

आयुक्त (मुल्यवर्धित कर)  
**COMMISSIONER (VAT)**  
अण्डमान तथा निकोबार द्वीपसमूह  
**A&N ISLANDS**  
उपायुक्त का कार्यालय  
**OFFICE OF THE DEPUTY COMMISSIONER**  
दक्षिण अण्डमान जिला  
**SOUTH ANDAMAN DISTRICT**

**Form ANI-VAT 2017**

[See Rule 12]

**Application for Registration under A&N Islands Value Added Tax  
Regulations, 2017**

**Checklist of Supporting Documents**

*Please tick as applicable*

**Mandatory Supporting Documents**

- ① Parts A, B, C & D of the Form duly filled in (in case any of the parts is not applicable, please mark accordingly)
- ② Proof of incorporation of the applicant dealer i.e. Copy of deed of constitution (partnership deed (if any), certificate of registration under the Societies Act, Trust deed, Memorandum and Articles of Association etc) duly certified by the authorised signatory
- ③ Proof of identity of authorised signatory signing the Registration Application Form
- ④ Two self-addressed envelopes (Without stamps)
- ⑤ In case of a dealer applying for registration and simultaneously opting for payment of tax under composition scheme, please attach application in Form ANI-VAT along with this application ⑥ Proof of Security along with duly filled Form ANI-VAT 2017

**Optional Supporting Documents (For reduction in Security Amount)**

- ⑦ Proof of ownership of principal place of business
- ⑧ Proof of ownership of residential property by proprietor/ managing partner
- ⑨ Copy of passport of proprietor/ managing partner/ Aadhar Card
- ⑩ Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department
- ⑪ Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)
- ⑫ Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)

**Reasons for Rejection (For Office Use Only)**

*Please tick as applicable*

- ⑬ Not attached Mandatory Supporting Document(s) \_\_\_\_\_
- ⑭ \_\_\_\_\_





15. Description of top 5 items you deal or propose to deal in (1-highest volume to 5-lowest volume)	Description of items	Commodity Code				
	1					
	2					
	3					
	4					
5						

16. Accounting Basis	Tick <input type="checkbox"/> one	<input type="radio"/> Accrual	<input type="radio"/> Cash
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17. Security	(a) Amount of Security	Rs.										
	(b) Type of Security											
	(c) Date of expiry of Security			/			/					
		Day		Month		Year						

18. Number of persons having interest in business (also please complete Part B for each such person)			
19. Number of managers			
20. Number of authorised signatories			

21. Name of Manager															
	First Name					Middle Name					Surname				

\* if more than one manager, attach particulars for additional managers on a separate sheet

22. Name of Authorised Signatory*															
	First Name					Middle Name					Surname				

\*Please complete Part D

23. Verification
I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.
Signature of Authorised Signatory _____
Full Name _____

Designation/Status _____
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Place																		
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Date								
	Day		Month		Year			







Type <input type="checkbox"/> Godown / Warehouse <input type="checkbox"/> Factory <input type="checkbox"/> Shop <input type="checkbox"/> Other place of business															
Address	Building Name/ Number														
	Area/ Road														
	Locality/ Market														
	Distt.														
	State														
	Pin Code														
	Email Id														
	Telephone Number														
	Fax Number														
	Date of establishment			/			/								
	State local sales tax/VAT/ CST registration number <i>(if place of business is situated outside A &amp; N Islands)</i>	Day					Month				Year				

Type <input type="checkbox"/> Godown / Warehouse <input type="checkbox"/> Factory <input type="checkbox"/> Shop <input type="checkbox"/> Other place of business															
Address	Building Name/ Number														
	Area/ Road														
	Locality/ Market														
	Distt.														
	State														
	Pin Code														
	Email Id														
	Telephone Number														
	Fax Number														
	Date of establishment			/			/								
	State local sales tax/VAT/ CST registration number <i>(if place of business is situated outside A &amp; N Islands)</i>	Day					Month				Year				







	Telephone Number																			
	Fax Number																			

11. Declaration

I/We \_\_\_\_\_ hereby solemnly affirm and declare that the person named above is authorised to act as an authorised signatory for the above referred business for which application for registration is being filed/ is registered under the Andaman & Nicobar Islands Value Added Tax Regulations, 2017. All his actions in relation to this business will be binding on us.

