

**CIRCULAR**  
**Luxury Tax Registration process**

**CCT's Ref No. A(1)/154/2015, Dt. 22-01-2016**

Sub:- Online Registration Process for Luxury Tax - Online Verification of Registration Details-Guidelines – Regarding.

Ref:- 1. G.O.Ms No. 15, Rev (CT-II) Dept., Dt. 12-01-2016.  
2. G.O.Ms No. 16, Rev (CT-II) Dept., Dt. 12-01-2016.

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In an effort to ease the process of Registration for dealers applying for Luxury Tax Registration, the following process is notified with immediate effect. A dealer seeking Registration under the **THE TELANGANA TAX ON LUXURIES ACT, 1987** now has an option to utilize any of the following facilities to apply for registration:

- 1) Through Online mode:** A dealer can file the Luxury Tax registration application ONLINE on the Commercial Taxes Departmental Portal and also scan & upload the Supporting documents through the Commercial Taxes Departmental Portal.
- 2) 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 (ACTO) through Courier or Registered Post.
- 3) In person before the Concerned Registration Authority (ACTO):** A dealer can submit his application and all supporting documents before the Registration Authority in person.

**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. This is in accordance with **sub-Rule 4(a) of Rule 4A of the Luxury Tax Rules**.
2. In case the dealer is already registered under the VAT Act, the same TIN will be issued to the dealer. There is no need to submit any additional supporting documents.
3. In ALL the above cases, the RC has to be scanned & Uploaded to the dealer login.\*
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 recording 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 “Assistant Commercial Tax Officer (ACTO)” of the Circle.

### **DETAILED PROCESS UNDER EACH METHOD:**

#### **I) REGISTRATION APPLICATION THROUGH ONLINE MODE**

- A dealer can fill in the Registration application online on the Commercial Taxes Departmental Portal (CTD Portal). The online registration application can be accessed on the CTD portal at the following link: [www.tgct.gov.in/e-Registration/LTax](http://www.tgct.gov.in/e-Registration/LTax)
- 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 Luxury Tax registration shall be approved within 1 working day of receipt of the application set.
- Luxury Tax Payer Identification number (LTIN) 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.

#### **II) 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 Luxury Tax registration shall be approved within 1 working day of receipt of the application set & Luxury Tax Payer Identification number (LTIN) 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.

**III) Dealers can submit Registration application to the Respective Registration Authorities:**

- It is informed that dealers who do not have access to IT systems can approach the respective Registration authorities in the Circle Offices (ACTOs) and submit their application.
- It may be noted that if a dealer has a valid VAT TIN, there is no need to enclose any additional supporting documents. It will suffice, if the dealer indicates his VAT TIN in the application.

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

Any complaints/feedback regarding the Luxury Tax Registration Process can be mailed to [tg\\_ctdhelpdesk@tgct.gov.in](mailto: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.