VAT registration for all type of goods is issued within one working day from the date of application. Supporting proof - Section 17 (4)(a), Rule 12(1)

VAT Act Sec. 17: Registration of dealers

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agreement of the place of business, the Commissioner has issued a *Circular No. 57, dt. 15.1.14 - (2014) 24 STJ 33 (Mg).

Self-attestation of the documents

All the documents enclosed with the application for registration are to be self-certified by the Applicant - Rule 11(1)(iv).

Issue of registration

- On filing of all requisite papers and on payment of necessary filing fee, the registering authority shall issue registration certificate in Form 7 within one working day from the date of receipt of application for registration - Sec. 17(4)(a) & Rule 12(1).
- · After issue of registration certificate, the Registering Authority or an official not below the rank of Inspector authorised by him, shall visit place of business of the dealer and require him to produce evidence and documents in support of the particulars given in the application, with a view to verify correctness of particulars given in the application - Rule 12(2).

But, the requirement to furnish the evidence and documents shall be limited to the particulars given in the application for registration - Rule 12(3).

· If registering authority is satisfied that particulars given in the application are incorrect or applicant has misrepresented certain facts, he shall, after giving the applicant an opportunity of hearing and recording the reasons in writing, cancel the registration certificate issued to the applicant from the date of its issue. Such cancellation can be within 30 days of receipt of application for registration - Sec. 17(4)(c) & Rule 12(2).

Effective date of registration [Sec. 17(5)]

- In case of registration due to turnover exceeding threshold limit:
 - if the application has been filed within 30 days, the registration shall be effective from the date the turnover has first exceeded the prescribed limit;
 - (ii) if the application has been filed after 30 days, the registration shall be effective from the date of application. egistration or application by an