

## **THE UTTARAKHAND VALUE ADDED TAX ACT, 2005**

### **Sec. 21: Quoting of Registration Number:**

(1) Every registered dealer shall get his registration number and the date from which it is effective, printed on every Sale invoice, challan or any such documents relating to sales or purchases.

(2) Every registered dealer shall present his registration certificate if so desired by any authority under this Act in connection with any proceedings under this Act.

(3) Every registered dealer shall show his registration certificate if so required by the purchaser of any goods.

(4) Every registered dealer while purchasing any goods shall give his name, address and his registration number to the selling dealer who shall mention the same on Sale invoice challan or any such documents relating to such sale or purchase.

(5) Every registered dealer shall get his name, registration number and the date from which it is effective, painted on the signboard on all his business places, in such manner that the same are easily readable from the road.