

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)/ 128 /2015 Dt: 08-02-2016**

Sub: APVAT Act 2005 –Registrations-VAT/CST/TOT/ APPT/APET/APLT,  
DIPP,GOI Action points on ease of Doing Business-comprehensive  
instructions - 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.

Further, to create a conducive atmosphere for businessmen and to  
obtain registrations in a hassle free manner, the practice of pre-registration visits is  
required to be dispensed with. However, in order to check the bogus registrations  
particularly in hypersensitive and sensitive commodities, the timelines have to be  
prescribed for conducting post registration advisory visits by the department  
officers. Issuing different Ids to the same entity under various Acts administered by  
the department causes inconvenience to the dealers and the department. Hence,  
there should be a unique id for the same entity under AP VAT Act 2005,  
CST Act, 1956, AP Tax on Professions, Trades, Callings and Employments Act, 1987,  
AP Entertainment Tax Act, 1939 and AP Luxury Tax Acts, 1987.

In view of this, the following modified comprehensive instructions are issued with regard to the procedures and timelines for issuing the VAT/CST/TOT/ APPT/ APET/APLT Registrations, the post registration advisory visits etc.

1. Unique Id for the entity under all Acts: All registrations under different Acts for the same entity will have a unique id.

(a) From now onwards, A VAT registered person with TIN applies for APPT registration or APET registration, the same TIN will be id for other Act registrations also. Similarly if a person with some Profession Tax id (PTIN) applies for VAT registration, the same id (PTIN) will be issued as TIN under VAT registration also. Same is the case for APET registrations and ids. In respect of APLT cases, even though, there is no statutory requirement for registration, unique id will be issued to facilitate online return filing and payment.

(b) With regard to the legacy data, the same entities viz dealers/ persons/ exhibitors having different ids under different Acts will be given a unique id with effect from August 2016.

2. Applications for Registrations online only: All the applications for registrations and prescribed documents (scanned copies) under all Acts shall be filed online only. The manual filing of applications for registrations is not accepted.

3. Procedure for Registration:

a. Initially, the applicant shall enter his/ her Email Id to get password and fill the application online. He/ She is required to choose the CT Circle and submit application online. The detailed procedure is as mentioned in the annexure. After the application is submitted online, the same will appear as a task in the login of the registering authority randomly chosen from the ACTO s in the circle by the system. In respect of Industrial concerns, who apply through the Single desk Industrial portal, one officer in the office of Commissioner(CT) as authorized by the Commissioner(CT) acts as the Registering authority for the purpose of approving the Registration certificate.

- b. All the Registrations, whether goods dealt are hypersensitive/ sensitive or non-sensitive shall be issued by the area registering authority, provided the application is complete and covered by scanned copies of prescribed documents.
- c. Comprehensive list of documents required under different Acts: The scanned copies with self attestation of the following documents are required to be uploaded along with the online application:

**VAT/CST:**

- (i) PAN Card of the Firm/Organization
- (ii) Bank Account of Proprietor/Partnership firm/Company/Organization
- (iii) Photographs each of Proprietor/Partner/Director
- (iv) Aadhar Card (Optional)
- (v) Self Declaration in case of own business place occupancy OR  
Self attested Rent/Leased agreement in case of Rented/Leased place.
- (vi) Partnership deed in case of Partnership firm OR  
MOA issued by Companies Registrar in case of Limited Company,

- APPT:** (i) PAN Card of the person / Employer  
(ii) Bank Account of the person/Employer

- APET:** (i) PAN Card of the Exhibitor, Cable Operator etc  
(ii) Bank Account of the Exhibitor, Cable operator etc  
(iii) Form B licence issued by Joint Collector of the District for  
Cinema theatres.

