

Compilation of Registration Provisions under VAT Laws of Different States



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi

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Edition : August, 2011

Committee/Department : Indirect Taxes Committee

Email : itdc@icai.org

Website : www.icai.org

Price : ₹ 225/- (Including CD)

ISBN : 978-81-8441-476-9

Published by : The Publication Department on behalf of the Institute of Chartered Accountants of India, ICAI Bhawan, Post Box No. 7100, Indraprastha Marg, New Delhi - 110 002.

Printed by : Sahitya Bhawan Publications, Hospital Road, Agra 282 003
October/2011/1,000 Copies

FOREWORD

India has a federal structure of governance with powers of each level of Government separately specified in the Constitution of India. The activities on which the Central Government and the State Governments can levy taxes are specified in Lists to the Constitution of India; the Union List, the State List and the Concurrent List. While income tax, excise duty, customs duty and service tax constitute the major sources of tax revenue for the Central Government, the main source of revenue for State Governments is sales-tax. There have been significant reforms in the area of indirect taxes, the major among these are the introduction of Modified VAT, which has since been renamed as CENVAT and service tax at Central level and replacement of sales-tax system with State-Level VAT.

With the ultimate vision of an integrated VAT for the whole country, it was necessary to move to VAT system at State Level. The Empowered Committee of State Finance Ministers headed by Dr. Asim Dasgupta, the Finance Minister of the State of West Bengal achieved this remarkable feat by bringing around the States towards a consensus in the midst of intractable and insoluble difficulties and the country witnessed the historic reform of introduction of State-Level VAT in majority of the States in Indian Union with effect from 1st April, 2005. After overcoming the initial difficulties, all the States and Union Territories have now implemented State-Level VAT.

Though the broad design of the State-level VAT is uniform across the country but every State has its own VAT legislation and procedures differ on many counts from one State to another. It is often found that information in respect of VAT laws of various States is not available readily at one place. I, therefore, congratulate the Indirect Taxes Committee and in particular, CA. Bhavna Doshi, Chairperson, Indirect Taxes Committee for bringing out a "Compilation of Registration Provisions under VAT Laws of Different States".

I am sure that members will find this compilation very useful in their day to day practice in respect of State-Level VAT.

Date: 5th September, 2011

Place: New Delhi

CA. G. Ramaswamy

President

PREFACE

The introduction, in 2005, of value added tax system at the State level, replacing sales tax system was a significant step in the reform process of domestic trade taxes in India. The process was a very challenging exercise considering the federal polity of India, where each State, in terms of Constitutional provisions, has sovereignty in levying and collecting taxes on sale or purchase of goods. The sales tax regime was essentially, a system of single point taxation with tax being levied on the first point of sale in the State. The value added tax system envisages levy of tax at all points with credit for input taxes paid at earlier stages. This change in the system was also used by the State Governments to reform the administrative and procedural matters relating to goods taxation.

Being a State subject, the administrative and procedural provisions of VAT, though broadly the same, do vary from State to State depending upon the size and developmental status, the experiences in implementation and monitoring of compliances, the extent of computerisation of each State and so on. Process of registration is also no exception. Registration is the time when a dealer is born in the system and is a very significant process from perspectives of both, the State and the dealer. Considering the different practices being followed by the States, the Indirect Taxes Committee of ICAI decided to prepare a compilation of the registration provisions in major States to assist the members of ICAI who practice in different States and are called upon by the businesses operating in multiple States.

This "Compilation of Registration Provisions under VAT Laws of Different States" will also be of assistance to those working on Goods and Services Tax to understand the processes being followed in different states, adopt best practises and achieve uniformity in provisions across all states to facilitate businesses operating in different states.

Information in respect of registration provisions of twenty States has been collated in this Compilation. For quick reference and easy understanding, the provisions have been tabulated against a set of common questions/action points for all the States. Efforts have also been made to include relevant forms in the Annexure to the Compilation.

I am extremely thankful to CA. Amarjit Chopra, Immediate Past President, CA. G. Ramaswamy, President and CA. Jaydeep Shah, Vice President, ICAI who have been the guiding force behind this and members of the Committee, in particular, CA. P. Rajendra Kumar, CA. Ashok Batra, CA. Sanjay Dhariwal

and CA. Rajiv Jaichand Luthia, who provided valuable inputs for this publication. Also, I acknowledge with thanks, contribution made by CA. Alok Krishan and CA. Gaurav Gupta, without whose support and dedicated efforts, this publication would not have been possible. I also compliment and appreciate the assistance provided by the Secretariat especially, CA. Smita Mishra, Secretary to the Committee, in bringing out this publication.

Provisions relating to procedures keep changing from time to time and this compilation is prepared on the basis of information available at the relevant time in public domain. I would request users to provide updated information to enable the Committee to keep the information current and look forward to feedback for further improvements in this Compilation.

Date : 5th September, 2011
Place : New Delhi

CA. Bhavna Doshi
Chairperson
Indirect Taxes Committee

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1. DELHI

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	₹ 10 lacs.	Section 18(2).	
2.	Types of registrations available. (Regular/Small Dealers/Casual)	Regular and casual.		
3.	Whether first temporary registration and then final registration is granted?	One single registration.		
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Section 18(4).	
5.	Security, if any, for registration.	A person applying for registration under the Act is required to furnish security not exceeding one lakh rupees along with the application for registration. However, if the person produces the documents as mentioned in Annexure-A then accordingly, amount of security can be reduced subject to a total maximum reduction of fifty thousand rupees.	Section 19(1). Rule 22.	Forms of security are specified in Rule 23 which are annexed as Annexure - B .

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6.	Guaranty, if any for registration.	Dealer dealing exclusively in goods mentioned in the First Schedule i.e. exempted goods.	Proviso to section 18(1).	
7.	Exemptions from registration.	Value Added Tax Officer (VATO).		
8.	Registration authority.			Form DVAT 4.
9.	Information to be furnished in the application for registration.	<ul style="list-style-type: none"> i. Full name of applicant dealer. ii. Nature of business. iii. Constitution of business. iv. Type of registration. v. Annual turnover category. vi. Permanent Account Number of the applicant dealer. vii. Registration number under Central Excise Act (if applicable). viii. Principal place of business. ix. Address for service of notice (if different from principal place of business). x. Number of additional places of business within or outside the State. 	Rule 12.	

10.	Documents to be attached along with the application of registration.	<ul style="list-style-type: none"> xi. Details of main bank account. xii. Details of investment in the business. xiii. Description of top 5 items you deal or propose to deal in. xiv. Accounting basis. xv. Details of security furnished. xvi. Number of managers and authorized signatories. xvii. Name of manager and authorised signatory. 		
	<ul style="list-style-type: none"> i. Proof of incorporation of the applicant dealer i.e. copy of deed of constitution (partnership deed (if any), Certificate of registration under the Societies Act, Trust deed, Memorandum and articles of association etc) duly certified by the authorised signatory. ii. Proof of identity of authorised signatory signing the registration application form. 			

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		<ul style="list-style-type: none"> iii. Two self addressed envelopes (without stamps). iv. Proof of security. v. Copy of permanent account number in the name of the business allotted by the Income Tax Department. 		
11.	Is any verification done by site visit?	Yes.		
12.	Form for registration.	Form DVAT 04 [Annexure C].	Rule 12.	
13.	Whether the application for registration can be filed electronically?	No.		
14.	Form for certificate of registration.	Form DVAT 06.	Rule 14.	
15.	Are the registration numbers allotted electronically?	No.		
16.	Probable time within which the registration is normally granted.	One week. However, if no show cause notice for rejecting the application is issued within fifteen days from the date of making the application and neither registration is	Proviso to section 19(3).	

Delhi

		granted within such period of fifteen days, then the person is deemed to be registered.		
17.	Any other information sought for by the Department at the time of registration.	If a person has within Delhi more than one place of business then the person is required to – (a) nominate one of such branches as the principal place of business in Delhi; and (b) inform the Commissioner in Form DVAT-04 i.e. registration form of such nomination at the time of application for registration. No.	Rules 19 & 20.	
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?			
19.	Procedure for registration of a Branch.	Details of branch to be filled in the registration form only.		No separate registration of branch is done.

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20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	A person engaged in occasional transactions is registered as "casual trader" which has been defined in Section 2(1)(g) as under: "Casual trader" means a person who, whether as principal, agent or in any other capacity undertakes occasional transactions in the nature of business involving buying, selling, supply or distribution of goods or conducting any exhibition-cum-sale in Delhi whether for cash, deferred payment, commission, remuneration or other valuable consideration.	Section 16A. Rule 5A.	A casual trader shall, at least three days before commencing his business in Delhi, make an application in Form DVAT-4A in person or through his authorised agent to the Commissioner.
21.	Circumstances in requiring registration amendment in certificate.	A person is required to get registration certificate amended under following circumstances: 1. If a person sells or otherwise disposes of his business or any part of his business or any place of business	Section 21. Rule 15.	

Delhi

		<p>2. Any change in ownership of business 3. Discontinues his business 4. Changes his place of business or warehouse 5. Opens a new place of business 6. Closes the business for a period of more than one month 7. Changes the name, style, constitution or nature of his business 8. Enters into partnership or other association in regard to his business or adds, deletes or changes the particulars of the persons having interest in business 9. Addition of items for the purposes of Central Sales tax.</p>		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	Within one month.	Rule 15.	Form DVAT 7.
23.	Circumstances requiring cancellation of registration.	A registered dealer is required to apply for cancellation of registration under	Section 22(2). Rules 16 & 17.	An application under Section 22(2) in

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		<p>following circumstances:</p> <p>(a) a registered dealer has ceased to carry on any activity which would entitle him to be registered as a dealer under this Act;</p> <p>(b) an incorporated body is closed down or otherwise ceases to exist;</p> <p>(c) the owner of a proprietorship business dies leaving no successor to carry on business;</p> <p>(d) in the case of a firm or association of persons, it is dissolved; or</p> <p>(e) a registered dealer has ceased to be liable to pay tax under this Act.</p>		Form DVAT-09 to be made within thirty days.
24.	Whether the State VAT Law provide for suspension of registration?	<p>Commissioner in case of following circumstances may issue notice requiring the dealer to show cause for cancellation of registration:</p> <p>(a) a registered dealer who is required to furnish security under the provisions of this Act, has failed to furnish or maintain such security;</p>	Section 22(1).	Where the Commissioner proposes to cancel the registration of a dealer under sub-section (1) of section 22, the Commissioner shall

Delhi

				serve upon the person a notice in Form DVAT-10.
			(b) a registered dealer has ceased to carry on any activity which would entitle him to be registered as a dealer under this Act; (c) an incorporated body is closed down or otherwise ceases to exist; (d) the owner of a proprietorship business dies leaving no successor to carry on the business; (e) in the case of a firm or association of persons, it is dissolved; (f) registered dealer has ceased to be liable to pay tax under this Act; (g) a registered dealer knowingly furnishes a return which is misleading or deceptive in a material particular; (h) a registered dealer has committed one or more offences or contravened the provisions of this Act and the offence or contravention is, in the opinion of the	

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		Commissioner, of such magnitude that it is necessary to do so; or (i) the Commissioner, after conducting proper inquiries, is of the view that it is necessary to do so.		
25.	Circumstances requiring fresh application for registration.			
26.	Whether separate registration required for works contract?	No.		Works contractor for opting composition scheme is required to inform the department about availment of the scheme latest by 30 th April for continuing works or within 30 days of start of the new contract, as the case may be.
27.	Form and requirements for such			

28.	<p>registration. Any other provisions/forms relevant in context of registration.</p>	<p>Part B,C and D of registration form annexed as Annexure C.</p>	<p>Section 19. Rules 11 to 21 deal with registration provisions.</p>	
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Delhi

2. HARYANA

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration	Every person who is liable to pay tax. Eligible taxable turnover is ₹ 5,00,000/-	Section 11(1). Rules 11, 12.	In Form VAT-A2.
2.	Types of registrations available (Regular/Small Dealers/ Casual)	Every dealer on whom section 11 (1) does not apply and every dealer who deals exclusively in tax free goods.	Section 11(2)	May apply for exemption from registration by application in prescribed manner and on payment of ₹500/-
3.	Whether first temporary registration and then final registration is granted?	No.	NA.	NA.
4.	Whether the State VAT Law provide for voluntary registration?	Yes, dealer who is not liable to pay tax but does not exclusively deal in tax free goods may apply for voluntary registration.	Section 11(2). Rule 12.	Form-VAT-A1. [Refer Annexure - A].
5.	Security, if any, for registration.	Security may be in form of : 1. cash deposit or 2. personal bond with two solvent	Rule 70(1)(d). Section 12.	Form VAT-B2 for personal bond.

Haryana

		<p>sureties or</p> <ol style="list-style-type: none"> 3. scheduled bank's saving account pass book or 4. fixed deposit or 5. bank guarantee and personal bond. <p>Bank guarantee.</p>			
6.	Guaranty, if any for registration.			Section 12 Rule 70(1)(c).	From a schedule bank.
7.	Exemptions from registration.	Dealer dealing exclusively in tax free goods.		Section 11.	
8.	Registration authority.	Assessing authority.		Section 11. Rule 11.	Application to be submitted in Form VAT-A1.
9.	Information to be furnished in the application for registration.	<ol style="list-style-type: none"> 1. Name and style of business. 2. Principal place of business. 3. Constitution of business. 4. Nature of business. 5. Bank name and accounts no. 		Rule 11(5) and as per Form VAT A1.	
10.	Documents to be attached along with the application of registration.	<ol style="list-style-type: none"> 1. Name, address and other details of proprietors. 2. Copy of partnership deed/ Memorandum of association. 		Rule 11 (5), Section 11.	In Annexure I. Annexure II. Annexure III. Annexure IV of Form

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		<p>3. Detail of additional place of business. 4. List of goods. 5. Detail of securities. 6. Self signed photographs of all the concern persons given in Para 28 herein.</p>		<p>VATA1.</p>
11.	Is any verification done by site visit?	Yes.	Section 30	
12.	Form for registration.	<p>Form VAT-A Annexure I. Annexure II. Annexure III. Annexure IV.</p>	Section 11. Rule (5).	<p>- Name, address and other details of proprietors in Annexure I. - Detail of additional place of business in Annexure II. - List of goods in Annexure III. and - Detail of securities in Annexure IV.</p>

Haryana

13.	Whether the application for registration can be filed electronically?	No.	NA.	NA.
14.	Form for certificate of registration.	Form VAT G1.	Sections 11 & 12. Rule 11(4)(7) (9).	
15.	Are the registration numbers allotted electronically?	No.	NA.	NA.
16.	Probable time within which the registration is normally granted.	No limit is prescribed in law.	NA.	NA.
17.	Any other information sought for by the Department at the time of registration.	1. Permanent Account Number (PAN). 2. Detail of immovable property of person interested in business.	Section 11. Rule 11(5).	Column 3 and column 11 of Form A1.
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	Each ward/ division has section to deal with registration but the system is centralized for the State.		
19.	Procedure for registration of a Branch.	Must inform along with Form VAT A1 (Annexure II), or by way of amendment.	Section 13. Rule 13 for amendment.	

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20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	No separate provision.	NA.	NA.
21.	Circumstances requiring amendment in registration certificate.	<ol style="list-style-type: none"> 1. Sell, transfers, or otherwise disposes or closes his business. 2. Opens a new place of business. 3. Change name, constitution or nature of business. 4. Appoints an authorised agent. 	Section 13(b). Rule 13.	Information to be furnished within 30 days.
22.	Time limit for intimating the authorities for amendment in the registration certificate.	30 days from the date of such event.	Rule 13. Section 13.	Become effective from the date of information.
23.	Circumstances requiring cancellation of registration.	<ol style="list-style-type: none"> 1. Dealer has closed the business. 2. Gross turnover has not exceeded the taxable quantum for three consecutive years. 	Section 11(7). Rule 14.	The dealer must submit all the unused declaration forms.
24.	Whether the State VAT Law provide for suspension of registration?	No.	NA	NA
25.	Circumstances requiring fresh application for registration.	When application for registration is rejected for non compliance of any	Rule 11.	

Haryana

		provision.	Rule 16. Rule 33(2). Section 24. Rule 16.	Must file return in Form VAT R4A. Payment of TDS in Form VAT-C1 within 15 Days. Annexure - 1 to Form VAT-A1.
26.	Whether separate registration required for works contract?	No separate registration is required.		
27.	Form and requirements for such registration.	Form VAT R4A.		
28.	Any other provisions/forms relevant in context of registration.	Application VAT-A2 under sub-rule (1) or sub-rule (2) shall be signed: (i) by the proprietor, (ii) by all the partners, (iii) Karta of HUF, (iv) in a society by the chairman, secretary or an officer of the society managing the business, (v) chairman, managing director, a director or a principal officer of the company managing the business, (vi) in the case of a Government Department by the Head of the Department or any other officer duly authorised in writing by him,	Rule 11, Sub-Rule 3	

3. PUNJAB

Sl. No	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	As per Annexure A attached.	Sec. 21/22. Rule 3.	Application shall be made within 30 days when a person becomes liable to pay tax.
2.	Types of registrations available. (Regular/Small Dealers/ Casual).	Voluntary registration, obligatory registration and TOT (turnover tax) and casual trader.	Section 22.	Obligatory registration is required if it is made by order of the department or if turnover exceeds prescribed limits.
3.	Whether first temporary registration and then final registration is granted?	No.	NA	NA
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Section 22	Subject to the provisions of section 6 (3)
5.	Security, if any, for registration.	Personal bond with two solvent sureties	Section 25.	VAT Form-3

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		or bank guarantees.	Rule 4(1).	
6.	Guaranty, if any for registration.	Two bank guarantees of ₹50,000/- each under PVAT Act and CST Act or two sureties (amount may be increased at the discretion of ETO).	Section 25. Rule 4.	One is liable to furnish either surety mentioned under para 5 or bank guaranty mentioned under para 6.
7.	Exemptions from registration.	Casual trader and person dealing exclusively in tax free goods.	Sections 21 and 22.	Casual traders need a separate registration.
8.	Registration authority.	Designated Officer	Section 21 and Rule 3.	Registration application shall be rejected if not complete.
9.	Information to be furnished in the application for registration.	1. Permanent Account Number (PAN). 2. Expected turnover 3. Bank a/c no. and name of bank. 4. Other places of business.	In form VAT -1 [Refer Annexure B].	No where in Act or Rules.
10.	Documents to be attached along with the application of registration.	1. Detail of authorised signatory. 2. Proof of principal place of business and additional place of business - rent agreement/rent receipt etc.	Sections 21 & 70 and Rules 4, & 14.	As per Form VAT - 1, Annexures I, II and III.

11.	Is any verification done by site visit?	Yes.		Section 21 Rule 5.	
12.	Form for registration.	Form VAT-1 with Annexures - I, II and III alongwith VAT-2 (receipt or treasury).		Rule 3(2).	
13.	Whether the application for registration can be filed electronically?	No.		NA	NA
14.	Form for certificate of registration.	Form VAT-4.		Rule 5.	Original for principal place of business and copy for every additional place of

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					business (free of cost).
15.	Are the registration numbers allotted electronically?	No.	NA	NA	NA
16.	Probable time within which the registration is normally granted.	Within 30 days from the date of submission of application.	Rule 5.		The certificate is valid from the date of application/ commencement of tax liability.
17.	Any other information sought for by the Department at the time of registration.	<ol style="list-style-type: none"> 1. Places of business in other states with TIN number. 2. Declaration in respect of manager. 3. Detail of immovable properties of the persons interested in business. 	Section 21 and Rule-9.		
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	Each ward/ division has section to deal with registration but the system is centralized for the State. Single registration for all premises in the State.			
19.	Procedure for registration of a Branch.	If branches are to be registered alongwith application for registration, branches must be mentioned in the	Sections 23 & 76.		Form VAT-5.

			application as additional places. If added after wards, must be informed to the designated officer in amendment application in Form VAT - 5.		
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	No non-resident dealer registration is available.	NA.	NA.	
21.	Circumstances requiring amendment in registration certificate.	(a) Sale or disposal of business. (b) Sale or disposal of business place. (c) Discontinuation of business. (d) Transfer of business. (e) Opening of new place of business. (f) Change in the name of business. (g) Change in the constitution of business. (h) Change in nature of business. (i) Change in class of goods. (j) Death of person. (k) Acquisition of business (upon transfer).	Sections 76 & 77. Rules 11 & 12.		
	Time limit for intimating the	30 days from the occurrence of event	Section 23 & Rule	Application,	if

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22.	authorities for amendment in the registration certificate.	leading to amendment – proof of occurrence of event leading to amendment must be annexed with the application.	11.	allowed is informed to the applicant in VAT -6.
23.	Circumstances requiring cancellation of registration.	(a) if business has been discontinued; (b) if a person has violated any of the provision of this Act or Rules thereof; (c) if a person has failed to file return or has not paid tax due under this Act; (d) if a person has misused the registration or; (e) if there is a cessation of liability to pay of tax under this Act; (f) if a person is registered under CST Act and his registration under CST Act is cancelled and he is not liable to pay tax under VAT Act.	Section 24 & Rule 13.	Opportunity of being heard must be given before any proceeding is initiated.
24.	Whether the State VAT Law provide for suspension of registration?	No.	NA.	NA.
25.	Circumstances requiring fresh application for registration.	If application for registration is rejected by the designated officer.	Section 21(3) (proviso).	The designated officer can reject the application after

Punjab

					providing reasonable opportunity of being heard.
26.	Whether separate registration required for works contract?	Must apply for allotment of TDN.	Section 27 Rule 46.	Relevant Form VAT-26 & 27.	
27.	Form and requirements for such registration.	Form VAT-25, any contract the value of which exceed ₹5,00,000/-. Must inform the contract along with copy of contract in Form VAT-25.	Section 27 Rule 46.	Applicable on contract as well as sub contract.	
28.	Any other provisions/forms relevant in context of registration.	A registration fee of ₹2000/- must be deposited in treasury.	Rule-3 (2)	90% & 10% (₹1800 & ₹200) must be deposited in treasury in Form VAT-2 and 2-A separately.	

4. CHANDIGARH

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	As per list in Annexure A .	Sec. 21/22. Rule-3.	Application shall be made within 30 days when a person becomes liable to pay tax.
2.	Types of registrations available (Regular/Small Dealers/Casual).	Voluntary registration, obligatory registration and TOT (Turnover tax).	Section 22.	Obligatory registration is required if it is made by order of the department or turnover exceeds prescribed limits.
3.	Whether first temporary registration and then final registration is granted?	No.	NA.	NA.
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Section 22.	Subject to the provisions of section 6 (3).
5.	Security, if any, for registration.	Personal bond with two solvent sureties	Section 25.	VAT Form-3.

Chandigarh

		or bank guarantees.	Rule 4(1).	
6.	Guaranty, if any for registration.	Two bank guarantee of ₹50,000/- each under PVAT Act as extended to Union Territories of Chandigarh and CST Act or surety.	Section 25 Rule 4.	One is liable to furnish either surety mentioned under Para 5 or bank guaranty mentioned under Para 6.
7.	Exemptions from registration.	Casual trader and person dealing exclusively in tax free goods.	Sections 21 and 22.	Casual traders need a separate registration.
8.	Registration authority.	Designated Officer	Section 21 and Rule 3.	Registration application shall be rejected if not complete.
9.	Information to be furnished in the application for registration.	1. Principal place of business. 2. Expected turnover. 3. Bank a/c no. and name of bank. 4. Other places of business.	In form VAT -1 [Refer Annexure B].	Nowhere in Act or Rules.
10.	Documents to be attached along with the application of registration.	1. Detail of authorised signatory-annexure -1. 2. Proof of principal place of business and additional place of business -	Sections 21 & 70 and Rules -4 & 14.	As per Form VAT-1, Annexures I, II and III.

