13. Registration of dealer.— (1) Every dealer (other than a dealer opting for composition and a casual dealer) liable to be registered under section 21 or any dealer who desires to register voluntarily under section 23 or a manufacturer who wants a provisional registration under section 24 shall submit an application in Form-2 to the Prescribed Authority within whose jurisdiction the principal place of business of the dealer is situated.

(2) Every application shall be made, signed and verified in the case of a business carried on by (a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor; (b) a firm, by the managing partner or an adult partner thereof; (c) a Hindu Undivided Family (HUF), by the Karta or an adult member thereof; (d) a body corporate (including a company, a co-operative society, or a corporation or a local authority), by a Director, Manager, Secretary or the Principal Officer thereof or by a person duly authorised to act on its behalf; (e) an association of persons to which sub-clause (b), (c) or (d) does not apply, by the Principal Officer thereof or person managing the business and (f) any Government Department by the head of the office or by a person duly authorized to act on its behalf.

(3) The person signing and verifying an application for registration shall specify the capacity in which he does so, and shall whenever possible give particulars of the authority vested in him for signing and verifying the application.

(4) Every person signing and verifying such application shall furnish two copies of his recent photograph of passport size along with the application.

(5) The photographs should be signed before the Prescribed Authority when he is called upon to do so, whenever the photograph is furnished.

(6) Where a dealer has more than one place of business within the State, he shall make a single application in respect of all such places specifying therein one of such places as the principal place of business and submit such application to the Prescribed Authority within whose jurisdiction the principal place of business of the dealer is situated.

(7) A fee of one hundred rupees shall be payable in respect of every application for registration.

(8) When the Prescribed Authority grants a registration to a dealer, it shall issue a certificate of registration, which shall be in Form-3.
Prescribed Authority shall also issue a certified copy of such certificate in respect of every additional place of business. Such certificate should be held by the dealer subject to the provisions of the Act and these rules and the restrictions and conditions specified in the certificate.

(9) Every certificate of registration shall bear Taxpayer Identification Number (TIN).

(10) Every registered dealer shall display his certificate of registration at a conspicuous place at the principal place of business mentioned in such certificate, and a certified copy of such certificate shall be displayed at a conspicuous place at every other place of business within the State.

(11) Every registered dealer who discontinues or transfers his business otherwise gets his registration certificate cancelled shall forthwith surrender to the Prescribed Authority the certificate or registration and the copies thereof, if any, granted to him.

(12) A dealer or a person who voluntarily applies for registration, under section 23, shall

(a) have obtained the Permanent Account Number under the Income Tax Act, 1961 and provide it to the Prescribed Authority along with proof,

(b) have a current bank account and produce proof of the same.

(13) Every dealer, who opts for composition scheme under section 20 or a casual dealer shall apply for registration in Form-4. He shall be granted certificate of registration in Form-5 and shall be assigned with a General Registration Number (GRN), which shall be mentioned in the certificate of registration.

(14) The dealer opting for composition scheme and the casual dealer shall quote his General Registration Number (GRN) in all retail invoices issued, returns furnished and all correspondences with the Prescribed Authority.

(15) Where the certificate of registration granted to a dealer is lost, destroyed, defaced or mutilated, he may on application made in this behalf to the Prescribed Authority and on payment of the prescribed fee obtain a duplicate copy of such certificate.

(16) The name of every dealer to whom a certificates of registration has been issued shall be entered along with other particulars of his business in a register in Form-6.

(17) Where any dealer is engaged in different kinds of business
activities and the dealer is required to obtain Taxpayer Identification Number (TIN) for one kind of such business activity but is permitted to opt for General Registration Number (GRN) for the other activity or activities, he shall be allotted TIN as well as separate and distinct GRN for each type of business activity qualifying for separate composition scheme(s) notified under the Act. The dealer shall keep separate sets of accounts in respect of each of such activities and shall submit separate returns, statements or communications to the concerned Prescribed Authority.

Amendment: In Rule 13, sub-rule 17 has been substituted by Notification No. FTX.29/2003/Pt/27 Dtd. 22nd February, 2010 published by Assam Gazette Extra ordinary No. 38, Dtd. 22nd February, 2010. 
(Prior to this the sub-rule 17 read as follows:
   (17) Where any dealer is engaged in different kinds of business activities and the dealer desires to have Taxpayer Identification Number (TIN) for one kind of such business activity and the General Registration Number (GRN) for the other activity, the Prescribed Authority may allow the dealer to opt two different systems, provided such dealer maintain two separate sets of accounts in respect of each of such activities and the name and style of the business carries some distinctive mark for the different activities.