- APLT:** (i) PAN Card of Organization (Hotel/Hospital)  
(ii) Bank Account of the Organization (Hotel/Hospital)

- d. If the application for registration is incomplete, there is provision for the registering authority to return the application online, duly mentioning the omissions/commissions therein. The said intimation will be sent to the applicant through Email and an alert to the mobile number of the applicant.
- e. Once the required scanned copy of documents or the omissions are supplied or rectified and sent to the registering authority online, the registering authority will approve the registration and TIN will be generated online. However, if the applicant fails to furnish all required details or fails to submit the scanned copies of documents, the application can be rejected by the registering authority duly mentioning the reasons.

f. The time lines for issue of Registration:

S.No	Category of Dealers/Act	Nature of Goods	Status of document filing	Period from the time of application
1	All kinds of Dealers under APVAT/CST/TOT	All kinds of goods-Hypersensitive, Sensitive and Non sensitive goods	Scanned copies of all prescribed documents submitted online	RC to be issued within one working day
2	All kinds of Dealers under APVAT/CST/TOT	All kinds of goods-Hypersensitive, Sensitive and Non sensitive goods	Scanned copies of all documents not submitted online	Application to be returned within one working day
3	All kinds of dealers/persons under APPT Act, APET Act	-	Scanned Copies of all prescribed documents submitted online	RC to be issued within one working day
4	All kinds of dealers/persons under APPT Act, APET Act	-	Scanned Copies of all prescribed documents not submitted online	Application to be returned within one working day

4. The Registration certificates finally approved and signed under APVAT, CST, APPT and APET Acts and Unique ID No. Under AP LT are to be uploaded and be available on the department portal for the users to download the same online.
5. The third parties or public are allowed to verify the details of approved Registration certificates issued under APVAT,CST,APPT,APET Acts and Unique ID No. Under AP LT in the link provided on the department portal.

6. Post Registration Advisory visits:

- a. Without the post registration Advisory visit, the dealers will not be able to generate Statutory forms.

- b. The system automatically allocates post registration advisory visit tasks to the area registration authority who issued RC to the concerned dealers.
- c. 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	Three 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	Fifteen working days
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	Two months
Categories B to F	Any newly registered dealer-If applied for statutory forms	Three working days from the application date for statutory forms or the no of

		days mentioned against the category which ever is earlier.
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d. 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.(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

e. The GPS tagged photos of the business premises to be obtained to ensure genuineness of the business place of the dealer.

f. In order to ascertain the antecedents of the dealer, visit the portal [www.apct.gov.in](http://www.apct.gov.in) and

- (i) View VAT/CST dealers-Search by name, surname, firm name, PAN and Aadhar to ascertain whether the dealer is registered anywhere in AP. If Yes Registering authority should question why a second RC is required.

(ii) View Cancelled dealers list-take a print of the cancelled RC, if any, of the dealer in the past- Take a print out of Dealer Ledger in the Return Reports- calculate the closing stock- collect VAT 200C and collect tax on closing stock/reverse ITC- Unutilized waybills/C/F forms to be ascertained.

g. 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.

h. 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.

6. All the Tax Returns to be filed online: The dealers are required to file various types of tax returns online only. The dealers to visit the APCTD portal and select type of e-return filing ie VAT,CST,TOT,APET,APPT AND APLT, by using dealer's user name (TIN) and password already provided by the CT department at the time of registration. Every dealer is provided with one Dealer's login page and by using his login credential stated above, he can get details of returns filed, returns to be filed, revised returns filed, online waybills, other statutory forms and details of tax paid particulars. The dealer can also view his registration certificate at his login page.
7. All the Taxes to be paid online: The dealers are required to pay tax dues under various Acts online only. On the APCTD Portal-ePayment, the dealer shall enter the TIN and choose the type of tax VAT/ CST/TOT/ APET/ APPT/APLT/ AP EntryTax, the circle office account and then enter the amount, purpose of tax, period of tax before clicking submit button. Thereafter, the name of bank to be chosen and with the help of the net banking userid and password, pay the tax.

The above instructions shall be scrupulously followed.