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		<ul style="list-style-type: none"> 3. List of goods to be manufactured/sold. 4. Detail of partners/ directors. 5. Surety / bank guaranty 6. Statement of authorised signatory. 7. Partnership deed / Memorandum and article of association. 8. Copy of PAN. 9. Resolution of opening place of business. 10. Affidavit. 		
11.	Is any verification done by site visit?	Yes.	Section 21 Rule 5.	
12.	Form for registration.	Form VAT-1 with Annexures - I, II and III alongwith VAT-2 (receipt or treasury).	Rule 3(2).	
13.	Whether the application for registration can be filed electronically?	No.	NA.	NA.
14.	Form for certificate of registration.	Form VAT-4.	Rule 5.	Original for principal place of business and copy for every

Chandigarh

					additional place of business (free of cost).
15.	Are the registration numbers allotted electronically?	No.	NA.	NA.	NA.
16.	Probable time within which the registration is normally granted.	Within 30 days from the date of submission of application.	Rule 5.		The certificate is valid from the date of application/ commencement of tax liability.
17.	Any other information sought for by the Department at the time of registration.	1. Places of business in other states with TIN number. 2. Declaration as to the name of manager.	Section 21 and Rule 9.		
18.	Whether there is a separate section dealing with registration - Is it Centralized for the State or each division/ward has a section to deal with registration?	Ward/ division has section to deal with registration. Single registration for all premises in the State.			
19.	Procedure for registration of a Branch	If branches are to be registered alongwith application for registration, branches must be mentioned in the	Sections 23 & 76.		Form VAT 5.

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		application as additional places. If added afterwards, must be informed to the designated officer in amendment application in Form VAT-5.		
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	Non-resident dealer registration is available.		
21.	Circumstances requiring amendment in registration certificate.	<p>(a) Sale or disposal of business.</p> <p>(b) Sale or disposal of business place.</p> <p>(c) Discontinuation of business.</p> <p>(d) Transfer of business.</p> <p>(e) Opening of new place of business.</p> <p>(f) Change in the name of business</p> <p>(g) Change in the constitution of business.</p> <p>(h) Change in nature of business.</p> <p>(i) Change in class of goods.</p> <p>(j) Death of person.</p> <p>(k) Acquisition of business (upon transfer).</p>	Sections 76 & 77 Rules 11 & 12.	
22.	Time limit for intimating the	30 days from the occurrence of event	Section 23 & Rule	Application, if

Chandigarh

	authorities for amendment in the registration certificate.	leading to amendment – proof of occurrence of event leading to amendment must be annexed with the application.	11.	allowed is informed to the applicant in VAT-6.
23.	Circumstances requiring cancellation of registration	(a) if business has been discontinued; (b) if a person has violated any of the provision of this Act or Rules thereof; (c) if a person has failed to file return or has not paid tax due under this Act; (d) if a person has misused the registration or (e) if there is a cessation of liability to pay of tax under this Act; (f) if a person is registered under CST Act and his registration under CST Act is cancelled and he is not liable to pay tax under VAT Act.	Section 24 & Rule 13.	Opportunity of being heard must be given before any proceeding is initiated.
24.	Whether the State VAT Law provide for suspension of registration?	No	NA	NA
25.	Circumstances requiring fresh	If application for registration is rejected	Section 21(3)	The designated

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	application for registration.	by the designated officer.	(proviso).	officer can reject the application after providing reasonable opportunity of being heard.
26.	Whether separate registration required for works contract?	Must apply for allotment of TDN, if the value of single contract exceed ₹5,00,000/-	Section 27 Rule 46.	In Form VAT-26.
27.	Form and requirements for such registration.	Form VAT-25. Form VAT-26 if the amount of contract exceed ₹5,00,000/- .	Section 27 Rule 46.	Applicable on contract as well as sub contract.
28.	Any other provisions/forms relevant in context of registration.	A registration fee of ₹500/- must be deposited in treasury in Form VAT-2.	Rule 3(2).	

5. HIMACHAL PRADESH

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	Every dealer who is liable to pay tax. A dealer who himself produces goods for sale ₹2,00,000/- and for any other dealer ₹6,00,000/-	Section 14 Rule 3.	Casual dealer may be dispensed with producing Registration Certificate (RC) on payment of ₹ 50/- in the course of Inter State Sales.
2.	Types of registrations available (Regular/Small Dealers/ Casual).	VAT (voluntary) and General registration.	Section -14 Rule 3(1).	The application must be accompanied with a fee of ₹100/- in Form VAT-II.
3.	Whether first temporary registration and then final registration is granted?	No.	NA	NA
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Section 14 Rule 3.	
5.	Security, if any, for registration.	Security may be in form of : 1. cash deposit or	Section 15 Rule 4(1)(a) & (b).	Personal bond with two solvent sureties

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		<ol style="list-style-type: none"> 2. post office saving account or 3. scheduled bank's saving account pass book or 4. fixed deposit or 5. bank guarantee for ₹25,000/- and 6. personal bond or BG or FDR for ₹2,00,000/-. 		to the satisfaction of assessing authority may be furnished in Form VAT-III on non-judicial paper.
6.	Guaranty, if any for registration.	Surety can be furnished in form of bank guarantee.	Section 15, Rule 4 (4).	
7.	Exemptions from registration.	Casual trader.	Proviso to Section 14(1).	Casual dealer may be dispensed with producing RC on payment of ₹50/- at ICC.
8.	Registration authority.	Appropriate assessing authority incharge of district.	Rule 3 (1).	Application is submitted in Form VAT-1.
9.	Information to be furnished in the application for registration.	<ol style="list-style-type: none"> 1. Principal place of business. 2. Permanent account number 3. Constitution of business. 4. Nature of business. 5. Principal commodities. 	Rule 3, Form VAT-1. [Refer Annexure 'A'] .	

Himachal Pradesh

		6. Nature of business. 7. Detail of bank accounts 8. Manner in which account is maintained.		
10.	Documents to be attached along with the application of registration.	1. Name, address and other details of proprietor/s. 2. Copy of partnership deed/ Memorandum and article of association. 3. Detail of additional place of business. 4. Detail of securities furnished.	Annexure - I, Annexure - II, Annexure - III, and Annexure-IV respectively.	
11.	Is any verification done by site visit?	Yes.	Rule 5.	Subject to the satisfaction of assessing authority.
12.	Form for registration.	Form VAT-1.	Rule 3, Section 14.	Must accompany Annexure - II, III, and IV.
13.	Whether the application for registration can be filed electronically?	No.	NA.	NA
14.	Form for certificate of registration.	Form VAT- IV.	Rule 5, Section 14.	Form VAT-IV must specify whether RC

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					is issued to a dealer paying lump sum (general registration) or paying Value Added Tax (VAT registration).
15.	Are the registration numbers allotted electronically?	No.	NA.	NA.	NA.
16.	Probable time within which the registration is normally granted.	No specific time is mentioned in the Act/ Rules. Probably registration is granted within 30 days.	NA.	NA.	NA.
17.	Any other information sought for by the Department at the time of registration.	1. Detail of immovable property of person/s interested in business. 2. Detail of bank account/s of person/s interested in business.			From VAT-1.
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	There is separate section / division / ward dealing with registration.			
19.	Procedure for registration of a Branch.	To be applied in Annexure-II, along with application for registration in Form VAT-			If branch is added after the registration

Himachal Pradesh

		1 (Column-15).		then amendment of RC.
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	No separate procedure.		
21.	Circumstances requiring amendment in registration certificate.	<ol style="list-style-type: none"> 1. has transferred his business, or 2. has changed the name (constitution) or nature of business, or 3. wants to open a new place of business, or class of goods specified in RC. 	Section 14(6) and Rule 10.	In Form VAT-V (Register).
22.	Time limit for intimating the authorities for amendment in the registration certificate.	Within 30 days of the occurrence of event leading to amendment.	Rule 10 and section 14(6)(a).	If amendment relates to the additional place of business which is outside the jurisdiction of assessing authority information must be given to authority in whose jurisdiction new place lie.

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23.	Circumstances requiring cancellation of registration.	1. if the dealer sell or disposes his business or place of business, or 2. discontinue his business, or 3. if dealer die, or 4. for any other sufficient cause including misuse of RC. etc.	Rule 11, Section 14(6) (c).	No adverse order can be passed without affording sufficient opportunity of being heard.
24.	Whether the State VAT Law provide for suspension of registration?	Yes, RC can be suspended.	Section 14 (6)(c).	If the dealer has violated any provision of law or rule.
25.	Circumstances requiring fresh application for registration.			
26.	Whether separate registration required for works contract?	Must get TDS No. from the department.	Rule 38(2), Section 17.	In Form VAT -XII
27.	Form and requirements for such registration.	Form VAT -XII, along with a copy of contract.	Rule 38(2), Section 17.	Must submit details of contract/ sub contract within the period of 30 days.
28.	Any other provisions/forms relevant in context of registration.	The assessing authority shall furnish to the dealer a certified copy of RC for every additional place of business on payment of ₹ 50/-.	Rule 6.	

6. MAHARASHTRA

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	<ul style="list-style-type: none"> • ₹5,00,000/- in financial year (For importer – ₹1,00,000). • Out of above, taxable turnover minimum of ₹ 10,000/-. • Voluntary Registration Scheme. • Turnover basis. 	Sec. 3 (4) - read with Rule 8.	
2.	Types of registrations available (Regular/Small Dealers/ Casual).		Sec. 3(4) and Sec. 16 (2). Sec. 3(2). Sec 3(8) - read with Rule 8.	
3.	Whether first temporary registration and then final registration is granted?	Only final registration is issued by the department.		
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Sec. 16(2).	
5.	Security, if any, for registration.	₹ 25,000 kept as security deposit.		
6.	Guaranty, if any for registration.	No.	Sec. 16(2).	
7.	Exemptions from registration.	1. Agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally.	Sec. 2(8).	

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		<p>2. Educational institution carrying on the activity of manufacturing, buying or selling goods, in the performance of its functions for achieving its objects.</p> <p>3. Transporter holding permit for transport vehicles (including cranes) granted under the Motor Vehicles Act, 1988, which are used or adopted to be used for hire or reward, in respect of sale or purchase of such transport vehicles or parts, components or accessories thereof.</p>		
8.	Registration authority.	Assistant Commissioner of Sales Tax.		
9.	Information to be furnished in the application for registration.	<p>1. Business</p> <p>a. Name</p> <p>b. Address</p> <p>c. Date of commencement</p> <p>d. PAN</p> <p>e. Details of bank accounts</p> <p>f. Profession tax enrollment and</p>		

10.	Documents to be attached along with the application of registration.	<p>registration numbers.</p> <p>2. Details of commodities to be manufactured / traded.</p> <p>3. Residence of proprietor / partner / director and others</p> <p>a. Name</p> <p>b. Address</p> <p>c. PAN</p> <p>4. Two passport size photographs</p>		
		<p>1. Acknowledgment copies of online registration along with registration form.</p> <p>2. Two different proofs of address of place of business alongwith copies of PAN card.</p> <p>3. Two different proofs of residence of proprietor, all partners, directors, authorized person and association of persons along with copies of PAN card.</p> <p>4. MOA / partner-ship deed as the case may be for companies / partnership</p>	Rule 8.	

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			firms.		
11.	Is any verification done by site visit?		Officers from advisory cell come for a visit.		
12.	Form for registration.		Form 101.	Rule 8.	
13.	Whether the application for registration can be filed electronically?		Yes, it is mandatory.		
14.	Form for certificate of registration.		Form 102.	Rule 8A.	
15.	Are the registration numbers allotted electronically?		No, the registration number & certificate is issued manually.		
16.	Probable time within which the registration is normally granted.		3 - 15 working days.		
17.	Any other information sought for by the Department at the time of registration.		NOC from the owner of place of business in case the place not owned by the dealer.		
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?		No. Each division/ward has a section to deal with registration.		
19.	Procedure for registration of a Branch.		1. At the time of registration, dealer has to submit the necessary proof.		

		<p>2. After availing the registration, if dealer open additional branch then, he has to inform the department by filling application alongwith necessary proof.</p>		
<p>20.</p>	<p>Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.</p>	<p>1. Non-resident dealers can also apply for registration. 2. Dealer not having a business place in India is not permissible for registration.</p>		
<p>21.</p>	<p>Circumstances requiring amendment in registration certificate.</p>	<p>1. Transfers by way of sale or otherwise disposes of his business or any part thereof, or effects or knows of any other change in the ownership of the business, 2. Discontinues his business, or changes the place thereof, or opens a new place of business, 3. Change of name of the business, 4. Enters into a partnership in regard to his business, 5. Applies for or has an application</p>	<p>Sec. 18</p>	

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		made against him for insolvency or liquidation, 6. Being a company, is involved in merger, de-merger or amalgamation of companies, 7. Undertakes any changes in the nature of business, 8. Effects any changes in the bank account.		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	Within 60 days of amendments.	Rule 15 (1).	
23.	Circumstances requiring cancellation of registration.	1. Dealer applies for cancellation of registration on not reaching the prescribed turnover limit during any year, 2. Discontinuance, transfer of business, 3. Where the Commissioner is satisfied that any person who has voluntarily got himself registered has not commenced business within six months from the date of registration,	Sec 16 read with Sec 3(4).	

24.	Whether the State VAT Law provide for suspension of registration?		4. Proprietor dies leaving no successor to carry on business. 5. If the firm, AOP and company dissolve.		
25.	Circumstances requiring fresh application for registration.		No such provision.		
26.	Whether separate registration required for works contract?		Every registered dealer who holds a certificate of registration on April 01, 2005, which is valid on the said date, shall obtain in lieu of the existing certificate of registration a fresh certificate of registration.	Sec. 17(1) read with Rule 8A.	
27.	Form and requirements for such registration.		No separate registration.		
28.	Any other provisions/forms relevant in context of registration.		Not applicable.		
			No.		

7. GUJARAT

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	₹ 5 Lacs (sales or purchase) which includes taxable turnover of minimum ₹ 10,000/-.	Sec. 21	
2.	Types of registrations available (Regular/Small Dealers/Casual).	1. Voluntary Registration Scheme, 2. Compulsory, 3. Tatkal registration	Sec. 22 Sec. 21	To get tatkal registration, dealer has to pay ₹10,000/- under GVAT and CST each electronically.
3.	Whether first temporary registration and then final registration is granted?	Only final registration is issued by the department.		
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Sec. 22	
5.	Security, if any, for registration.	₹ 10,000/- to ₹ 50,000.	Rule 12	
6.	Guaranty, if any for registration.	No.		
7.	Exemptions from registration.	1. Dealer doing a business of tax free commodities are exempted to take	Sec. 21	

Gujarat

8.	Registration authority.	<p>the registration.</p> <p>2. Agriculturist, dealer of sea food and fish by them or their family members.</p> <p>3. A charitable, religious, or educational institution, doing any activity like business for achieving its above objects.</p> <p>Assistant Commissioner of Commercial Tax.</p>		
9.	Information to be furnished in the application for registration.	<p>1 Business</p> <p>(a) Name</p> <p>(b) Address</p> <p>(c) Date of starting</p> <p>(d) PAN</p> <p>2. Residence of proprietor/partner/director and others</p> <p>(a) Name</p> <p>(b) Address</p> <p>(c) Date of starting</p> <p>(d) PAN</p> <p>(e) Voter Identity Card or Passport</p> <p>(f) 2 passport size photo-graphs.</p>		

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10.	Documents to be attached along with the application of registration.	1. Proof of business place. 2. Proof of residence of proprietor, all partners, directors, and association of persons.		
11.	Is any verification done by site visit ?	Commercial Tax Officer do site visit.		
12.	Form for registration.	1. 101. 2. 101-A. 3. 101-B. 4. 101-C. 5. 101-D. 6. 101-E.	Rule 5. Rule 5. Rule 5. Rule 14(1). Rule 5. Rule 14.	Dealer can submit application for registration manually or electronically.
13.	Whether the application for registration can be filed electronically?			
14.	Form for certificate of registration.	102.	Rule 6.	
15.	Are the registration numbers allotted electronically?	No.		
16.	Probable time within which the registration is normally granted.	10 to 30 days.	Rule 5.	
17.	Any other information sought for by the Department at the time of	1. Previous activity of the proprietor /partners/direct-ors/ and others.		

Gujarat

	registration.	2. Capital investment. 3. What was being done at the business place prior to application for VAT registration ?			Commissioner of Commercial Tax has given powers to all the Assistant Commissioners to do the procedure for GVAT and CST registration for their jurisdiction.
18.	Whether there is a separate section dealing with registration - Is it Centralized for the State or each division/ward has a section to deal with registration?	No.			
19.	Procedure for registration of a Branch.	1. At the time of registration, dealer has to submit the necessary proof. 2. After availing the registration dealer has to inform the department by filling an application alongwith necessary proof.			To add branch application should be submitted before the concern officer within 30 days of having a branch.
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in	1. Non-resident dealers can apply for registration. 2. Dealer not having a business place	Sec. 21.		Non-resident dealers cannot get voluntary registration u/s 22.

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	India, if any.	in India is not permissible for registration.		They have to apply only for compulsory registration.
21.	Circumstances requiring amendment in registration certificate.	<ol style="list-style-type: none"> 1. Change in the name of the registered dealer. 2. Change or addition in address of the registered dealer. 3. Change in the constitution of the registered dealer. 4. Add or removal of partner or director. 5. Transfer of business. 6. Change in nature of business. 		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	Within 30 days of amendments.	Rule-46(1).	
23.	Circumstances requiring cancellation of registration.	<ol style="list-style-type: none"> 1. Dealer applies for cancellation of registration on closure of business. 2. Transfer of business. 3. An incorporated body has been wound up or it otherwise ceased to exist. 		

Gujarat

		<p>4. Proprietor dies leaving no successor to carry on business.</p> <p>5. If the firm, AOP and company dissolved.</p> <p>6. Dealer fails to submit 3 consecutive returns.</p> <p>7. Fails to pay tax for 3 consecutive returns.</p> <p>8. Knowingly submit incomplete and incorrect return with intent to evade tax.</p> <p>9. Found guilty in billing activity.</p>			
24.	Whether the State VAT Law provide for suspension of registration?	Yes, in the circumstances stated herein above.			
25.	Circumstances requiring fresh application for registration.	<p>1. If dealers' application is rejected or cancelled due to some technical reason he may submit a fresh application.</p> <p>2. Company is merging with a company which is not registered in state.</p> <p>3. Non-localised dealer get a place in the State.</p>			

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26.	Whether separate registration required for works contract?	No.		
27.	Form and requirements for such registration.	No.		
28.	Any other provisions/forms relevant in context of registration.	No.		

8. ANDHRA PRADESH

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	₹5 lakhs taxable turnover.	Sec. 17, Rules 4, 5, 7, 11, 12.	
2.	Types of registrations available (Regular / Small Dealers/ Casual).	VAT dealer for big dealers. TOT (Turnover tax) dealer for small dealers.	-do-	
3.	Whether first temporary registration and then final registration is granted?	No temporary registration.		
4.	Whether the State VAT Law provide for voluntary registration?	Yes. A dealer can apply for voluntary registration as VAT dealer.	Rule 8	
5.	Security, if any, for registration.	No security.		
6.	Guaranty, if any for registration.	No guarantee.		
7.	Exemptions from registration.	Government departments and casual dealers.		
8.	Registration authority.	Now authorized ACTO in the CTO's circle office is the registering authority for both VAT and TOT dealers.	Rule 59	
9.	Information to be furnished in the application for registration.	Status, commodities, bank accounts, PAN, particulars of partners/ directors,		

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			estimated turnovers etc.		
10.	Documents to be attached along with the application of registration.		Proof of address of business premises, Partnership deed, Memorandum and articles of association, Proof of residence of partners/directors, PAN copies, rental deed if the business premises is on lease, photos, etc.		
11.	Is any verification done by site visit?		Yes.		
12.	Form for registration.		Application forms. Form VAT 100 for VAT dealers and Form TOT 001 for TOT dealers.		
13.	Whether the application for registration can be filed electronically?		Yes. Even dealers can apply online for the issue of registration certificates.		
14.	Form for certificate of registration.		VAT 105. TOT 003. Registration certificates.		
15.	Are the registration numbers allotted electronically?		Yes.		
16.	Probable time within which the registration is normally granted.		Normally on the same day subject to maximum of 3 days.		

Andhra Pradesh

17.	Any other information sought for by the Department at the time of registration.	If the partners/directors did business previously, arrears of tax, pending assessments etc., relating to previous business.		
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	There is central registration section. Dealers can also apply in the concerned circle/wards.		
19.	Procedure for registration of a Branch.	He has to mention in the application all the addresses of branches. If there are subsequent changes, he has to apply in form VAT 112.		
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	He has to authorize one resident person to be responsible for all the legal obligations.	Sec. 17(5). Rule 4 (6).	
21.	Circumstances requiring amendment in registration certificate.	Changes in the business activities.		
22.	Time limit for intimating the authorities for amendment in the	14 days.	Rule 13.	

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	registration certificate.			
23.	Circumstances requiring cancellation of registration	<ul style="list-style-type: none"> - Stoppage of business. - no fixed place of business. - not keeping proper accounts. - non-submission correct and complete tax returns. 	Rule 14.	
24.	Whether the State VAT Law provide for suspension of registration?	No.		
25.	Circumstances requiring fresh application for registration.	NA		
26.	Whether separate registration required for works contract?	No.		
27.	Form and requirements for such registration.			
28.	Any other provisions/forms relevant in context of registration.			

