

CHAPTER – IV

REGISTRATION AND PERMIT

17. **Application for registration.** - (1) Every dealer required to be registered under section 15 as on the date of commencement of the Act, other than a dealer registered under the Kerala General Sales Tax Act, 1963(15 of 1963), shall submit to the registering authority of the area in which his principal place of business is situated, an application for registration within thirty days from the date on which these rules shall come into force.

(2) Every dealer registered under the provisions of the Kerala General Sales Tax Act, 1963 (15 of 1963) shall submit his application on or before 15th day of February, 2006.

(3) Every dealer who becomes liable to get registered after the commencement of the Act shall submit to the registering authority of the area in which his principal place of business is situated an application for registration within thirty days of his total turnover reaching the limit specified in section 15.

(4) Every casual trader referred to in clause (xi) of Section 2 shall within twenty four hours of his arrival in the jurisdiction of the Registering authority concerned, intimate to such Registering authority, his name, address and residence in the State, if he is a resident of the State or his name and address in the State as well as his address outside the State, if he is a non-resident, the nature of the goods in which he intends to deal and the period within which he intends to leave the jurisdiction of the said authority. He shall also submit to the registering authority concerned an application in Form No. 1 B for registration within five days of his arrival or prior to twenty four hours from the last working day preceding the date on which he intends to leave the jurisdiction of the said authority, whichever is earlier,

(5) Any dealer who is not liable to get registered under sub-rule (1) may, at his option, apply for registration under

Section 15 to the registering authority of the area in which his principal place of business is situated.

(6) Every non-resident dealer shall submit the application for registration to the Commissioner or any Officer authorized by him in this behalf.

(7) Every application for registration under sub-rules (1) to (6) shall be made in Form No 1, in the case of dealers other than presumptive tax payers and in Form No. 1A, in the case of dealers opting payment of presumptive tax the application shall specify the full address of the place or places of business, the godown or godowns and other place or places in which the goods relating to the business are stored and the details of goods to be bought or sold. Such applications shall be duly attested and signed and verified in the manner provided in the said form, 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 a partner thereof;
- (c) a joint family, by the Kartha or an adult member thereof;
- (d) a company or an association or body of person whether incorporated or not or an artificial juridical person, by a Director, Manager, Secretary or the Principal Officer, thereof; or by a person duly authorised to act on its behalf.

(7A) In the case of Central or state Government or Government of any Union Territory or any department thereof or any Local Authority or Autonomous body, the application for registration shall be in Form 1E and shall be signed and verified in the manner specified therein by the officer authorised by the respective Government or the Head of the Department concerned or by the Chief Executive of the institution or authority, as the case may be.

(7AA). in the case of Banks the application form for registration shall be in Form No.1H.

(7B). In the case of others who are liable to take out registration, the application form for registration shall be in Form No.1G.

(8) Every application for registration shall be accompanied, -

(i) by an attested copy of the documents to prove the identity of the applicant such as Passport or Electoral Identity Card.(where the applicant is having a PAN card, he shall invariably furnish a copy of the same.) ;

(ii) by a declaration stating the name of the person who shall be deemed to be the manager of such dealer's business and all returns signed and statements so made by such manager shall be binding on the dealer.(Such declaration may be revised from time to time.)

(iii) where fee is payable under section 16, by a chalan receipt from a Government Treasury or demand draft drawn in favour of the registering authority, payable at his headquarters for--

(a) the fee specified in sub- section (1) of S.16 (in the case of a dealer other than a dealer registered under the Kerala General Sales Tax Act 1963.(15 of 1963); or

(b) the fee specified in sub-section (7) of section 16(in the case of a dealer registered under the Kerala General Sales Tax Act.1963 (15 of 1963);

(iv) in the case of a partnership firm, by an attested copy of the partnership deed and a declaration in Form No 2, signed by all the partners stating the names and addresses of all the partners and their respective shares in the business and a certified copy of the resolution to apply for registration and authorizing a partner to file application on its behalf ;

(v) (a) in the case of a company or association of persons or body of individuals, by a copy of the Memorandum of Association and Articles of Association an attested copy of the certificate of incorporation.

(b) a certified copy of the resolution of its Board of Directors to apply for registration and authorizing a Director/Manager/Secretary to apply on its behalf.

(vi) in the case of an individual or a partnership firm, by two passport size photographs of such individual or of all the partners as the case may be.

(vii) in the case of a company or association of persons or body of individuals or a partnership firm, by a statement showing the details of authorized signatories in Form No. 2A.

