Procedure for obtaining Central Excise Registration

1. Fill up **Form A-1** in full and have it duly signed. If the applicant is a manufacturer / producer / dealer / warehouse in charge/ importer.
2. Submit copy of **PAN card** issued by the Income Tax Department
3. The inspector in the office of **AC / DC will scrutinize** the A-1 form and if found in order it shall be fed into computer through System for Allotment of Central Excise Registration (SACER)
4. A **15 digit PAN based registration number (ECC)** will be allotted to the assessee on the spot; otherwise the same will be delivered to him within the next working day.
5. Registration under Central Excise can be granted in the name of **minor,** provided a legal guardian undertakes to conduct the business.
6. Normally **separate registration** are required if factories are located in different locations. Similarly if the warehouse is at a significant distance from the factory these must be registered separately.
7. If the assessee ceases to carry on operations for which he is registered his registration certificate can be cancelled. This is called **de-registration**.

REQUIREMENTS FOR REGISTRATION OF DEALER/MANUFACTURER UNDER CENTRAL EXCISE LAWS

1. Name and Address of premises with jurisdictional post office.
2. Fax No., E-mail id, Telephone No. of office & Residence with STD code.
3. Ground layout plan with details of boundaries of all four sides.
4. Memorandum/Articles of Association or Partnership deed, as may be applicable.
5. List of Partners/Directors, MD, Authorized Person with residence Address with PIN, PAN, Telephone No, with proof and also jurisdictional post office.
6. Manufacturing process with clarification, flow chart, product literature.
7. List of major three raw materials with classification code, if available.
8. List of major three finished goods with classification code, if available.
9. Estimated investment in land and plant & machinery.
10. Agreement for sale/sale deed/high court order, if any.
11. Board resolution authorizing officers, if any.
12. Three copies of PAN, GST, CST, IEC & Certificate of Incorporation in case of company, with self attestation.
13. Bank account details (maximum two in case more than two accounts) with address of bank.
14. Details of property right (ownership/lease) if owned whether the property is mortgaged or Hypothecated.
15. Commissionarate, Range & Division

Details required for online user registration
(Separately for Excise)

1) User Name
2) Email Id
3) Name of Unit
4) Designation of user
5) 1st Name of User
6) Middle Name of the User
7) Last Name of the User
8) Phone No.

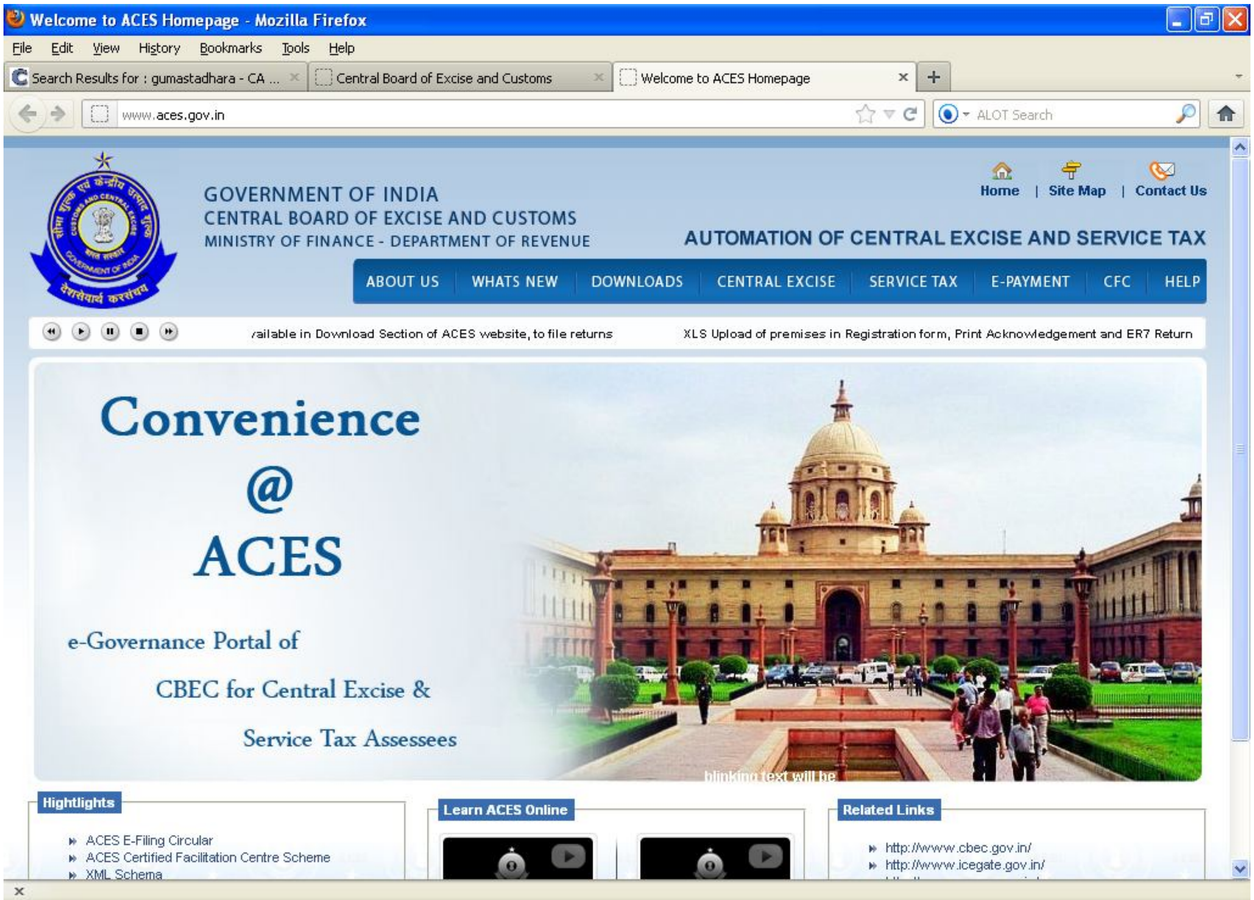
Registration	
Required	***Nor Required / exempted***
Manufacturer	Excisable goods specifically exempts
First Stage Dealer	SSI Units (Turnover <150 Lacs)
Second Stage Dealer	100% EOU, STP
Importer / Merchant Exporter	Dealers (Traders)
Storage of specified goods	