9. KARNATAKA

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	Taxable turnover likely to exceed five lakh during the financial year shall be liable to be registered or Taxable turnover exceeds forty thousand in any of the month shall be liable to be registered.	Section 22/ Rule 4.	The dealer should apply for registration if taxable turnover exceeds the notified amount.
2.	Types of registrations available. (Regular/Small Dealers/ Casual).	Voluntary registration. Suo moto registration.	Section 23 and section 24/ Rule 12.	The dealer not liable to register under section 22 but desire to register voluntarily can make an application for registration. Where a dealer liable to be registered has failed to inform the authority of his liability to be registered may after conducting survey, inspection or enquiry as may be prescribed may proceed for registration under section 22

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3.	Whether first temporary registration and then final registration is granted?	No, there is no concept of temporary registration under the KVAT law. But in case application for registration is made, then the dealer can collect the taxes by writing on the invoice as applied for registration and then dealer can incorporate the registration number once it is allotted.		
4.	Whether the State VAT Law provide for voluntary registration?	Yes. The KVAT law states that the dealer who sells taxable goods though not liable to register under section 22 but who desires to register voluntarily shall make an application to the prescribed authority in such form and in such manner as may be prescribed giving correct and complete particulars.	Section 23.	The Karnataka law provides for voluntary registration with the same procedure as applicable for regular registration.
5.	Security, if any, for registration.	The prescribed authority may, for the proper payment of tax from time to time, demand from a registered dealer or from dealer who has applied for registration under this Act.	Section 26/ Rule 23/Rule 24/Rule 25/Rule 26.	The Government or the Commissioner may by notification fix the security in the case of specified categories of dealers.

		reasonable security not exceeding the prescribed amount to be paid in the prescribed manner. The security for composition dealer shall be tax anticipated in following two months and in case of regular dealer, the tax anticipated in following three months. The mode of security can be Government securities, guarantee from scheduled bank or any other form as notified by Commissioner.		
6.	Guaranty, if any for registration.	The mode of security can be guarantee from scheduled bank But there is no concept of guarantee as such required for registration.		
7.	Exemptions from registration.	The dealer who make sale of exempted goods or those dealers whose turnover is below prescribed limit are exempted from registration procedure.		
8.	Registration authority.	Registering authority means an	Rule 2(vii).	The jurisdictional registration

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		officer in charge of a local VAT office or VAT sub office.		authority shall be decided depending upon the principal place of business of the dealer as located. Refer Annexure A.
9.	Information to be furnished in the application for registration.	The information required is annexed in Data Entry sheet.	Rule 4.	
10.	Documents to be attached along with the application of registration.	The basic documents to be attached along with the application of registration are like: Dealers PAN card copy, MOA & AOA copy/partnership deed etc., ROC form -32 and form-18 copies, Office address proof (rent agreement) or corporation tax paid receipt if it is owned property, Copy of property details either in the name of the company or in director's name, Copy of VAT and CST registration obtained in other state, Residential address proof & ID proof.	Rule 4.	

		of each director's, Office KEB & telephone bill copy required, List of branches, Bank accounts details, Six passport size photographs of each director's and authorized person (manager), Business details, List of manufacture goods, List of trading goods, List of packing goods, List of machinery, Date of commencement of business, Estimated turnover.		
11.	Is any verification done by site visit?	Yes. The registering authority inspectors will visit the place of business before issuing the registration certificate.		
12.	Form for registration.	Form VAT 1.		Refer Annexure - B.
13.	Whether the application for registration can be filed	Yes, with effect from February 2011 it can be filed electronically.		Earlier dealers were supposed to file the

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	electronically?			<p>registration application manually for registering under the KVAT Act. After introducing the e-VARDAN henceforth the dealers through departmental website can request for registration under KVAT Act. The facility is applicable to all dealers for online registration. The facility helps both the dealers and the department in maintaining a correct and complete updated registration data base which also enables new registrants to obtain C Forms, e-sugam, etc. once the 'TIN' is allotted and user ID and password issued. To comply with the same, log into website http://ctax.kar.nic.in/</p>
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Karnataka

				<p>(username and password not required) and follow the simple procedure contained in the users, manual on registration to enter applicable details.</p> <p>Enter information in the appropriate boxes by choosing your business status, business address, residential address, statutory authorities, bank details, PAN central excise/service tax registration and tax regime (VAT/COT/MULTIPLE), Scan and upload relevant documents as proof.</p> <p>Remit registration processing fee (RF) of ₹500/- through e-payment/cash/ DD in favour of LVO/VSO [Registering authority (RA)] concerned.</p>
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				<p>Payment of registration fee is crucial as it would decide the effective date of registration on approval by the registering authority. The application will be automatically rejected if the RF is not paid within seven days from the date of acknowledgment. The dealer should pay registration fee preferably by e-payment mode. Registration authority will process application only after registration fee are remitted. The dealer should submit application, note down the e-registration reference number and date for all future references. The dealer should view the 'status' option to know the</p>
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Karnataka

				<p>appointments/visit to your business premises by Commercial Tax Inspector (CTI) for verification/enquiry/inspection. Produce all original documents and furnish related information to CTI when he visits dealers business place for verification/confirmation. Please handover a signed copy of form VAT-1 completed in all respects to the CTI at the time of his/her visit.</p> <p>Once registration is granted, you can download registration certificate (RC) from the system. The dealer may get the signature and seal of the registration authority on the</p>
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					registration certificate, if required.
14.	Form for certificate of registration.	Form VAT 7- Regular dealer Form VAT 8 - Composition dealer.	Rule 9(1) of KVAT Rules 2010.		Refer Annexure 'C' and 'D'.
15.	Are the registration numbers allotted electronically?	The registration numbers are allotted electronically.			
16.	Probable time within which the registration is normally granted.	The prescribed authority may grant registration certificate if he is satisfied that he is a bonafide dealer and complies with the Act from the date of application or from the date of commencement of business by such dealer whichever is later.	Section 25.		The probable time will be approximately a week or fifteen days as the case may be.
17.	Any other information sought for by the Department at the time of registration.				Refer Annexure - E (Additional place of business). Refer Annexure - F (Partners details). Refer Annexure - G (Authorised signatories form).
18.	Whether there is a separate section dealing with registration -	Yes, it is centralized within the state and the data of all the branches can	Rule 47.		There is no separate section dealing with centralized

	<p>Is it Centralized for the State or each division/ward has a section to deal with registration?</p>	<p>be consolidated and can be filed in the jurisdiction of principle place of business. But Rule 47 provide for separate registration and filing of returns by the branches of corporate bodies. Where a dealer is a body corporate and has more than one place of business and if it so desires the Commissioner may on an application from it and on being satisfied that filing of monthly return within specified time causes hardship by a special order, permit each branch to file separate return to the VAT officer in which the main place of business of such dealer is situated as a separate business and to be assessed or reassessed separately but by the same officer as authorized by the Commissioner and such permission shall be subject to the provision of the Act and rules relating</p>		<p>registration or registration of each division or ward. Only in specified case the separate registration is provided as specified in Rule 47.</p>
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		<p>to registration, filing of returns, assessments, payments and recovery of tax or other amounts due and subject to the condition that:- the tax payable under any of the provisions of the Act by each of such branch together with other places of business in the state shall not be less than the tax that would have been payable by him under any of such provisions of the Act if such branch was not treated as a separate unit. Every branch shall get registered as required under these rules irrespective of its turnovers in any year. Every branch shall be assessed to tax under the Act irrespective of turnover and at such rate or rates applicable.</p>		
19.	Procedure for registration of a Branch.	Form VAT 3 - which deals with additional place of business in which		

		the dealer should give name, address of the branch along with the authorized signatory.		
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	The procedure is similar to state dealer but they have to produce property details, and VAT registration details in other state. The security deposits will be more than the local dealer.		
21.	Circumstances requiring amendment in registration certificate.	In the following instances the amendment in registration certificate is required like where a registered dealer sells or otherwise disposes of his business or any part thereof or there is any other change in the ownership of the business including any change in the status or a registered dealer discontinues his business or changes his place of business or opens a new place of business or a registered dealer changes the name or nature of the	Section 28.	

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		business and also in case of death of dealer, his legal representative should inform the changes accordingly.		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	Within thirty days from the change of data or details as furnished.		
23.	Circumstances requiring cancellation of registration.	The registration is cancelled where any business of a registered dealer has been discontinued, transferred fully or otherwise disposed of or there is any change in the status of the ownership of the business or the taxable turnover of sale of goods of a registered dealer has during any period of twelve consecutive months not exceeding five lakh rupees or a dealer issues tax invoices without effecting any taxable sales or a dealer being an individual registered under this Act dies.	Section 27/ Rules 13 - 22.	

24.	Whether the State VAT Law provide for suspension of registration?	No, there is no provision for suspension of registration. Only in case of notified goods like iron and steel, plywood, etc the registering authority should obtain the approval from Joint Commissioner of commercial taxes.		
25.	Circumstances requiring fresh application for registration.	Where a change of ownership of the business takes place on account of transfer of business from one registered dealer to another, the dealer succeeding to the business or there is any change in the status of the ownership of the business, then in such instance the fresh application for registration should be made.	Section 28(2) of the KVAT Act.	
26.	Whether separate registration required for works contract?	No separate registration required for works contract. The registration procedure is common for all kinds of dealer.		
27.	Form and requirements for such registration.	Not Applicable.		

Karnataka

Annexure E :	Form VAT 3	Additional place of business address details
Annexure F :	Form VAT 4	Partners details
Annexure G :	Form VAT 5	Authorised signatories form
Annexure H :	Form A	Application for registration under CST law
Annexure I :	Form VAT 555	Power of attorney

10. GOA

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration	<ol style="list-style-type: none"> 1. ₹10,000/- for non-resident dealer and casual trader. 2. ₹100,000/- for importer/manufacturer. 3. ₹ 500,000 for any other case. 	Sec 3 (4) – read with Rule 4.	
2.	Types of registrations available (Regular/Small Dealers/Casual).	<ul style="list-style-type: none"> • Voluntary Registration Scheme. • Turnover basis. 	Sec. 3 and Sec. 18 read with Rule 16.	
3.	Whether first temporary registration and then final registration is granted?	Only final registration is issued by the sales tax department.		
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Rule 16.	
5.	Security, if any, for registration.	<ul style="list-style-type: none"> • Ranging from ₹1,000 - 3,000 based on turnover & category. • There is a concept of renewal of registration certificate every 3 years 		

		and fees is required to be paid for renewal.		
6.	Guaranty, if any for registration	No.		
7.	Exemptions from registration.	Agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally.	Sec. 2(k).	
8.	Registration authority.	Commercial Sales Tax Officer.		
9.	Information to be furnished in the application for registration.	<ol style="list-style-type: none"> 1. Business <ol style="list-style-type: none"> a) Name b) Address c) Date of commencement d) PAN e) Details of bank accounts f) Profession tax enrollment and registration numbers. 2. Details of commodities to be manufactured / traded. 3. Details of immovable properties owned. 	Rule 14(1) Form VAT-1.	

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		4. Residence of proprietor / partner / director and others: a. Name b. Address c. PAN 5. Passport size photographs.		
10.	Documents to be attached along with the application of registration.	1. Proof of address of place of business alongwith copies of PAN card. 2. Two different proofs of residence of proprietor, all partners directors, authorized person and association of persons along with copies of PAN card. 3. MOA/partnership deed as the case may be for companies/partnership firms.		
11.	Is any verification done by site visit?	Officers come for a visit at the choice of Commercial Sales Tax Officer.		

12.	Form for registration.	Form VAT-I	Rule 15(1).	
13.	Whether the application for registration can be filed electronically?	No.		
14.	Form for certificate of registration.	Form VAT-II.	Rule 15(1).	
15.	Are the registration numbers allotted electronically?	Yes.		
16.	Probable time within which the registration is normally granted.	3 - 7 days.		
17.	Any other information sought for by the Department at the time of registration.	NOC from the owner of place of business in case the place not owned by the dealer.		
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	No. Each division / ward has a section to deal with registration.		
19.	Procedure for registration of a Branch.	1. At the time of registration, dealer has to submit the necessary proof.		

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20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	2. After availing the registration, if dealer open a new branch then he has to inform the department by filling an application alongwith necessary proof.		
21.	Circumstances requiring amendment in registration certificate.	<ol style="list-style-type: none"> 1. Non-resident dealers can apply for registration. There is a separate ward for non-resident dealers. 2. Dealer not having a business place in India is not permissible for registration. 	Sec. 22	
		<ol style="list-style-type: none"> 1. Transfers by way of sale or otherwise disposes off his business or any part thereof, or effects or knows of any other change in the ownership of the business. 2. Discontinues his business, or changes the place thereof, or opens a new place of business. 3. Changes the name of his business. 		

		<p>4. Enters into a partnership or other association in regard to his business.</p> <p>5. Applies for or has an application made against him for insolvency or liquidation.</p> <p>6. Undertakes any changes in the nature of business.</p> <p>7. Effects any changes regarding the opening or closing of the declared bank accounts of his business.</p>		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	Within 30 days of amendments.	Rules 20 and 21(1).	
23.	Circumstances requiring cancellation of registration.	<p>1. Dealer applies for cancellation of registration on not reaching the prescribed turnover limit during any year.</p> <p>2. Discontinuance, transfer of business.</p>	Sec. 18(8) read with Rule 17.	

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			3. Proprietor dies leaving no successor to carry on business. 4. If the firm, AOP and company dissolve.		
24.	Whether the State VAT Law provide for suspension of registration?	No.			
25.	Circumstances requiring fresh application for registration.	Every registered dealer who holds a certificate of registration on April 01, 2005, which is valid on the said date, shall obtain in lieu of the existing certificate of registration a fresh certificate of registration.		Rule 17(2).	
26.	Whether separate registration required for works contract?	No.			
27.	Form and requirements for such registration.	No.			
28.	Any other provisions/forms relevant in context of registration.	No.			

11. BIHAR

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	₹ 5 lakhs (if the dealer purchase/ sale only within State). From first sale, if he purchases/sale goods from outside Bihar. For manufacturer, first sale.	Section 3 & Rule 2A.	
2.	Types of registrations available (Regular/ Small Dealers/ Casual).	Regular.	Section 19.	
3.	Whether first temporary registration and then final registration is granted?	No.		
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Section 19.	
5.	Security, if any, for registration.	The security required to be furnished under section 21 and clause (c) of sub-section (4) of section 56 of the Act may be in any of the following form, namely:- (a) cash deposit in the Government Treasury under the head "040-	Section 21 & Rule 51.	No security is required for VAT registration.

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		<p>Sales Tax Receipts";</p> <p>(b) post office saving bank account, the account being pledged to the concerned circle incharge;</p> <p>(c) bank guarantee from a scheduled bank agreeing to pay to the State Government on demand the amount of security;</p> <p>(d) personal bond with two sureties, acceptable to the authority; the bond shall be in Form B-II;</p> <p>(e) government securities for the amount fixed, the security having been deposited with the authority who directs furnishing of security.</p> <p>Provided that the concerned circle incharge, for reasons to be recorded in writing, may direct a person to furnish security in a particular mode.</p>	Section 21.	Security is required for CST registration case only.
6.	Guaranty, if any for registration.	As per authority (usually ₹5 lakhs).		

7.	Exemptions from registration.	Any dealer who exclusively sells or purchases, goods mentioned in Schedule I, shall not be liable for registration.	Section 19.	
8.	Registration authority.	An application for registration shall be filed before the circle in-charge within whose jurisdiction the place of business of the dealer is situated.	Rule 3.	
9.	Information to be furnished in the application for registration.	<ol style="list-style-type: none"> 1. Form-A-1 for VAT registration duly signed by MD/principal executive of the company/power of attorney holder. 2. Form-A CST registration duly signed by power of attorney holder. 3. Form-ET-I for entry tax registration duly signed by power of attorney holder. 4. Form D-I duly signed by power of attorney holder. 5. Form-III duly signed by power of attorney holder. 	Rule 3.	

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10.	Documents to be attached along with the application of registration.	As per Annexure I.		
11.	Is any verification done by site visit?	Yes.	Rule 3.	
12.	Form for registration.	Form A-1.		
13.	Whether the application for registration can be filed electronically?	No.		
14.	Form for certificate of registration.	Form C-I.		
15.	Are the registration numbers allotted electronically?	No.		
16.	Probable time within which the registration is normally granted.	On receipt of any application for registration, the applicant shall be granted a certificate of registration in Form C-I by the authority specified in sub-rule (3) at the earliest, preferably within fifteen days.	Rule 3.	
17.	Any other information sought for by the Department at the time of registration.	List attached.		
18.	Whether there is a separate section dealing with registration - Is it	Section 19.		There is two corporate circle in

Bihar

	Centralised for the State or each division/ward has a section to deal with registration?			Bihar for company and they need not require to get centralised registration.
19.	Procedure for registration of a Branch.	In case of such dealers who have more than one places of business situated in different circles in Bihar, or in case of a dealer having no fixed place of business in Bihar and who sells goods inside the State either directly or through agents or salesmen or otherwise, shall apply before the Commissioner or before the officer specially authorised in this behalf. After receipt of such application, the Commissioner or the officer specially authorised in this behalf shall direct the applicant to get himself registered in the circle specified in the direction.	Rule 3.	
20.	Provisions for registration of non-resident dealers and dealers from	In case of a dealer having no fixed place of business in Bihar and who	Rule 3.	

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	abroad who do not have office in India, if any.	sells goods inside the State either directly or through agents or salesmen or otherwise, shall apply before the Commissioner or before the officer specially authorised in this behalf.		
21.	Circumstances requiring amendment in registration certificate.	<p>If any person or dealer liable to pay tax under this Act-</p> <p>(a) transfers or otherwise disposes of his business or any part thereof, whether by way of sale or otherwise, or</p> <p>(b) acquires any business or part of any business, whether by way of purchase or otherwise, or</p> <p>(c) effects any other change in the ownership or constitution of the business, or</p> <p>(d) discontinues his business, or shifts his place of business, or</p> <p>(e) changes the name, style or nature of his business or effects any change in the class or description</p>	Section 23.	

		<p>of goods dealt in by him, or</p> <p>(f) starts a new business or joins another business either singly or jointly with other person or persons, or</p> <p>(g) effects any change in the particulars furnished in an application under section 19 or declaration furnished under section 22, or</p> <p>(h) applies for or has an application made against him for insolvency or liquidation under any law for the time being in force,</p> <p>(i) makes a reference or has a reference made under the Sick Industrial Companies (Special Provisions) Act, 1985 (1 of 1986), he shall, within seven days of the occurring of any of the events aforesaid, inform the prescribed authority accordingly, and, if any</p>		
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		such dealer dies without doing so, his executor, administrator, successor-in-interest or legal representative, as the case may be, shall, within fifteen days of the dealer's death, inform the said authority accordingly.		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	Within seven days of the occurring of any of the events aforesaid, inform the prescribed authority accordingly, and, if any such dealer dies without doing so, his executor, administrator, successor-in-interest or legal representative, as the case may be, shall, within fifteen days of the dealer's death.	Section 23.	
23.	Circumstances requiring cancellation of registration.	Cancellation proceedings would be initiated on the happening of circumstances mentioned in section 20.	Section 20.	
24.	Whether the State VAT Law provide for suspension of registration?	Yes.	Section 19.	
25.	Circumstances requiring fresh	When the dealer transfers his business	Section 20.	

Bihar

	application for registration.	to other persons, the purchaser needs to apply for fresh registration.		
26.	Whether separate registration required for works contract?	No.		
27.	Form and requirements for such registration.	Not applicable.		
28.	Any other provisions/forms relevant in context of registration.	Form A-I.		

12. CHHATTISGARH

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks						
1.	Eligible turnover for registration.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">In relation to a dealer who imports goods into the State of value not less than rupees one lac in any year</td> <td style="width: 20%; text-align: center;">₹ 2 lac.</td> </tr> <tr> <td>In relation to a dealer who manufactures within the State any goods of value not less than rupees one lac in any year</td> <td style="text-align: center;">₹ 2 lac.</td> </tr> <tr> <td>In relation to a dealer not falling in clauses (a) and (b)</td> <td style="text-align: center;">₹ 10 lac</td> </tr> </table>	In relation to a dealer who imports goods into the State of value not less than rupees one lac in any year	₹ 2 lac.	In relation to a dealer who manufactures within the State any goods of value not less than rupees one lac in any year	₹ 2 lac.	In relation to a dealer not falling in clauses (a) and (b)	₹ 10 lac	Rule 5.	
In relation to a dealer who imports goods into the State of value not less than rupees one lac in any year	₹ 2 lac.									
In relation to a dealer who manufactures within the State any goods of value not less than rupees one lac in any year	₹ 2 lac.									
In relation to a dealer not falling in clauses (a) and (b)	₹ 10 lac									
2.	Types of registrations available (Regular/Small Dealers/ Casual).	Regular.	Section 16.							

Chhattisgarh

3.	Whether first temporary registration and then final registration is granted?	No.			
4.	Whether the State VAT Law provide for voluntary registration?	Yes.		Section 16.	
5.	Security, if any, for registration.	As defined by Commercial Tax Officer.			
6.	Guaranty, if any for registration.	Two registered dealer needs to identify by the dealer seeking registration.		Form 10, Rule 11(1).	
7.	Exemptions from registration.	Exemptions are as per the limits provided under point 1 above.			
8.	Registration authority.	Registering authority.		Rule 11.	
9.	Information to be furnished in the application for registration.	Form 10.		Rule 11.	
10.	Documents to be attached along with the application of registration.	Application for grant of registration certificate under section 16 shall be made in form 10 in duplicate to the registering authority and shall be - (i) signed by the proprietor of the business or in the case of a firm or partnership by a partner or director of the firm or in the case of a Hindu		Rule 11.	

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		<p>undivided family business by the manager or karta of the Hindu undivided family or in the case of a company incorporated or deemed to be incorporated under the Companies Act, 1956 (No. 1 of 1956), or any other law for the time being in force by the principal officer managing the business or in case of a society, club or association by the president or secretary responsible for the management of such society, club or association or in the case of the central or a state government or any of their departments, by the officer-in-charge of the business of selling or supplying or distributing goods and in the case of a dealer who resides outside the state but who has place of business in the State, by his manager or agent;</p>		
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Chhattisgarh

		(ii) verified in the manner provided of selling or supplying or distributing goods and in the case of a dealer who resides outside the state in the said form; and (iii) accompanied by passport size photograph(s) of the proprietor or each of the adult partners of the firm, or of each adult co-parcener of the Hindu undivided family, as the case may be, duly attested by a lawyer, or a tax practitioner or a gazetted officer.		
11.	Is any verification done by site visit?	No.		
12.	Form for registration.	Form 10.	Rule 11.	
13.	Whether the application for registration can be filed electronically?	No.		
14.	Form for certificate of registration.	Form 11.		
15.	Are the registration numbers allotted electronically?	No.		

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16.	Probable time within which the registration is normally granted.	On the day of filing of the registration application.	Rule 12.	
17.	Any other information sought for by the Department at the time of registration.	<ul style="list-style-type: none"> • Verification in the manner provided in case of certain delayers; • Passport size photograph(s) of the proprietor or each of the adult partners of the firm, or of each adult co-partner of the Hindu undivided family, as the case may be, duly attested by a lawyer, or a tax practitioner or a gazetted officer. 	Rule 11.	
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	Yes. Registration is granted on the basis of defined circles in the state.	Section 16.	
19.	Procedure for registration of a Branch.	The Commissioner may, on an application made by a dealer having more than one place of business in the state and on being satisfied about the genuineness of the grounds put forth in	Rule 11.	

Chhattisgarh

		the application, grant him permission in writing to apply to the registering authority for grant of registration certificate separately for each place of business.		
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	No special provisions.		
21.	Circumstances requiring amendment in registration certificate.	<p>If any registered dealer or other dealer who is required to furnish returns under sub-section (1) of Section 19 -</p> <p>(a) sells or otherwise disposes off his business or any part or place of his business or effects or comes to know of any other change in the ownership of the business, or</p> <p>(b) discontinues his business or changes his place of business or opens a new place of business, or</p> <p>(c) changes the name or nature of his business,</p>	Section 16.	

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		he or if he dies, his legal representative shall within the prescribed time, inform the prescribed authority accordingly.		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	Within 30 days from the date of occurrence of the event.	Rule 15.	
23.	Circumstances requiring cancellation of registration.	When, (a) a registered dealer discontinues or transfers his business; or (b) the liability of a registered dealer to pay tax ceases; or (c) a registered dealer has been granted a registration certificate by mistake; or (d) a registered dealer is in arrears of tax or penalty or any other sum due under this Act or under the Act repealed by this Act; or (e) the Commissioner for reasons to be recorded in writing, is of the opinion that the registration certificate should be cancelled for any	Section 16.	