Amendment: In Rule 13, after sub-rule (16), a new sub-rule 17 has been inserted by Notification No. FTX.29/2003/12 Dtd. 8th August, 2005 published by Assam Gazette Extra ordinary No. 276, Dtd. 9th August, 2005.)

(18) Where any dealer sets up any additional new industrial unit(s) of production and intends to avail benefit of tax concession as per scheme announced by the Government, he shall have to file separate application for registration in Form-2 in each of such cases and shall be allotted separate and distinct Tax Identification Number (TIN) by the concerned Prescribed Authority. The dealer shall keep separate sets of accounts in respect of each of such units of production and shall submit separate returns, statements or communications to the concerned Prescribed Authority.

Amendment: In Rule 13, after sub-rule 17 a new sub-rule (18) has been inserted by Notification No. FTX.29/2003/Pt/27 Dtd. 22nd February, 2010 published by Assam Gazette Extra ordinary No. 38, Dtd. 22nd February, 2010.

14. Security to be furnished in certain cases.— (1) Security or additional security under section 25 may be furnished by a dealer in any of the following manner, namely:-

(a) by paying the entire amount of such security or additional security direct into the Designated Bank by means of challans; or

(b) by depositing with the Prescribed Authority who has required the furnishing of security or additional security, Government securities for the amount fixed by the said authority; or
(c) by depositing with such authority National Savings Certificates issued by the Government of India the face value of which is not less than the amount of security or additional security required, duly pledged in favour of such authority; or

(d) by furnishing to such authority a guarantee from a bank, approved in this behalf by the said authority, agreeing to pay to the Government, on demand, the amount of security fixed by the said authority.

(2) An application for refund of security under sub-section (9) of section 25 shall be made in Form-7 to the Prescribed Authority to whom the security has been furnished.

(3) On receipt of application under sub-rule (2), if such authority is satisfied about the bona-fide of the application, he shall refund the amount of security furnished or part thereof if such security is not required for the purposes for which it was furnished:

Where the amount of security to be refunded exceeds three lakh rupees but does not exceed ten lakh rupees, the Prescribed Authority shall take prior approval of the Deputy Commissioner before sanctioning such refund. The deputy Commissioner shall communicate his approval ordinarily within twenty-one days of receipt of the proposal for refund from the Prescribed Authority. Where the amount to be refunded exceeds ten lakh rupees, the Prescribed Authority shall send the proposal of refund to the Commissioner directly for his approval before sanctioning such refund. The Commissioner shall accord his approval ordinarily within twenty-one days of the receipt of the proposal for refund from the Prescribed Authority.

Amendment: In the principal Rules, in rule 14, the existing sub-rule (3) has been substituted vide Notification No. FTX.70/2007/Pt-I/30 Dtd. 21st May, 2009 published in the Assam Gazette Extraordinary No. 153 Dtd. 21st May, 2009.

[ Prior to its substitution, sub-rule (3) read as under:

(3) On receipt of application under sub-rule (2), if such authority is satisfied about the bona-fide of the application, he shall refund the amount of security furnished or part thereof if such security is not required for the purposes for which it was furnished:

Where the amount of security to be refunded exceeds one lakh rupees but does not exceed three lakh rupees, the Prescribed Authority shall take prior approval of the Deputy Commissioner before sanctioning such refund. The Deputy Commissioner shall communicate his approval ordinarily within twenty-one days of receipt of the proposal for refund from the Prescribed Authority. Where the amount to be refunded exceeds three lakh rupees, the Prescribed Authority shall send the proposal of refund to the Commissioner directly for his approval before sanctioning such refund. The Commissioner shall accord his approval ordinarily within twenty-one days of the receipt of the proposal for refund from the Prescribed Authority.

Amendment: The proviso has been inserted vide Notification No. FTX.55/2005/28 Dtd. 20th December, 2005 published by Assam Gazette Extra ordinary No. 405, Dtd. 20th December, 2005.]

15. Information to be furnished under section 27.— (1) When a registered dealer effects or comes to know of any changes as mentioned under sub-section (1) of section 27, he shall make an application in Form-8 in this behalf to the Prescribed Authority together with certificate of registration and evidence in respect of such change, within fourteen days of the occurrence of the event. The Prescribed Authority may, however, accept the application even after the expiry of the prescribed time, if he is satisfied of the reasons for the delay. The Prescribed Authority, if after making such enquiry as he deems fit and proper, is satisfied that the contents of the application are true and correct, he shall, by an order in writing, amend the certificate of registration of the dealer within forty-five days from the date of receipt of such application.

