

CIRCULAR

VAT/CST/TOT Registration process

CCT's Ref No. A(1)/109/2015, Dt.16-12-2015

Sub:- Ease of Doing Business - Online Registration Process for VAT/TOT & CST - Online Verification of Registration Details – Issuance of Guidelines – Regarding.

In an effort to ease the process of Registration for dealers applying for VAT/TOT/CST Registration, the following process is notified with immediate effect. Multiple channels have been created to facilitate the dealer in obtaining a Registration to conduct his business. A dealer seeking Registration under the TVAT or CST Act, now has an option to utilize any of the following facilities to apply for registration:

- 1) Through TS - IPass:** A dealer can file VAT/TOT/CST registration application through the TS - I Pass portal & also upload the Documents online
- 2) Through Online mode:** A dealer can file VAT/TOT/CST registration application ONLINE on the Commercial Taxes Departmental Portal (CTD Portal) and also scan & upload the Supporting documents through the CTD Portal
- 3) Through Courier/ Registered Post:** A dealer can file an application Online/Offline and send the supporting documents to the Office of the Concerned registering Authority through Courier or Registered Post
- 4) In person before the Central Registration Unit (CRU) or the Concerned Registration Authority:** A dealer can submit his application and all supporting documents before the Registration Authority in person.

Important : If a dealer is a “proprietary concern” applying for Registration in “Sensitive Commodities”, he must necessarily submit the application before the Registration Authority in person.

I. IMPORTANT GUIDELINES TO REGISTRATION AUTHORITIES:**

1. The Registration Certificate (RC) should be issued within 1 working day from the date of receipt of the application together with all supporting documents.
2. In ALL the above cases, the RC has to be scanned & uploaded to the dealer login.*
3. The dealer can initiate all his business activities on receipt of the scanned certificate.
4. The Original certificate shall be couriered/sent by RPAD to the premises of the dealer by the Registering Authority.
5. In case of any gap found in the registration application, the Registering authority may return the application to the dealer by recording the reasons in writing and provide the dealer 7 days of time to respond to the query. The dealer may resubmit the application after rectifying the defects noted.
6. In case of rejection of a registration application, the Registering Authority should issue a rejection order by recoding 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 by way an order by recoding the reasons for such rejection in writing.

** As & when the process of issuing digital signatures to officers is complete, the digitally signed RCs will be issued to the dealers.*

*** Registering Authority means the "Registration Assistant Commercial Tax Officer (ACTO) of the concerned circle and also 'Central Registration Unit' in case of Twin Cities".*

II. DETAILED PROCESS UNDER EACH METHOD:

1. Registration through TS-iPASS:

- A dealer can apply for VAT/TOT/CST registration, online on the TS-iPASS Portal (Subject to the conditions defined under TS I PASS)
- After filling the application in the prescribed format, the dealer should upload scanned copies of the required annexures and documents. (The list of annexures and

documents are indicated on the portal) and confirm the application.

- The receipt of the complete application set shall be acknowledged by CTD. An SMS alert/e-mail is sent to the dealer's registered mobile number confirming the receipt of the application.
- If the application is found to be in order, the VAT/TOT & CST registration shall be approved within 1 working day of receipt of the application set.
- Tax Payer Identification number (TIN) is generated and intimated to the dealer by e-mail
- The Registering Certificate is generated, digitally signed by the concerned registering authority, shall be issued through the TS-iPASS portal which can be downloaded by the concerned applicant.
- The dealer can view the copy of the RC in his login.

2. REGISTRATION APPLICATION THROUGH ONLINE MODE

- A dealer can fill in the Registration application online on the CTD portal.
The online registration application can be accessed on the CTD portal at the following link: www.tgct.gov.in/e-Registration.
- The dealer should scan the required documents and upload them on the portal and confirm the application.
- The receipt of the complete application set shall be acknowledged by CTD. An SMS alert/e-mail is sent to the dealer's registered mobile number confirming the receipt of the application.
- If the application is found to be in order, the VAT/TOT & CST registration shall be approved within 1 working day of receipt of the application set.

- Tax Payer Identification number (TIN) is generated and intimated to the dealer by e-mail
- The Registering Certificate is generated, signed by the Registering authority, scanned & uploaded onto the dealer login.
- The dealer can view the scanned copy of the RC in his login.

3. REGISTRATION APPLICATION THROUGH COURIER

- A dealer can avail the facility of sending the Registration application and supporting documents through Courier/ Registered Post.
- The Registration application can be filled online on the CTD portal. If the dealer does not have access to the online facility, the application can also be sent in the prescribed physical format. The signed print out of the application, Check list along with necessary documents and annexures, self-attested, are to be sent by Registered post or courier to the concerned Registering authority.
- The receipt of the application set shall be acknowledged by the CTD. An SMS alert is sent to the dealer's registered mobile number confirming the receipt of the application.
- If the application is found to be in order, the VAT/TOT & CST registration shall be approved within 1 working day of receipt of the application set & Tax Payer Identification number (TIN) issued to the dealer by e-mail.
- The Registration Certificate shall be uploaded to the dealer login in a scanned format by the concerned Registering authority.

4. Dealers can submit Registration application to the Central Registration Unit or to respective Circle Offices

- It is informed that dealers who do not have access to IT systems can utilize the services of the Central Registration Unit (CRU) to file their application for VAT/TOT/CST Registration. Alternately, they can approach the respective Registration authorities in the Circle Offices and submit their application.
- It may be noted that there is no registration fee for VAT/TOT/CST registration

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

The above process shall be implemented with immediate effect.

Sd/ V.Anil Kumar
Commissioner (CT)

To
All the Deputy Commissioners (CT) in the State,
with request to communicate these guidelines to their subordinate Officers
and also to give wide publicity among the trade circles.

Copy to all Senior Officers in the O/o the CCT.

Copy to all Appellate Deputy Commissioners (CT).

Copy to DCTO (CCW) for placing these guidelines in CTD Portal.