Punishment for Non registration

If the duty leviable>1 Lacs	Imprisonment from 6 months to 7 years and fine
If the duty leviable<1 Lacs	Imprisonment from 6 months to 3 years or fine or both

Penalty

Amount of Duty of contravening goods or Rs 2000/- whichever is higher.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Related Links
http://www.cbec.gov.in/
http://www.icegate.gov.in/

Procedure for obtaining IEC (Importer Exporter Code) Number

1. Any bonafide person / company starting a venture for international trade has to apply by enclosing a covering letter for IEC Number

2. Application for IEC can be obtained from any of the Zonal and Regional offices of DGFT depending on area / region where the individual / company is located. The same can be downloaded from www.dgft.gov.in for. Application Form Part (A, B & D) to be filled in and all pages to be signed by the applicant.

3. Bank Receipt / Demand Draft details evidencing payment of application fee of Rs 250/-. DD should be in favour of Zonal JDGFT, New Delhi.

4. Certificate from the Banker of the applicant firm in the format given in Appendix 18A (Part B)

5. Self certified copy of PAN issued by Income Tax Authorities.

6. Self addressed envelope duly stamped for Rs 30/-.

7. In case of Proprietor ship firm please furnish

   a. Date of Birth of individual
   b. Number of IEC held along with their details.

8. In case of Company please furnish
   a. Extracts of Board Resolution in favour of applicant
   b. MOA along with Certificate of Incorporation

9. In case of Partnership firm
   a. Notarized Partnership Deed showing date of formation of the firm
   b. NOC from other partners/ HUF

10. Two copies of passport size photographs of the applicant.

11. The application must be submitted in Duplicate.

12. IEC is a ten digit number granted by DGFT under Ministry of Commerce and Industry, to any bonafide person / company for carrying out import / export.

Registration Procedure under Service Tax

1. Apply for registration in Form ST-1 to the Superintendent of Central Excise
2. Submit along with Form ST-1 the following documents
    a. PAN
    b. Affidavit declaring the commencement of the services (Format)
    c. Copy of passport or ration card or any other document as residential proof
    d. Passport size photograph of the assessee in case of individual and of partners in the case of partnership firm and of directors in the case of company.
    e. Partnership deed in case of firm
    f. MOA & AOA in case of company
3. The Superintendent of Central Excise will grant a certificate of registration in Form ST-2 within 7 days of the date of receipt of the application. If the registration is not granted within 7 days, registration is deemed to be granted.

