

Rule 32, Point No 7 & 16 under CHAPTER III, Registration, Security and Maintenance of Accounts of the UP VAT rules (http://comtax.up.nic.in/Vat_Rules/UPVATRulesUpdatedupto27-06-2014.pdf) in conjunction with the circular no 1213095 dated 5th March 2013 (http://comtax.up.nic.in/Circulars/2012-13/Circular_no_1213095.pdf) defines the necessary timeline.

The same information is also available in the Ease of Doing Business section (Point No 1) (http://comtax.up.nic.in/easeofbusiness/ease_of_doing_business.htm) of the department website.