		<p>other reason; then he may either on his own motion or on the application of the dealer in this behalf cancel the registration certificate, but notwithstanding such cancellation, the dealer shall be liable to pay tax for the period during which his registration certificate remained in force.</p> <p>Provided that where the Commissioner proposes to cancel the registration certificate under this sub-section, he shall give the dealer an opportunity of being heard.</p>		
24.	Whether the State VAT Law provide for suspension of registration?	No.		
25.	Circumstances requiring fresh application for registration.	Every dealer being a transferee of a business within the meaning of sub-section (1) of section 30 shall get himself registered within thirty days from the date of transfer of the business of which he is a transferee.	Section 16.	

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26.	Whether separate registration required for works contract?	No		
27.	Form and requirements for such registration.	N.A.		
28.	Any other provisions/forms relevant in context of registration.	Form 10.	Rule 11.	

13. JHARKHAND

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration	₹ 5 lacs.	Section 8.	
2.	Types of registrations available (Regular/Small Dealers/ Casual).	Regular/Presumptive /Casual.		
3.	Whether first temporary registration and then final registration is granted?	No.		
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Section 26.	
5.	Security, if any, for registration.	Security may, subject to satisfaction of the registering authority, be furnished by the dealer, in any of the following ways, namely - (a) by depositing with the said authority government securities for the amount fixed by the said authority; or (b) by depositing such amount in cash, in a government treasury; or (c) by depositing such amount into the	Rule 5.	

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		<p>different schemes of the post office and pledging such certificates of deposit and depositing the same with the said authority; or</p> <p>(d) by furnishing two sureties, who are registered dealers and are regularly abiding the provisions of the Repealed Act as well as under the Act, and are acceptable to the said authority, by executing a security bond for such amount in Form JVAT 115; or</p> <p>(e) by furnishing to the said authority a guarantee from a nationalized bank approved in this behalf by the said authority, agreeing to pay to the State Government, on demand the amount of security fixed by the said authority.</p> <p>Provided such security shall also be furnished once in every five years.</p>		
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6.	Guaranty, if any for registration.	<p>Security shall be furnished by a dealer, in such manner and by such time as may be specified in the order requiring to furnish, or demanding such security. Security provided by the dealer could be submitted:</p> <p>(a) by depositing with the said authority government securities for the amount fixed by the said authority; or</p> <p>(b) by depositing such amount in cash, in a government treasury; or</p> <p>(c) by depositing such amount into the different schemes of the post office and pledging such certificates of deposit and depositing the same with the said authority; or</p> <p>(d) by furnishing two sureties, who are registered dealers and are regularly abiding the provisions of the Repealed Act as well as under the Act, and are acceptable to the</p>	Section 27. Rule 5.
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		<p>said authority, by executing a security bond for such amount in Form JVAT 115; or</p> <p>(e) by furnishing to the said authority a guarantee from a nationalized bank approved in this behalf by the said authority, agreeing to pay to the State Government, on demand the amount of security fixed by the said authority.</p> <p>Provided such security shall also be furnished once in every five years.</p>		
7.	Exemptions from registration.	As per point 1 above.		
8.	Registration authority.	Registering authority, in whose area the principal place of the business of the dealer is located.	Rule 3.	
9.	Information to be furnished in the application for registration.	Form JVAT 101.	Rule 3.	
10.	Documents to be attached along with the application of registration.	<ul style="list-style-type: none"> The names, addresses and other details of the proprietor, each of the partner, karta of HUF and each 	Form VAT 100.	

		<p>director (in case of private limited company).</p> <ul style="list-style-type: none"> • A copy of the partnership deed/ Memorandum and articles of association is enclosed. • The details of additional place(s) of business/units /branches. • The details of security furnished. • The details of closing stock as on appointed day are attached in JVAT 114. 		
11.	Is any verification done by site visit?	Yes.	Rule 3.	
12.	Form for registration.	Form JVAT 101.	Rule 3.	
13.	Whether the application for registration can be filed electronically?	No.		
14.	Form for certificate of registration.	Form JVAT 106.	Rule 3.	
15.	Are the registration numbers allotted electronically?	No.		
16.	Probable time within which the registration is normally granted.	Where the registering authority is satisfied, that the information furnished	Rule 3.	

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		<p>to him in application in Form JVAT 101 is complete, true and correct, and that the dealer is genuine, he shall subject to Rule 5, issue to the dealer a registration certificate in Form JVAT 106 within five days from the date of filing of such application, and allot him a registration number which shall bear a unique number, to be known as "Taxpayer's Identification Number" or "TIN". The registering authority thereafter may conduct an enquiry within forty five days from the date of issue of such registration certificate, and if upon enquiry anything otherwise than the application in Form JVAT 101 along with the annexures and security furnished thereof are found, the registering authority subject to sub-rule (vii) of this Rule, may revoke or cancel such registration certificate.</p>		
17.	Any other information sought for by	<ul style="list-style-type: none"> Every applicant shall furnish two 	Rule 3.	

	the Department at the time of registration.	copies of his recent passport size photographs and shall also furnish such photographs once in every five years. <ul style="list-style-type: none"> • Every registered dealer shall declare the name of his business manager(s) in Form JVAT 113, alongwith two passport size photographs of such business manager(s). 		
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	Yes.	Section 3.	
19.	Procedure for registration of a Branch.	Notwithstanding anything contained in sub-rule (i), (ii) & (v), in case of such dealers, who have more places or additional places or branches, of business than one, situated in different circles in the State, or in the case of a	Rule 3.	

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		<p>dealer having no fixed place of business in the State, and who sells goods, either directly or through his agents or salesmen or otherwise in his behalf and who opts for consolidated registration for the purpose of the Act, in one circle in the State shall declare his principal place of business thereof, and apply before the in-charge of the respective circle in which he intends to be consolidated registered and the in-charge of the circle after his due recommendation shall forward such application to the Commissioner, within thirty days of becoming liable to pay tax under the Act, and the Commissioner or the officer authorized in this behalf, on being satisfied that it is necessary to do so in the interest of revenue shall dispose of such application, within thirty days from the date of filing of the said application. After obtaining such</p>		
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Jharkhand

		<p>permission from the Commissioner or the officer specially authorised in this behalf, and where the dealer has been granted permission to get himself registered in any of the circle, as specified in such permission, he shall apply in that respective circle or sub-circle for getting himself registered for such principal place of business, including that of principal place of business and branches, and additional places thereof; and the provisions of the Act and these rules shall apply accordingly.</p>		
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	No specific provision.		
21.	Circumstances requiring amendment in registration certificate.	A dealer registered under Section 25 or 26 of the Act, shall inform the registering authority in writing within thirty days in the prescribed form:	Rule 7.	

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		<p>(a) of any change in the name, address, of the place of business or branches or discontinuation of the business; or</p> <p>(b) of a change in circumstances of the dealer which leads to cessation of business; or</p> <p>(c) of a change in business activities or in the nature of taxable sales being made or principal commodities traded; or</p> <p>(d) of any changes in the constitution or status of business; or</p> <p>(e) of a change in bank account details.</p>		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	Within 30 days of change.	Rule 7.	
23.	Circumstances requiring cancellation of registration.	When- (a) any business in respect of which a certificate of registration has been granted to a dealer on an	Section 25 & Rule 8.	

		<p>application made, has been discontinued, or</p> <p>(b) a dealer has ceased to be liable to pay tax; or</p> <p>(c) an incorporated body is closed down or if it otherwise ceases to exist; or</p> <p>(d) the owner of the proprietary business dies leaving no successor to carry on business; or</p> <p>(e) in case of a firm or association of persons if it is dissolved or</p> <p>(f) a person or dealer is registered by mistake, or</p> <p>(g) a dealer fails to furnish return and pay tax and interest according to such return or returns within the time extended, the prescribed authority shall cancel the registration of such dealers in the prescribed manner.</p>		
24.	Whether the State VAT Law provide	Yes.	Section 25.	

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	for suspension of registration?			
25.	Circumstances requiring fresh application for registration.	No.		
26.	Whether separate registration required for works contract?	No.		
27.	Form and requirements for such registration.	Not applicable.		
28.	Any other provisions/forms relevant in context of registration.	Form JVAT 101.		

14. MADHYA PRADESH

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	₹ 5 lacs/ ₹ 1 lac for specified manufacturers.	Section 5 & Rule 5.	Voluntary registration at anytime. However, if turnover exceeds ₹5 lacs then compulsory.
2.	Types of registrations available. (Regular/Small Dealers/Casual).	Regular.	Section 17.	
3.	Whether first temporary registration and then final registration is granted?	No.		No.
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Section 17.	Yes.
5.	Security, if any, for registration.	(1) The amount of security that may be demanded from a dealer under clause (a) of sub-section (12) of section 17 shall be : (i) the highest amount of tax payable by such dealer in any quarter of	Rule 20.	It is only in special cases. In general no security is required.

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		the previous year subject to maximum of rupees one lac; (ii) where there is no previous year, rupees ten thousand.		
		(2) Security shall be in the form of FDR or bank guarantee or equitable mortgage of immovable property.		
		(3) The security obtained from dealer under sub rule (1) shall be held for a period of 2 years.		
		(4) If the dealer complies with the requirement of the Act during the said period, security shall be released.		
6.	Guaranty, if any for registration.	Nil.	Nil.	Nil.
7.	Exemptions from registration.	If not liable to pay tax.		If turnover in a year is less than ₹5 Lacs.
8.	Registration authority.	Registering authority/Commissioner.	Rule 11.	
9.	Information to be furnished in the application for registration.	Form 6.	Rule 11.	As per form.

Madhya Pradesh

10.	Documents to be attached along with the application of registration.	<p>An application for grant of a registration certificate under section 17 shall be made in Form 6 in duplicate to the registering authority and shall be –</p> <p>(i) signed by the proprietor of the business or in case of a partnership, by a partner or director of the firm or in case of a Hindu undivided family business, by the manager or karta of the Hindu undivided family or in case of a company incorporated or deemed to be incorporated under the Companies Act, 1956 (1 of 1956), or any other law for the time being in force by the principal officer managing the business or in case of a society, club or association by the president or secretary responsible for the management of such society, club or association or in case of the Central or a State</p>	Rule 11.	Affidavit, address evidence, identification proof, PAN, bank A/c. introduction from two registered dealers, photos of applicants.
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		<p>Government or any of their departments, by the officer-in-charge of the business of selling or supplying or distributing goods and in case of a dealer who resides outside the State but who has place of business in the State, by his manager or agent;</p> <p>(ii) verified in the manner provided in the said form;</p> <p>(iii) accompanied by passport size photograph(s) of the proprietor or each of the adult partners of the firm, or of each adult co-partner of the Hindu undivided family, as the case may be, duly attested by a lawyer or a tax practitioner or a gazetted officer; and</p> <p>(iv) accompanied by self certified copies of the documents required to be furnished along-with the application.</p>		
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Madhya Pradesh

11.	Is any verification done by site visit?	Yes.		Rule 12.	Within 30 days from date of application.
12.	Form for registration.	Form 6.		Rule 11.	
13.	Whether the application for registration can be filed electronically?	Yes.		Rule 11A.	
14.	Form for certificate of registration.	Form 7.			
15.	Are the registration numbers allotted electronically?	Not yet.			Not yet.
16.	Probable time within which the registration is normally granted.	On the day, the application for grant of a registration certificate is received; the registering authority shall register the applicant and issue a registration certificate in Form 7.		Rule 12.	Yes.
17.	Any other information sought for by the Department at the time of registration.	No specific requirement.			As per application form.
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each	Yes. Registration is granted by respective circle.			It is circle wise.

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	division/ward has a section to deal with registration?			
19.	Procedure for registration of a Branch.	The Commissioner may, on an application made by a dealer having more than one place of business in the State and on being satisfied about the genuineness of the grounds put forth in the application, grant him permission in writing to apply to the registering authority for grant of registration certificate separately for each place of business.	Rule 11.	Rule 11(2) for separate registration otherwise branch can be included in H.O. registration.
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	No specific provisions.		Place of business in Madhya Pradesh is required.
21.	Circumstances requiring amendment in registration certificate.	If any registered dealer or other dealer who is required to furnish returns under sub-section (1) of Section 18 - (a) sells or otherwise disposes of his business or any part or place of his	Section 17.	

Madhya Pradesh

		business or effects or comes to know of any other change in the ownership of the business, or (b) discontinues his business or changes his place of business or opens a new place of business, or (c) changes the name or nature of his business, he or if he dies, his legal representative shall within the prescribed time, inform the prescribed authority accordingly.		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	Within 30 days from the date of occurrence of the event.	Sections 17 & 18.	Within 30 days.
23.	Circumstances requiring cancellation of registration.	When- (a) on an application by a registered dealer that his business has been discontinued or transferred, or the Commissioner on his own motion finds that a registered dealer has discontinued or transferred his business; or	Section 17.	

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		<p>(b) on an application by a registered dealer that his liability to pay tax has ceased, or the Commissioner on his own motion finds that as per the returns submitted by a registered dealer, his turnover in the immediate previous year has not exceeded the limit prescribed under Section 5; or</p> <p>(c) the Commissioner on his own motion finds that a registered dealer has been granted a registration certificate on the basis of the incorrect information furnished by the dealer; or</p> <p>(d) the Commissioner on his own motion finds that a registered dealer is in arrears of tax or penalty or any other sum due under this Act or under the Act repealed by this Act, which is more than rupees one lac and which remains</p>		
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Madhya Pradesh

		outstanding for more than six months; or (e) the Commissioner on his own motion finds that the certificate of a registered dealer should be cancelled for reasons to be recorded in writing by him, The Commissioner may cancel the registration certificate.		
24.	Whether the State VAT Law provide for suspension of registration?	No.		Only cancellation.
25.	Circumstances requiring fresh application for registration.	No specific mention in the Act.		When there is no registration earlier available.
26.	Whether separate registration required for works contract?	No.		No.
27.	Form and requirements for such registration.	Not applicable.		N.A.
28.	Any other provisions/forms relevant in context of registration.	Form 6.		

15. RAJASTHAN

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	<ul style="list-style-type: none"> ➤ Every dealer who is an importer of goods or ➤ who is a manufacturer of goods and whose annual turnover exceeds rupees two lacs or ➤ whose annual turnover exceeds rupees ten lacs. 	Sections 3(1) & (5).	A dealer who intends to commence his business may also apply voluntarily for registration under section 12.
2.	Types of registrations available (Regular/Small Dealers/ Casual).	<ul style="list-style-type: none"> (a) Regular (b) Small dealers - Composition Scheme for registered tent dealers, 2011 for dealer leasing out tent and their accessories. 		
3.	Whether first temporary registration and then final registration is granted?	No.		
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Section 12.	
5.	Security, if any, for registration.	At the time of grant of obligatory registration to the dealers covered	Section 15 & Rule 77.	Security may be furnished in any of

Rajasthan

		<p>under sub-section (1) or (5) of section 3, the initial security shall be in the form of surety of two dealers registered under this Act, and where the dealer is not in a position to furnish such surety, he shall submit security in the form of National Saving Certificate or in cash or in the form of three years bank guarantee of a nationalized bank, of the amount of -</p> <p>(a) ₹10,000/- in case of a small scale manufacturing unit, ₹15,000/- in case of a medium scale manufacturing unit and ₹25,000/- in case of a large scale manufacturing unit; and</p> <p>(b) ₹10,000/- in cases not covered by clause (a).</p> <p>At the time of grant of voluntary registration under section 12, the initial security shall be in the form of surety of two dealers registered under this Act.</p>		<p>the following forms:-</p> <p>(i) in cash, which shall be paid in accordance with rule 39; or</p> <p>(ii) by depositing, with the officer concerned, savings certificates issued by the Government of India of a face value not less than the amount of security required to be furnished, duly endorsed in favour of the officer</p>
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		<p>and where the dealer is not in a position to furnish such surety, he shall submit security in the form of National Saving Certificate or in cash or in the form of three years bank guarantee of a nationalized bank, of the amount of ₹10,000/-.</p>	<p>(iii) concerned; or by furnishing to the officer concerned a bank guarantee payable by a branch situated in the State, agreeing to pay to the State Government or any of its officer, on demand the amount of security fixed by the officer concerned; or (iv) by executing a bond in Form VAT-64, with necessary</p>
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Rajasthan

				<p>modifications where necessary, with two sureties acceptable to the officer or authority concerned. Usually the security demanded is ₹ 20,000 in present scenario.</p>
6.	Guaranty, if any for registration.	Security in the form of guarantee may be given at the time of registration as explained above.	Section 15 & Rule 77.	
7.	Exemptions from registration.	A dealer dealing exclusively in exempted goods shall not be required to get registration.	Section 11.	
8.	Registration authority.	Every dealer liable to get registration	Section 13.	

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		shall declare his principal place of business in the application for registration filed by him and the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, having territorial jurisdiction over such principal place of business, or any other officer not below the rank of Assistant Commercial Taxes Officer, authorised specially or generally by the Commissioner, shall be the authority competent to grant registration to such dealer.		
9.	Information to be furnished in the application for registration.	An application for grant of registration certificate shall be submitted by a dealer, in duplicate, in Form VAT-01 completed in all respect along with the enclosures.	Rule 12.	
10.	Documents to be attached along with the application of registration.	The application for registration shall accompany,- (i) declaration of business manager in Form VAT 02;	Rule 12.	

		<p>(ii) copy of partnership deed, if any, Memorandum and articles of association of a company, deed of trust, registration and Memorandum of association of society, certified by the applicant;</p> <p>(iii) copy of resolution passed by Board of Directors, in case of a company and of governing body, in case of other entities, for authorisation of a person to file the application for registration certified by the applicant;</p> <p>(iv) security required to be furnished as per section 15 of the Act in such form as prescribed in rule 77.</p> <p>(v) signed photo duly attested by a gazetted officer or notary public of:- (a) proprietor, in case of proprietorship concern; (b) every partner, in case of</p>		
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		partnership firm; (c) managing director / director or authorized signatory, in case of a company; (d) karta, in case of Hindu Undivided Family; or (e) authorized signatory, in all other cases. (vi) copy of voter identification card or passport or Permanent account number or driving license. (vii) copy of rent deed or rent receipt or electricity bill or telephone bill or water bill or own property documents, in support of address proof.		
11.	Is any verification done by site visit?	Yes.	Rule 14.	
12.	Form for registration.	VAT-01.		
13.	Whether the application for registration can be filed electronically?	Yes.	Rule 12A.	
14.	Form for certificate of registration.	VAT-03.		

Rajasthan

15.	Are the registration numbers allotted electronically?	Yes, in case of electronic application, a scanned copy of certificates is to be send to dealer on his email id mentioned in Form VAT-01A.	Rule 14(1A).	
16.	Probable time within which the registration is normally granted.	Within 24 Hours of the receipt of the application.	Rule 14.	
17.	Any other information sought for by the Department at the time of registration.	No specific requirement.		
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	Yes, registration is granted by respective division. However, where a dealer who is already registered, intends to do business at one or more additional places in the State he shall be granted in such manner as may be prescribed, a branch certificate under the certificate of registration already held by him.	Rule 11(7).	
19.	Procedure for registration of a Branch.	Where a dealer who is already registered, intends to do business at one or more additional places in the State he shall be granted, a branch	Section 11 & Rule 14.	

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		certificate under the certificate of registration already held by him.		
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	No non-resident dealer registration is available.		
21.	Circumstances requiring amendment in registration certificate.	Every registered dealer or his legal representative, as the case may be, shall inform the assessing authority and also to the authority competent of registration, about every change or event as referred to in sub-sections (2) and (3), within thirty days of the occurrence of such change or event.	Section 16.	
22.	Time limit for intimating the authorities for amendment in the registration certificate.	Within 30 days of the occurrence of the change/amendment.	Section 16.	
23.	Circumstances requiring cancellation of registration.	Where- (a) any business in respect of which a certificate of registration has been granted to a dealer under this Act, is discontinued permanently; or	Section 16 & Rule 16.	

		<p>(b) in the case of transfer of business by a dealer, the transferee already holds a certificate of registration under this Act ; or</p> <p>(c) a dealer has ceased to be required to be registered and to pay tax under this Act; or</p> <p>(d) a dealer has obtained the certificate of registration by misrepresentation of facts or by fraud; or</p> <p>(e) a dealer has obtained a certificate of registration against the provisions of this Act; or</p> <p>(f) a dealer has failed to furnish security within the period specified under section 15 and a period of ninety days has elapsed; or</p> <p>(g) a dealer issues false or forged VAT invoices; or</p> <p>(h) a dealer has failed to furnish information, statement or return as</p>		
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		required by Commissioner under sub-section (2) of section 91 within the period specified thereunder. the assessing authority or the authority competent to grant registration may, after affording such dealer an opportunity of being heard and after recording reasons in writing, cancel the certificate of registration from such date as he may deem appropriate.		
24.	Whether the State VAT Law provide for suspension of registration?	No, there is no provision for suspension of the registration certificate; however registration could be cancelled by the authorities after giving a reasonable opportunity of being heard.	Section 16.	
25.	Circumstances requiring fresh application for registration.	Where any change or event alters the basic status of a dealer, such as, conversion of a proprietary concern into partnership firm or vice versa, dissolution of an existing firm and creation of new firm, formation of a firm	Section 16.	

Rajasthan

26.	Whether separate registration required for works contract?	into a company or vice versa, a fresh certificate of registration shall be required to be obtained by the dealer.		
27.	Form and requirements for such registration.	No.		
28.	Any other provisions/forms relevant in context of registration.	N.A.		
		VAT-01, VAT-01A, VAT-03, VAT-02, VAT-64.		

16. UTTAR PRADESH

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	₹ 5 lacs per annum or its partial in month.	Section 17.	If not in trade of exempted goods.
2.	Types of registrations available (Regular/Small Dealers/Casual).	Regular and Casual.	Section 17. Section 26A.	
3.	Whether first temporary registration and then final registration is granted?	No.		
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Section 18.	
5.	Security, if any, for registration.	Yes. Security or additional security demanded under sub-section (1) of section 19 may be furnished in any one of the following forms:- (a) by pledging personal immovable assets of the proprietor, partner, Karta of Hindu Undivided Family, company, society, club or association, as the case may be, at	Section 19 & Rule 37.	Notwithstanding anything containing in sub-rule (1) the dealer may, at his option, furnish security or additional security referred to in sub-section (1) of section 19, in any one of the following

Uttar Pradesh

		<p>first charge in favour of the Government of Uttar Pradesh with the registrar of properties; or</p> <p>(b) by furnishing surety from two dealers who are and have been registered dealers either under the Uttar Pradesh Trade Tax Act 1948 or under the Uttar Pradesh Value Added Tax Act, 2008 during a minimum period of past three completed assessment years and who are not defaulters under the Uttar Pradesh Trade Tax Act, 1948, the Central Sales Tax Act, 1956, the Uttar Pradesh Value Added Tax Act, 2008 and the Uttar Pradesh Tax on Entry of Goods Into local Areas Act, 2007; or</p> <p>(c) by furnishing security bond from two sureties duly verified by the Collector of the District where sureties reside.</p>		<p>forms:</p> <p>(a) By depositing amount in cash; or</p> <p>(b) By furnishing bank guarantee from a scheduled bank; or</p> <p>(c) By pledging fix deposit certificate; or</p> <p>(d) By pledging National Saving Certificates or any other saving certificates issued by Indian Postal Services.</p>
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6.	Guaranty, if any for registration.	Same as above.	Same as above.	
7.	Exemptions from registration.	Below ₹5 lacs turnover per annum or trade of exempted goods (List of Schedule-I).	Section- 7.	
8.	Registration authority.	Registering authority of the circle in which principal place of business is situated.	Rule 32.	
9.	Information to be furnished in the application for registration.	The dealer except casual dealer shall present application in Form VII-G in case of government department and in Form VII in other cases.	Rule 32.	
10.	Documents to be attached along with the application of registration.	Each registration application shall be accompanied by satisfactory proof of deposit of the fee alongwith late fee, if any, and penalty specified in the Act, where payable and certified copy of any one of the following: (a) Electoral identity card issued by Election Commission of India;	Rule 32.	

