

Shri K. Chandramauli I.A.S
Principal Secretary,
Deptt of Commercial Tax,
Govt. of U.P. Lucknow

Shri Sunil Kumar, I.A.S,
Commissioner,
Commercial Tax,
Govt. of UP.,
Gomti Nagar, Lucknow.

Subject: Rationalizing of Accounts & Registration Process under the VAT.

Sir,

IIA has been receiving feed backs from its members on the front of maintaining duplicity of Accounts; & Registration re-validation or fresh Registration process.

- (i) So far as VAT Provisions go to prescribe exhaustive maintenance of Account books the work has stretched to cumbersome limits. In this context the dealer has to maintain the same accounts in more than one form i.e Tax Invoice, Sale Invoice, Cash & Credit memo etc. In other States only one such book has been permitted on which "Tax Invoice/Sale Invoice, /Cash & Credit memo" is printed & the Transaction according to its nature is Ticked & rest scored out. This saves undue Labour & duplicity of Accounts. Therefore it is requested that a composite Sale Transaction document may be allowed to be kept to save the dealers from the difficulty in maintenance of True & correct account of their transactions, which are always at the sight of intense checking at various levels of the Commercial Tax Department.
- (ii) The re-validation & New Registration process has been made very-very hard, as such many new entrants are not finding it feasible to get registration promptly or even satisfying the process of re- validation of old Registration. Therefore the columns in forms prescribed may be minimized (at the most one page objective information) brief, simple,& straight forward. The procedures and formalities should be minimum & the officers executing the process may be given Job to properly investigate the bona-fides & grant it promptly. The Dealer should be recognized as a respectable Tax Payer, Worthy of credence & not as a criminal.

Thanking You

Yours truly,

D.S. Verma
Executive Director