer shall remain in force so long as the dealer continues to be liable to registration under the Act, if the dealer deposits an amount of one thousand rupees in lump sum as renewal fee in the prescribed manner before the renewal of registration becomes due and the provisions of the preceding proviso shall apply mutatis mutandis, to such lump sum deposit as it applies to deposit for annual renewal.