Sd/- J. Syamala Rao,  
Commissioner of Commercial Taxes.

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.//

Assistant Commissioner (CT) I.T.  
**Annexure**

**VAT/TOT/CST Registration Procedure**

1. System allows Data Entry in one go or at multiple times.
2. Keep ready filled in Form VAT 100/TOT 001/Form A (for CST) as the case may be. Forms available at our Website [www.apct.gov.in](http://www.apct.gov.in) .It will help in quick data entry.
3. For procedure and Documents to be attached along with application, please visit [www.apct.gov.in](http://www.apct.gov.in) - VAT/CST Registration Procedure.
4. Visit [www.apct.gov.in](http://www.apct.gov.in) Click eRegistration. System will open new window for email registration and for obtaining password.
  - a. Click here for Password. New window will open.
  - b. Enter email id
  - c. Conform email Id
  - d. Enter verification code
  - e. Click Submit. System will send password to email Id. Open your email account and View password and come back to this page and click Login or Click eRegistration at Home page of [www.apct.gov.in](http://www.apct.gov.in) System will open Login Page.
  - f. Enter email Id
  - g. Enter password received through email.
  - h. Click Submit. New window will open.
  - i. Click new Registration. Registration Form Screen will open

**Step 1/7**

1. Registration type: Select Radio Button – Regular or Startup.
2. Act: Select Radio Button – VAT or TOT as the case may be. Select Yes for CST if you are applying for CST Registration also.
3. Application Date: Current Date. System will display.
4. Division Name: Select from List. To ascertain the division in which the business area falls, check <https://www.apct.gov.in/aboutus/DivAbstract.html>.
5. Circle Name: Select from List. To ascertain the circle in which the business area falls, check at <https://www.apct.gov.in/aboutus/CirAbstract.html>.
6. Enterprise Name and Address:
  - a. Name: Enter Enterprise name.
  - b. Door Number: Enter Door Number.



- c. Road/Street/Building Name: Enter details.
- d. Locality: Enter Locality name.
- e. City: Enter City Name.
- f. District: Select from list.
- g. PIN: Enter PIN
- h. email: System will populate registered email
- i. Click Next. System will open next page.

### **Step No. 2/7**

System will show RNR Number. Please make a note of it. It can help you in completing data entry afterwards also. Click Ok.

7. Enterprise Occupancy Status: Select from list.
8. Owner (Responsible person) Name and Address:
  - a. Name: Enter name of Responsible Person.
  - b. Father Name: Enter Father Name.
  - c. Date of Birth of Responsible person: Enter date in DDMMYYYY format (Example 01042012).
  - d. **UID**: Enter Unique ID – Adhaar Number already given by Government. Otherwise enter 999999999999.
  - e. Door Number: Enter details
  - f. Road/Street/Building Name: Enter Details
  - g. Locality: Enter Name of Locality
  - h. City: Enter City Name
  - i. District: Select From List
  - j. PIN: Enter PIN of the address of responsible person
  - k. First Tax Period:
    - i. Year: Select Year in which First Taxable sale is going to occur
    - ii. Month: Select Month in which First taxable sale is going to occur
  - l. Estimated Taxable sales in first 12 month: Enter estimated Taxable sale in first 12 months of business, Rs in Lakhs. No decimal. (Example 65, 125, 25 etc.
  - m. Status of Business: Select from list.
9. Click Next – System will display next page.

### **Step 3/7**

10. Principle Business Activity: Select From List and Click Add. You can select maximum 5 Activities. You can delete selection by selecting appropriate and Clicking Remove.
11. Principal Commodities: Select from List and click Add.. You can delete selection by selecting appropriate and Clicking Remove. If commodity is not found in the list, email to [ap\\_jccomp@apct.gov.in](mailto:ap_jccomp@apct.gov.in) for adding in Commodity Master.
12. CST Commodities: If you are applying for CST Registration also, Select CST commodities and Click Add. You can delete selection by selecting appropriate and Clicking Remove. If commodity is not found in the list, email to [ap\\_jccomp@apct.gov.in](mailto:ap_jccomp@apct.gov.in) for adding in Commodity Master.
13. Click Next. System will open new screen.

