

Circular No. 8/15

Sub : KVAT Act, 2003 – Online application for amendment in registration certificate – Speedy disposal – Instructions issued - Reg.

Read: 1. Circular No. 10/2006/CT dtd. 28-02-2006
2. Circular No. 38/2006/CT dtd. 15-11-2006

Vide reference cited 1st, instructions were issued to simplify the procedure for granting registration under KVAT Act, 2003 and CST Act 1956. The simplification of procedure was intended to grant registration to genuine applicants in a prompt and time bound manner. Vide circular cited 2nd, further instructions were given to adhere to the time limit strictly.

It is now brought to the notice that even after filing online application for amendment in registration certificate (ie., to change the location of business place, to open new branches, to deal with additional goods etc.) along with the documents concerned like rent agreement, trade license, building tax receipt etc. some of the department officials are not keen on disposing of such applications in time.

In the circumstances, the following further instructions are issued.

All registering authorities are directed to see that the applications for fresh registration, change of location of business places, opening of new branches, addition of trading commodities etc. which are submitted along with necessary documents are disposed of within the time limit already prescribed. It is re-iterated that the loss of revenue, if any, incurred by way of granting registration through the deeming provision shall be recovered from the registering authority concerned.


Commissioner