Registration Procedure under VAT

Apply for Registration under VAT Form

List of documents required for the Registration of the VAT

1. PAN Card
2. Bank Account Statement
3. Business Address Proof
4. Proprietor’s / Partner’s Identity Card
5. Residential Address Proof
6. Purchase Bills of the Current year/ Previous Years (Till 5 Lacs)
7. Photo – 3
8. If premises on Rent , Rental Agreement or Rental Receipts
9. If premises is owned, Sale Deed or Transfer Deed.
10. Shop Establishment Certificate (Gumasta Dhara Certi)

11. A minimum turnover of RS. 5 lacs is required in case of reseller and in case of Manufacturer or Importer a minimum turnover of Rs.2 lacs is required which must includes taxable purchases of RS.10, 000/-.

12. If there is no turnover then a deposit of RS.25000/- is to be deposited for a period of two years. This can be adjusted against the tax, interest or penalty. (This facility is not available to Non-resident dealer)

13. As per the provisions of the GVAT ACT a bank guarantee of Rs.50000/- maximum is to be submitted, this can be reduced to Rs.10000/- by providing any three of the following.

Registration on the website:

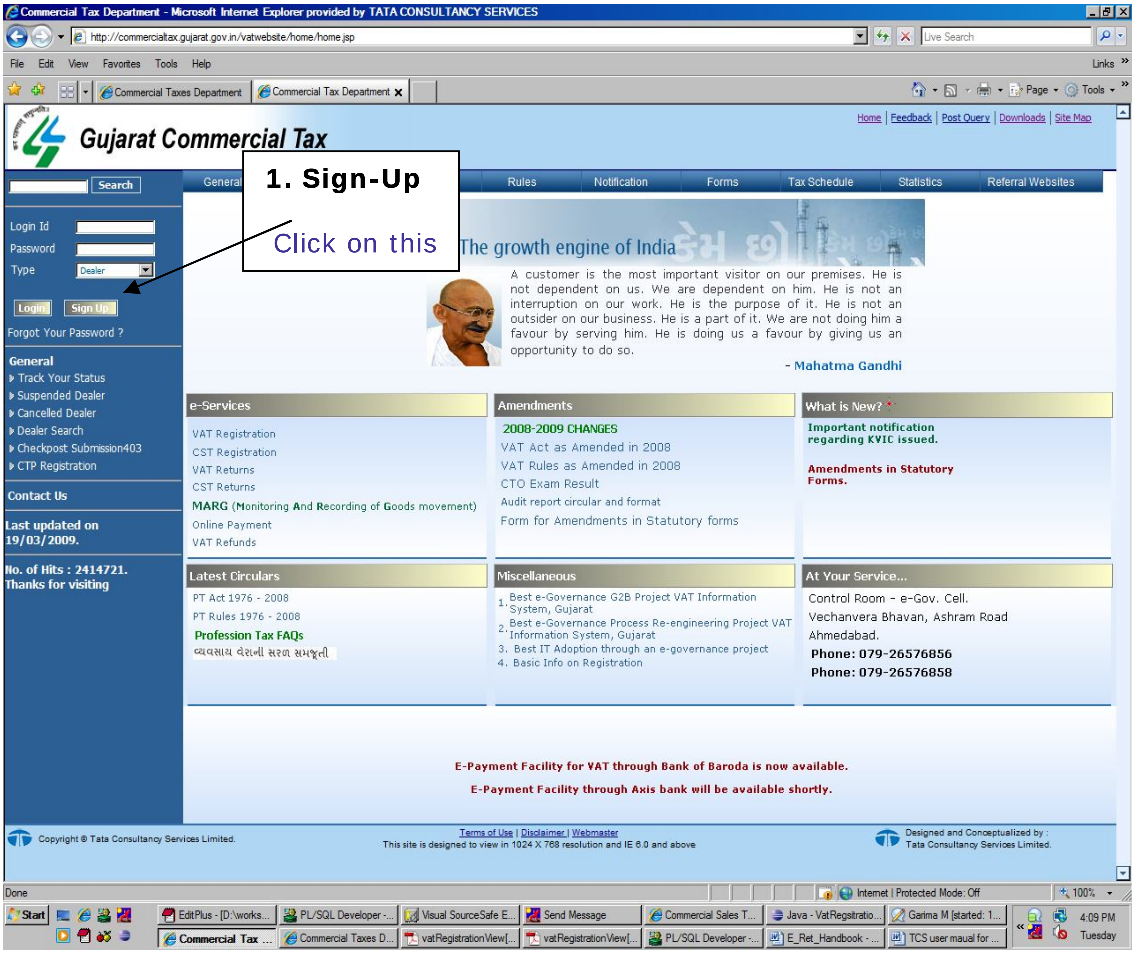
To register on web site, connect to Internet and write