Uttar Pradesh

		(b) PAN card issued by Income Tax Department, Government of India; (c) Passport; (d) Bank passbook (e) Address proof of business place and residence. (e) Bank account		
11.	Is any verification done by site visit?	Yes.	Rule 32.	
12.	Form for registration.	For the purpose of obtaining registration certificate under the Act, the dealer except casual dealer shall present application in Form VII-G in case of government department and in Form VII in other cases, as the case may be.	Rule 32.	
13.	Whether the application for registration can be filed electronically?	Yes.		
14.	Form for certificate of registration.	Form XI.		
15.	Are the registration numbers allotted electronically?	Allotted by departmental computerized server.		

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16.	Probable time within which the registration is normally granted.	<p>Every application for registration received under sub-rule (1) shall be disposed of in the manner provided in section 17 in following schedule of time:</p> <p>(a) Biometric data and verification from original documents - one week;</p> <p>(b) Site inspection and digital photograph of premises - one week;</p> <p>(c) Processing of security, if required - 10 days;</p> <p>(d) Issue of TIN - six days.</p>	Rule 32.	
17.	Any other information sought for by the Department at the time of registration.	No specific requirement.		
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	Yes. Registration is granted by respective division.	Section 17.	

19.	Procedure for registration of a Branch.	Appropriate application of amendment need to be placed and certificate of registration is amended accordingly.		
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	No specific provision.		
21.	Circumstances requiring amendment in registration certificate.	<p>If any dealer to whom the provisions of sections 17 and 18 apply:-</p> <p>(a) transfers his business or any part thereof by sale, lease, leave, license, hire or in any other manner whatsoever, or otherwise disposes of his business or any part thereof; or</p> <p>(b) acquires any business, whether by purchase or otherwise; or</p> <p>(c) effects or comes to know of any other change in the ownership or constitution of his business; or</p> <p>(d) discontinues his business or changes his place of business or</p>	Section 75.	

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		warehouse or opens a new place of business or warehouse; or	
(e)		changes the name, style or nature of his business or effects any change in the class or description of goods in which he carries on his business, as specified in his certificate of registration; or	
(f)		enters into partnership or other association in regard to his business; or	
(g)		starts a new business or joins another business either singly or jointly with other persons; or	
(h)		in the case of a company incorporated under a statute effects any change in the constitution of Board of Directors; or	
(i)		effects any change in the particulars furnished in application	

Uttar Pradesh

			for grant of registration certificate under section 17, he shall within thirty days of the occurring of any of the events aforesaid, inform the registering authority in the form and manner, as may be prescribed.		
22.	Time limit for intimating the authorities for amendment in the registration certificate.		Within thirty days of the occurring of any of the events.	Section 75.	
23.	Circumstances requiring cancellation of registration.		The registering authority, after giving reasonable opportunity of being heard to the dealer, may cancel the registration certificate with effect from the date - (a) on which dealers' liability for payment of tax has ceased; or (b) on which the dealer has discontinued the business; or (c) of order of cancellation where- (i) the dealer has obtained registration certificate by fraud	Section 17.	

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		<p>or by mis-representation of facts; or</p> <p>(ii) the dealer has failed to furnish security or additional security, as the case may be; or</p> <p>(iii) the dealer has trans-ferred any prescribed form of declaration or certificate obtained by him to any person against provisions of this Act or the rules made thereunder; or</p> <p>(iv) the dealer has permitted some other person to carry on business in his name; or</p> <p>(v) the dealer has issued any tax invoice to a dealer with-out making actual sale of goods; or</p> <p>(vi) where a transporter or carrier or transporting agent or railway container contractor</p>		
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Uttar Pradesh

		<p>fails to file return or otherwise acts in contravention of the provisions of this Act or rules made thereunder;</p> <p>(vii) a person acts in contravention of provisions of section 43;</p> <p>(viii) where a dealer has failed to pay the tax, penalty or other dues within three months of the date such tax, penalty or other dues become payable.</p> <p>(ix) registration certificate has been cancelled for any other sufficient cause.</p>		
24.	Whether the State VAT Law provide for suspension of registration?	Yes.	Rule 37A.	
25.	Circumstances requiring fresh application for registration.			
26.	Whether separate registration required for works contract?	No.	Rule 48(1).	However, a contractee has to

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					obtain a separate registration and TDN.
27.	Form and requirements for such registration.	N.A.		Rule 48(1).	Form-29.
28.	Any other provisions/forms relevant in context of registration.	Form VI.			

17. UTTARAKHAND

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	Rs 5 lacs.	Section 3.	
2.	Types of registrations available. (Regular /Small Dealers /Casual).	Regular. Though every casual dealer too has to get itself registered with the department.	Section 15.	
3.	Whether first temporary registration and then final registration is granted?	No.	No.	
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Section 16.	
5.	Security, if any, for registration	Yes.	Section 20.	
6.	Guaranty, if any for registration.	At the option of the assessing authority.	Rule 9.	
7.	Exemptions from registration.	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.	Section 15.	
8.	Registration authority.	Assistant Commissioner.	Rule 7.	
9.	Information to be furnished in the application for registration.	As required in Form I.	Rule 7.	

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10.	Documents to be attached along with the application of registration.	<p>The application shall be accompanied by copies of passport size photographs of the proprietor, or each adult male partner of the firm, or of each adult male co-partner of the Hindu undivided family, as the case may be, duly attested by a lawyer or a gazetted officer.</p> <p>Each application for registration shall be accompanied by</p> <p>(a) (i) attested copy of partnership deed and letter of authority from all the partners in favour of the applicant, in case of a firm;</p> <p>(ii) attested copies of Memorandum and article of association and letter of authority by the board of directors in favour of the applicant, in case of a limited company;</p> <p>(iii) attested copy of resolution of appointment as president or</p>	Rule 7.	
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Uttarakhand

			<p>secretary, in case of a society or club or association;</p> <p>(iv) attested copy of deed or relevant document in case of a trust, receiver or guardian of a minor or an incapacitated person;</p> <p>(v) authority of head of office or the principal officer in case of body carrying on business; and</p> <p>(vi) specimen signatures and photograph of the applicant duly attested.</p> <p>(vii) proof of fee deposit</p> <p>The dealer submitting the application for registration shall be duly introduced by an existing registered dealer of three years standing an advocate or by a chartered accountant or cost accountant.</p>		
11.	Is any verification done by site visit?	Discretion of the authority.		Section 17.	
12.	Form for registration.	Form I.		Rule 7.	

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13.	Whether the application of registration can be filed electronically?	Yes.		
14.	Form for certificate for registration	Form II.		
15.	Are the registration numbers allotted electronically?	Yes.		
16.	Probable time within which the registration is normally granted.	No time period specified as such.		
17.	Any other information sought for by the Department at the time of registration.	No specific requirement.		
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	Yes. Registration is granted by respective division.		
19.	Procedure for registration of a Branch.	The application for registration shall mention the details of all the branches of the assessee. The assessing authority shall furnish to the dealer, free of cost, an attested	Rule 9.	

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		copy of the registration certificate for every additional place of business specified therein.		
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	No specific provisions.		
21.	Circumstances requiring amendment in registration certificate.	<p>If any dealer to whom the provisions of section 15 apply -</p> <p>(a) transfers his business or any part thereof by sale, lease, leave, license, hire or in any other manner whatsoever, or otherwise disposes off his business or any part thereof; or</p> <p>(b) acquires any business, whether by purchase or otherwise; or</p> <p>(c) effects or comes to know of any other change in the ownership or constitution of his business; or</p> <p>(d) discontinues his business or changes his place of business or</p>	Section 17.	

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		<p>warehouse or opens a new place of business or warehouse; or</p> <p>(e) changes the name, style or nature of his business or effects any change in the class or description of goods in which he carries on his business, as specified in his certificate of registration; or</p> <p>(f) enters into partnership or other association in regard to his business; or</p> <p>(g) starts a new business or joins another business either singly or jointly with other person; or</p> <p>(h) in case of a company incorporated under a statute or a company or a private company registered under the Companies Act effects any change in the constitution of Board of Directors; or</p> <p>(i) effects any change in particulars furnished in application for grant of</p>		
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		<p>registration certificate under section 15 or section 16, shall within thirty days of the occurring of any of the events aforesaid, inform the assessing authority in the manner as may be prescribed.</p>		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	<p>Within 30 days from the date of amendment.</p>	Section 17.	
23.	Circumstances requiring cancellation of registration.	<p>A certificate of registration granted under section 15 or under section 16 to a dealer, may be cancelled by the assessing authority, either on the application of the dealer or on its own motion, where the assessing authority is satisfied that-</p> <p>(a) any business in respect of which a certificate of registration has been granted to a dealer under this Act has been discontinued; or</p> <p>(b) in the case of transfer of business by a dealer where the transferee</p>	Section 18.	

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		<p>already holds a certificate of registration under this Act; or</p> <p>(c) an incorporated body is closed down or if it otherwise ceases to exist; or</p> <p>(d) the owner of a proprietorship business dies leaving no successor to carry on business; or</p> <p>(e) in case of a firm or association of persons if it is dissolved; or</p> <p>(f) a dealer has ceased to be liable to pay tax under this Act or has ceased to be subject to registration; or</p> <p>(g) a dealer has failed to pay any tax (including any penalty or interest) due from him under the provisions of this Act within three months of the due date; or</p> <p>(h) a dealer having issued any sale invoice to any person regarding sales of goods, has deliberately</p>		
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		<p>failed to account for the said invoice in his books of account; or</p> <p>(i) a dealer holds or accepts or furnishes or causes to be furnished a declaration form, which he knows or has reason to believe to be false; or</p> <p>(j) a dealer who has been required to furnish security under the provisions of section 20 but has failed to furnish such security; or</p> <p>(k) a dealer to whom registration certificate was granted has misused it; or</p> <p>(l) a dealer to whom registration was granted has permitted some other person to carry on business in the name of the dealer; or</p> <p>(m) a dealer has transferred any prescribed form of declaration or a certificate under this Act obtained by him, to any other person or a</p>		
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		dealer except for lawful purposes; or (n) a dealer has been registered by mistake; or (o) there is any other reason which in the opinion of the assessing authority warrants such action, the assessing authority may at any time, for reasons to be recorded in writing and after giving the dealer an opportunity of being heard, cancel the certificate of registration held by any dealer from such date as the assessing authority may specify in this behalf.		
24.	Whether the State VAT Law provide for suspension of registration?	Yes.	Section 17.	
25.	Circumstances requiring fresh application for registration.	Where a registered dealer is succeeded in the business by another dealer by transfer, reconstitution, or otherwise, the dealer so succeeded	Rule 9.	

Uttarakhand

		shall obtain a fresh registration certificate in accordance with these rules.		
26.	Whether separate registration required for works contract?	No separate registration is required, however regular registration under Section 15 is required.	Section 15.	
27.	Form and requirements for such registration.	Same as regular registration.	Form I, Rule 7.	
28.	Any other provisions/forms relevant in context of registration.	Form I.		

18. JAMMU & KASHMIR

Sl. No.	Particulars	Particulars	Relevant Section/ Rule	Remarks
1.	Eligible turnover for registration.	All persons who are liable to pay tax.	Section 27 & Rule 12(a).	Application must be made within 3 months from the date person become liable to pay tax in Form VAT 01.
2.	Types of registrations available (Regular/Small Dealers/Casual).	Voluntary registration. Regular registration.	Section 28 Rule 12 (f).	If sale exceeds ₹ 1 lakh during a year.
3.	Whether first temporary registration and then final registration is granted?	No.	NA.	NA.
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Section 28 Rule 12(f).	If turnover exceed ₹1,00,000/- in a years, irrespective to the fact that he is not liable to pay tax, a dealer may apply

Jammu & Kashmir

				for voluntary registration.
5.	Security, if any, for registration.	The authority may require the person seeking registration to furnish security.	Section 29(1). Rule 12(g) & Rule 27.	<ol style="list-style-type: none"> 1. In the form of fixed deposit. 2. Cash deposit. 3. In the form of bank guarantee. 4. Any other manner notified by Commissioner.
6.	Guaranty, if any for registration.	Bank guarantee.	Section 29. Rule 27(iii).	Guarantee should be by a schedule bank or a nationalized bank.
7.	Exemptions from registration.	Casual trader.	Section 27. Rule 12(a).	Casual dealer required to be registered under Rule 12 (a) in Form VAT 2.
8.	Registration authority.	Deputy Commissioner Commercial Tax or Assessing Authority.	Rule 2(xi).	

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9.	Information to be furnished in the application for registration.	<ol style="list-style-type: none"> 1. Name of applicant. 2. Trade name. 3. Address of place of business. 4. Business detail. 5. Bank detail. 6. Status of business. 	Rule 12(a) & Form VAT-01.	Application must be submitted in form VAT-01.
10.	Documents to be attached along with the application of registration.	<ol style="list-style-type: none"> 1. Information about proprietor/partner/ directors. 2. Detail of additional place of business. 3. Declaration of manager or authorised person. 	Rule 12(k). Rule 12(l) and Rule 65(1) & (3).	These information must be given in prescribed forms viz Form VAT 01 (A), Form VAT 01 (B) and Form VAT 01 (C) respectively.
11.	Is any verification done by site visit?	Yes. By inspector.	Rule 12(c).	Inspector should submit report within 7 days.
12.	Form for registration.	Form VAT 01, along with Annexure Form VAT 01 (A), Form VAT 01 (B) and Form VAT 01 (C).	Rule 12(a), 12(k), 12(l) & Rule 65(1) & (3).	The Annexures give the details pertaining to proprietor/partner/ directors, detail of

Jammu & Kashmir

					additional place of business, declaration of manager or authorised person.
13.	Whether the application for registration can be filed electronically?	No.		NA.	NA.
14.	Form for certificate of registration.	Form VAT 03.		Rule 12(f).	RC should contain the detail of head office, branch offices, godown/s and names of proprietor/ partners/ directors etc.
15.	Are the registration numbers allotted electronically?	No.		NA.	NA.
16.	Probable time within which the registration is normally granted.	20 days.		12(f)	
17.	Any other information sought for by the Department at the time of	Detail of immovable properties owned by person interested in business.		Rule 12(k).	Form VAT 01 (A).

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	registration.	Particulars of other business in which person is interested.		
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	Each ward/ division has section to deal with registration but the system is centralized for the State.		
19.	Procedure for registration of a Branch.	Must be submitted alongwith application for registration in Form VAT 01, in Form VAT 01 (B) or must adopt the procedure of amendment of RC.	Rule 19 (for amendment).	Must submit application for amendment within 30 days from the date of occurrence of event leading to amendment.
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	No separate provision for registration.	NA.	NA.
21.	Circumstances requiring amendment in registration certificate.	1. change of name, style of business, nature of business, or place of business; or	Rule 19(1) & (2).	Must inform the registering authority within 30 days.

Jammu & Kashmir

		2. opens a new place of business.		The registering authority shall amend the RC within 20 days.
22.	Time limit for intimating the authorities for amendment in the registration certificate.	30 days from the date of event leading to amendment.	Rule 19(1).	The registering authority shall amend the RC within 20 days.
23.	Circumstances requiring cancellation of registration.	<ol style="list-style-type: none"> 1. If dealer discontinue business, or 2. Sell business, 3. If proprietor enters into partnership, 4. Where dealer die and his legal heir submit for cancellation, 5. Dealer registered by mistake. 	Section 27(6). Rule 23.	Security shall be refunded to the dealer.
24.	Whether the State VAT Law provide for suspension of registration?	Yes, if dealer fails to furnish return or pay tax.	Sections 27(7) & (8), Rules 21 & 22.	If dealer furnish proof of payment of tax and furnishing of return, the RC suspended shall be restored.
25.	Circumstances requiring fresh			

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	application for registration.				
26.	Whether separate registration required for works contract?	N.A.		NA.	NA.
27.	Form and requirements for such registration.	N.A.		NA.	NA.
28.	Any other provisions/forms relevant in context of registration.	Every registration except one for casual traders shall be valid for 5 years from the date of its registration.		Rule -16.	The registration must be renewed within three months from the date of expiry of registration certificate.

19. KERALA

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration	₹5,00,000 and above.	Section 15(1). Rule 17.	There are certain dealers, who have to take registration without any turnover limit. Sec. 15(2).
2.	Types of registrations available (Regular/Small Dealers/ Casual).	VAT registered dealers. Presumptive tax dealer. Casual traders.	Rule 17.	Turnover limit for presumptive dealer is 50 lakhs.
3.	Whether first temporary registration and then final registration is granted?	No. Final registration at the first instance.		
4.	Whether the State VAT Law provide for voluntary registration?	Yes.		Compulsory registration Section 15A & Rule 17A.
5.	Security, if any, for registration.	Refer Annexure 'A' .	Section 17. Rule 19.	Security may be furnished in any form prescribed.
6.	Guaranty, if any for registration.	Guarantee not compulsory. Security may be furnished in the form	Rule 19(2)(b).	

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			of bank guarantee in form no. 6C.		
7.	Exemptions from registration.	Dealer exclusively in rationed articles under the Kerala Rationing order, 1966.	Section 15(3).		
8.	Registration authority.	Depending on geographical area.			
9.	Information to be furnished in the application for registration.	Refer Annexure 'B' .			
10.	Documents to be attached along with the application of registration.	Refer Annexure 'C' .			
11.	Is any verification done by site visit?	Yes, by the Assessing Officer.			
12.	Form for registration.	Form 1 – Normal VAT dealer. Form 1A – Presumptive dealer. Form 1B – Casual trader.		Registration is valid for one year and to be renewed every financial year. Section 16(7).	
13.	Whether the application for registration can be filed electronically?	No.			
14.	Form for certificate for registration.	Form 4 - Normal dealer. Form 4A – Presumptive dealer Form 4B - Casual trader.			
15.	Are the registration numbers allotted electronically?	No.			

Kerala

16.	Probable time within which the registration is normally granted.	30 days.	Section 16(3).	
17.	Any other information sought for by the Department at the time of registration.	Details required to establish the genuineness of the dealer.		
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	No. The Assessing Officer is directly processing the application.		
19.	Procedure for registration of a Branch.	Details of branches can be disclosed alongwith the application for registration. Branches established after getting registration is to be separately intimated. Fee of ₹150/- per branch is to be remitted.	Section 16(4).	
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	All those seeking registration should have a place & business in the State of Kerala.		Security deposit payable by a non-resident dealer is higher than that of a resident.
21.	Circumstances requiring amendment	If there is change in business name or	Rule 17(26).	

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	in registration certificate.	in the goods dealt with.		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	No prescribed form for seeking amendment. Time limit for intimating amendment - 7 days of such change.	Rule 17(25).	
23.	Circumstances requiring cancellation of registration	On requisition of dealer or on detection of offence by Assessing Officer.	Section 16(8). Section 16(9) & (10). Section 18.	
24.	Whether the State VAT Law provide for suspension of registration?	Yes.		
25.	Circumstances requiring fresh application for registration	No such circumstances.		
26.	Whether separate registration required for works contract?	No.		
27.	Form and requirements for such registration.	Not Applicable.		
28.	Any other provisions/forms relevant in context of registration.	Registration fee payable is based on the turnover of the dealer, subject to a maximum of ₹20,000/-	Section 16(1).	Registration renewal fee payable is ₹1,500/-. If the dealer is not having CST registration ₹500/-

20. TAMIL NADU

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	10 lakh [*1] / 5 lakhs [*2] / Nil [*3]	Section 38(1)(a)[*1,*2], section 38(3)(g)[*3] & Rule 4.	Dealer in bullion, gold, silver, precious stones & every factor, broker commission agent auctioneer, casual trader, agent of non resident dealer mercantile agent, exporter, importer and a dealer registered under CST are to be registered irrespective of turnover.
2.	Types of registrations available. (Regular /Small Dealers/Casual).	Regular /Casual.	Section 38.	Only one type.

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	Whether first temporary registration and then final registration is granted?	No.		Only direct registration.
3.	Whether the State VAT Law provide for voluntary registration?	No.		
4.	Security, if any, for registration.	Yes.		
5.	Guaranty, if any, for registration.	Not at the time of registration, but later.		
6.	Exemptions from registration.	No		
7.		Various institutions /dealers notified under the erstwhile TNGST Act 1959 (section 20).	Dealers in green tea leaves, vegetables fruits, hand dying etc and educational institutions selling note books, stationery, Burma repatriates Merchants, Sri Ramakrishna math, Mylapore Chennai, Kamban kazhagam etc.	
8.	Registration authority.	Head of the assessment circle in whose jurisdiction the principal place of	Section 2(31).	

Tamil Nadu

9.	Information to be furnished in the application for registration.	business of the dealer is situated or such authority authorised by the Commissioner. Dealers name, address(es), its constitution, date of commencement, details about proprietor, partner, directors (PAN, bank account, photographs, residential proof) details of immovable property, sources of purchases, two references, details about bank account, details of payment of registration fees etc., PAN of the dealer.	Vide form A and Rule 4.	
10.	Documents to be attached along with the application of registration.	Photographs and residential proof of proprietor, partner, director, manager, partnership deed, memorandum and articles of association, documents for place of business, PAN card copy, demand draft for registration fees Rs 500/-, pre stamped envelope for sending the registration certificate by RPAD.	Sections 38, 39, Rule 4.	

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11.	Is any verification done by site visit?	Yes.		Circular No. D3/36535/ 2010 Dated: 30-9-2010 enclosed as Annexure 'A'.	
12.	Form for registration.	Form B.			
13.	Whether the application for registration can be filed electronically?	Yes.			No specific rule.
14.	Form for certificate for registration.	Form B.		Rule 4(10)(a).	
15.	Are the registration numbers allotted electronically?	TIN generated by the electronic system.			
16.	Probable time within which the registration is normally granted.	Normally within a week to 10 days time.		Deemed registration certificate is not issued within 30 days Rule 5(1)(c).	
17.	Any other information sought for by the Department at the time of registration.	Statement taken from the manager or person in charge of business at the time of inspection at the place of business, name board is insisted and it		Circular No. D3/36535/2010 Dated: 30-9-2010.	

		has to be in Tamil.			
18.	Whether there is a separate section dealing with registration - Is it Centralised for the State or each division/ward has a section to deal with registration?	It is not centralized and each jurisdictional head is the registering authority to grant registration.			
19.	Procedure for registration of a Branch.	A letter alongwith : (1) legal proof for such branch like rental agreement, receipt etc., and (2) payment of registration fees of ₹50/-	Section 39(1).		
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in India, if any.	Available.	Rule 4(5).		
21.	Circumstances requiring amendment in registration certificate.	A dealer dies, transfer of business in whole or part minor inherits business, succession.	Sections 38(4)(a), (b) & (c), Rule 4(6), 4(7)		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	30 days.	Rules 4(7), 5(3), 5(4)(a), 5(4)(b), 5(5)(a), Section 5(5)(b).		

