

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

22: Recognition Certificate

(1) An application for issue of recognition certificate under sub-section (7) of section 4 shall be made to the Assistant Commissioner in Form IX and it shall be signed and verified in the manner as mentioned in sub- rule(1) of rule 7.

(2). Where a dealer has more than one place of business within the State of Uttaranchal, he shall make a single application in respect of all such places, naming in such application one of such places as the principal place of business, provided that the place so named shall not in any case be different from the place, if any, declared by him to be the principal place of business, under any other provision of the Uttaranchal Value Added Tax Act, 2005 or the Rules made thereunder. The application shall be submitted to the Assistant Commissioner in whose jurisdiction such principal place of business is situated.

(3). The fee payable by the dealer for recognition certificates shall be two hundred rupees for the first assessment year or part thereof and one hundred rupees for each subsequent year.

(4) If the Assistant Commissioner is satisfied, after making such enquiry as he thinks necessary, that the particulars contained in the application are correct and complete, the fee referred to in sub-rule(3) has been paid by the dealer within the time, he shall grant him a recognition certificate in Form X for use at the principal place of the business and also furnish, free of cost, an attested copy of such certificate for every other place of business within the State, if any.

(5). The recognition certificate so granted shall take effect from the date of presentation of the application under sub-rule (1) and shall remain in force for so long as the dealer continues to be eligible for the grant of recognition certificate under the Act and goes on depositing a fee at the rate of rupees one hundred per year in the prescribed manner before the commencement of the assessment year to which the fee relates, failing which the recognition certificate 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 Assessment Authority may direct that the recognition certificate shall be renewed with effect from the date he deposits the renewal fees:

Provided further that the recognition certificate granted to a dealer shall remain in force so long as the dealer continues to be eligible for grant of recognition certificate under the Act, if the dealer deposits an amount of one thousand rupees in lump sum as renewal fee before the renewal of recognition certificate 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.

(6). Every Recognition Certificate in Form X shall bear a serial number in 5 digits which shall be consecutive for all the dealers in a circle according to the entry in the register of dealers in whose favour recognition certificates are issued under this rule. Each serial number shall be preceded by a 2 digits index mark that may be assigned to that circle by the Commissioner of Commercial Tax.

(7) Where the Assistant Commissioner is not satisfied that the particulars contained in the application are correct and complete, or where the fee referred

to in sub-rule (3) has not been paid, he shall reject the application for reasons to be recorded in writing:

Provided that before the application is rejected, the applicant shall be given a reasonable opportunity of being heard in the matter and, as the case may be, of correcting and completing the said particulars.

(8) On the occurrence of any of the events mentioned in sub-clause(i)(a.a) and sub-clause(ii)of clause (c)of sub-section (7) of section 4, the dealer shall, within fourteen days of such occurrence submit an application to the Assistant Commissioner for cancellation or amendment, as the case may be, of the recognition certificate and shall also simultaneously surrender to the said authority the recognition certificate and all copies thereof held by him. The Assistant Commissioner may thereupon cancel or amend the certificate, as the case may be.

(9) The Assistant Commissioner on his own motion, where he is satisfied that any of the events mentioned in clause (c) of sub-section(7) of section 4, has occurred, may, after giving the dealer a reasonable opportunity of being heard, cancel or amend the recognition certificate, as the case may be.

(10) When the Assistant Commissioner cancels or amends the recognition certificate under sub-rule (8) or (9), he shall forthwith publish a notice in that behalf on the notice board of his office, stating therein the name, address and other particulars of dealer whose recognition certificate is cancelled or amended, specify in the order of cancellation or amendment the date from which such cancellation or amendment shall take effect, and shall send a copy of the order to the dealer. Where the certificate is cancelled or amended in accordance with sub-rule (9), the dealer shall, within fifteen days from the date of the receipt by him of the copy of the order of cancellation or amendment,

surrender to the Assistant Commissioner all copies of the recognition certificate held by him.

(11) If a recognition certificate is lost, destroyed or defaced, the dealer shall forthwith inform the Assistant Commissioner about such loss, destruction or defacement and may apply for issue of a duplicate copy thereof. The fee for issue of a duplicate copy of the recognition certificate shall be Rs. 50. On receipt of such an application duly accompanied by the satisfactory proof of deposit of the fees, the Assistant Commissioner may, if satisfied that the certificate has been lost, destroyed or defaced, issue a duplicate copy thereof.

(12) Notwithstanding anything contained in this rule, commissioner may, make it mandatory for all dealers to apply online for òrecognition certificateö from a date, which he may deem fit and may implement the system of issue of e-generated òrecognition certificateö and for the convenience of the e-system, make necessary provisions and issue necessary instructions and also make necessary amendments in the form of application and in the form of òrecognition certificateö, under intimation to the Government.

Notwithstanding anything contained in chapter VI of this rule, if TIN allotted to any dealer is suspended or cancelled the òrecognition certificateö issued to such dealer shall be deemed to have been suspended or cancelled from the date on which such suspension or cancellation is made effective.

*(Above sub-rule 12 has been **Added** by The Uttarakhand Value Added Tax (Amendment) Rules, 2013 vide Notification no.- 783/2010/181(120)/XXVII(8)/2008 Dated: 03July,2013 w.e.f. 03/07/2013)*