(viii) In the case of dealer holding a PAN Card, a copy of the latest income tax return.

(ix) by proof of payment of a fee of five hundred rupees for Electronic Identity Card and two hundred and fifty rupees for each add-on cards in such manner as Government may direct from time to time (in the case of a dealer who has applied for Electronic Identity Card under section 16 Dealer to whom Electronic Identity Card had already been issued under the Kerala General Sales Tax Act, 1963 shall not be required to make any payment under these rules. Those dealers who have made the payment and awaiting issue of the card furnish the details of payments.

(x) A notarized statement on stamp paper of value of rupees one hundred in the following format.

BEFORE THE REGISTERING AUTHORITY,
(Name of office)
COMMERCIAL TAXES DEPARTMENT.
(On stamp paper of Rs. 100)
AFFIDAVIT

Iaged. Son of/Daughter of/Wife of
residing at (full postal address with pin code).do
hereby solemnly affirm and state as follows:

I am the sole proprietor /Managing Partner /Managing Director /Director /Manager /Authorised Signatory for the dealer (full name and address with pin code.

I/We have started a business in the name and style of with effect from I/We would like to deal with item/s. Manufacture/ Processing/ Trading /Import/Export/Purchase /Sales both Local/ Inter-State. (Here enter the nature of business operation)

I/We have myself signed in the application for registration under the Kerala Value Added Tax Act 2003/Central Sales Tax Act 1956. I am*/We are* not a benami of anybody else.

I / we / company own Hectare Are of land comprised in survey No..... of Village,Taluk in District and a building worth about Rs..... *(separate statements may be given if there are more than one plot /building) *There is no encumbrance on the above land /building/ *The land/building has been pledged for a loan of.....(here furnish particulars of loan) Nobody else has conducted any business/industry. / *A business/ industry in the name was being run in the premises where the business/industry in presently situated. I was /We were not in any way connected with that business/ industry.

I/We hold the following bank accounts:

Bank with Branch Address	Nature of Account	Account No.

I/We will intimate any change in the bank account to the Registering Authority.

*I/We have no sister concerns./ *The following are our sister concerns

<u>Name of business /industry</u>	<u>Nature and Address</u>	<u>Registration No.</u>

No amount is due to Government by the above business by way of tax/ penalty./ An amount of Rs.....is outstanding from these business(es) to Government by the above business by way of tax/ penalty.

I/We have not applied for Registration under Kerala Value Added Tax Act, 2003 anywhere else in the State. I/We have no Sales Tax Registration under Kerala Value Added Tax Act, 2003/Central Sales Tax Act, 1956 in the State of Kerala.

I/We am conversant with the provisions of the Kerala Value Added Tax Act, 2003, Kerala Value Added Tax Rules, 2005, Central Sales Tax Act, 1956 and Central Sales Tax (Registration and Turnover) Rules, 1957 and undertake to comply with them.

I/We agree to keep correct and complete books of accounts of the business as prescribed under the above Act and Rules relating to the business transaction of the dealer.

I/We agree to produce the books of accounts whenever it is called for and also show the same before any Inspecting Authorities on demand. I agree to file statutory returns and pay tax regularly without default.

I/We are ready to remit the required Security Deposit demanded by the officer for registration under the Kerala Value Added Tax Act, 2003 and the Central Sales Tax Act ,1956.

I affirm that the information furnished above is true and that I am giving the statement voluntarily and not under the influence or pressure from any body else.

Dated this theday of

Name and signature of the deponent.

Solemnly affirmed and signed before me by the above deponent at my office at on this the day of . . .

Notary Public

(xi) Attested copy of Lease Deed valid as on date of application or document proving ownership of premises for which registration is requested. Attestation is to be done by Bank Manager of the applicant.

(xii) Self-attested copy of Licence from Corporation/ Municipality/ Grama Panchayat for running the business excepting in the case of industrial estates/areas/ zones run by the Industries Department/Small Industries Development Corporation / Kerala Industrial Infrastructure Development Corporation and other State/ Central Government Departments/Agencies.

In case licence has not been received, a copy of the application fee remitted in this regard will suffice.

(xiii) Self-attested Copy of Provisional SSI Registration Certificate /IEM/Letter of Permission, if any.

(xiv) One self-addressed envelope of size 5'x11' stamped for Rupees twenty five.

