

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

10: Cancellation of Registration Certificate:

(1) If a dealer who has been granted a Registration Certificate in Form II is satisfied that he is no longer liable to such registration, he may apply to the *assessing authority or any other officer authorised by the Commissioner (Assessing Authority) (Substituted vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010)* within **fifteen days** of the occurrence of any event requiring the cancellation of a registration certificate, for the cancellation of his certificate. The Assessing Authority shall, after such **enquiry** as he may consider necessary, either cancel the certificate or reject the application:

Provided that the dealer's application for cancellation of registration certificate shall not be rejected without giving the dealer a reasonable opportunity of being heard.

(2) Notwithstanding anything contained in sub- rule (1) above, if the *assessing authority or any other officer authorised by the Commissioner (Assessing Authority) (Substituted vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010)* is satisfied that under the provisions of section 18 it is necessary to cancel the Registration Certificate of a dealer, he shall cause notice to be served on the dealer to this effect, and shall give him a reasonable opportunity of being heard and after considering the reply submitted by the dealer, he may cancel the Registration Certificate or, as the case may be, vacate the notice.

(3) Every dealer shall submit to the *assessing authority or any other officer authorised by the Commissioner* (Assessing Authority) (*Substituted vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010*) within **thirty days** of the communication to him of the order of cancellation the details of every taxable goods held as stock or as capital goods on the date of cancellation, on which he may be liable to pay any amount under the provisions of sub-section (5) of section 18 and furnish along with satisfactory proof of deposit of the due amount.