

Registration – MVAT, CST, PTEC & PTRC

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MVAT – Sec. 3

□ Mandatory registration -

Category	Total T.O. of Sales/ Purchases* to exceed	T.O. of Sales/ Purchases of taxable goods not less than
Importer	` 100,000	` 10,000
Others	` 500,000	` 10,000

..... MVAT

Turnover of Purchases*

(w.e.f. 01.05.2012)

T.O. of Purchases to include goods liable to Purchase Tax u/s. 6A and 6B of the MVAT Act – i.e. Cotton and Oil Seeds when purchased from Commission Agents or persons who are not Dealers

..... MVAT

Voluntary Registration

No minimum limit for Registration.

Payment of Rs. 5,000/- as non-refundable fees and Rs. 25,000/- as non-adjustable deposit

..... MVAT

□ **Documentation**

Fresh registration -

1. Proof of Constitution of Business

Copy Partnership Deed/ Memorandum of Association & Articles of Association or any other relevant documents, as the case may be.

2. Proof of Place of Business

Copy of property card/ receipt of property tax of municipal Corporation/ Society Maintenance Receipts etc.

Copy of Latest Electricity Bill Paid in the name of applicant

Documentation

Note :- In case the property is not in the name of the Company/ Firm then Tenancy/ LL Agreement/ NOC from the owner/s of the Property shall also be required. PAN card of the owner also to be provided.

3. Demand Draft or Pay Order in Favour of " Bank of Maharashtra – A/c MVAT" (For Mumbai Region) and " State Bank of India – A/c. MVAT" (For Other Regions)

Documentation

4. Residential Proof (2 Proof) (Directors/ Partners/ Proprietor/ Applicant – as applicable)
 - Copy of Passport
 - Copy of driving licence
 - Copy of election identity Card
 - Copy of property card/ receipt of property tax of Municipal Corporation/ Society Maintenance Receipt etc.
 - Copy of Latest Electricity Bill Paid in the name of applicant.

Note :- In case the property is not in the name of the applicant/ directors'/ applicant then an NOC from the owner/s of the Property shall also be required. PAN card of the owner also to be provided.

Documentation

5. Bank Proof :- Cancelled Cheque

6. Copy of Pan Card :-

- Proprietor
- Partnership Firm
- Partners
- HUF
- Karta
- Company
- Authorised Signatory

7. New applicant to be introduced by an existing dealer having registration under VAT for more than 3 years.

Documentation

8. Two latest passport size photograph
9. Profession tax application as employer
10. Profession tax; (Company/ Firm/ Directors/ Partners – as applicable)
11. Letter of Authority.
12. All Xerox to be self certified.

Documentation

In Case of change in constitution of the business / transfer of business

1. Proof of changes in constitution / copy of deed for transfer of business;
2. Copy of latest returns - cum- challans filed;
3. DD towards payment of Registration fee Rs. 500;
4. PAN & leaf of cancelled Cheque of new entity;
5. Proof of place of business & proof of permanent residential address of new applicant.

Documentation

6. Copy of Pan Card;
7. Two Latest Passport size photographs of the applicant; and
8. Leaf of cancelled cheque as a proof of bank account.

Time Limits

1. Within 60 days if dealer dies and business continued by the legal heir/s
2. In any other case within 30 days.

CST Registration

- Mandatory

Within 30 days from the date of liability u/s. 3 of the CST Act.

- Voluntary

PTEC Registration

- Class of Person Liable for PTEC Registration as per Schedule I of the Act.
- Every person – required to obtain Certificate of Enrollment shall apply within 30 days of his becoming liable to pay tax

PTRC Registration

- Any Employer paying salary in excess of Rs. 5000 is liable for Registration
- Every person – required to obtain Certificate of Registration shall apply within 30 days of his becoming liable to pay tax

Documentation

1. Documentary evidence for date of liability;
2. Proof of place of business
"In case the property is not in the name of the Company/ Firm then an NOC from the owner/s of the Property shall also be required. PAN card of the owner also to be provided"
3. Bank Proof (1. Cancelled Cheque 2. Bank Statement & Pass Book Copy);
4. PAN Card;
5. Residential Proof "In Case of Partner / Individual (2 Proof)

THANK YOU

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