(xv) in the case of an application submitted by any Government or other institution specified in clause (x) of sub-section (2) of section 15, by an authorization issued by the appropriate authority where the application is not signed by the Chief Executive. None of the documents specified in clause (i) to (ix) shall be required in the case of an application submitted by the central or any state Government, Government of any Union Territory or any department thereof or any Local Authority. In the case of an autonomous body, only the chalan receipt mentioned in clause (iii) above shall be required.

(9) If a partner retires without the partnership being dissolved thereby, he shall send to the registering authority a declaration in Form No 3, within 30 days of his retirement, along with a copy of the deed of retirement.

(10) Every dealer, including a joint family entering into or forming a partnership in regard to his business shall, within 30 days of such event happening, send to the registering authority of the area in which his principal place of business is situated, fresh application for registration in Form No 1, as provided in sub-rule (7) along with copies of the partnership deed and declaration in Form No 2, as provided in sub-rule (8).

(11) If any Partnership Firm is dissolved and the business is taken over by an individual, he shall apply for fresh registration as provided for in sub-rule (7).

(12) The person signing and verifying an application for registrations shall specify the capacity in which he does so and shall give particulars of the authority vested in him for signing and verifying the application.

(13) In the case of business carried on by an individual or joint family or other association or body of persons, whether incorporated or not, the name and permanent residential address of such individual, each of the members of the family or, as the case may be, members of the managing committee of the association and of persons having any interest in the business etc., shall be stated in the application for registration.

(14) The registering authority receiving the application, after making such enquiries as it may consider necessary and after satisfying itself that the prescribed fee has been paid, that the application is in order, that the particulars furnished therein are correct and complete, and that the security, if any, demanded has been paid, register the dealer and grant him a certificate of registration in Form No 4, in the case of a dealer, other than a presumptive tax payer or casual trader, in Form No. 4A, in the case of a dealer who has opted for payment of

presumptive tax under sub section 5 of section 6 and in Form No. 4 B, in the case of a casual trader. In the case of dealers registered under the provisions of the Kerala General Sales Tax Act, 1963(15 of 1963), the certificate of registration shall be issued within thirty days from the date of coming into force of these rules. The registration granted under the Kerala General Sales Tax Act 1963(15 of 1963), which was in force on the day preceding the date of commencement of the Act, shall remain in force until registration is granted under this sub-rule. In the case of a dealer who applies for registration as a dealer under sub-section (5) of section 6, the certificate of registration shall be issued as expeditiously as possible where the dealer has complied with the requirements of sub-rule (7) and sub rule (8).

(14A) The application for registration shall be disposed within the time limit specified under sub section (3) of section 16. The registration granted in accordance with sub rule (14) shall have effect from the date of filing of the application.

(15) Where a dealer has more than one place of business (other than a place used merely for the storage of goods) the registration certificate shall cover all such places of business. The registering authority, on application by the dealer and on payment of the fee specified in sub-section (4) of section 16 for each copy, shall issue copies of the registration certificate to the dealer for exhibition at each of his place of business.

(16) If the registering authority finds that, the application is not in order or that the particulars contained in the application are incorrect and incomplete or that the security demanded has not been paid, it shall refuse the application after affording the applicant an opportunity of being heard. However, no application shall be refused merely on technical grounds without giving the applicant an opportunity to correct mistakes.

(17) Every registered dealer shall file an application for renewal of the registration in Form No.5 in the case of a dealer other than presumptive tax payer and in Form No. 5A, in the

case of a dealer paying presumptive tax under sub section (5) of section 6, not later than 30th day of April of the year for which the renewal of registration is sought. Along with the application he shall also file a Chelan receipt from a Government Treasury for the fee specified in sub-section (7) of section 16, wherever applicable.

(18) No registration shall be cancelled under sub-section (9) or sub-section (10) of section 16 without giving an opportunity to the dealer of being heard. For the purposes of sub-section (1) of section 10, the following shall constitute good and sufficient reasons, namely:

- (i) Where the registration has been obtained in the name of a fictitious persons or where the place of business shown in the application is non-existent or the owner of such places has not given his consent in writing to the applicant for running the business; or
- (ii) Where the applicant has obtained the registration by the exercise of fraud or misrepresentation of facts; or
- (iii) Where the dealer is found to have claimed input tax credit or refund of input tax on the strength of any forged or bogus document; or
- (iv) Where the dealer has not been paying the tax collected by him to Government as required by the Act or these rules consecutively for a period of three returns periods and /or has failed to furnish any security or addl. security demanded by the registering authority; or.
- (v) Where the dealer is found to have obstructed the officers conducting audit visit or inspection or search at his business place or residence in accordance with the provisions of the Act or these rules; or
- (vi) Where the registration is continued without any business being transacted for a continuous period of two years, or
- (vii) Where there is any other act or omission of a like nature on the part of the dealer.

