

**COMMERCIAL TAX DEPTT . UTTARAKHAND**

**TITLE- Registration under Central Sales Tax Act**

**Q-1 Who all are required to take registration under Central Sales Tax Act ?**

A- Every dealer during the inter state trade or commerce on purchase and sale of goods from registered dealer is required to get registration under CST.

**Q-2 How can I take registration under CST?**

A- For getting registration a dealer has to open <http://comtax.uk.gov.in> and click 'e-registration' under 'online services'. Then the dealer has to fill all the requisite columns mentioned and upload the scanned copies of required documents mentioned therein.

**Q-3 What all documents, papers are required to get registration?**

For getting 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, 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 scaling 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 the SIDCUL or DIC or
  - (vii) Development authority.
  - (viii) Bank account statement/pass book of the business along with the 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) Documents by which HUF was created in case of a HUF.
  - (iii) Memorandum of association and article of association and Bank account 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 authorize him to sign the registration application.
- (vii) Authority letter given by the incapacitated proprietor of the business to the person who is authorised 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.
  - (i) Registration Certificate Under the Mandi Act.
  - (ii) Registration Certificate issued by the Registrar under the Firms and Society Act.
  - (iii) Registration Certificate under the Service Tax Act.
  - (iv) Registration Certificate under the Industries Act.
  - (v) Registration Certificate under the Central Excise Act.
  - (vi) Registration Certificate under the Drugs and Cosmetics Act.
  - (vii) Registration Certificate issued by Registrar under the Companies Act.
  - (viii) Registration Certificate issued by KVIC or KVIB.
  - (ix) Registration Certificate under the Trade Marks Act. 1999.
  - (x) 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.

**Q-4 Is only the dealer authorised to sign on the printouts of the uploaded registration- application?**

- A- The following can also sign on the printout of the uploaded application for registration.
- (a) the proprietor or any person authorised 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 authorised 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 authorised by the hotel owner or any other person authorized by a competent authority.

**Q-5 What is the procedure followed after uploading the application for registration and in how many days registration number is granted?**

A- If the Assessing Authority after receiving the online registration application is satisfied that the application for registration is in order, the information furnished is correct and complete and fee/penalty, where payable, has been deposited, Assessing Authority may grant registration number in 'non sensitive' goods/items within one working day .

The Assessing Authority after granting registration number will visit the business place mentioned in the application within ten working days and will complete the remaining formalities.

For registration in sensitive goods/item Assistant Commissioner (Assessment) will verify the uploaded online registration application and after verification of the uploaded/ submitted documents will visit the business place for inspection/survey, if Assistant Commissioner is satisfied then will demand security within two days and on deposition of demanded security, registration number will be granted within one working day.

**Q-6 What are sensitive and non- sensitive matters?**

A- The traders (except govt. institutes, govt. companies, nigams and semi-govt. institutes) who trade in following goods-

- a) Iron and steel trader.
- b) Cement trader.
- c) Edable oil, Vanaspati oil & bran oil trader.
- d) menthe oil trader.
- e) river sand, roari & bazari trader.
- f) Timber trader .

g) and If the dealer (proprietor or partners) are from outside the State.

**Q- 7 How will the dealer get the information on Advisory Visit and what all is to be done by the dealer during Advisory Visit?**

A- On the mobile/phone no. of the dealer mentioned in online application for registration the information regarding time /date for Advisory Visit shall be conveyed and if any other document is required then such information shall also be conveyed.

On the fixed date/time the dealer is required to present along with the original copies of all scanned uploaded documents and the verification of all the documents will be done and the dealer or authorised person is are required to put signature on the printouts of all documents.

**Q-8 Do I have to deposit security before getting my Central Registration No.?**

A- Security is deposited only in case of getting registration in sensitive goods/items. But no security is demanded in non-sensitive goods unless if Assessing Authority considers it is necessary to demand security based on certain facts or information.

**Q-9 What is the fees for registration?**

A- Under Act fees for registration in Inter State sale is Rs. 25 and fees for Inter State purchase is Rs. 25 respectively.

**Q-10 What is the mode of payment of fees?**

A- Fees for registration can be paid as challan or as e- challan.

**Q-11 Can one get registration under CST without getting registration under VAT?**

A- No.

**Q- 12 If I have registration no. under VAT then what is the procedure for taking registration under CST?**

A- You will login using user ID and password in Uttarakhand Commercial Tax website [www.comtaxappl.uk.gov.in](http://www.comtaxappl.uk.gov.in). Click on the "CST registration" shown on the

left side of the screen and then click "new application" and fill all the required columns.

**Q-13 For how long the granted registration no. under CST will remain in force?**

A- Registration granted to a dealer shall remain in force so long as the dealer continues to be liable to registration under the Act or till his registration no. is cancelled by the Assessing Authority.