(2) Where a dealer registered under the Act discontinues his business, he shall make an application in Form-8 together with certificate of registration for cancellation thereof to the Prescribed Authority within fourteen days from the date of such discontinuation. If the Prescribed Authority, after making such enquiry as he deems fit and proper, is satisfied that the business has been discontinued, he shall, by an order in writing, cancel the certificate of registration under sub-section (8) of section 27.

(3) Where a dealer transfers his business and the transferee holds a registration under this Act necessitating the cancellation of the registration of the transferor, both the transferor and the transferee shall furnish the intimation to the Prescribed Authority in Form-8 and Form-9 respectively.

(4) Where a dealer fails to pay any tax, interest, penalty or any sum payable under this Act or fails to furnish return without any reasonable cause, the Prescribed Authority may, with the prior approval of the Commissioner and for reasons to be recorded in writing and after giving the dealer a reasonable opportunity of being heard, suspend the certificate of registration of such dealer with immediate effect, under sub-section (13) of section 27. The reasons for such suspension shall be communicated to the dealer. The Prescribed Authority shall cause display of this fact on the notice board of his office and also give wide publicity through mass media, including website on the internet, for public information. Such dealer shall not be entitled to any issue tax Invoice in respect of sales made by him or to receive tax Invoice at the time of purchase of taxable goods during the period of such suspension of his registration.

16. Liability to obtain registration by transporter under section 28.— (1) Every transporter liable for registration under sub section (1) (a) of section 28, shall submit to the Prescribed Authority having jurisdiction over the area in which his principal place of business is situated, a single application for registration of his principal place of his business and all the branches in the State, within sixty days from the commencement of
these rules, if he was carrying on business on such date and within thirty
days of commencement of business, if he commences business after
publication of these rules.

(2) An application shall be made in Form-10.

(3) An application for registration shall be signed and verified in case of

(a) in individual, by the proprietor of the transport business;
(b) a partnership firm, by the managing partner of the firm;
(c) a Hindu undivided or joint family, by the karta of the family;
(d) a company, by the Managing Director or the Secretary or the Manager
or the Principal Officer of the Chief Executive Officer of the Company;
(e) a Government department, by the head of the office.

(4) The person making application for registration under sub-rule (1) shall
submit two copies of his/her attested passport size recent photograph
along with the application for registration, one copy of which shall be
affixed at the space at the top right hand corner of the certificate of
registration issued and sealed with the round seal of the office of the
Prescribed Authority and the other copy shall be affixed in the register
of certificate against the name of the concerned transporter, carrier of
transporting agent:

Provided that no photograph shall be required to be affixed on
the copies of the certificate for the branches, if any.

(5) When the Prescribed Authority is satisfied after making such enquiry
as he thinks fit, that the particulars contained in the application are
correct and complete and the fee payable along with on application of
registration under these rules has been paid, he shall register the
transporter and grant him a Certificate of Registration in Form-11 and
also an extra copy of such Certificate for each branch within the State,
inscribing on each such extra copy the name of the branch for which
it is issued.

(6) The Certificate of Registration granted under sub-rule (5), shall be
kept at the principal place of business and displayed at a
conspicuous place, and each extra copy of such certificate granted
for the branches under the said sub-rule shall be kept in the
respective branch and displayed at a conspicuous place of the
branch.

(7) Whenever, for any reason, there is a change in the particulars
furnished in the application for registration, the transporter, shall,
within fourteen days from the date of such occurrences, submit an
application to the Prescribed Authority together with the Certificate of
Registration and copies thereof for the branches, if any, for necessary
amendment, and the Prescribed Authority may, if he is satisfied,
make necessary amendment in the Certificate of Registration and the
copies thereof.

(8) The Prescribed Authority shall maintain a Register of Certificate in
Form-12.
(9) When a registered transporter closes down his business within the State, he shall apply within thirty days from the date of closure of his business to the Prescribed Authority for cancellation of his registration and surrender the Certificate of Registration and the copies thereof for the branches, if any. The Prescribed Authority, if satisfied after such enquiry as may be necessary that the transporter has really closed down his business, and there is no outstanding liability against him or no proceeding pending against him, shall cancel the registration and deface properly the Certificate of Registration and the copies thereof.

(10) The Prescribed Authority shall cancel the Certificate of Registration when the business in respect of which the certificate was issued has been discontinued and there is no outstanding liability against the transporter and no proceeding is pending against him.