



Commercial Tax Registration Process & Checklist

MP Commercial Tax Department (MPCTD)



VAT Registration Process

For VAT Registration, following process is followed:

- 1) Download VAT Registration Template from MPCTD Portal from Section E-Services -> New Registration -> VAT Registration.**
- 2) Update required details in downloaded VAT Registration Form.**
- 3) Submit completed VAT Registration form, along with copy of proof at MPCTD Portal under section E-Services -> New Registration -> VAT Registration.**
- 4) Generation of acknowledgement letter / SMS to the applicant by system.**
- 5) Application status can be tracked on departmental portal with the help of acknowledgement number. MPCTD Portal ->Track Application**
- 6) On Approval of VAT Registration by approving authority within one working day, an SMS is sent across to applicant, along with generated TIN.**



VAT Registration Checklist

For VAT Registration, following documents are required:

- **Xerox of partnership deed/Memorandum of Association/Registration with Department of Company Affairs/Registration under Co-operative Society Act/Registration with works department.**
- **Photographs of all co-applicants**
- **Verification of 2 TIN holding dealers.**
- **Xerox of Rental/lease agreement of place of business.**
- **Xerox of Rental/lease agreement of godowns /warehouse.**
- **Xerox of License/registration certificates with other department.**
- **Permanent Account Number (PAN) of applicant**



VAT Registration Verification Process

Verification procedure for VAT Registration:

- During the Online Registration, an applicant submits a list of required documents in scanned form.
- Registering authority will assign a person as verification authority who will visit the principal place of business of applicant along with scanned copies of documents to conduct physical verification.
- Verification authority will verify the authenticity of the documents submitted online during the registration with the original documents produced at the time of physical verification.
- During the physical verification, the verification authority will verify 16 points checklist and present a report to Circle Office In-charge.
- If the report outcome is positive the registration remains active.
- In case the outcome is negative, the dealer is given an opportunity of being heard by registering authority and appropriate action shall be taken which includes either cancellation from the date of issuance or re-verification is initiated.



Registration Verification Checklist 16 Points

1. आवेदन पत्र में प्रदर्शित पते पर वास्तव में आवेदनकर्ता द्वारा व्यवसाय किया जा रहा है या नहीं । Yes/No
2. उक्त व्यवसाय स्थल पत्र में उल्लेखित वस्तुओं के व्यवसाय हेतु पर्याप्त एवं उचित है अथवा नहीं । Yes/No
3. व्यवसाय स्थल यदि किराये पर लिया है तो व्यवसाय स्थल मालिक से इसकी पुष्टि करना तथा किराया इकरारनामा /अनुबंध के संबंध में सत्यापन करना । Yes/No
4. व्यवसाय स्थल स्वयं के स्वामित्व का होने की स्थिति में सम्पत्ति की रजिस्ट्री सम्पत्ति कर की रसीद एवं अन्य अभिलेखों से सत्यापन करना । Yes/No
5. आवेदन पत्र में उल्लेखित व्यवसाय स्थल / निवास स्थल के दूरभाष क्रमांक /मोबाईल के संबंध में आवश्यक सत्यापन करना। Yes/No
6. लेखा पुस्तको एवं हिसाबात से व्यवसाय प्रारंभ होने की तारीख का सत्यापन ,प्रथम क्रय दिनांक का सत्यापन ,प्रथम विक्रय दिनांक का सत्यापन, आवेदन की तारीख तक किये गये ,कुल विक्रय राशी का सत्यापन ,कर दायित्व सीमा से अधिक विक्रय होने की तारीख का सत्यापन ,व्यवसाय की जाने वाली वस्तुओं के संबंध में आवश्यक सत्यापन ,व्यवसाय स्थल पर पाए गये स्टॉक के संबंध में आवश्यक सत्यापन करना । Yes/No