#### **Step 4/7**

14. Bank Name: Select From List. If Bank name is not found in the list, email to [ap\\_jccomp@apct.gov.in](mailto:ap_jccomp@apct.gov.in) for adding in Bank Master.
15. Bank Account Number: Enter Bank Account Number of Establishment.
16. Bank Branch Code: Enter Your Bank Branch code.
17. Bank Branch Address: Enter Postal address of your Bank.
18. PAN: Enter PAN number of your Enterprise.
19. Profession Tax Number: Enter Profession Tax Number of your Enterprise.
20. Phone: Enter Land Line Number including STD code. 10 digits. Do not put 0 before STD code (Example: 4023456789 for Hyderabad number 040 23456789).
21. Mobile: Enter your Mobile Number. 10 digits
22. Accounts computerized: Select Radio Button.
23. Click Next. System will take you to next screen.

#### **Step 5/7**

##### **24. Additional Places of Business Address:**

If you have additional place of business fill the details and click **Add** button to add the record, if No click **Next** button to proceed.

- a. Door No.: Enter Door number.
- b. Road/Street/Building Name: Enter Details.
- c. Locality: Enter Locality Name.

- d. State: Select from List.
- e. District: Select from List. If State is other than AP, Enter Name of District.
- f. Branch/Godown: Select from List
- g. City: Enter City name where Additional Place of business is located.
- h. PIN: Enter PIN of address of additional place of business.
- i. Click "Add" to add additional place of business. You can add any number of additional places of business. If you have made mistake, you can delete entry by clicking Remove and enter again.
- j. Click Next. System will take you to next screen.

## Step 6/7

### 25. Partner/Director Address:

Do you have Partners/Directors fill the details and click **Add** button to add the record, if No click **Finish** button to proceed.

- a. Partner /Director etc Name: Enter Name
  - b. Father Name: Enter Father name
  - c. Door No.: Enter door Number
  - d. Road/Street/Building Name: Enter Details
  - e. Locality: Enter Name of Locality
  - f. Country: Select from List. If Country name is not found in the list, email to [ap\\_jccomp@apct.gov.in](mailto:ap_jccomp@apct.gov.in) for adding Country in Master.
  - g. State: Select from List. If country is other than India, Enter State Name
  - h. District: Select From List. If State is other than AP, Enter District Name
  - i. City: Enter City Name
  - j. PIN/ZIP: Enter PIN/ZIP number of address.
  - k. UID: Enter Adhaar No. if already given by Government. Otherwise enter 999999999999
  - l. eMail: Enter email Id
  - m. Click Add. You can add any number of Records. If mistake in data entry, you can delete by Clicking Remove and enter again.
26. Click Finish.
27. At any step, you can go back to previous page for making corrections.
28. Upload scanned copies of all mandatory documents

29. Click **Submit** button to save the record.

## **Step 7/7**

### **30. Check and Upload the Required Documents :**

Dealer have to upload all the required documents (Scanned Copy of the document) though online only. Accepted file formats are .jpg, .jpeg, .png, .pdf (PDF and Image) with size less than 500 kb.

Select Checklist name from bellow list and upload the appropriate documents.

