

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Office of the
Commissioner of Commercial Taxes,
Telangana:: Hyderabad.

CCT's Ref. No. CS(1)/18/2015, Date:- **23-05-2016**

CIRCULAR

VAT/CST/TOT REGISTRATION PROCEDURES

Sub:- C.T. Department – Ease of Doing Business- Action Items - Instructions
regarding Registration Procedures – Reg

Ref:-1) Review with Minister, Industries on Ease of Doing Business, Dt:
2) Discussion on EODB related issues in DC's Conference, Dt:-
3) G.O.Ms.No.31, Revenue (CT-II) department, Dt:24.02.2016.
4) G.O.Ms.No.34, Revenue (CT-II) department, Dt:24.02.2016.
5) CCT's Ref No. A(1)/109/2015, Dt.16-12-2015

In the reference 5 th cited above, instructions were issued on the procedures to be followed while issuing VAT/CST/TOT Registrations. Recently, the Government reviewed the Status of each department, including the Commercial Taxes Department on the "Ease of Doing Business", wherein certain instructions were issued regarding the Registration & Advisory Visit procedures. These issues were again discussed in detail in the DC's conference.

In order to ensure a tax payer friendly regime and thereby ensuring ease of doing business, the following registration procedures are notified herewith, in partial modification of the orders previously issued vide Ref (5) cited.

1) REGISTRATION APPLICATION: a) It is decided that **application for a new Registration under VAT/CST/TOT acts shall be made only through ONLINE mode**. The dealer shall apply online through the CTD portal to the concerned Circle Office for Registration. A GIS based jurisdictional mapping system is being designed to assist the dealers to locate their correct Jurisdiction.

Alternately, the dealer can file VAT/CST/TOT registration application through TS I Pass portal.

Registering Authorities should not entertain any application in physical format at the circle offices.

(Applications in a physical format shall be accepted only until 31-May-2016 and that too only in rare cases in the Circle Offices, where the dealer does not have access to computer Systems). Online Application for Registration is mandatory for all registrations from 01-June-2016.

b) All supporting Documents shall be scanned and uploaded by the dealer as per the checklist. Registering Authorities are to accept the scanned & uploaded documents and are directed not to insist on Originals at the application Stage.

c) The list of supporting documents required shall be furnished as per the annexure appended to this circular.

2) PROCESSING OF THE REGISTRATION APPLICATION

a) The applications thus received from dealers shall be scrutinised by the Registration Authority. The DC may designate the requisite number of Registration Authorities in each circle depending on the workload. This is facilitated through a “User Management Screen” in the DC login. In case of more than one RA, the Regn applications shall be serially allocated to the designated Registration Authority/Authorities.

In case any RA is on leave, the status shall be immediately made “inactive” and the function is assigned to another functionary.

b) On receipt of the application, the Registering authority shall scrutinise the application along with the supporting documents and cross check the validity of Aadhar number and PAN of the dealer(through the links provided).

c) If the application is found to be in order, the VAT/CST/TOT application shall be approved within 1 working day of the receipt of the application set.

d) If any discrepancy is found in application or the uploaded documents then the Registering authority may raise a query with valid reasons. The dealer has to reply to the query within 7 days, else his online application is deemed to be cancelled. A new Application has to be made for Registration.

e) In case of rejection of a registration application, the Registering Authority should issue a rejection order by recording the reasons for such rejection in writing in Form VAT 103/TOT 017 prescribed under TVAT Act, 2005 and in the case of rejection of CST registration also, it can be done by way an order recoding the reasons for such rejection in writing.

3) ISSUE OF REGISTRATION CERTIFICATE

- a) All Registration Applications are to be processed within 1 working day. i.e. either accept and issue TIN or raise a Query.
- b) If the Registration application is accepted, TIN is generated and intimated to the dealer by e-mail.
- c) Once the TIN is generated, the Registration Certificate is to be signed by the Registering Authority, scanned and uploaded to dealer's login.
- d) Once Digital Signatures are in place, the RC is to be issued with the Digital Signature of the Registering Authority.

It is also informed that the authenticity of the TIN and the dealer registration details can be verified using the "Verify TIN" Facility on the CTD portal.

Any complaints/feedback regarding the VAT/TOT/CST Registration Process can be mailed to tg_ctdhelpdesk@tgct.gov.in

Sd/- V. Anil Kumar
COMMISSIONER (CT)

Enclosed: Checklist of documents

To,

All the Senior Officers in O/o CCT
All the Deputy Commissioners (CT)
AC-CRU
Trade Bodies(FAPCII/ CII)

// f. b. o. //

Sd/- Y. Satyanarayana
Joint Commissioner (CT) CCW

Annexure:

Revised check list

LIST of SUPPORTING DOCUMENTS FOR VAT/ CST REGISTRATION (mandatory document)

