

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 15: Registration:

(1) Any dealer or a person, carrying on business and liable to pay tax under this Act shall get himself registered within such time and in such manner as may be prescribed:

Provided that a dealer liable to pay tax shall be allowed thirty days time from the date from which he is first liable to pay such tax, to get himself registered.

(2) Every dealer-

(a) who sells any goods imported by him from out side Uttaranchal; or

(b) who sells goods manufactured by him by using goods imported from out side the State; or

(c) who is liable to pay tax under any other provision of this Act, or

(d) who is subjected to tax deduction at source under the provisions of section 35 ; or

(e) who would be liable to pay tax (had the exemption not been granted under this Act), provided his actual or estimated turnover for the assessment year is not less than the taxable quantum as per sub- section (7) of section 3; or

(f) who commences business during the course of an assessment year and whose average monthly estimated turnover for the

remainder of such year, or whose actual turnover in any month during the aforesaid period is not less than one-twelfth of the amount specified in sub-section (7) of section 3, shall be liable for registration

Provided that it shall not be necessary for a dealer who deals exclusively in goods exempted from tax under the provisions of this Act other than those exempted conditionally, to obtain registration under this Act.

(3) Notwithstanding any thing contained in this section, following dealers who otherwise may not be liable to pay tax, shall also be deemed liable for obtaining registration under this Act, from the date on which a dealer for the first time-

- (a) receives any taxable goods from outside the State, or
- (b) imports goods inside or export goods outside the territory of India, or
- (c) consigns any taxable goods out side the State except by reason of a sale.

(4) Notwithstanding any thing contained in this section, the following class of dealers shall be liable for registration irrespective of their turnover at the commencement of their business in the State-

- (a) every casual dealer,
- (b) every dealer registered under the Central Sales Tax Act, 1956, within the State,
- (c) every dealer residing out side the State but carrying on business within the State,

- (d) every dealer in liquor including beer,
- (e) every commission agent, broker, del credere agent, auctioneer or any other mercantile agent by whatever name called, who carries on the business of buying, selling supplying or distributing goods on behalf of his principal.

(5) Every dealer required to be registered as per the provisions referred to above, shall make an application in this behalf to the assessing authority within such time and in such manner as may be prescribed.

"Provided that an application for registration without furnishing the prescribed details shall not be accepted."

(Added vide notification no.-331/XXXVI(3)/2010/52(1)/2010 Dt. 06.10.2010)

(6) Every dealer who under any provisions of the Uttaranchal (the Uttar Pradesh Trade Tax Act, 1948) Adaptation and Modification Order, 2002 had-

(a) held a registration certificate; or

(b) held a provisional registration certificate, on the date immediately preceding the date of commencement of this Act and to whom sub-section (4) or sub-section (5) of section 3 of this Act applies, and neither the registration certificate has been cancelled by the assessing officer nor such dealer has discontinued business till the date of commencement of this Act, he shall, subject to the provisions of section 17, be deemed to be a registered dealer under this Act from the date of commencement of this Act, and if such a dealer is not desirous of continuing to be a registered dealer under this Act, he shall submit an application to the Assessing Authority to this effect within 30 days of the commencement of this Act

(7) Every dealer who has been a registered dealer under the provisions of Uttaranchal (the Uttar Pradesh Trade Tax Act,1948) Adaptation and Modification Order, 2002 immediately before the commencement of this Act and is not liable to registration under this Act in view of the turnover limits mentioned in sub-section (7) of section 3, but if he desires to retain registration, he may be granted Voluntary Registration under this Act on his application submitted within such time and in such manner as may be prescribed and shall be deemed to be registered under this Act from the date of commencement of this Act;

(8) Every dealer who had applied for grant of registration certificate under any provision of the Uttaranchal(the Uttar Pradesh Trade Tax Act,1948) Adaptation and Modification Order, 2002 before the date of commencement of this Act, and whose such application is pending for disposal before the assessing authority under that Act, if registration certificate is subsequently granted to him under that Act, and if he has not discontinued business till the date of commencement of this Act, he shall be deemed registered dealer with effect from the date of commencement of this Act.

(9) Any dealer who had become liable for obtaining registration certificate under any provisions of Uttaranchal (The Uttar Pradesh Trade Tax Act, 1948) Adaptation and Modification Order, 2002 and is liable to pay tax under this Act on the date of commencement of this Act, if such dealer had not applied for issue of registration under Uttaranchal (The Uttar Pradesh Trade Tax Act, 1948) Adaptation and Modification Order, 2002 then without prejudice to any other liability under that Act shall, for grant of

registration, present an application for registration within such time and such manner as may be prescribed.

(10) Any dealer, if otherwise is not liable to tax under this Act according to the provisions under sub-section (4) and sub-section (5) of section 3, he shall not be deemed to be a registered dealer unless he presents application within such time and in such manner, as may be prescribed, for grant of voluntary registration certificate.