1. Photo of Proprietor / Managing Director / Managing Partner
2. Photo of other Partners / Directors etc
3. Sale deed / Rental agreement / Lease Deed / No objection certificate in case of Rent Free for Principal place of Business (1st & last pages)
4. Sale deed / Rental agreement / Lease Deed / No objection certificate in case of Rent Free for "Additional places of Business" (1st & last pages)
5. Proof of Residence of Proprietor, Managing Partner, Managing Director, Authorised Person [Aadhar]
6. Proof of Residence of other Partners / Directors [Aadhar]
7. Copy of PAN card of Business [in case of company/Partnership/Society firm] / Copy of PAN card of proprietor [Proprietorship firm]
8. Copy of Bank Account
9. Deed of partnership / Memorandum and articles of Association along with Certificate from Registrar of companies in case of Private Limited Company / Public Limited Company (1st & last pages)
10. Form B license by appropriate authority (Applicable for Entertainment Tax only)

**Note:** In case if assessing authority found any invalid document while approving RC then assessing authority may raise a query and that will be displayed in dealer email login. Then the dealer can again resubmit the application with all the corrections within 10 days.

Failing which rejection of application will be confirmed without any further notice. If rejected dealer has to file the new application again.

**Important:- After uploading the Registration certificate, the dealer can view and download the copy of Registration Certificate through the Dealers Returns filing Login.**

## APPT – Registration Procedure

1. System allows Data Entry in one go or at multiple times.
2. Keep ready filled in APPT Form as the case may be. Forms available at our Website [www.apct.gov.in](http://www.apct.gov.in) .It will help in quick data entry.
3. For procedure and Documents to be attached along with application, please visit [www.apct.gov.in](http://www.apct.gov.in) - APPT Registration Procedure.
4. Visit [www.apct.gov.in](http://www.apct.gov.in) Click eRegistration(Professional Tax). System will open new window for email registration and for obtaining password.
  - a. Click here for Password. New window will open.
  - b. Enter email id
  - c. Conform email Id
  - d. Enter verification code
  - e. Click Submit. System will send password to email Id. Open your email account and View password and come back to this page and click Login or Click eRegistration (Professional Tax) at Home page of [www.apct.gov.in](http://www.apct.gov.in) System will open Login Page.
  - f. Enter email Id
  - g. Enter password received through email.
  - h. Click Submit. New window will open.
  - i. Click new Registration. Registration Form Screen will open

**A. Registration:** Under Registration Menu Click New Registration : New window will open

### Step 1 of 2:

1. **Type of Registration: Mandatory:** Select Employer or Individual Radio Button
2. **Application Date: Mandatory:** Enter application date in 8 digits in DDMMYYYY format ( Ex. 01032007 for 01-03-2007)
3. **If Selected Individual:**
  - a. **Individual Name: Mandatory:** Enter name of the Individual. System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . / & - @ etc)

4. **If Selected Employer:**
  - a. **Enterprise name: Mandatory:** Enter name of the Enterprise here. System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . / & - @ etc)
  - b. **Responsible person name: Mandatory:** Enter name of the Responsible person. System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . / & - @ etc)
5. **Profession: Mandatory:** In case Individual was selected. Choose from the list
6. **Profession Commencement Year: Mandatory:** Select YEAR from the list when profession commenced. It is nothing to do with date of Registration. Commencement of Profession Year could be earlier than Registration date.
7. **Tax Period: Mandatory:** Select from the List. Month for Employer and Year for Individuals
8. Click Cancel to return to Main Menu
9. Click Next for Next Step
10. System will show Ref Number. Make note of it. It will help you in completing Registration data entry later.
11. Click OK

**Step 2 of 2:** Address Details: Address of Enterprise or Individual as the case may be.

1. **District: Mandatory:** Select from the list
2. **Mandal/Municipality: Mandatory:** Enter name of Mandal/Municipality. System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, / and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . & - @ etc)
3. **City/Village/Locality: Mandatory:** Enter/Village/Locality name. System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, / and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . & - @ etc)
4. **Door No./Street Name: Mandatory:** Enter Door Number and Street Name/number here. System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, / and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . & - @ etc)
5. **Pin Code:** Enter 6 digit PIN code here. PIN code must start with 5
6. **CT Division: Mandatory:** Select from list
7. **CT Circle: Mandatory:** Select from list
8. **Bank Name1: Mandatory:** Select bank from list
9. **Bank1 Account Number: Mandatory:** Enter account number here
10. **Bank1 Branch Address: Mandatory:** Enter Bank1 Branch Address here
11. **Phone Number:** Enter 11 digit phone number including STD code. (Example 04024604940)
12. **Mobile Number:** Enter here 10 digit mobile number
13. **Email Id:** Enter email id if any of Enterprise / Individual here **carefully**.
14. **PAN:** Enter PAN of Enterprise or Individual as the case may be