S. No.	Full Name <i>(Middle Name, Surname)</i>	Designation/Status	Signature <i>(First name,</i>
1.			
2.			
3.			
4.			

12. Acceptance as an authorised signatory

I \_\_\_\_\_ hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorised Signatory \_\_\_\_\_ Full Name *(first name, middle, surname)* \_\_\_\_\_

Designation/Status \_\_\_\_\_

Place

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Date


Day      Month      Year

**Instructions** for filling Registration Form (ANI-VAT) (For details refer to Section 19 and Rule 12)

- Please fill in all the details in CAPITAL letters.
- Please note that you are **mandatorily** required to register if :
  - your turnover at any time during a financial year exceeds taxable quantum; or
  - you are liable to pay tax, or are registered or required to be registered under Central Sales Tax Act, 1956

(‘Taxable quantum’ is **Rs.2 lacs** except in the case of an importer where it is NIL)
- Please note that irrespective of the quantum of turnover of the business, a dealer may apply for voluntary registration under the A & N Islands Value Added Tax Regulations, 2017.
- For field 3, an **“importer”** means -
  - a person who brings his own goods into A & N Islands; or
  - a person on whose behalf another person brings goods into A & N Islands; or
  - in the case of a sale occurring in the circumstances referred to in sub-section 2 of section 6 of the Central Sales Tax Act, 1956, the person in A & N Islands to whom the goods are delivered

5. The application for registration under this Regulations should be filed within **thirty days** from the date of person becoming liable for payment of tax.
6. For **field 8**, if the business does not have a PAN, then please mark ‘Applied for’ or ‘N/A’ as applicable.
7. For **field 15**, please fill the description of top five items on the basis of value of goods sold.
8. In case of any change in these details, the dealer is required to intimate the department of the amendments within **one month** of the change. (please refer to section 21)
9. Registration application should be verified and signed by the Authorized Signatory, who is :
  - (i) in the case of an individual, the individual himself, and where the individual is absent from India, either the individual or some person duly authorised by him in this behalf and where the individual is mentally incapacitated from attending to his affairs, his guardian or any other person competent to act on his behalf;
  - (ii) in the case of a Hindu Undivided Family, a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, any other adult member of such family;
  - (iii) in the case of a company or local authority, the principal officer thereof;
  - (iv) in the case of a firm, any partner thereof, not being a minor;
  - (v) in the case of any other association, any member of the association or persons;
  - (vi) in the case of a trust, the trustee or any trustee; and
  - (vii) in the case of any other person, the person competent to act on his behalf.
10. In case of partnerships, Part B is to be filled and signed by the managing partner plus top four other partners.
11. In case of companies, Part B is to be filled and signed by the company secretary, the managing director and 3 other directors.
12. If required, make additional copies of the Parts and attach with application form for registration (ANI-VAT 2017).
13. An amendment would be required each time a person changes (and not when the details of an existing person change)
14. In case of minors, the specimen signature of guardian/trustee should be furnished.
15. In case of Part D, it is to be filled and signed by the person whose details are given in the Part.
16. Every sheet filled in the Parts has to be signed by the same person (authorised signatory) who has signed the registration application.
17. In case any of the Parts are not applicable, please strike off the same and write ‘Not Applicable’ on the said Part.

#### **Method of Calculating Security Amount**

<b>Prescribed Security Amount</b>		<b>(Rs)</b>	<b>1 , 00,000</b>
<b>Reduction sought (Maximum reduction available Rs. 50,000)</b>		<b>Rebate (Rs)</b>	
1	Proof of ownership of principal place of business		30,000
2	Proof of ownership of residential property by proprietor/ managing partner		20,000
3	Copy of passport of proprietor/ managing partner		10,000
4	Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department		10,000
5	Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		10,000
6	Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)		5,000