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23.	Circumstances requiring cancellation of registration.	Closure of business, good and sufficient reason, if two consecutive years the turnover is less than the threshold limit prescribed in section 3.	Sections 39(10), 39(14), & 39(13).	
24.	Whether the State VAT Law provide for suspension of registration?	No.		
25.	Circumstances requiring fresh application for registration.	After crossing threshold limit of turnover, change in constitution, succession, take over, merger, demerger.	Section 38(4), Rule 4(6)/4(7),	
26.	Whether separate registration required for works contract?	No.		
27.	Form and requirements for such registration.	Not applicable.		
28.	Any other provisions/forms relevant in context of registration.	Form A, B, E enclosed as Annexure 'B'.	More stringent procedure for evasion prone commodities like iron and steel and electrical goods.	

1. DELHI

ANNEXURE - A

Documents required for reduction of security

DOCUMENT	REDUCTION AMOUNT
Last paid electricity bill in his name. [The bill should be in the name of the business and for the address specified as the main place of business in the registration form].	Ten thousand rupees
Last paid telephone bill in his name. [The bill should be in the name of the business and for the address specified as the main place of business in the registration form].	Five thousand rupees
Permanent Account Number (PAN) issued under the Income Tax Act, 1961 (43 of 1961).	Ten thousand rupees
Any document as proof of ownership of principal place of business.	Thirty thousand rupees
Any document as proof of ownership of residential property.	Twenty thousand rupees
Notarised photocopy of the passport of proprietor/managing partner or managing director.	Ten thousand rupees

ANNEXURE - B

Table – Forms of Security

	Form of security	Conditions	Amount of security
1	Cash	The Government will not pay any interest on security deposit, held in the form of cash.	Amount of cash deposited in appropriate Government treasury.
2	Promissory notes, stock certificates of any State Government.		These securities shall be accepted at five per cent below their market price as on date of submission or at

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	Form of security	Conditions	Amount of security
			their face value, whichever is less.
3	Post Office Cash Certificates, Treasury Savings Deposits, National Plan Savings Certificates, 12 Year National Defence Certificates, 10 Year National Defence Certificates.	These certificates shall be formally transferred to the (President of India) and shall be accepted with the sanction of the Post Master of the office of registration.	Surrender value at the time of tender.
4	Post Office Savings Bank Pass Books.	A pass book, for a deposit made under the Post Office Savings Bank Rules, may be accepted as security provided that the dealer has signed and delivered to the Post Master a letter in the prescribed form as required by the said rules. The pass book shall be sent to the post office as soon as possible after the 15th June of each year so that necessary entries of interest may be made therein.	Amount deposited
5	Municipal debentures or Port Trust Bonds and/or Debentures issued by the Government or a financial corporation.		These securities shall be accepted at five per cent below the market price as on date of submission or face value whichever is less.
6	Bonds or debentures issued by corporate bodies guaranteed by the Central or any		These securities shall be accepted at five per cent below the market price or

	Form of security	Conditions	Amount of security
	State Government as regards the payment of principal and interest or as regards principal only.		face value, whichever is less.
7	Deposit receipts of any authorised bank.	The deposit receipts shall be made in the name of the dealer but pledged to the President of India. The Bank shall agree that on receiving a signed treasury <i>challan</i> from the Commissioner and withdrawal order duly signed by the Commissioner, the bank will at once remit the amount in full or in part as may be specified in the order into the treasury and send the receipted <i>challan</i> to the Commissioner. The dealer will agree in writing to undertake the risk involved in the investment.	The amount shown on the deposit receipt.
8	Mortgage of immovable property, hypothecation or pledge of movable property, personal surety.	Mortgage bond in writing shall be executed in favour of the President of India and registered according to law of registration at the cost of the dealer. The property mortgaged shall be free from all encumbrances. Personal surety shall be in the form of a personal bond with one or two guarantees acceptable to the Commissioner. This	Amount stated in the relevant document as the maximum amount recoverable under the mortgage, hypothecation, pledge, or personal surety.

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	Form of security	Conditions	Amount of security
		<p>form of security shall be accepted subject to such conditions as may be laid down from time to time by the Commissioner by a general or special order.</p> <p>The liability of the surety or guarantor shall be co-extensive with that of the dealer for the period the contract of surety or guarantee remains in operation notwithstanding the fact that the assessment proceedings against the dealer under Chapter VI of the Act for the period are initiated before or after the said period. The liability of the surety or guarantor shall be enforced and executed according to the law for the recovery as arrears of land revenue referred to in section 44.</p>	
9	Bank guarantee.	<p>The bank must be a Scheduled Bank.</p> <p>The bank guarantee shall be initially valid for a period of one year and shall be kept valid till such time the Commissioner may require.</p>	The amount stated in the relevant document as the maximum amount recoverable under the bank guarantee.

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	Telephone Number																			
	Fax Number																			

10. Permanent Address <i>(If different from residential address)</i>	Building Name/ Number																			
	Area/Road																			
	Locality/ Market																			
	Pin Code																			
	Telephone Number																			
	Fax Number																			

11. Whether engaged in any other business		<input type="checkbox"/> Yes										<input type="checkbox"/> No									
If yes, give details:-																					
(i) Name & address of other business																					
(ii) TIN																					
(iii) Status																					

* if engaged in two or more other business, attach details on a separate sheet.

Annexures-Delhi

<i>outside Delhi)</i>	Number																				
	Fax Number																				
	Date of establishment																				
		Day	/	Month	/	Year															

Type	<input type="checkbox"/> Godown / Warehouse <input type="checkbox"/> Factory <input type="checkbox"/> Shop <input type="checkbox"/> Other place of business																					
Address	Building Name/																					
<i>State local sales tax/ VAT/ CST registration number (if place of business is situated outside Delhi)</i>	Area/Road																					
	Locality/Market																					
	Distt.																					
	State																					
	Pin Code																					
	Email Id																					
	Telephone Number																					
	Fax Number																					
	Date of establishment																					
		Day	/	Month	/	Year																

Type	<input type="checkbox"/> Godown / Warehouse <input type="checkbox"/> Factory <input type="checkbox"/> Shop <input type="checkbox"/> Other place of business																					
Address	Building Name/																					
<i>State local sales tax/ VAT/CST registration number (if place of business is situated outside Delhi)</i>	Area/Road																					
	Locality/Market																					
	Distt.																					
	State																					
	Pin Code																					
	Email Id																					
	Telephone Number																					
	Fax Number																					
	Date of establishment																					
		Day	/	Month	/	Year																

Instructions for filling Registration Form (DVAT-04) (For details refer to Section 19 and Rule 12)

1. Please fill in all the details in CAPITAL letters.
2. Please note that you are **mandatorily** required to register if :
 - (i) your turnover at any time during a financial year exceeds taxable quantum; or
 - (ii) you are liable to pay tax, or are registered or required to be registered under Central Sales Tax Act, 1956
(‘Taxable quantum’ is ₹ 10 lacs except in the case of an importer where it is NIL)
3. Please note that irrespective of the quantum of turnover of the business, a dealer may apply for voluntary registration under the Delhi Value Added Tax Act, 2004.
4. For field 3, an “**importer**” means -
 - (i) (a person who brings his own goods into Delhi; or
 - (ii) a person on whose behalf another person brings goods into Delhi; or
 - (iii) in the case of a sale occurring in the circumstances referred to in sub-section 2 of section 6 of the Central Sales Tax Act, 1956, the person in Delhi to whom the goods are delivered.
5. The application for registration under this Act should be filed within 30 days from the date of person becoming liable for payment of tax.
6. For **field 8**, if the business does not have a PAN, then please mark ‘Applied for’ or ‘N/A’ as applicable.
7. For **field 15**, please fill the description of top five items on the basis of value of goods sold.
8. In case any of these details change, the dealer is required to intimate the department of the amendments with **one month** of the change.
9. The form has to be filled and signed by the authorised signatory of the business.
10. Businesses with a turnover of more than five crores rupees are mandatorily required to file returns every month. Businesses with a turnover of less than five crores rupees are required to file returns every quarter. They may however, elect to file their returns every month.

Compilation of Registration Provisions under VAT Laws of different States

11. Registration application should be verified and signed by the following:
- (i) in the case of an individual, by the individual himself, and where the individual is absent from India, either by the individual or by some person duly authorised by him in this behalf and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
 - (ii) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;
 - (iii) in the case of a company or local authority, by the principle officer thereof;
 - (iv) in the case of a firm, by any partner thereof not being a minor;
 - (v) in the case of any other association, by any member of the association or person;
 - (vi) in the case of a trust, by the trustee or any trustee; and
 - (vii) in the case of any other person, by some person competent to act on his behalf

Instructions for filling Registration Form (Part A, B and C)

1. In case of partnerships, Part A to be filled and signed by the managing partner plus top 4 other partners.
2. In case of companies, Part A to be filled and signed by the company secretary, the managing director and 3 other directors.
3. If required, make additional copies of the Parts and attach with application form for registration (DVAT-04)
4. An amendment would be required each time a person changes (and not when the details of an existing person change)
5. In case of minors, the specimen signature of guardian/trustee should be furnished.
6. In case of Part C, it is to be filled and signed by the person whose details are given in the Part.
7. Every sheet filled in the Part has to be signed by the same person (authorised signatory) who has signed the registration application.
8. In case any of the Parts are not applicable, please strike off the same and write 'Not Applicable' on the said Part.

2. HARYANA

ANNEXURE- A

Form VAT-A1

[See rule 11(5)]

Application for the grant of registration under section 11 of the Haryana Value Added Tax Act, 2003

To

The Assessing Authority,
_____ District.

I _____ Proprietor/Partner(s)/Karta of HUF/Principal Officer managing the business/affairs of the Company/Society/Association of Persons/Club/Head of the Department or any other officer duly authorised by him in writing, of the business, details of which are given below, hereby apply on behalf of the said business for grant of a certificate of registration under the Haryana Value Added Tax Act, 2003, for which a registration fee of ₹ 100.00 has been paid on..... vide TR No..... date...../ by affixing court fee stamp worth ₹100.00 on this application :-

1. Name and style of the business

--

2. Principal place of Business and contact Number(s).

Address	Phone:
City	Fax:
District	E-Mail:

3. Permanent Account number of the business (PAN)

--

4. Constitution of the business (whichever is applicable

Proprietorship	Public Limited Company	Board or Corporation	Government Department
Partnership	HUF	Association of Persons	*
Private Limited Company	Co-Operative Society	Club	

*(To be specified if not covered by any of the given descriptions)

Compilation of Registration Provisions under VAT Laws of different States

5. Nature of Business() whichever is applicable

Manufacturing	Bricks Klin Owner	Whole Sale Trade	Leasing
Mining	Halwahi	Retail Trade	Rice Sheller
Power Generation / Distribution	Plyboard Manufacturer	Food grain Commission Agent	Stone Crusher
Works Contractor	Lottery Dealer	Eating Establishment	Other

6. Four principal commodities is which the business is dealt with.

7. EAC (Economic Activity Code)
(as per Schedule I of VAT Rules)

8. Basis of Import
incurring liability to pay tax ()
Export Sale exceeding rupees one lac
whichever is Voluntary registration
applicable.

9. Date of liability

10. Details of Bank Account(s)

Name of Bank with address	Type of account	Account Number

11. Details of immovable properties owned wholly or partly by the business.

Serial. No.	Description of property	Address where property is situated	Approximate value	Share %

12. Script in which account books are maintained.

- 13. The names, addresses and other details of the proprietor, each of the partner, Karta of HUF and each director (in case of private limited company) are attached as per Annexure – I.
- 14. A copy of the partnership deed /Memorandum of Articles of Association is enclosed.
- 15. The details of additional place(s) of business are attached as per Annexure-II.
- 16. The list of goods required to be purchased at concessional rate of tax under sub-section (4) of section 7 is attached as per Annexure-III.
- 17. The details of security furnished are attached as per Annexure-IV.
- 18. Passport size (self signed) photographs of the proprietor, each of the partner, Karta of HUF and each director (in case of private limited company) are pasted below.

Name _____ Status _____	Name _____ Status _____	Name _____ Status _____
----------------------------	----------------------------	----------------------------

VERIFICATION

I/We _____ do hereby solemnly affirm and declare that the information contained in this application, including Annexures attached herewith, is true and correct to the best of my/our knowledge and belief.

Place _____ Signature

Date: _____ Status.....

Full Name

DECLARATION

- (i) I/We hereby undertake to abide by the provisions of the Haryana Value Added Tax Act, 2003 and the Haryana Value Added Tax Rules, 2003.
- (ii) A sign board in the name of my/our business has already been displayed at all the business premises.
- (iii) That the books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

Compilation of Registration Provisions under VAT Laws of different States

Place Signature

..... Status.....

Date: Full Name

(Signature of other partners in case of partnership business)

(1) Place..... Signature..... (2) Place..... Signature.....

..... Full Name Full Name

Date..... Status..... Date..... Status.....

(3) Place..... Signature..... (4) Place..... Signature.....

..... Full Name Full Name

Date..... Status..... Date..... Status.....

(For office use only)

Acknowledgement receipt No. Date Ward No.

Signature and Stamp of
section clerk

Annexure I

(To be attached with form VAT-A1)

Information about Proprietor, each Partner (in case of partnership business)/Director (in case of Private Company) separately and Karta of HUF

1. **Full Name in Capitals** _____
2. **Father's Name in Capitals** _____
3. **Status** _____
4. **Extent of interest in business** _____
5. **Permanent Address** House No. _____ Sector/ Street _____
 City _____ District _____
 State _____ Pin _____
6. **Present Address** House No. _____ Sector/ Street _____
 City _____ District _____
 State _____ Pin _____

7. **Details of all immovable properties owned:**

Sr. No.	Full address where property is situated	Approximate value	Extent of share

8. **Particulars of other business(s) in which the person has interest**

Sr.No.	Name of business	Address	Extent of share

VERIFICATION

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein.

Place _____

Date _____

Signature of the person concerned

Compilation of Registration Provisions under VAT Laws of different States

Annexure- II

(To be attached with form VAT -A1)

Details of additional places of business

Sr. No.	Complete Address	Use of premises- factory/ godown/ office/ sale outlet/ any other (to be specified)	Telephone Number

VERIFICATION

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein. I further declare that I shall inform the department whenever there is a change in the information provided in this Annexure.

Place _____ Signature

Date _____ Full name _____

Status _____

Annexure -III

(To be attached with form VAT -A1)

The List of goods required to be purchased at concessional rate of tax under sub-section (4) of section 7.

S. No. (1)	Purpose for which required (2)	Description of goods (3)
1.	For use in manufacture of goods for sale.	
2.	For use in telecommunication network.	
3.	For use in mining	
4.	For use in generation or distribution of electricity or any other form of power.	
5.	For use in packing of goods specified in Column (3) of entries at serial Nos.1 to 4 above, as the case may be	

Signature _____

Full Name _____

Status _____

Compilation of Registration Provisions under VAT Laws of different States

Annexure –IV

(To be attached with form VAT –A1)

(Details of Security Furnished)

Serial No.	Name of the Surety	Type of Security	Amount	Name and TIN under the VAT Act of the business in which surety has an interest	Date of expiry (in case of Bank guarantee)

VERIFICATION

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein. I further declare that I shall inform the department whenever there is a change in the information provided in this Annexure.

Place _____ Signature _____
Date _____ Full name _____
Status _____

3. PUNJAB

ANNEXURE - A

Section	Person liable to pay tax	Gross turnover exceeding ₹
6(3)(a)(i)	If a person imports taxable goods for sale or manufacturing or processing goods in state	One
(ii)	If a person receives goods on consignment/branch transfer basis from within or outside the state on which no tax has been paid under this Act.	One
(iii)	If a person is liable to pay purchase tax under section 19	One
(iv)	If a person is a manufacturer	One Lac
(v)	If a person is running hotel/restaurant	Five Lacs
(vi)	If a person is running bakery	Ten Lacs
(vii)	If a person wishes voluntary registration	Five Lacs
(viii)	If any other person	Fifty Lacs
(ix)	In case a person is registered under CST Act	0 (Zero)

ANNEXURE - B

Form VAT-1

[See rule 3(2)]

Application for Registration

1. Name of the applicant
2. Trade name in which business is carried on
(if different from name of applicant)
3. Type of registration (Tick as applicable) VAT (Obligatory) VAT (Voluntary) TOT
5. Expected Turnover in the current financial year (Tick one) Rs 25 lacs or above Less than Rs 25 lacs but greater than Rs 5 lacs
5. Date from which liable to tax DD / MM / YYYY
6. Constitution of business (Tick one) Proprietorship Partnership HUF Private Ltd. Company Public Ltd. Company Society/ Club/ Trust Government Company Government Corporation Central / State Government
- Others, please specify _____
(Please fill details about persons having interest in business in Annexure I)
7. Nature of business (Tick all applicable) Manufacture Retail Works Contract Others, please specify Distribution Export Leasing Wholesale Import
8. List of principal goods manufactured / sold As per List attached
9. Permanent Account Number (PAN), if available
10. Registration number under Central Excise Act (if applicable)
11. Main operating bank account Bank name: Address:
12. Address of Principal place of business in Punjab:
 Building Name/ Number
 Area/ Road
 City
 Pin Code

Annexures–Punjab

Email Id

Telephone Number(s)

Fax Number(s)

13. Number of places of business in India (attach details about places of business including that of other places of business in Chandigarh)
- | | Within State
(Nos. only) | Outside state
(Nos. only) |
|--|-----------------------------|------------------------------|
|--|-----------------------------|------------------------------|

Factories

Godowns/Warehouses

Branches

Shops/ Retail outlets

Others (Please specify)

14. Total no. of enclosures

Verification

I certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature

Full name of authorized representative

Designation

Date

Place

Compilation of Registration Provisions under VAT Laws of different States

Annexure I

Particulars of person(s) with interest in business

1. Name of the Business
2. Full Name
3. Fathers/ Husbands Full Name
4. Date of Birth (in case of minors) _____ / _____ / _____
DD / MM / YYYY
5. Gender (Tick as applicable) Male Female
6. Principal Place of Business
Building Name/ No.
Area/ Road
City
Pin Code
Email Id
Telephone No(s)
Fax Numbers(s)
7. Permanent Residential Address
Building Name/ Number
Area/Road
City
Pin Code
Email Id
Telephone No(s)
Fax Number(s)
8. Status and extent of interest in business
9. Particulars of interest in any other business(es) within Punjab, if any.

Name of other business	Complete Address of other business	VRN/TRN	CST Registration No	Nature and extent of interest in the business
------------------------	------------------------------------	---------	---------------------	---

10. Particulars of all immovable property owned by or in which the person has any interest.

Description of property	Full address of the property	Nature and extent of interest in the property
-------------------------	------------------------------	---

Verification

I certify that the information given in this form is true and correct to the best of my knowledge and belief and nothing has been concealed. I further declare that I shall inform the department whenever there is a change in the information provided above.

Signature
Full name of the person

Designation

Place

Date

Compilation of Registration Provisions under VAT Laws of different States

Annexure II
Particulars of places of business

1. Principal place of business
Building Name/Number
Area/ Road
City
Pin Code
Email Id
Telephone Number(s)
Fax Number(s)
 2. State Punjab
 3. Date of establishment
 4. Type Godown Factory/ Industries Shop/Retail outlets
(Tick One) Office/Branch offices Other (Please specify)
-
1. Additional places of business (If more than one, attach separate sheets)
Building Name/
Number
Area/ Road
City
Pin Code
Email Id
Telephone
Number(s)
Fax Number(s)
 2. State
 3. State local tax registration number (if State is other than Punjab)
 4. Date of establishment
 5. Type Godown Factory/ Industries Shop/ Retail outlets
(Tick One) Office/Branch offices Other (Please specify)

Verification

The above statement(s) are true and complete to the best of my knowledge and belief and nothing has been concealed. I further declare that I shall inform the department whenever there is a change in the information provided above

Signature

Full name of the person

Designation

Place

Date

Compilation of Registration Provisions under VAT Laws of different States

Annexure III
Particulars of authorized representative

1. Name of the Business
2. Place of business with address
3. Full Name of the Authorised representative
4. Designation
5. Permanent Residential Address
Building Name/ Number
Area/ Road
City
Pin Code
Email Id
Telephone Number(s)
Fax Number(s)
6. Date from which authorised to act as an authorised representative DD / MM / YYYY

Declaration

I/ We declare that the person named above is authorised to act as an authorised representative for the above referred business for which application for registration is being filed / is registered under Punjab VAT Act, 2005. His all actions in relation to this business will be binding on us.

Signatories

Full Name	Signature	Status
-----------	-----------	--------

Acceptance as an authorised representative

I, accept to act as an authorised representative for the above referred business.

Signature

Full name of the person

Designation

Place

Date

I. Instructions:

1. Please fill in all the details in CAPITAL letters
2. For field 2, give details of the trade names if the business is carried on in different names.
3. For field 3, please note that it is mandatory for you to register as VAT registrant if you are:
 - a. a manufacturer whose annual turnover exceeds ₹ 1,00,000/; **OR**
 - b. an importer, who brings goods worth more than Re 1/ into Punjab from any place outside its territorial jurisdiction (including from other States and Union Territories in India); **OR**
 - c. a dealer having registration under CST Act, 1956 and who wishes to retain the CST status; **OR**
 - d. none of the above, but you have an annual turnover greater than ₹50,00,000/

In case you are not a manufacturer and do not fall into any of the above categories but you have an annual turnover greater than ₹ 5,00,000/-, you have the choice to opt for **EITHER** VAT registration **OR** TOT registration.

