

NOTIFICATION
Finance Department
Sachivalaya, Gandhinagar.
Dated the 1st December, 2011.

**GUJARAT
VALUE
ADDED
TAX ACT,
2003.**

No. (GHN- 41) VAR-2011(32) / Th –WHEREAS the Government of Gujarat is satisfied that circumstances exist which render it necessary to take immediate action to make rules and to dispense with the previous publication thereof under the proviso to sub-section (4) of section 98 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005);

NOW, THEREFORE, in exercise of the powers conferred by section 98 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Value Added Tax Rules, 2006, namely:-

1. (1) These rules may be called the Gujarat Value Added Tax (Second Amendment) Rules, 2011.

(2) They shall come into force on and from 1st December, 2011

2. In the Gujarat Value Added Tax Rules, 2006, (hereinafter referred to as “the said rules”), in rule 2, after clause (f), the following clause shall be inserted, namely:-

“(ff) “provisional registration number” means the registration number given under rule 5 or rule 6A as provisional registration number for a period up to the issuance of the registration certificate;”.

3. In the said rules, in rule 5,-

(i) for sub-rule (1), the following sub-rule shall be substituted, namely:-

“(1) Every dealer who is required by sub-section (1) of section 21 to possess a certificate of registration or any dealer who intends to apply under sub-section (1) of section 22 for a certificate of registration, shall make an application in Form 101 along with the Forms appended to Form 101, to the registering authority along with the attested copies of the following documents:-

(a) any one of the following documents for identification possessed by the proprietor, anyone of the directors of company, anyone of the partners of the partnership firm or anyone of the members of HUF and others,-

(i) PAN Card

- (ii) Passport
 - (iii) Identity card issued by the Election Commission of India
 - (iv) Driving License
 - (v) Unique Identification Card
- (b) any one of the following documents for residential proof possessed by the proprietor, anyone of the directors of company, anyone of the partners of the partnership firm or anyone of the members of HUF and others,-
- (i) Passport
 - (ii) Identity card issued by the Election Commission of India
 - (iii) Driving License
 - (iv) Unique Identification Card
 - (v) Last paid Electricity bill (in the name of applicant or his parents or spouse,
 - (vi) Last paid Telephone bill (in the name of applicant or his parents or spouse,
- (c) any one of the following documents for proof of place of business in the name of applicant, his parents or spouse,-
- (i) property card or property tax bill of last year,
 - (ii) copy of index-2 issued by the Sub-Registrar of stamp duties,
 - (iii) agreement or lease deed duly executed in case of the rented premises,
 - (iv) certificate issued by the local authority in respect of shops and establishment,
- (d) following documents :-
- (i) certificate issued by the registrar of companies and Articles of Association in case of a company;
 - (ii) Partnership deed in case of partnership firm or HUF.

(e) copies of Chalan for the payment towards amount of security”.

(ii) sub-rule (11) shall be deleted.

(iii) after sub-rule (10) the following sub-rules shall be inserted, namely:-

“(11) A dealer applying for registration under this rule shall deposit, an amount of rupees ten thousand in the Government treasury for each registration under the State Act, towards security in accordance with the provisions of sub-section (1) of section 28 or under the Central Sales Tax Act, 1956, as the case may be.

(12) The amount so deposited towards security shall not be adjusted by the dealer against his liability to pay tax, penalty or interest under the Act, or under the Central Act. Such amount may be refunded on an application made by a dealer after two years from the date of registration if it is not required further for the purpose of realization of tax, interest or penalty or at the time of cancellation of registration, or at the time of rejection of application for registration, whichever is earlier:

Provided that the amount of tax, penalty, interest or any other dues under the Act, or under the Central Act, due from and payable by the dealer on the date of such refund, shall be first deducted from such refund.

(13) If an application for registration is in order and the registering authority is satisfied with regard to the above requirements, a provisional registration number shall be given within **three working days from the date of receipt of application.**

(14) After giving the provisional registration number to such dealer, the procedure of post verification shall be carried out and if the registering authority is satisfied, a certificate of registration converting the provisional registration number into permanent registration shall be issued **within thirty days from the date of receipt of application.**

(15) During the procedure of post verification, if the registering authority is not satisfied with any detail furnished by the dealer, the provisional registration number given earlier shall be cancelled with effect from its date of effect.

- (16) The provisional registration number shall be deemed to have been converted into permanent registration if the procedure of post verification is not carried out within **thirty days from the date of receipt of application** and the registering authority shall issue a certificate of registration converting the provisional registration number into permanent registration.
- (17) The dealer may apply for obtaining only Form 402, Form 403 and Form 404 until the date of issue of certificate of registration. ”.
4. In the said rule in rule 6A in sub rules (8), (9) and (10), for the words “registration number”, the words “provisional registration number” shall be substituted.
5. In the said rules, in rule 12, sub-rule (1) shall be deleted.

By order and in the name of the Governor of Gujarat,

Sd/-

C. J. Mecwan
Deputy Secretary to Government.