(19) Where a certificate of registration is cancelled, the registering authority shall issue to the dealer concerned a notice in Form No. 5 B and shall publish the details in at least two leading dailies in the state and also in the website of the Commercial Taxes Department.

(20) The cancellation of registration shall be effective only from the date on which a copy of the order is served on the dealer or from the date of publication of such cancellation as specified under sub-rule (19), which ever is later.

(21) Where a certificate of registration is cancelled, the said cancellation shall not affect the liability of the dealer to pay the tax, including any penalty or other amounts due for any period prior to the date of cancellation whether such tax including any penalty or other amounts is assessed before the date of cancellation but remains unpaid, or is assessed thereafter.

(22) Where a certificate of registration issued is lost or destroyed, a duplicate of the certificate shall be issued by the registering authority on application and on payment of a fee of one hundred rupees

(23) Every registration certificate granted under sub-rule (14) shall be deemed to have been granted personally to the dealer specified therein. No registration certificate issued or renewed shall be sold or transferred.

(24) Where a dealer transfers his business to another dealer, the transferee shall within 30 days of such transfer apply for and obtain fresh certificate of registration, with copy for each of the places of business, if any, on payment of the fees specified in sub-sections (1) and (4) of section 16 as applicable.

(25) Every registered dealer shall keep the certificate of registration or the copy of it, as the case may be, in each of his places of business and produce the same on demand by any officer empowered under section 43. When a registered dealer

changes any place of business, he shall intimate the fact to the registering authority within seven days of such change and get his certificate of registration amended accordingly.

(26) A certificate of registration granted to a dealer under sub-section (2) of section 16 may, either on the application of the dealer to whom it has been granted, or where no such application has been made, after due notice to the dealer, be amended by the authority granting it if he is satisfied that by reason of the registered dealer having changed the name, place or nature of his business or the class of goods in which he carries on the business or for any other reason the certificate of registration granted to him requires to be amended.

(27) Every registered dealer who discontinues or transfers his business or whose certificate of registration is otherwise cancelled shall, forthwith, surrender to the registering authority the certificate of registration and the copies thereof, if any, granted to him along with any unused statutory forms issued to him.

(28) No registered dealer shall keep his goods in any place or godown not mentioned in the registration certificate.

(29) Any dealer seeking permission under sub-section (13) of section 16 shall make an application to the assessing authority in form No.1 C. The application shall be accompanied by a chelan receipt from a Government Treasury for the fee specified in sub-section (13) of section 16 and consent from the owner of the premises where the exhibition, mela or other schemes are conducted. The assessing authority shall, if he is satisfied that the application is genuine and that the required fee has been remitted, issue the permission in Form No. 4 C

(30) Any dealer who has opted for payment of presumptive tax under sub-section (5) of Section 6 may, opt to come out of the system of payment of presumptive tax by filing an application in Form No.1

(31) Where a dealer who has opted for payment of presumptive tax under sub-section (5) of section 6 is likely to become ineligible for the payment of tax under that sub-section such dealer shall intimate the facts to the registering authority and the assessing authority atleast thirty days prior to the date from which he expects to so become ineligible and he shall be liable for payment of tax in accordance with the provisions of sub-section (1) and (2) of that section from the day following the day on which he has become ineligible.

(32) Any dealer paying tax in accordance with the provisions of sub section (1A) of section 6 may opt for payment of tax under section (5) of section 6 subject to the conditions of the said sub-section from the next year onwards. Such dealer may file application in Form No.5A.

17A.-**Compulsory Registration.**- (1)Where a dealer liable to be registered under the Act failed to get himself registered, the assessing authority shall register such persons under the Act compulsorily.

(2) The assessing authority shall conduct such survey and enquiry as regards the liability of such persons under the Act, before proceeding under sub-rule (1).

(3) The persons who are given registration under section 15A, shall be given a registration number under a separate District-wise series, and thereupon all provisions of the Act and Rules shall be binding on such person, but such persons shall not be entitled to any benefits accruing from such registration.

(4) Any person who has been granted registration under this Rule and subsequently applies for registration under section 15 of the Act may be granted registration under that section on fulfilling the conditions prescribed after canceling the registration granted under section 15A.