Please note that if you are a person for whom it is mandatory to register as VAT registrant, you will have to tick VAT (obligatory). In case you choose to opt for **EITHER** VAT registration **OR** TOT registration, you will have to tick VAT (voluntary) or TOT respectively

4. For field 7, more than one boxes may be ticked if applicable. Please note that an importer is a person who brings goods into Punjab from any place outside its territorial jurisdiction including from other States and Union Territories in India

Compilation of Registration Provisions under VAT Laws of different States

5. For field 7, please name the main nature of business on the basis of value or turnover.
 6. For field 8, please name the main goods sold on the basis of value. Please note in case you are an exclusive Kirana or general merchandise dealer then please write General merchandise
 7. For field 9, if authorised representative does not have a PAN, then please mark Applied for or N/A as applicable
 8. Registration application should be verified and signed by an authorised representative, as defined below:
 - a. proprietor, in case of proprietorship concern
 - b. partner, in case of Partnership firm
 - c. managing director or authorized signatory, in case of a company
 - d. manager or karta, in case of Hindu Undivided Family
 - e. principal officer managing the business, in case of any association of individuals
 - f. authorised representative, in all other cases
- II.** Instructions for using Annexure I of Registration application
1. To be filled in if the applicant is not a company.
 2. The format is to be used for providing details about person(s) who have interest in the business; and whose details have either not been notified to the Department or have undergone changes not notified to the Department.
 3. If required please make additional photocopies of the Annexure and attach with Registration application
 4. Every sheet filled in Annexure I format has to be signed by the same person (authorised representative) whose particulars are being provided in that sheet
 5. Please paste passport size photographs of the person whose details are being provided.
- III.** Instructions for using Annexure II of Registration application
1. The format is to be used for providing details about all places of business including the principal place of business
 2. If required, please make additional photocopies of the Annexure and attach with the registration application
 3. Every sheet filled in Annexure II format has to be signed by the same person (authorised representative) who has signed on the registration application

- IV.** Instructions for using Annexure III of Registration application
1. This Annexure needs to be used for providing details about the authorised representative
 2. Declaration provided in this Annexure needs to be signed by all the persons having interest in the business
 3. If space is inadequate, please provide the declaration in another sheet in the given format

4. CHANDIGARH

ANNEXURE 'A'

Taxable Quantum as applicable in Chandigarh

S. No.	Description	Taxable Quantum
1	Importer / exporter of goods in/out of State	₹ 1/-
2	Liable to pay purchase tax	₹ 1/-
3	Manufacturer	₹ 1 Lacs
4	Consignment / branch transfer	₹1/-
5	Voluntary registration	₹ 5 Lacs
6	Other persons	₹ 50 Lacs
7	TOT registration	₹ 50 Lacs

ANNEXURE 'B'

Form VAT-1

[See rule 3(2)]

Application for Registration

- 1 Name of the applicant
- 2 Trade name in which business is carried on (if different from name of applicant)
- 3 Type of registration (Tick as applicable) VAT (Obligatory) VAT (Voluntary) TOT
- 4 Expected Turnover in the current financial year (Tick one) Rs 25 lacs or above Less than Rs 25 lacs but greater than Rs 5 lacs
- 5 Date from which liable to tax DD / MM / YYYY
- 6 Constitu-tion of business (Tick one) Proprietorship Private Ltd. Company Government Company Partnership Public Ltd. Company Government Corporation HUF Society/ Club/ Trust Central / State Government
 Others, please specify _____
(Please fill details about persons having interest in business in Annexure I)
- 7 Nature of business (Tick all applicable) Manufacture Distribution Wholesale Retail Export Import Works Contract Leasing Others, please specify
- 8 List of principal goods manufactured / sold
- 9 Permanent Account Number (PAN), if available
- 10 Registration number under Central Excise Act (if applicable)
- 11 Main operating bank account Bank name: Address:

Compilation of Registration Provisions under VAT Laws of different States

- 12 Address of Principal place of business in Chandigarh:
Building Name/
Number
Area/ Road
City
Pin Code
Email Id
Telephone
Number(s)
Fax Number(s)
- 13 Number of places of business in India (attach details about places of business including that of other places of business in Chandigarh)
- | | Within State
(Nos. only) | Outside
state
(Nos.
only) |
|----------------------------|-----------------------------|------------------------------------|
| Factories | | |
| Godowns/ | | |
| Warehouses | | |
| Branches | | |
| Shops/ Retail
outlets | | |
| Others (Please
specify) | | |
- 14 Total no. of enclosures

Verification

I certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature
Full name of authorized representative
Designation
Date
Place

Compilation of Registration Provisions under VAT Laws of different States

Name of other business	Complete Address of other business	VRN/TRN	CST Registration No	Nature and extent of interest in the business
------------------------	------------------------------------	---------	------------------------	---

10. Particulars of all immovable property owned by or in which the person has any interest

Description of property	Full address of the property	Nature and extent of interest in the property
-------------------------	------------------------------	---

Verification

I certify that the information given in this form is true and correct to the best of my knowledge and belief and nothing has been concealed. I further declare that I shall inform the department whenever there is a change in the information provided above

Signature
Full name of the person

Designation

Place

Date

Annexure II
Particulars of places of business

1. Principal place of business
Building Name/
Number
Area/ Road
City
Pin Code
Email Id
Telephone No(s)
Fax Number(s)
2. State Chandigarh
3. Date of establishment
4. Type Godown Factory/
(Tick One) Industries Shop/ Retail
 Office/Branch outlets
offices Other (Please specify)

1. Additional places of business (If more than one, attach separate sheets)
Building Name/
Number
Area/ Road
City
Pin Code
Email Id
Telephone No(s)
Fax Number(s)
2. State
3. State local tax registration number (if
State is other than Chandigarh)
4. Date of establishment
5. Type Godown Factory/
(Tick One) Industries Shop/ Retail
 Office/ Branch offices Other (Please specify)

Compilation of Registration Provisions under VAT Laws of different States

Verification

The above statement(s) are true and complete to the best of my knowledge and belief and nothing has been concealed. I further declare that I shall inform the department whenever there is a change in the information provided above.

Signature

Full name of the person

Designation

Place

Date

Annexure III
Particulars of authorized representative

1. Name of the Business
2. Place of business with address
3. Full Name of the Authorised representative
4. Designation
5. Permanent Residential Address
Building Name/ Number
Area/ Road
City
Pin Code
Email Id
Telephone Number(s)
Fax Number(s)
6. Date from which authorised to act as an authorised representative DD / MM / YYYY

Declaration

I/ We declare that the person named above is authorised to act as an authorised representative for the above referred business for which application for registration is being filed/is registered under Punjab VAT Act, 2005. His all actions in relation to this business will be binding on us.

Signatories

Full Name	Signature	Status
-----------	-----------	--------

Acceptance as an authorised representative

I, accept to act as an authorised representative for the above referred business.

Signature

Full name of the person

Designation

Place

Date

Compilation of Registration Provisions under VAT Laws of different States

I. Instructions:

1. Please fill in all the details in CAPITAL letters
2. For field 2, give details of the trade names if the business is carried on in different names.
3. For field 3, please note that it is mandatory for you to register as VAT registrant if you are:
 - a. a manufacturer whose annual turnover exceeds ₹ 1,00,000/; **OR**
 - b. an importer, who brings goods worth more than Re 1/ into Chandigarh from any place outside its territorial jurisdiction (including from other States and Union Territories in India); **OR**
 - c. a dealer having registration under CST Act, 1956 and who wishes to retain the CST status; **OR**
 - d. none of the above, but you have an annual turnover greater than ₹50,00,000/

In case you are not a manufacturer and do not fall into any of the above categories but you have an annual turnover greater than ₹ 5,00,000/-, you have the choice to opt for **EITHER** VAT registration **OR** TOT registration.

Please note that if you are a person for whom it is mandatory to register as VAT registrant, you will have to tick VAT (obligatory). In case you choose to opt for **EITHER** VAT registration **OR** TOT registration, you will have to tick VAT (voluntary) or TOT respectively.

4. For field 7, more than one boxes may be ticked if applicable. Please note that an importer is a person who brings goods into Punjab from any place outside its territorial jurisdiction including from other States and Union Territories in India.
5. For field 7, please name the main nature of business on the basis of value or turnover.
6. For field 8, please name the main goods sold on the basis of value. Please note in case you are an exclusive Kirana or general merchandise dealer then please write General merchandise.
7. For field 9, if authorised representative does not have a PAN, then please mark Applied for or N/A as applicable.
8. Registration application should be verified and signed by an authorised representative, as defined below:
 - a. proprietor, in case of proprietorship concern
 - b. partner, in case of Partnership firm
 - c. managing director or authorized signatory, in case of a company

Annexures–Chandigarh

- d. manager or karta, in case of Hindu Undivided Family
- e. principal officer managing the business, in case of any association of individuals
- f. authorised representative, in all other cases

II. Instructions for using Annexure I of Registration application

- 1. To be filled in if the applicant is not a company.
- 2. The format is to be used for providing details about person(s) who have interest in the business; and whose details have either not been notified to the Department or have undergone changes not notified to the Department.
- 3. If required please make additional photocopies of the Annexure and attach with Registration application.
- 4. Every sheet filled in Annexure I format has to be signed by the same person (authorised representative) whose particulars are being provided in that sheet.
- 5. Please paste passport size photographs of the person whose details are being provided.

III. Instructions for using Annexure II of Registration application

- 1. The format is to be used for providing details about all places of business including the principal place of business.
- 2. If required, please make additional photocopies of the Annexure and attach with the registration application.
- 3. Every sheet filled in Annexure II format has to be signed by the same person (authorised representative) who has signed on the registration application.

IV. Instructions for using Annexure III of Registration application

- 1. This Annexure needs to be used for providing details about the authorised representative.
- 2. Declaration provided in this Annexure needs to be signed by all the persons having interest in the business.
- 3. If space is inadequate, please provide the declaration in another sheet in the given format.

5. HIMACHAL PRADESH

ANNEXURE A

Form VAT-1

[See rule 3(1)]

Application for the grant of VAT/GENERAL registration under section 14 of the Himachal Pradesh Value Added Tax Act, 2005.

To,
The Assessing Authority,
.....District.

I/WeProprietor/Manager (duly authorized)/Partner(s) Karta of HUF/Principal Officer managing the business/affairs of the Company/Society/Association of persons/Club/Head of the Department or any other officer duly authorized by him in writing, of the business, details of which are given below, hereby apply on behalf of the said business for grant of a certificate of registration under the Himachal Pradesh Value Added Tax Act, 2005, for which the registration fee of ₹100.00 has been paid on vide TR No.....
Date.....

1. Name and style of business:

--

2. Principal place of the business and contact address:

Principal place of business	
Address	Phone :
City	Fax :
District	E-mail :

3. Permanent Account Number of the business (PAN) under the Income Tax Act, 1961:

--

4. Constitution of the business, (✓) whichever is applicable:

Proprietorship	Private	Association of	Government
----------------	---------	----------------	------------

Annexures-Himachal Pradesh

	Limited Company	Persons	Corporation/Board
Partnership	Public Limited Company	Club	*
HUF	Co-operative Society	Government	

**(To be specified if not covered by any of the given descriptions)*

5. Nature of business, (√) whichever is applicable:

Manufacturing	Leasing	Telecommunication	Stone Crusher
Wholesale business	Catering (service of eatables)	Halwai/Dhaba/Tandoor/Loh/Chat service	Other
Retail-sale business	Mining	Brick-kiln owner	
Works Contracting	Power Generation or distribution	Lottery dealer	

6. Principal commodities in which the business is done.

7. EAC (Economic Activity Code):
(As per Schedule-I appended to the rules)

8. Basis of incurring liability to pay Import :
Tax (√) which is applicable Export :
Sale exceeding ₹

Compilation of Registration Provisions under VAT Laws of different States

Registration under section 14(2):-

9. Date of liability

D	D	-	M	M	-	Y	Y	Y	Y
		-			-				

10. Details of Bank Account(s) of persons having interest in the business:

Name of Bank with address	Type of account	Account Number

11. Details of immovable properties owned wholly or partly by persons having interest in the business:

Serial No.	Name of the owner	Description of property	Address where property is situated	Approximate value	Share Percentage

12. Script in which account books are maintained:

--

13. The names, addresses and other details of the proprietor, each of the partner or member, Karta of Hindu Undivided Family and each director (in case of private limited company) are attached as per Annexure - I.

14. Attested copy of the partnership deed/Memorandum of Association and Articles of Association/other agreement/document.....is/are enclosed.

15. The details of additional places(s) of business are attached as per Annexure - II.

16. The list of goods required to be purchased for use in manufacture, telecommunication network, generation or distribution of electric energy or other power captive use or packing of goods and use as capital goods is attached as per Annexure - III.

17. The details of security furnished are attached as per Annexure - IV.

18. Passport size (self-signed) photographs of the proprietor, each of the partner, Karta of Hindu Undivided Family and each director (in case of private limited company) etc., are posted below.

Annexures-Himachal Pradesh

Name	Name	Name
Status	Status	Status

and one such photograph (self-signed) of each of the concerned attached.

VERIFICATION

I/We _____ do hereby solemnly affirm and declare that the information contained in this application, including Annexures attached herewith, is true and correct to the best of my/our knowledge and belief.

Place : _____ Signature.....
 Date : _____ Status.....
 Full name

DECLARATION

- (i) I/we hereby undertake to abide by the provisions of the Himachal Pradesh Value Added Tax Act, 2005 and the Himachal Pradesh Value Added Tax Rules, 2005.
- (ii) A signboard in the name of my/our business has already been displayed at all the business premises.
- (iii) The books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

Place : _____ Signature.....
 Date : _____ Status.....
 Full name

(Signature of other partners in case of partnership business)

<p>(1) Place..... Signature..... Full Name</p>	<p>(2) Place..... Signature..... Full Name</p>
<p>Date..... Status.....</p>	<p>Date..... Status.....</p>
<p>(3) Place..... Signature..... Full Name</p>	<p>(4) Place..... Signature..... Full Name</p>
<p>Date..... Status.....</p>	<p>Date..... Status.....</p>

(For Office use only)

Acknowledgement receipt No.....Date.....Circle No.....

6. KARNATAKA

ANNEXURE 'A'

Data Entry Sheet for KVAT/CST/PT (Employer) Registration

Sl. No.	Particulars	Details															
1.	Trading Name with full postal address a) Contact No. b) PAN c) Date of commencement/ Date of Incorporation																
2.	Name of the Applicant with residential address a) Contact No. b) PAN c) Date of Birth d) Father's/Husband's Name																
3.	Number of Employees in the organization																
4.	Annual/Monthly Turnover																
5.	Language in which Accounts are maintained																
6.	Bank Details Name of the Bank, Branch, Code & Account No.																
7.	Additional Places of Business if any with full postal address within the State or outside the State of Karnataka a) Manufacturing Unit b) Warehouse/Godown c) Branches																
8.	Business Status \checkmark (Tick whichever is applicable)																
	<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">1. Proprietary</td> <td style="width: 33%;">6. Public Sector Undertaking</td> <td style="width: 33%;">11. HUF</td> </tr> <tr> <td>2. Unregistered Partnership</td> <td>7. Govt. Company</td> <td>12. Manager/Agent of Non-resident dealer</td> </tr> <tr> <td>3. Registered Partnership</td> <td>8. Statutory Body</td> <td>13. Casual Trader</td> </tr> <tr> <td>4. Private Ltd.</td> <td>9. Co-op Society</td> <td>14. Other</td> </tr> <tr> <td>5. Public Ltd.</td> <td>10. Trust</td> <td></td> </tr> </table>	1. Proprietary	6. Public Sector Undertaking	11. HUF	2. Unregistered Partnership	7. Govt. Company	12. Manager/Agent of Non-resident dealer	3. Registered Partnership	8. Statutory Body	13. Casual Trader	4. Private Ltd.	9. Co-op Society	14. Other	5. Public Ltd.	10. Trust		
1. Proprietary	6. Public Sector Undertaking	11. HUF															
2. Unregistered Partnership	7. Govt. Company	12. Manager/Agent of Non-resident dealer															
3. Registered Partnership	8. Statutory Body	13. Casual Trader															
4. Private Ltd.	9. Co-op Society	14. Other															
5. Public Ltd.	10. Trust																

9.	Business Category √ (Tick whichever is applicable)		
	1. Manufacturer 2. Distributor 3. Agency 4. Wholesaler	5. Retailer 6. Auctioner 7. Contractor 8. Lessor	9. Hire Purchaser 10. Hotelier 11. Services 12. Others
10.	Category of Industries √ (Tick whichever is applicable)		
	1. Mega Scale 2. Large Scale 3. Medium Scale	4. SSI 5. Tiny Sector 6. Cottage	7. Village
11.	Business Details Details of commodities Traded/Manufactured		
12.	Goods purchased in the course of Inter-State trade or commerce for Resale Use in the Manufacture or process of goods a) Raw Materials b) Machineries c) Consumables Use in Mining Use in the generation or distribution of electricity or any other form of power. Use in the packing of goods for sale/resale		
13.	Partner's Details (If it is a Partnership Firm) Name of the Partners Father's/Husband's Name Date of Birth Residential Address		
14.	Director's Details (If it is a Company) Name of the Directors Father's/Husband's Name Date of birth Residential Address		
15.	Name and Address of the		

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	Authorised Signatories	
16.	Details of other business in which Partners/Directors having interest	
17.	Signature(s) Required VAT Form -1 Form 1 i) Point No. 19 wherever the Pencil Mark "X" is put ii) Point No. 48 where the Pencil Mark "X" is put VAT 5b Signature of the applicant where Pencil mark "X" is put Signature of the concerned Partner whose details are filed in the column at the place where green mark "X" is put	Applicants' (Pencil Marks) (3 Signatures) Applicant's (Pencil Mark) (1 Signature) Applicants' (Pencil Mark) (1 Signatures) Concerned Partner's (Green Mark) (1 Signature)
18.	VAT 5a Where pencil mark "X" is put VAT 5c Signature of Authorised Persons' where blue mark "X" is put Signature of Applicant's where Pencil Marks "X" is put	Applicant's (Pencil Mark) (1 Signature) Authorised Signatories (Blue Mark) (1 Signature) Applicant's (Pencil Mark) (1Signature)
19.	Form "A" i) Point No. 11 column 8 where the Pencil Mark "X" is put	Proprietor/all the Partners/Directors/ Trustees (1 Signature)
	ii) Point No. 11 Column 9 where the Black ink Mark "X" is put	Chartered Accountant/P.A. Holder (1 Signature)
	iii) Point No. 18 where the Pencil Mark "X" is put	Authorised person like Proprietor/ Partner/ Director/ Manager/ Trustee (1 Signature)

20.	Form 2 i) Where the Pencil mark "X" is put In case of proprietorship concern In case of partnership firm Trust In case of Company	Proprietor (1 Signature) Each Partner/Trustee separately (1 Signature) Authorised person like Director/Manager (1 Signature)
21.	Power of Attorney i) Where the Pencil mark "X" is put	Authorised person like Proprietor/ Partner/Director/ Manager/ Trustee (1 Signature)
22.	Check Memo i) Wherever the Pencil Mark "X" is put	Applicant's (Pencil Mark) (4 Signatures)

Documents Required :

1. Four Passport size photos of Proprietor/Director/Partner/Authorised Signatory
2. Proof for Residential address of any of the following:
 - (a) Photocopy of Ration card
 - (b) Photocopy of Election Card
 - (c) Photocopy of Electricity Bill/Water Bill
 - (d) Photocopy of PAN Card
3. Rent/Lease deed copy of business premises/branches or corporation tax paid receipt if it is owned property
4. Copy of landmark for business premises/branches/godown/manufacturing unit
5. Copy of partnership deed if it is partnership firm
6. Copy of MOA or AOA if it is a company
7. Copy of form - 32 filed with ROC for director's appointment if it is a company
8. Other documents as and when department requires.

ANNEXURE 'B'

FORM VAT – 1 [SEE RULE 4(i)] Application for Registration under the Karnataka Value Added Tax Act, 2003 /Central Sales Tax Act, 1956/Karnataka Tax on Entry of Goods Act, 1979		2' x 2' Latest photograph
TIN : <input style="width: 300px;" type="text"/> (To be filed in by CTD)		
PART "A" (TIN Allocation)	Sur Name	Given Name
1. Name of the Applicant	<input style="width: 100%;" type="text"/>	
2. Father's/Mother's/ Husband's Name	<input style="width: 100%;" type="text"/>	
3. Date of Birth	<input style="width: 100px;" type="text"/>	Se (M/F) <input style="width: 100px;" type="text"/>
4. Trading Name	<input style="width: 100%;" type="text"/>	
5. Business Status (Tick any one)	<input type="checkbox"/> Proprietary/ <input type="checkbox"/> Partnership/ <input type="checkbox"/> Private Limited Company/ <input type="checkbox"/> Public Limited Company/ <input type="checkbox"/> Others (Specify(if Partnership concern or Company, fill up FORM VAT – 4 attached)	
6. PAN	<input style="width: 100%;" type="text"/>	
7. Business Address: Number & Street	<input style="width: 100%;" type="text"/>	
Area or Locality	<input style="width: 100%;" type="text"/>	
Village/Town/City	<input style="width: 100%;" type="text"/>	
District	<input style="width: 100px;" type="text"/>	PIN Code <input style="width: 20px;" type="text"/>
If having more than one place of business, fill up Form VAT 3 attached.		
8. Contact Numbers:		
Telephone	<input style="width: 100px;" type="text"/>	Mobile <input style="width: 100px;" type="text"/>
Fax	<input style="width: 100px;" type="text"/>	E-mail <input style="width: 100px;" type="text"/>

9. Specimen Signature

1.		File FORM VAT-5 Attached if you authorize some one for signing the returns
2.		
3.		

PART "B" (TIN Allocation)

10(a) Residential Address (Permanent)

Number & street

Area or locality

Village/Town/city

District PIN Code

State Country

(b) Residential Address (Temporary)

Number & street

Area or locality

Village/Town/city

District PIN Code

State Country

11. Name of the Statutory Authority with whom already registered

Business Details :

12. Type of Business : Manufacturer/Wholesaler/Retailer/ Contractor/Others (Specify) 12.(A) CODE (CTD to complete)

13. 1st Major Commodity/Traded/Manufactured 14. CODE (CTD to complete)

15. 2nd Major Commodity/Traded/Manufactured 16. CODE (CTD to complete)

Compilation of Registration Provisions under VAT Laws of different States

17. Date of Commencement of Business :

18. Turnover estimated for 12 continuous months/
4 Quarters (for dealers applying for COT) ₹

19. Do you wish to register for VAT or Composition Tax ? VAT COT

20. If you wish to register under COT, mention the category (Please tick appropriate box / item)

Dealer u/s 15(1)(a)	Hotelier/Restaurteur/Caterer/Sweet Meet Stall/Bakery/Icecream Parlor	Mechanised Stone Crushing unit - granite/non granite	Works Contractor
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

21. Do you wish to apply for registration under the CST Act? Yes / No

22. If yes, file Form A under the CST (R and T) Rules, 1957. However mention the commodities which you propose to purchase against declarations under Section 8(1) of the CST Act, 1956 as required in serial number 16 of Form A of the said Rules.

(a) For resale	(b)(i) for use in the manufacturer or processing of goods for sale	(c) For use in mining	(d) For use in the generation of electricity or any other form of power	(e) For use in the packing of goods for sale/resale.
<input type="checkbox"/>	(b)(ii) For use in the Telecommunications network.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

23. Do you wish to deal in goods taxable under the KTEG Act, 1979 ? **YES/NO**

24. If yes, indicate the commodity proposed to be dealt:

Additional Information :

Bank Details:

25. Name of the Bank & Branch

26. Bank Code 27. Account No.

28. Type of Account

(If you operate more than one Bank Account, give details on separate sheet)

AFFIDAVIT

I, hereby apply for registration under KVAT /KTEG/CST Acts and declare that the details furnished above are true and correct to the best of my bknowledge. I am aware that there are penalties for making false declarations.

29. Name :

30. Date : Signature : _____

Status : _____

Note : Please enclose documentary proof in respect of information provided in serial number 6, 7, 8, 10 and 11.

PART 'C' Official Use only

31. Date of receipt :

32. VAT or COT 33. EDR

34. Local VAT Office (LVO) Code Description

FORM VAT 7
[See rule 9(1)]

VALUE ADDED TAX ACT REGISTRATION CERTIFICATE

TIN:

This is to certify that, whose principal place of business is situated athas been registered as a dealer under Section 22 of the Karnataka Value Added Tax Act, 2003, subject to the provisions of the said act and Rules made there under.

The dealer has additional place(s) of business as noted below:

- (1)
- (2)
- (3)

The aforementioned dealer is authorized to collect tax on his /her sales as specified in the said Act from _____.

This certificate is valid from _____ until cancelled.

