

#### **4. Registration:-**

(1) (a) Every importer, who is liable to pay tax under this Act, shall, if he is a dealer registered or liable for registration under the Sales Tax Act, within such time as may be prescribed for the purpose, make an application in the prescribed form for registration under this Act to the assessing authority.

(b) An importer, other than a dealer covered by clause (a), shall, if the value of the specified goods imported by him at any time in a financial year exceeds rupees ten thousand, within such time and in such form as may be prescribed, make an application for registration under this Act to the assessing authority.

(2) The authority to whom an application is made under subsection (1) on being satisfied that the application is in conformity with the provisions of this Act and the rules made thereunder, shall register the applicant and grant the applicant a certificate of registration, in the prescribed form.

(3) A registered importer may apply, in the prescribed manner, to the assessing authority for the cancellation of his registration and the said authority shall, on being satisfied that the applicant has,-

- (a) ceased to be an importer, or
- (b) transferred the business in accordance with the provisions of sub-section (4) of section 19 of the Sales Tax Act, or
- (c) effected changes in the ownership of the said business, or
- (d) disposed off the business wholly, or
- (e) discontinued any additional place of business, or
- (f) shifted the place of business outside the local area,

cancel the certificate of registration and such cancellation shall take effect from the first day of the month succeeding the month in which the order of cancellation is passed.