Value Added Tax Act, 2003

Section 25 - Registration

(1) The form of application to register under Section 22 or 23, the time and manner of making application, and the fee, payable shall be as may be prescribed.

(2) On receipt of an application to register under Section 22 or 23, the prescribed authority shall register any such dealer and grant him a certificate of registration, if he is satisfied that the applicant is a bona fide dealer and that he complies with the requirements of this Act, with effect from the first day of the month following the month in which such application is made or from such earlier date as may be mutually agreed.

(3) The prescribed authority may refuse to grant a certificate of registration to the applicant for any good and sufficient reasons to be recorded in writing, after allowing the applicant to show cause in writing against such refusal.

(4) In respect of the Central Government, any State Government, any statutory body or any local authority liable to collect tax under sub-section (2) of Section 9, the Commissioner may authorise issue of a certificate of registration to such body in the manner as may be prescribed.

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