Enterprise	Principal Place of Business	Additional Place of Business	Prop/MP/MD	Partners/Directors
<p>1.PAN Card</p> <p>2.Latest Bank Statement (at least Preceding 1 month from date of application)</p> <p>3.Partnership Deed/ Certificate from RoC*</p> <p>In case of uploading scanned copies only relevant pages required such as : Cover page, page indicating the constitution of the firm, details of partners/directors etc.</p>	<p>A) If Owned</p> <p>(i) Copy of sale deed. (ii) <u>Latest Electricity / Water bill in original</u></p> <p>B) If Rented</p> <p>(i) Copy of rental agreement and (ii) <u>Latest Electricity / Water bill in original</u></p> <p>C) If Leased</p> <p>(i) Copy of lease agreement. (ii) <u>Latest Electricity/ Water bill in original</u></p> <p>D) Rent free</p> <p>(i) No objection certificate of the landlord along with the copy of Electricity / Water bill in original.</p>	<p>A) If Owned</p> <p>(i) Copy of sale deed. (ii) <u>Latest Electricity bill in original</u></p> <p>B) If Rented</p> <p>(i) Copy of rental agreement and (ii) <u>Latest Electricity / Water bill in original</u></p> <p>C) If Leased</p> <p>(i) Copy of lease agreement. (ii) <u>Latest Electricity/ Water bill in original</u></p> <p>D) Rent free</p> <p>(i) No objection certificate of the landlord along with the copy of Electricity / Water bill in original.</p>	<p>1.Photo</p> <p>2.PAN Card</p> <p>3.ID Proof</p> <p>ANY ONE OF THE FOLLOWING</p> <p>a)Copy of Voter I.D.Card. b)Copy of Aadhar card. (not e-Aadhar card) c) Copy of Passport. d)Copy of Driving License. e)Copy of Ration card.</p> <p>4) Residence Proof</p> <p>ANY ONE OF THE FOLLOWING</p> <p>a) Copy of Passport. b) Aadhar Card c) Registered Rent agreement d) Water/Telephone- landline or post paid bill e) Electricity Bill f) Photo passbook of running bank account - Scheduled Public Sector bank only (Latest) g) <u>Latest month gas bill in original</u></p>	<p>1.Photo</p> <p>2.PAN Card</p> <p>3.ID Proof</p> <p>ANY ONE OF THE FOLLOWING</p> <p>a)Copy of Voter I.D.Card. b)Copy of Aadhar card.(not e-Aadhar card) c)Copy of Passport. d)Copy of Driving License. e)Copy of Ration card.</p> <p>4) Residence Proof</p> <p>ANY ONE OF THE FOLLOWING</p> <p>a) Copy of Passport. b) Aadhar Card c) Registered Rent agreement d) Water/Telephone- landline or post paid bill e) Electricity Bill f) Photo passbook of running bank account - Scheduled Public Sector bank only (Latest) g) <u>Latest month gas bill in original</u></p>

LIST OF OPTIONAL DOCUMENTS				
<p>The dealer has the option to submit the following documents or on demand of the Registering Authority in specific Circumstances. Also, these documents may be kept ready for the scrutiny of the Registering Authority during the Advisory Visit.</p> <p>a)Manufacturer (i) Industries department certificate or (<i>the acknowledged document issued at the time of applying</i>) (ii) Power sanctioned letter issued by Electricity department.</p> <p>b)Works Contractor (i) Work order issued by the Contractee. (<i>As per Sec 17 (5) (g) of TSVAT Act 2005</i>)</p> <p>c)Timber Dealers (i) Registration certificate issued by the Forest Department</p> <p>d)Medicines & Drugs (i) License issued by the Health Department.</p> <p>e)Copy of the Registration Certificate issued by Custom and Central Excise Authority.</p> <p>f)Copy of the last electricity bill of the place of business.</p> <p>g)Any other document as required by the Registering authority.</p> <p><i>*e) Copy of property tax receipt. (Excluded from mandatory documents & added in optional documents)</i></p>				

LIST OF MANDATORY DOCUMENTS FOR PROFESSION TAX REGISTRATION

A) If a dealer applying for Profession Tax registration is already registered under VAT, then there is no need to submit any supporting documents. Indication of the Valid VAT TIN in the registration application will suffice.

B) If it is a new application for **ENROLMENT**, the list of mandatory documents to be submitted are :

I)Enrolment : Single Owned (Proprietary Concern / Professionals etc)

- 1) Copy of PAN Card of the individual
- 2) Proof of ID of the Individual (Any ONE of the following)
 - a)Copy of Voter I.D. Card.
 - b)Copy of Aadhar card.
 - c)Copy of Passport.
 - d)Copy of Driving License.
 - e)Copy of Ration card.
- 3) Proof of address of the Business Premises (See SI No 2 above)
- 4) Copy of Bank Statement of the Individual/Business concern

II)Enrolment : Multiple Owned (Partnership/ Pvt Ltd, Public Ltd)

- 1) Copy of PAN Card of the Business
- 2) Copy of PAN Card of all the partners & Directors (incl MP/MD)
- 3) Proof of ID of all the partners / Directors (Any ONE of the following)
 - a)Copy of Voter I.D. Card.
 - b)Copy of Aadhar card.
 - c)Copy of Passport.

	<p>d) Copy of Driving License. e) Copy of Ration card. 3) Proof of address of the Business Premises (See SI No 2 above) 4) Copy of Bank Statement of the Individual/Business concern 5) Partnership Deed/Memorandum of articles of a company, Certificate from Registrar of companies in case of Private Limited company/Public Limited company.(relevant Pages only)</p>
<p>C) If it is a new application for REGISTRATION, the list of mandatory documents to be submitted are :</p>	<p>Documents for Registration</p> <p>1) Copy of Enrolment certificate (or indicate a valid PTIN under enrollment) 2) List of employees(details such as name of employee/Date of Joining/Designation/Gross salary per month)</p>
<p>LIST OF MANDATORY DOCUMENTS FOR ENTERTAINMENT TAX REGISTRATION</p>	
<p>-Same as VAT -Additionally Copy of the Form B License issued by the appropriate authority has to be uploaded.</p>	
<p>LIST OF MANDATORY DOCUMENTS FOR LUXURY TAX REGISTRATION</p>	
<p>Same as VAT</p>	