URL in the address bar as under:

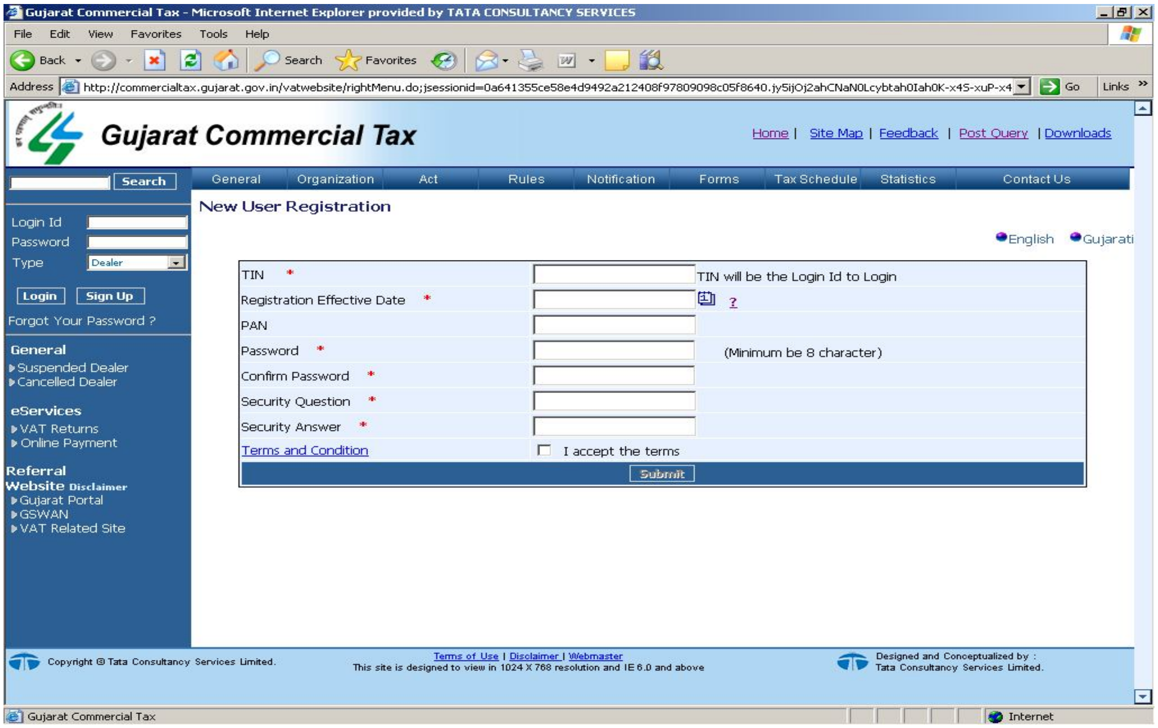
http://www.commercialtax.gujarat.gov.in.

Once the web site is connected the *Home* page will appear as shown below(screen –1)

On the left hand corner of the home page there is a *sign- up* link. Please click on it.



A new screen will open (Screen –2). This screen displays the details required to be filled by the dealer for registering on the web portal. Please enter the details on the screen as per the instructions given in the table below.



Sr. No.	Label Type	Data Type	Action to be performed
1.	TIN	Numeric	Enter your TIN.
2.	Registration Effective Date	Date	Enter your Registration Date. (This date is mentioned in the registration certificate issued to you by the department.)
3.	Password	Alphanumeric	Enter your Password (should be at least 8 characters in length and preferably alphanumeric.)
4.	Confirm Password	Alphanumeric	Enter the same Password
5.	Security Question	Characters	Enter the question for security purpose. (This will be required if you forget your password. So please remember it.)
6.	Security Answer	Characters	Enter the answer for security purpose. (This will be required when you forget your password so remember it.)
7.	I accept the terms	Check box	Read the terms and tick the check box

After filling up the details as above, please click on $\boxed{\textit{submit}}$ .Details will be verified by the system and if they are found correct, system will give successful registration message immediately on the screen itself. This registration is one time requirement. Next time you have to login with the password adopted by you in this step. Your Login id is your 11 digit TIN.

Registration Procedure under CST

The dealer must make an application for registration in the appropriate state in Form A within 30 days from the date of first interstate sale made.

The following documents are required

1. PAN issued by Income Tax Authority
2. Particulars of Directors or partners and their PAN
3. Copies of AOA, MOA in case of Company
4. Partnership Deed if the applicant is a firm
5. Copies of rent agreements if any
6. List of places of business, godown or factories
7. Details of bankers etc.