

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

9: Grant of Registration Certificate:

(1) If the *assessing authority or any other officer authorised by the Commissioner (Assessing Authority) (Substituted vide Notification no.-557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010)* is satisfied that the application for registration is in order, the information furnished is correct and complete and the fee and the penalty, where payable, under section 17 has been deposited, he may, unless he considers it necessary to demand security under section 20 register the dealer and grant to him the Registration Certificate in *Form II(Amended) (Form II) (Substituted vide Notification no.-557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010)*.

(2) If the *assessing authority or any other officer authorised by the Commissioner (Assessing Authority) (Substituted vide Notification no.-557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010)* has demanded security under section 20 the dealer shall be registered and granted a Registration Certificate only if the security, so demanded, has been furnished to the satisfaction of such officer.

(3) If the application is **incorrect, incomplete**, is not in order or the **fee or penalty has not been paid** or the **security has not been furnished**, the *assessing authority or any other officer authorised by the Commissioner (Assessing Authority) (Substituted vide Notification no.-557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010)* may, after serving on the dealer a notice to show cause, reject the application.

(4)Every Registration Certificate in *Form II(Amended)* *(Form II)* *(Substituted vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010)*.shall bear Taxpayer's Identification Number (TIN) and it shall be entered in the Register of Registered Dealers. TIN will comprise of three components ó

(a)**State Code in 2 characters** as 05

(b)**7 digital serial number** which shall indicate the serial number which shall be consecutive for all dealers in the State according to the entry in the Register of Registered Dealers.

(c)**Check digits in 2 characters** as may be worked out by the Commissioner

Provided that if the dealer is already registered under the Uttaranchal (the Uttar Pradesh Trade Tax Act, 1948) Adaption and Modification Order, 2002 and registration number, under the said sub-rule of these rules, has not been allotted, the dealer may, for the purposes of these rules , use upto 31st December 2005, the registration number allotted to him under the said Act.

(5)The *assessing authority or any other officer authorised by the Commissioner (Assessing Authority)* *(Substituted vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010)* shall furnish to the dealer, free of cost, an attested copy of the registration certificate for every additional place of business specified therein.

(6)A Registration certificate granted *or renewed (Deleted vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010)* under these rules shall not be transferable. Where a registered dealer is succeeded in the business by another dealer by transfer, reconstitution, or otherwise, the dealer so succeeded shall obtain a fresh Registration Certificate in accordance with these rules.

(7) If a Registration Certificate is lost, destroyed or defaced, the *assessing authority or any other officer authorised by the Commissioner (Assessing Authority)* (Substituted vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010) shall, on being satisfied that the certificate has so been lost, destroyed or defaced, issue a **duplicate copy** thereof on presentation of an application by the dealer which shall be accompanied by satisfactory proof of deposit of a fee of **Rs. 50/-**

(8)The provisions of rule 7, rule 8 and rule 9 shall *mutatis mutandis*, apply to Voluntary Registration under section 16 .

(9)The TIN in case of a casual dealer shall be as per sub-rule (4) but the number shall be suffixed by (T) and its entry shall be made in the Register of Registered Dealers in red ink.

*(Sub rule 10 is **ADDED** by The Uttarakhand Value Added Tax (Amendment) Rules, 2010 vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010 w.e.f. 31/12/2010 as below-)*

(10) Commissioner may, from time to time, issue necessary instructions in relation to the disposal of registration application in a fixed time frame, requirement of biometric verification and requirement of additional information, in the cases of sensitive commodities, procedure to be followed in respect of online registration, amendment in registration, disposal of such application and other matters relating to the grant of registration.