Registration Verification Checklist 16 Points

7. आवेदन कर्ता निर्माता होने की स्थिति में फेक्ट्री स्थल पर इंस्टाल की गई प्लांट एंड मशीनरी के संबंध में सत्यापन इलेक्ट्रिक इंस्टालेशन संबंधी सत्यापन, निर्माण हेतु आवश्यक रामटेरियल, पैकिंग मटेरियल एवं आनुषांगिक मॉल के संबंध में सत्यापन निर्माण की प्रथम दिनांक बाद सत्यापन करना। Yes/No
8. सत्यापन में विनियोजित पूजी के स्रोत के संबंध में सत्यापन । Yes/No
9. आवेदन पत्र में प्रस्तुत फोटोग्राफ के आधार पर स्वामी /भागीदार /निर्देशक /सहभागी /का सत्यापन करना एवं हस्ताक्षर का सत्यापन करना । Yes/No
10. यदि आवेदक अन्य फर्म /संस्थान में भी कोई हित रखते हैं , तो इस संबंध में आवश्यक विस्तृत जानकारी अन्य फार्म का पंजीयन क्र . बकाया की जानकारी आदि प्रस्तुत करना एवं कर अपवचन में संलग्नता की जानकारी प्राप्त करना । Yes/No
11. यदि आवेदन पत्र में म . प्र . के अंदर /म . प्र . के बाहर अतिरिक्त व्यापार स्थल अथवा गोदाम दर्शाए गये हैं तो ऐसे अतिरिक्त व्यापार स्थल अथवा गोदाम के पूर्ण विवरण एवं साक्ष्य प्रस्तुत करना । Yes/No
12. आवेदन पत्र में उल्लेखित बैंक खातो के विवरण का सत्यापन पासबुक /चेकबुक आदि से किया जाकर प्रतिवेदन में प्रस्तुत करना । Yes/No
13. आवेदन पत्र में उल्लेखित धारित सम्पत्ति के विवरण के संबंध में अभिलेखों से सत्यापन करना । Yes/No



Registration Verification Checklist 16 Points

14. जिन -जिन पूर्व से पंजीयत व्यवसाईयो द्वारा आवेदन पत्र के विवरणो का सत्यापन किया गया है ,उनसे व्यक्तिश : मिलकर उक्त सत्यापन करना ।
Yes/No
15. विभिन्न विभागों द्वारा जारी लायसेन्स /पंजीयन प्रणाम पत्र की प्रति ली जाना एवं उसका सत्यापन करना एवं संबंधित विभाग से सत्यापन करना । Yes/No
16. यदि व्यवसायी का इनरोलमेंट नंबर है तो जानकारी प्राप्त करे । Yes/No



CST Registration Process

For CST Registration, following process is followed:

- 1) Download CST Registration Template from MPCTD Portal from section E-Services -> New Registration -> CST Registration.**
- 2) Update required details in CST Registration form.**
- 3) Submit completed CST Registration form under section E-Services -> New Registration -> CST Registration**
- 4) Generation of acknowledgement letter / SMS to the applicant**
- 5) Application status can be tracked on departmental portal with the help of acknowledgement number. MPCTD Portal ->Track Application**
- 6) On furnishing of security deposit, CST Registration will be approved immediately by approving authority and SMS sent across to applicant.**

Please Note:

- CST Registration is add-on of VAT Registration. Hence, no document is required to be submitted.**
- A Dealer must first apply & receive VAT ID (TIN) before applying for CST.**
- TIN for VAT and CST are same for any dealer.**



Professional Tax (PT) Registration Process

For Professional Tax Registration, following process is followed:

- 1) Download Professional Tax Registration Template from MPCTD Portal from Section E-Services -> New Registration -> PT Employer / Person Registration.**
- 2) Update required details in downloaded PT Registration Form.**
- 3) Submit completed PT Registration form, along with copy of proof at MPCTD Portal under section E-Services -> New Registration -> PT Employer / Person Registration.**
- 4) Generation of acknowledgement letter / SMS to the applicant by system.**
- 5) Application status can be tracked on departmental portal with the help of acknowledgement number. MPCTD Portal ->Track Application**
- 6) On Approval of PT Registration by approving authority, an SMS is sent across to applicant, along with generated TIN.**



Professional Tax (PT) Registration Checklist

For PT Registration, following documents are required:

