

**Department of Industries and Commerce, Punjab  
Composite Application Form**

**GUIDELINES FOR REGISTRATION UNDER VAT**

**1) Competent Authority**

- i) Department Of Excise & Taxation

**2) Application Forms Required**

- i) Application Form for Registration under VAT

**3) Enclosures/Documents Required**

- i) Annexure I
- ii) Annexure II
- iii) Annexure III
- iv) Copy of deed of constitution (Partnership deed [if any], Trust deed, Memorandum and Articles of Association etc) duly certified by the applicant
- v) Copy of resolution passed by Board of Directors in case of Company and Governing Body in case of other bodies (Society, Trust etc) evidencing authorization of the signatory to the application
- vi) Personal bond or Bank Guarantee
- vii) Treasury receipt for Application Fees
- viii) Proof of identification of signatory
- ix) Proof of principal place of business (lease, rent deed, etc.)
- x) Evidence of eligibility for registration for VAT/ToT
- xi) Statement of stock, if requesting change in registration status from TOT to VAT

**4) Departmental Instructions**

**I. Instructions:**

1. Please fill in all the details in CAPITAL letters.
2. For field 2, give details of the trade names if the business is carried on in different names.
3. For field 3, please note that it is mandatory for you to register as VAT registrant if you are:
  - (a) A manufacturer whose annual turnover exceeds Rs. 1,00,000/-; **OR**
  - (b) An importer, who brings goods worth more than Re 1/- into Punjab from any place outside its territorial jurisdiction (including from other States and Union Territories in India); **OR**
  - (c) A dealer having registration under CST Act, 1956 and who wishes to retain the CST status; **OR**
  - (d) none of the above, but you have an annual turnover greater than Rs.50,00,000/-

In case you are not a manufacturer and do not fall into any of the above categories but you have an annual turnover greater than Rs. 5,00,000/-, you have the choice to opt for **EITHER** VAT registration **OR** TOT registration.

Please note that if you are a person for whom it is mandatory to register as VAT registrant, you will have to tick VAT (obligatory). In case you choose to opt for

**EITHER** VAT registration **OR** TOT registration, you will have to tick VAT (voluntary) or TOT respectively

4. For field 7, more than one boxes may be ticked if applicable. Please note that an 'importer' is a person who brings goods into Punjab from any place outside its territorial jurisdiction including from other States and Union Territories in India
5. For field 7, please name the main nature of business on the basis of value or turnover.
6. For field 8, please name the main goods sold on the basis of value. Please note in case you are an exclusive 'Kirana' or general merchandise dealer then please write 'General merchandise'
7. For field 9, if authorised representative does not have a PAN, then please mark 'Applied for' or 'N/A' as applicable
8. Registration application should be verified and signed by an authorised representative, as defined below:-
  - a. Proprietor, in case of proprietorship concern
  - b. Partner, in case of Partnership firm
  - c. Managing director or authorized signatory, in case of a company
  - d. Manager or karta, in case of Hindu Undivided Family
  - e. Principal officer managing the business, in case of any association of individuals
  - f. Authorised representative, in all other cases

## **II. Instructions for using Annexure I of Registration application**

1. To be filled in if the applicant is not a company.
2. The format is to be used for providing details about person(s) who have interest in the business; and whose details have either not been notified to the Department or have undergone changes not notified to the Department.
3. If required please make additional photocopies of the Annexure and attach with Registration application
4. Every sheet filled in Annexure I format has to be signed by the same person (authorized representative) whose particulars are being provided in that sheet
5. Please paste passport size photographs of the person whose details are being provided.

## **III. Instructions for using Annexure II of Registration application**

1. The format is to be used for providing details about all places of business including the principal place of business
2. If required, please make additional photocopies of the Annexure and attach with the registration application
3. Every sheet filled in Annexure II format has to be signed by the same person (authorised representative) who has signed on the registration application

## **IV. Instructions for using Annexure III of Registration application**

1. This Annexure needs to be used for providing details about the authorised representative
2. Declaration provided in this Annexure needs to be signed by all the persons having

interest in the business

3. If space is inadequate, please provide the declaration in another sheet in the given format