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GOVERNMENT OF ARUNACHAL PRADESH
OFFICE OF THE COMMISSIONER TAX & EXCISE
ITANAGAR

NO.TAX -105/2005


Dated the Itanagar the 8th April'05.

CIRCULAR NO.VAT-02

1. With VAT coming into force, all the dealers are required to obtain TIN (Taxpayers' Identification Number), which is a 11 digit number (on the lines of Registration Number in Sales Tax).
2. In respect of existing dealers registered under A.P. Sales Tax Act 1999, following system of allotment of TIN No. shall be followed.
 - (A) Registered Dealer, who is required to be mandatory registered under VAT, i.e., Registered dealers whose turnover in the last year exceeded Rs.5.0 Lakhs.

In case of such dealers, the TIN NO. should be issued suo-moto by Supdt Tax, without any requirement of fresh application or security. The TIN No. should be communicated to then by registered post. The date validity of TIN No. in cases should be 1-4-05.
 - (B) Registered Dealers' whose turnover in the last year did not exceed the taxable Quantum (i.e. Rs.5.0 Lakhs).

In case of such dealers, if the dealer applies for registration under VAT in form RF-01, application may be considered for voluntary registration, and should be granted if the dealer has furnished sufficient information and security. TIN No. should be allotted on grant of VAT registration.
3. For dealers, who have already been issued TIN and are having turnover exceeding Rs. 5.0 Lakhs, no action is required.
4. However, for dealers who have been issued TIN No. but are failing below the threshold level of Rs5.0 Lakhs, they need to file sufficient security to prescribed in Rules for continuation of TIN No. The security should be filed by 15-5-05, failing which the registration be cancelled, all such dealers, a Notice in Form-SN-01 be issued by 30 April2005 for furnishing of security.
5. The last date for making an application in respect of dealers mentioned in (2) (B) above is 15th May'05. If no application is filed by the said date, cancellation order be issued.
6. For the period 1-4-05 to 30-5-05, the existing registered dealers can use the Sales Tax Registration Number for the purposes of VAT. After 1st June'05, only the TIN number can be used. All dealers should be requested to obtain TIN before 30th May'05.


(Manish Gupta)IAS
Commissioner & Secretary
(Tax & Excise)
Govt. of A.P. Itanagar.