- **For dealer having VAT Registration Certificate, no document is required.**
- **For dealer not having VAT Registration, following documents are required**
 - **ID Proof**
 - **Address Proof**
 - **Lease Deed for Place of business on rental basis.**
 - **For Companies : Xerox of partnership deed/memorandum of association/registration with Department of Company Affairs/registration under Co-operative Society Act/registration with works department.**
- **Permanent Account Number (PAN) of applicant**



LEAT Registration Process

For LEAT Registration, following process is followed:

- 1) Download LEAT Registration Template from MPCTD Portal from Section E-Services -> New Registration -> LEAT Registration.**
- 2) Update required details in downloaded LEAT Registration Form.**
- 3) Submit completed LEAT Registration form, along with copy of proof at MPCTD Portal under section E-Services -> New Registration -> LEAT Registration.**
- 4) Generation of acknowledgement letter / SMS to the applicant by system.**
- 5) Application status can be tracked on departmental portal with the help of acknowledgement number. MPCTD Portal ->Track Application**
- 6) On Approval of LEAT Registration by approving authority, an SMS is sent across to applicant, along with generated TIN.**



LEAT Registration Checklist

For LEAT Registration, following documents are required:

- **Xerox of Partnership Deed/Memorandum of Association/Registration with Department of Company Affairs/Registration under Co-operative Society Act/Registration with works department.**
- **Photographs of all co-applicants**
- **Verification of 2 TIN holding dealers.**
- **Xerox of Rental/lease agreement of place of business.**
- **Xerox of Rental/lease agreement of godowns /warehouse.**
- **Xerox of License/registration certificates with other department.**
- **Permanent Account Number (PAN) of applicant**



Builder Tax Registration Process

For BT Registration, following process is followed:

- 1) Download BT Registration Template from MPCTD Portal under section E-Services -> New Registration -> BT Registration.**
- 2) Update required details in BT Registration form.**
- 3) Submit completed BT Registration form, along with copy of proof at section E-Services -> New Registration -> BT Registration.**
- 4) Generation of acknowledgement letter / SMS to the applicant**
- 5) Application status can be tracked on departmental portal with the help of acknowledgement number. MPCTD Portal ->Track Application**
- 6) On Approval of BT Registration by approving authority, an SMS is sent across to applicant, along with generated Enrolment Number.**



Builder Tax Registration Checklist

For BT Registration, following documents are required:

- **Xerox of partnership deed/Memorandum of Association/Registration with Department of Company Affairs/Registration under Co-operative Society Act/registration with works department.**
- **Photographs of all co-applicants**
- **Verification of 2 TIN holding dealers.**
- **Xerox of Rental/lease agreement of place of business.**
- **Xerox of Rental/lease agreement of godowns /warehouse.**
- **Xerox of License/registration certificates with other department.**
- **Permanent Account Number (PAN) of applicant**



Transporter Tax Registration Process

For TT Registration, following process is followed:

- 1) Download TT Registration Template from MPCTD Portal under section E-Services -> New Registration -> TT Registration**
- 2) Update required details in TT Registration Template.**
- 3) Submit completed TT Registration form, along with copy of proof at section E-Services -> New Registration -> TT Registration.**
- 4) Generation of acknowledgement letter / SMS to the applicant**
- 5) Application status can be tracked on departmental portal with the help of acknowledgement number. MPCTD Portal ->Track Application**
- 6) On Approval of TT Registration by approving authority, an SMS is sent across to applicant, along with generated TIN.**



Transporter Tax Registration Checklist

For TT Registration, following documents are required:

- **Xerox of partnership deed/Memorandum of Association/Registration with Department of Company Affairs/Registration under Co-operative Society Act/registration with works department.**
- **Photographs of all co-applicants**
- **Verification of 2 TIN holding dealers.**
- **Xerox of Rental/lease agreement of place of business.**
- **Xerox of Rental/lease agreement of godowns /warehouse.**
- **Xerox of License/registration certificates with other department.**
- **Permanent Account Number (PAN) of applicant**



Thank you!