18. **Use of Electronic Identity Card:** - (1) Every dealer to whom an Electronic Identity Card has been issued shall keep

it in safe custody and take appropriate steps to ensure that it is used only by persons duly authorized by him.

(2) Where an Electronic Identity Card issued to a dealer is lost, the dealer shall, as soon as practicable, inform the registering authority and the assessing authority concerned, either through e-mail or in writing or in person, about such loss.

(3) The registering authority or the assessing authority, as the case may be, receiving the information shall verify the identity of the informant and, on being satisfied that the information of loss is furnished by the dealer or his duly authorised representative, take immediate steps to lock the Electronic Identity Card. However, the dealer shall be responsible for any misuse of the card from the time of loss to the time of locking of the card.

(4) The dealer referred to in sub-rule (2) may file an application for the issue of a duplicate identity card in Form No. 25 C before the registering authority.

(5) The registering authority shall after conducting such enquiry as he may deem fit, and on being satisfied that the request is genuine, issue a duplicate identity card.

19. **Security to be furnished by certain dealers.** - (1) Where the registering authority decides to demand security or additional security under section 17, it may direct the dealer, in writing, to furnish, within a period, which shall not be less than fifteen days, as may be fixed by the said authority, security for such amount as may be specified in the notice *in Form No. 6 D*. In making the estimate of turnover for the purpose of fixing the quantum of security the said authority shall take into account the taxable turnover of the dealer, if any, during the preceding year, the trend of business at the time the estimate is made, the nature of the goods dealt in by him, and such other factors as may, in the opinion of the said authority, assist it in making a proper estimate. No security

shall, however, be demanded from a dealer who applies for registration as a dealer under sub-section(5) of section 6.

(2) The security or additional security may be furnished by the dealer in any of the following ways, namely: -

- (a) by depositing as security in the Government Treasury the amount fixed by the said authority and pledging the pass book to and depositing it with the said authority; or
- (b) by depositing with the said authority Government securities for the amount fixed by the said authority; or
- (c) by depositing security amount in the Post Office Savings Bank and pledging the pass book to and depositing it with the said authority; or
- (d) executing a security bond for such amount in Form No.6 with two sureties, solvent enough for the amount assured and acceptable to the said authority; or
- (e) by a bond prescribed under rule 85 for the amount fixed by the said authority in Form No. 6A, duly registered, along with title, possession and valuation certificates obtained from the Tahsildar concerned and the value of property shall not be lower than the amount, shown in the bond, or
- (f) by means of a bank guarantee in form No.6 C, from a nationalized or scheduled bank, or of any bank authorised under Rule 26 or of any branch thereof located in the state; or
- (g) by depositing the amount in the National Savings Certificate and pledging the same to and depositing it with the said authority; or
- (h) by depositing with the said authority the title deeds relating to any property owned by the assessee sufficient to cover the amount of security demanded by such authority.

(3) The security or additional security furnished shall be maintained in full so long as the registration certificate continues to be in force and may, in the event of default of payment of any tax or any other amount due under the Act be

liable to adjustment towards such tax or other amount due, after due intimation to the dealer.

(4) Where a person who stood as surety by signing the bond in Form 6 furnished under sub-rule (2) desires to withdraw from the bond, he shall duly serve on the dealer who had executed the bond and to the registering authority, of his desire to do so. Thereupon the dealer shall within sixty days furnish fresh security in any of the manner specified under sub-rule (2) for the amount of the bond and the withdrawal shall be operative from the date on which such fresh security is furnished.

(5) In the case of death or insolvency of any of the sureties furnished by a dealer in the form of a surety bond under clause (d) of sub- rule (2), the dealer shall within fifteen days of the occurrence of any of the aforesaid events, inform the registering authority and shall within sixty days of such occurrence furnish a fresh surety bond or furnish other security as prescribed under sub- rule (2).

20. **Suspension of Registration-** (1) The Deputy Commissioner shall, before passing an order under Section 18, issue a notice to the dealer concerned stating therein the reasons for such suspension and afford him an opportunity of being heard. The Deputy Commissioner shall communicate such order to the dealer.

(2) Any registered dealer whose registration is suspended shall be considered to be a dealer having no registration from the date of communication of the order till the expiry of the period of suspension.