Place	Signature
Date	LVO / VSO
	(Seal)

CST Act, 1956: The said dealer is also registered under the provisions of CST Act, 1956. He is permitted to purchase the following class of goods availing concessional rate of tax under Section 8(1) of the CST Act, 1956 with effect from

- (a) Resale
- (b) (i) For use in manufacture or processing of goods for sale
(ii) For use in the telecommunication
- (c) For use in mining
- (d) For use in generation or distribution of electricity or any other form of power
- (e) For use in the packing of goods for sale / resale

PHOTOGRAPH

Place : Bangalore	Signature
Date :	LVO / VSO Seal :

The dealer is also registered under the KTEG Act, 1979

Place : Bangalore	Signature
Date :	LVO / VSO Seal : _____

ANNEXURE 'D'

FORM VAT 8

[See Rule 137 (2)]

Composition Tax Registration Certificate

TIN:

This is to certify that _____ whose principal place of business is situated at _____ has been registered as a dealer under Section 22 of the Karnataka Value Added Tax Act, 2003, subject to the provisions of the said Act and Rules made there under.

The dealer has additional place(s) of business as noted below:

- (1)
- (2)
- (3)

The aforementioned dealer is not authorized to collect tax on his / her sales.

This certificate is valid from _____ until cancelled.

Place

Signature

Date

LVO / VSO (Seal)

CST Act, 1956:

The said dealer is also registered under the provisions of CST Act, 1956. He is permitted to purchase the following class of goods availing concessional rate of tax under Section 8(1) of the CST Act, 1956 with effect from He is authorized to purchase/receive goods from outside the State. He is also not authorized to effect interstate sales/Exports/Stock transfer.

- (a) Resale
- (b) (i) For use in manufacture or processing of goods for sale
(ii) For use in the telecommunication
- (c) For use in mining
- (d) For use in generation or distribution of electricity or any other form of power
- (e) For use in the packing of goods for sale / resale

Compilation of Registration Provisions under VAT Laws of different States

PHOTOGRAPH

Place : Bangalore

Signature

Date :

LVO / VSO Seal :

The dealer is also registered under the KTEG Act, 1979

Place : Bangalore

Signature

Date : LVO / VSO

Seal : _____ ”

ANNEXURE 'E'

FORM VAT – 3

[See Rule 5]

Additional Places of Business Address Details

Provisional TIN:

Name of the Applicant

Sur Name

Given Name

Name :

Number & Street :

Area or locality :

Village/Town/City :

District :

PIN Code :

Tele No. :

Name :

Number & Street :

Area or locality :

Village/Town/City :

District :

PIN Code :

Tele No. :

Name :

Number & Street :

Area or locality :

Village/Town/City :

District :

PIN Code :

Tele No. :

Compilation of Registration Provisions under VAT Laws of different States

Name :
Number & Street :
Area or locality :
Village/Town/City :
District :
PIN Code :
Tele No. :

Name :
Number & Street :
Area or locality :
Village/Town/City :
District :
PIN Code :
Tele No. :

Signature : Status : Date :

FOR OFFICIAL USE ONLY

Date received :

LVO Code :

LVO Description returned by the system :

Authorised Officer Code :

Description returned by the system.

ANNEXURE 'F'

FORM VAT - 4
[See Rule 7]
Partner Details Form

Provisional TIN :

Name of the Applicant

Partner's Name :

Father's Name :

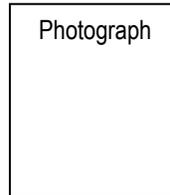
Contact Address :

Tele No. :

Date of birth :

Date of entry to Partnership :

Date of leaving Partnership :



Signature

Partner's Name :

Father's Name :

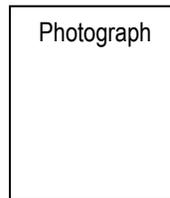
Contact Address :

Tele No. :

Date of birth :

Date of entry to Partnership :

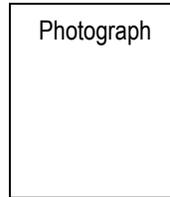
Date of leaving Partnership :



Signature

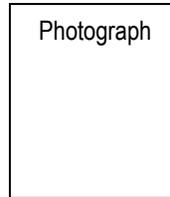
Compilation of Registration Provisions under VAT Laws of different States

Partner's Name :
Father's Name :
Contact Address :
Tele No. :
Date of birth :
Date of entry to Partnership :
Date of leaving Partnership :



Signature

Partner's Name :
Father's Name :
Contact Address :
Tele No. :
Date of birth :
Date of entry to Partnership :
Date of leaving Partnership :



Signature

Signature : Status : Date :

FOR OFFICIAL USE ONLY

Date received :
LVO Code :
LVO Description returned by the system :
Authorised Officer Code :
Description returned by the system

ANNEXURE 'G'

FORM VAT – 5
[See Rule 171]
Authorised Signatories Form

TIN	
Name of the Applicant	

Name of Authorised Signatory - 1	
Signature	

Name of Authorised Signatory - 2	
Signature	

Name of Authorised Signatory - 3	
Signature	

Name of Authorised Signatory - 4	
Signature	

I certify that the above named persons are Authorised to Sign VAT returns on behalf of the Dealer stated above.

Name :

Signature :

Dated :

FOR OFFICIAL USE ONLY

Date of Received		LVO Code	
Authorising Officer Code			

ANNEXURE 'H'

THE CENTRAL SALES TAX (REGULATION & TURNOVER) RULES, 1957

FORM- 'A'
(See Rule 3)

Application for Registration under Section 7(1)/7(2) of the Central Sales Tax Act, 1956

To,

.....

I, * Son of
on behalf of the dealers carrying on the business known as *2
..... within the State of 3*
.....hereby apply for a
certificate of Registration under Section 7(1)/7(2) of the Central Sales Tax Act, 1956
and give the following particulars for this purpose.:

1.	Name of the person deemed to be the Manager in relation to the business of the dealer in the said State.	
2.	Status or relationship of the person who makes this application (e.g. Manager, Partner, Proprietor, Director, Officer –in-Charge of the Government business.	
3.	Name of the Principal place of business in the said State and address thereof.	
4.	Name(s) of the other place(s) in the said state in which business is carried on and address of every such place.	
5.	Complete list of the warehouse in the said State in which the goods relating to the business are warehoused and address of every such warehouse.	

Annexures-Karnataka

6.	List of the places of business in each of the other States together with the address of every such place (if separate registration obtained under the Central Sales Tax Act, 1956, in respect of any such place of business, particulars thereof should be given in detail).							
7.	The Business is: Wholly : Mainly : Partly : Partly : Partly :							
8.	Particulars relating to registration, licence, permission etc., issued under any law for the time being in force, of the dealer.							
9.	We are members of *4							
10.	We keep our accounts in language and script.							
11.	*5 Name(s) and Address(es) of the proprietor of the business/partners of the business/all persons having any interest in the business together with their age, father's name etc.							
SI No	Name in full	Father's/ Husband Name	Age	Extent of interest in the business	Present Address	Pmt. Address	6* Signature	Signature & Address of witness attesting Signature in Col. 9
1	2	3	4	5	6	7	8	9

Compilation of Registration Provisions under VAT Laws of different States

12. Business in respect of which this application is made, was first started on
13. The first sale in the course of inter-state trade was effected on
14. We observe the *7 Calendar and for purposes of accounts our year runs from the (English date) 8* day of (Indian Date) 8*day of to the English date/Indian date.....day of
15. We made up our accounts of sales to date at the end of every Month/Quarter/Half-Year/Year.
16. 9* The following goods or classes of goods are purchased by the dealer in the course of inter-state trade or commerce for:

a)	Resale	
b)	Use in the manufacture or process of goods for sale	
c)	Use in Mining	
d)	Use in the generation or distribution of electricity or any other form of power	
e)	Use in the packing of goods.	

17. 10* We manufacture, process or extract in mining the following classes of goods or generate or distribute the following of power namely.
18. The above statements are true to the best of my knowledge and belief.

Name of the

Date

Signature

.....

Status in relation to the dealer

Signature with status

Annexures-Karnataka

- *1. Here enter the Authority specified in the general or special order issued by the Central Government under Section 7(1) of the Act.
- *2. Here enter the name and style under which the business is carried on.
- *3. Here enter the name of the State in which the application for registration is made.
- *4. Here enter the name of the Chamber of Commerce, Trade Association or Commercial body, of which the dealer is member.
- *5. To be filed in if the applicant is not a company.
- *6. Signatures of each of the persons concerned should be obtained and attested.
- *7. Enter there English, Bengali, Fasli, Marwari, Hijra, or other calendar followed.
- *8. In filing up these entries dealers who do not observe the English calendar should give the dates according to their own calendar and the corresponding date of English calendar.
- *9. Here name the goods or class of goods against each category.
- *10. Interest vide SRO 896 dated 23-09-1958 (with effect from 1-10-1958) published in Part -1, 5, 3(1) of gazettee of India Extraordinary, dated 1-10-1958.

ANNEXURE 'I'

Form VAT – 555

[See Rule 169(2)]

**AUTHORISATION OF AN ACCOUNTANT OR TAX PRACTITIONER TO APPEAR
ON BEHALF OF A DEALER BEFORE A VALUE ADDED TAX
AUTHORITY**

I/We
of being a
registered dealer holding TIN
dated..... under the Karnataka Value Added Tax Act, 2003, do hereby
authorize Sri An
Accountant/Tax Practitioner to represent me/us in and to produce accounts and
documents connected with the proceedings before the authorities in respect of
my/our assessment/other proceeding for the periodand whatever
explanation or statements he gives or makes on my/our behalf will be binding on
me/us.

Place :

Signature.....

Date :

Status.....

I,.....
(representative) do hereby declare that I am an Accountant/Tax Practitioner duly
qualified under Section 86 of the Karnataka Value Added Tax Act, 2003, and that I
agree to attend as an agent on behalf of the above mentioned
Sri/Messrs..... and that I shall state the facts correctly
and give true explanations to the best of any knowledge and belief.

Place :

Date :

Signature

7. KERALA

ANNEXURE 'A'

Security deposit payable for getting registration under KVAT Act/CST Act

Sl. No.	CATOGORY	KVAT ₹	CST & KVAT ₹
A.	Individual/Proprietorship		
1	Resident Kerala	5,000	15,000
2	Non-Resident Kerala	10,000	25,000
B.	Partnership Firm		
1	Resident Kerala	10,000	25,000
2	Non-Resident Kerala	20,000	50,000
C.	Company		
1	Resident Kerala	25,000	50,000
2	Non-Resident Kerala	50,000	75,000

No security deposit is required for a dealer who deals only in exempted goods and for a presumptive dealer.

ANNEXURE 'B'

Information to be furnished along with application for registration

Name of Applicant, Date of Birth, Formation, Trade Name, Address of Principal Place of Business & Branches and Godown, Nature of Business, PAN, Permit from Local Authorities, Commodity dealt with Expected turnovers, Details of Bank Account, Date commencement of business, Name and Address of Manager if any.

ANNEXURE 'C'

List of documents to accompany Filled up Application Form

1. Registration Fee (by DD)
2. Two Passport size photographs
3. Self attested copy of Passport/Electoral Identity Card/Driving Licence and PAN Card
4. Declaration stating the name of the person who shall be deemed to be the Manager
5. If Partnership Firm
 - a. Attested copy of Partnership Deed
 - b. Certified copy of resolution to apply for registration and authorization, and
 - c. Declaration in Form No.2If Proprietary concern where an individual other than the proprietor is to sign the application, an attested copy of a registered power of attorney
- If Company
 - d. A copy of the Memorandum of Association and Articles of Association and Certificate of Incorporation
 - e. Certified copy of resolution of its Board of Directors to apply for registration and authorization, and
 - f. A statement showing details of authorized signatories in Form No.2A
6. Notarized affidavit in stamp paper of ₹100/-
7. Copy of Lease Deed attested by dealer's Bank Manager
8. Self-attested copy of Licence from Corporation/Municipality/Grama Panchayat
9. Copy of provisional SSI Registration Certificate/IEM/Letter of Permission, if any
10. Security deposit as given below in the form of Bank guarantee/Demand Draft/National Savings Certificate/Fixed Deposit
11. One self-addressed envelope of size 5*11' stamped for ₹25/-

8. TAMIL NADU

Extracts from the Circular No.D3/36535/2010 Dated: 30-9-2010 issued by the Principal Secretary/Commissioner of Commercial Taxes, Chennai.

Synopsis: In respect of VAT/CST registration in TN following further instructions are issued.

Earlier circulars /letters issued in this regard are:

1. Vat Cell Circular No.10/2007 Dated: 22.1.2007
2. Letter No. Vat Cell/11618/2010/A1, Dated 5.4.2010.

=====

Further instructions are issued relating to issue of new registration

1. Place of business of the dealers is to be verified before issue of Registration Certificate.
2. After the issue of new Registration Certificate, the work of the Registering Authorities should be reviewed by the Territorial DC and the JC concerned periodically. The Assessing officers (AO) should collect the returns in the next month of the issue of registration without omission and follow the same.
3. The status of collection of monthly returns in such cases should be reviewed by higher authorities (DC/JC).
4. **In respect of cases wherein "no returns" are received and NIL returns are filed by the dealers**, a combined verification may be made both by the Territorial and the Enforcement Wing Officials and a special report may be sent through the JC (Enforcement) concerned every month.
5. The place of business of newly registered cases should be verified by the Enforcement wing after one month by the group officers concerned. The nature of defects noticed in such verification should be sent to the Territorial JC and the Territorial DCs. The JC (Enforcement) should consolidate those reports and send it to the Commissioner of Commercial Taxes every month.
6. The Enforcement officials should open Investigation files in respect of the cases wherein fall in revenue and evasion of tax are noticed by them, including evasion prone commodities and in cases wherein large ITC claim and refunds are made by the dealers.
7. Verification should be made by the Territorial JCs and the DCs also during night hours as special work while supervising the Roving squads, Checkposts,

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Container Terminals, Goods yards, etc., in their jurisdiction to prevent evasion of tax. A monthly consolidated performance report should be submitted by the Territorial JCs to the Commissioner of Commercial Taxes in this regard.

8. In regard to cases where declaration forms are filed by the dealers, such as, "C" Forms, "F" Form and Form "W", they should be cross verified by the Territorial JCs and the DCs concerned. For this verification, the tax slabs for the Territorial JCs and the DCs should be fixed by the Territorial JC concerned for each Commercial Taxes Zone/ District under their control.
9. In respect of cases of huge Input Tax Claims by the dealers, a thorough verification should be made by the Territorial JCs and the Deputy Commissioners. The Territorial JC concerned should fix the quantum of ITC value taken for such verification by the Territorial JCs and the Territorial DCs.
10. Even though the concerned AO^s have already been directed to verify the Input Tax Claimed by all the dealers, the concerned Territorial JCs and the Territorial DCs are also now directed to verify the huge ITC claims of the dealers, in order to avoid fall in revenue along with the proof of payments made earlier in the chain.
11. A monthly Special Performance Report should be sent by the JC (Territorial) and (Enforcement) to the Principal Secretary/Commissioner of Commercial Taxes, along with their diaries, by consolidating the reports received from their Deputy Commissioners in the above said functions.

Extracts from the Circular No. 18 / 2010 Dated: 28.09.2010 (Q3 / 35610 / 2010)
issued by the Principal Secretary/Commissioner of Commercial Taxes, Chennai.

Synopsis: Circular is issued for the scrutiny of monthly VAT returns in respect of huge claim of ITC, Cross check with other end is to be sent by the Assessing officers' (AO) (particularly in respect of evasion prone goods like Iron and Steel and Electrical goods) and also streamlining of issue of new registration

The AO^s, are hereby instructed to send cross check references through e-mail only and reply the same in e-mail only, on priority basis with reference to revenue involved in each case. Copies of e-mail have to be filed in the registration files concerned.

To make the scrutiny of the returns more effective and result-oriented, the Territorial JCs and DCs are hereby also instructed to scrutinize the ITC claims pertaining to evasion-prone goods.

In respect of Electrical and Iron and Steel goods, there is heavy leakage of revenue. Therefore, the Input Tax claim involving ₹Two lakhs and above, should be scrutinised by the Territorial JCs and the claim involving less than ₹Two lakhs should

be scrutinized by the Territorial DCs with reference to monthly returns filed by these two categories.

In respect of non-assessees dealing in Electrical and Iron and Steel goods, the AO concerned have to thoroughly scrutinize as to whether the claim of ITC is genuine by verifying the data available in the department's web-site and take appropriate action to curtail false claim of the ITC by such non-assessees.

It is the duty of the AOs to verify in all cases to identify false/excess claim of ITC and to take appropriate action under the provisions of the Acts.

In respect of new registration under the TNVAT Act 2006 and CST Act 1956 relating to Electrical and Iron and Steel goods, the Registering Authority shall take guidance of the Territorial DCs (CT) who shall satisfy

- [i] as to the antecedents of the applicant
- [ii] Whether applicant did business in other area and closed down.
- [iii] whether the place of business is existing and genuine
- [iv] whether application and the documents accompanying the application are genuine
- [v] the business knowledge/experience of the applicant
- [vi] all other information and enquiries have been obtained by the Registering Authorities as per the provisions of the Act and rules of the TNVAT Act 2006 to establish the genuineness of the applicant.

The new Registration Certificate has to be issued only after obtaining such guidance from the Territorial DCs hereafter without fail. The Territorial DCs (CT) have to record their remarks in the file relating to issue of new Registration Certificate.

The Territorial and Enforcement DCs are also instructed to watch the activities of the dealers in these two categories after issue of new Registration Certificate regarding movement of goods transported relating to purchase and sales periodically so as to curb the menace of bogus claim of ITC.

This work has to be supervised and reviewed by the JCs concerned during their review meeting. Any deviation in this regard will be seriously dealt with, against the officers concerned.

Annexure 'B'

FORM A

[See rule 4(9)]

APPLICATION FOR REGISTRATION AS DEALER

PHOTO

To

The Registering Authority _____ Circle _____

*NAME OF THE BUSINESS

--

Address : *

	Building Name	Door No.	Street / Road	Village / Town / City *	PIN *
a. *Principal place of business					
b. Branch					
c. Factory					
d. Godown					

Address of the Head Office outside the State

--

Constitution *

Proprietor	<input type="checkbox"/>
Partnership	<input type="checkbox"/>
Private Limited Company	<input type="checkbox"/>
Public Limited Company	<input type="checkbox"/>
HUF	<input type="checkbox"/>

5. Business Transaction

Customs Registration BIN	
Industry Regn. No. / SSI No.	
Central Excise Regn. No.	
Registrar of Company's CIN	
Property Tax Assessment no., if	

Annexures-Tamil Nadu

	<input type="checkbox"/>
Co-operative Society	<input type="checkbox"/>
Government Undertaking	<input type="checkbox"/>
Others	<input type="checkbox"/>

any	<input type="checkbox"/>
Income Tax PAN	<input type="checkbox"/>
Director General of Foreign Trade's Import / Export Code	<input type="checkbox"/>
Bank and Account no.	<input type="checkbox"/>

Date of commencement of business : *

/ /

Details of the Proprietor / Partners / Directors, etc.:

Name	Age	Name of Father / Husband	Status	Present Address	Permanent address	Extent of share or interest in business
Bank where account is available with Bank Code	Bank Account No.	PAN	Passport No.	Ration Card No.	Voter ID No.	Signature

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8. Telephone No. 9. Fax No.

10. E-Mail ID 11. Web site:

12. Nature of Business	Manufacture	<input type="checkbox"/>	Works Contract
	Wholesale	<input type="checkbox"/>	
	Retail	<input type="checkbox"/>	
	Export	<input type="checkbox"/>	
	Hire Purchase	<input type="checkbox"/>	
		<input type="checkbox"/>	
			Leasing
			Hotels
			Food & Drink
			Others

13. Turnover on the date of this application ₹

14. Main commodities dealt / to be dealt *

1.	<input type="text"/>
2.	<input type="text"/>

15. Sources of purchase : *

Within the State	Inter-State	Import from outside the country
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16. Details of immovable property, if any, for:

	Location	Survey No.	Extent of land / area	Registration Doc. No. & Year	Registration jurisdiction
(i) Business					
(ii) Proprietor / Partner / Director					

17. **Reference of Chamber of Commerce (Trade Association (or) two respectable persons /business in the applicant's area

Annexures–Tamil Nadu

	Name of the Chamber / business	Address	Name of the person recommending	Status	TIN	Signature with seal
1						
2						

** The details required in column 17 need not be furnished by the dealers whose registration is in force under the TNGST Act, 1959.

18. Payment details of Registration fee:

Amount	DD/ Crossed cheque / Banker's cheque No.	Date	Name of the Bank	Branch code

DECLARATION

I / We * _____ do hereby declare that the particulars furnished in the application above are true, correct and complete to the best of my knowledge and belief.

Place

Date:*

Signature of the applicant*

Name :*

Status & Relationship to the firm:*

Seal

FORM B

Form for Partnership

[See rule 4(10)(a)]

To
The Registering Authority,

Sir,

We, the undersigned hereby declare that we have entered into partnership/formed a new partnership in regard to the business known as and carried on at and other places in the State of Tamil Nadu on and with effect from with shares as mentioned below and shall be jointly and severally responsible for the payment of the tax, fee or other amount leviable under the Tamil Nadu Value Added Tax Act, 2006.

Name of the person	Age	Father's/Husband's name	Present residential address	Permanent residential address	Amount or nature of share in the business	Details of bank account	Details of property, if any.	Signature with date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

2. We have registered our firm with the Registrar of Firms at and our Registration No. is dated

3. We have enclosed a copy of our deed of partnership.

Place :

Signature

Date :

Name and status of the person signing the declaration

FORM E
[See rule 5(4)(b)]
Declaration

To

The Registering / Assessing Authority/ Deputy / Commercial Tax Officer

I / We (name) of(address) carrying on the business(es) known asatand other places in the State of Tamil Nadu and holding Taxpayer Identification No.dated..... issued under the Tamil Nadu Value Added Tax Act,2006, by(designation and jurisdiction of the registering authority) do hereby declare that I/Thiru son of residing at(whose signature is appended below and who am/is.....(mention here the status or designation) the Manager / Executor / Administrator or Legal Representative * of the said business(es) at all places within the State of Tamil Nadu for the purpose of the said Act and shall at all times comply with the provisions of the said Act and the Rules made thereunder.

2. This supercedes the declaration filed already in favour of / to Thiru..... Signature of the Manager / Executor / Administrator / Legal Representative *

Place.....

Date.....

Signature

Name

Status.....

Here enter one of the following as may be applicable :

- (a) The guardian/trustee or on behalf of
- (b) A Hindu undivided family known as
- (c) An association /club/society known as
- (d) A firm known as
- (e) A private limited company known as
- (f) A public limited/co-operative society known as

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The declaration shall be signed in the case of –

- (i) A Hindu undivided family -- by its Manager
- (ii) An Association/club or society -- by its President as Chairman and the Secretary
- (iii) A firm – by the partners having a local share of not less than 50 per cent
- (iv) A private limited company – by all its Directors or where there are no Directors by the authorised representative of the company nominated by the Chairman, viz., public limited company or co-operative society by the Managing agents, or where there are no Managing Agents by the Managing Director or the Chairman of the Board of Directors and the Secretary.

* Strike out whichever is not applicable.