

GOVERNMENT OF ANDHRA PRADESH  
COMMERCIAL TAXES DEPARTMENT

Office of the  
Commissioner of Commercial Taxes,  
Andhra Pradesh, Hyderabad.

**CIRCULAR**

**CCT's Ref.No. CCW/CS(1)/35/2016**

**Dt: 04-03-2016**

Sub: APVAT Act 2005 –Registrations-VAT/CST/TOT/ APPT/APET/APLT,  
Post Registrations-Advisory visits of business premises-instructions  
issued - Reg.

- Ref : 1. CCT's Ref No A III(1)-6/2005 Dated 27-10-2005  
2. CCT's Ref No Enft E3/476/2015 Dated 05-05-2015  
3. Secretary Industries &Commerce Dept Lr No Ind&Com(IP)  
Dept/OSD-31/2015 Dated 09-06-2015 on DIPP,GOI Action  
Points on Ease of Doing Business  
4. CCT's Ref No CCW/CS(1)/128/2015 dated 19-06-2015

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In the references 1<sup>st</sup> and 2<sup>nd</sup> cited, instructions were issued on the  
procedures to be followed while issuing VAT/CST/TOT Registrations.

The Government communicated certain action points for ease of doing  
business. In order to reduce the interface between Government staff and the  
public, instructions were issued in the reference 4<sup>th</sup> cited to accept only online  
applications for registrations by the prospective dealers, thereby dispensing with  
the manual filing of Registration applications in the offices of the Commercial Tax  
Officer of the area concerned.

The instructions are reiterated with regard to the procedures and timelines  
for the post registration advisory visits etc.

Post Registration Advisory visits:

1.The system automatically allocates post registration advisory visit tasks  
to the area registration authority who issued RC to the concerned dealers except  
in the cases of hyper sensitive and sensitive commodities where the task will go to  
the circle CTO, who shall conduct the advisory visit in such cases.

2. The newly registered dealers / establishments are identified by the computer  
system for conducting advisory visits on priority, based on the risk involved in  
each category. Category A dealers are with the highest risk and Category F

dealers are with lowest risk. Other category dealers lie in between these two category dealers in that order. The time lines for conducting advisory visits is as follows :

| Category          | Nature of Firm and the Type of Commodities  | Post Regn Advisory visits to be completed within the period from the date of issue of RC.  |
|-------------------|---|--|
| Category A        | Proprietorship and Partnership firms-Hyper sensitive goods  | Seven working days   |
| Category B        | Proprietorship and Partnership firms-Sensitive goods  | Seven working days   |
| Category C        | Private limited Companies-Hypersensitive goods  | Ten working days   |
| Category D        | Proprietorship and Partnership firms-Non sensitive goods  | Exempted from inspection   |
| Category E        | Private Limited Companies-sensitive goods; Public limited Companies-Hypersensitive and Sensitive goods;                                 | One month  |
| Category F        | Public or Private limited Companies- Non sensitive goods; All Government Departments, Undertakings, Societies, Trusts - All commodities | Exempted from inspection   |
| Categories B to F | Any newly registered dealer-If applied for statutory forms  | Seven working days from the application date for statutory forms or the no of days mentioned against the category which ever is earlier. |

**Procedure to be followed at the time of Advisory Visit to the business premises:-**

1. At the time of visit of the business premises, the following original documents shall be verified by the officer visiting the business premises:

(i) Partnership deed in case of Partnership firm.

(ii) Registration Certificate in case of other businesses like society, Trust etc which are not captured in PAN

(iii) For Principal place of business-(a) in case of own premises any document in support of the ownership of the premises like Latest Tax Paid Receipt or Electricity Bill copy etc; (b) In case of Rented or Leased Premises- valid Rent/Lease agreement with any document in support of the ownership of the premises of the lessor like latest tax paid receipt , electricity bill. The agreement for rent should be for a period not less than eleven (11) months. Further the owner of the business place to be contacted and statement to be recorded from the owner of the business place. In exceptional cases, where the building owner is non resident , statement can be obtained from the person authorized by the owner to issue statement to the officer conducting post advisory visit of the business premises of the newly registered dealer.

(c) In case premises obtained from others , other than by way of rent or lease, a copy of the consent letter with any document in support of the ownership of the premises of the consenter like electricity bill etc.

(iv) Details of Bank Account- Opening page of the Bank Passbook held in the name of Proprietor/ Business concern- containing the Account No, Name of the Account holder, MICR and IFS Codes and Branch details

(v) Photograph of the Proprietor/ All partners/ HUF Karta/ MD or the authorized person for Company etc

(VI) Further, under CST (Registration and Turnover) Rules, 1956 where there is requirement of court stamp fee to be paid and witnesses signatures are required on the application, such court fee to be paid and witness signature to be obtained at the time of post advisory visit on the printed application form downloaded and signed by the dealer applicant. Further, wherever instructions are issued separately for collection of security deposit etc, the same may be collected at the time of post advisory visit. There is also need to maintain physical file after obtaining the copies of original documents viz Partnership deeds, sale deeds, photographs of Proprietor/Partner/Directors etc

2. The GPS tagged photos of the business premises to be obtained to ensure genuineness of the business place of the dealer.
3. If any irregularities noticed, viz the incorrect business address, incorrect PAN/Aadhar card etc the officer to recommend for cancellation of the RC to the area registering authority.
4. **The post registration advisory visit reports shall be submitted online (in the VATIS) by the inspecting registration authority within 48 working hours from the date of conducting the visit.**

The above instructions shall be scrupulously followed.

Sd/- J.Syamala Rao

Commissioner(CT)

To  
All Deputy Commissioner(CT)s of the Divisions  
All Commercial Tax Officers in the state  
All Registering Authorities in the state  
Copy to Senior Officers in the office of Commissioner(CT),AP

//T.C.F.B.O//

Sd/-Ch.Venkata Rao

Assistant Commissioner(Computers)