(3) The period of suspension under sub section (2) of section 18 shall be for a period as specified below:

<u>Amount of tax evaded for an year</u>	<u>Period of suspension</u>
Exceeding One lakh but not exceeding three lakhs rupees	Six Months
Exceeding Three lakhs but not exceeding ten lakhs rupees	Nine Months

Exceeding ten lakhs

One year

(4) Where the registration certificate of a dealer is suspended, the matter shall be published in not less than two daily newspapers having wide circulation in the state and shall also be put in the Department Website. The suspension shall take effect from the date of publication.

21. **Issue of permit:** -(1) Every application for a permit under sub-section (1) of section 19 shall be in Form No. 7, and shall be submitted to the Registering Authority before transacting the business at places other than his registered place of business or employing a Traveling Sales man or Representative to transact business.

(2) Every such application shall specify the name and address of the registered dealer, the number and date of his registration certificate, and the numbers of permits required.

(3) Every application for the grant or renewal of a permit shall be accompanied by the receipt from a Government Treasury, crossed cheque, or crossed demand draft in favour of the registering authority for the fee specified under section 19.

(4) The registering authority receiving the application may, after satisfying itself that the prescribed fee has been paid and that the application is otherwise in order, issue a permit in Form No. 7 A within three days from the date of application.

(5) Every permit granted under this rule shall expire on the thirty first day of March of the year in respect of which it is granted and may be renewed for periods not exceeding one year at a time. The application for such renewal shall be in form No. 7 and shall be filed before the assessing authority on or before fifteenth day of April of the year preceding the year to which the renewal relates. The provisions of sub-rule (2) to (4) shall apply to such application.

(6) The authorization referred to in subsection (1) of section 19 shall be in Form No. 7AA.

(7) Every dealer to whom the permit is issued or his traveling salesman/representative, duly authorized by him, shall carry the permit with him and shall produce it on demand by any officer not below the rank of an Assessing authority.

(8) The stock book specified under sub-section (3) of section 19, the purchase invoice and/or sale invoice, shall, before making any entries therein, be duly authenticated by the assessing authority by affixing its seal thereon. The stock book shall be maintained continuously for the whole period covered by the permit.

Provided that where the permit holder is not the dealer effecting first taxable sales of goods within the state or where the permit holder issues computer generated bills for the purchase or sales made under the permit, it shall not be necessary to affix the seal on such purchase or sale bills as provided under this sub-rule but such dealer shall furnish the details of the sales effected as per computer generated bills along with the return in form No. 10. He shall also furnish the following certificate in the stock register, duly signed by him, namely: -

Certified that I am not a dealer effecting first taxable sales of goods, as per the explanation to sub-rule (8) of rule 21. Certified that I am issuing computer-generated bills, details of which have been intimated to the assessing authority.

Explanation:- For the purpose of this sub-rule, the term "first taxable sale" shall have the same meaning as assigned to it by the Explanation to sub-section (5) of section 6.

(9) Where a permit granted or renewed under this rule is lost or is destroyed, duplicate of the permit shall be issued by

the registering authority on application and on payment of a fee of fifty rupees.

21A. Issuing Green Card :- (1) Every dealers satisfying the following criteria may be issued Green Cards by the Commissioner of Commercial Taxes under section 19A of the Act, namely:-

- (a) Dealers with annual net tax remittance of minimum rupees fifty lakhs in the previous financial year.
- (b) Dealers who have filed all returns in time without incurring any delay for the previous year
- (c) Dealers who have submitted their statutory forms like Delivery Notes, and F Form within the stipulated period for the previous year.
- (d) Dealers who have not been penalized by the Commercial Taxes Department for any offence for the previous three years.

(2) Every Green Card holder shall be entitled to the following facilities; namely:-

- (a) Clearance of all their consignments at all Check Posts within two hours.
- (b) Priority in issue of statutory forms like Delivery Note, C Form, F Form.
- (c) Grant of statutory forms like Delivery Note, C Form, F Form, and Salesman Permit in one hour of application.
- (d) Grant of Branch Registration in one day within the same district and within three days in areas outside the district where the principal office is situated.
- (e) Grant of Value Added Tax refund without pre-audit.
- (f) Exemption from collection of advance tax.

(3) The Green Card shall be valid for a period of one year.

(4) The Green Card shall be invalidated, on penalizing the green card holder for violation of any provisions under the

Kerala General Sales Tax Act, 1963, Kerala Value Added Tax Act, 2003 or the Central Sales Tax Act, 1956.

(5) The dealers who qualify the requirements under sub rule (1) may file application for getting Green Cards in Form No.46, in duplicate, to the Commissioner through the assessing authority, duly recommended by the concerned Deputy Commissioner.