15. **Aathar number:** Enter Aathar number of Enterprise or Individual as the case may be
16. **TIN/TOT:** Enter TIN/TOT No. of Enterprise or individual if applicable
17. **Service Tax Number:** Enter Service Tax Registration Number of enterprise or individual if applicable
18. **Click Finish** to complete Data Entry. System will display entire Data entered **Click Submit** if there are no Mistakes in Data Entry. However, if you notice data entry mistakes, **click Edit**.
  - a. System will take you to step 1
  - b. Correct mistakes where ever required and click Next till you reach Finish.
  - c. **Click Save** to save modified data
19. **Click Print** to print Draft RC. Check it for Correctness. If you notice mistakes, click Edit.

**C. Completion of Incomplete Data Entry:** If you have not completed Registration process in one go, follow steps given below:

1. Under Registration Menu Click **Pending Data Entry:** New window will open. Enter RNR and click Search. If you do not remember RNR, simply click search. System will show all RNRs pending for completion of Data entry. Click relevant RNR. New window will open showing data entry already made. Scroll to last line of the Page.
2. **Click Edit.** System will take you to Step1
3. Follow instructions as that for Registration.

**Important:- After uploading the Registration certificate, the dealer can view and down load the copy of Registration Certificate through the Dealers Returns filing Login.**

## APET – Registration Procedure

### A. Login:

5. System allows Data Entry in one go or at multiple times.
6. Keep ready filled in APET Form as the case may be. Forms available at our Website [www.apct.gov.in](http://www.apct.gov.in) .It will help in quick data entry.
7. For procedure and Documents to be attached along with application, please visit [www.apct.gov.in](http://www.apct.gov.in) - APET e-Registration Procedure.
8. Visit [www.apct.gov.in](http://www.apct.gov.in) Click e-Registration(Entertainment Tax). System will open new window for email registration and for obtaining password.
  - a. Click here for Password. New window will open.
  - b. Enter email id
  - c. Conform email Id
  - d. Enter verification code
  - e. Click Submit. System will send password to email Id. Open your email account and View password and come back to this page and click Login or Click e-Registration (Entertainment Tax) at Home page of [www.apct.gov.in](http://www.apct.gov.in) System will open Login Page.
  - f. Enter email Id
  - g. Enter password received through email.
  - h. Click Submit. New window will open.
  - i. Click new Registration. Registration Form Screen will open

**B. Registration:** Under Registration Menu Click **New Registration:** New window will open

### Step 1 of 5:

12. **Application Date:** Enter application date in 8 digits in DDMMYYYY format ( Ex. 01032007 for 01-03-2007)
13. **Entertainment Name:** Enter name of Theatre here. System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . / & - @ etc)



14. **Entertainment Type:** Choose from the list Cinema Theatre
15. **Management Type:** Choose from the list
16. **License Details:** Enter B Form License (or any other license issued) issued by Revenue Department or any other Government authority. System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, and 'Space' only. Maximum length 100 characters. System will not accept special characters like (, . / & - @ etc)
17. **Environment:** Choose from the list
18. **Entertainment Structure:** Choose from the list
19. Click Cancel to return to Main Menu
20. Click Next
21. System will show RNR (Request Number) number. Make note of it. It will help you in completing Registration later.

### Step 2 of 5:

1. **Admission Class:** Select Class from list
2. **Seats:** Enter number of seats in that class
3. **Admission Rate:** Enter admission rate fixed INCLUSIVE of Tax Free Charges
4. **Tax Free Charges:** Enter here Tax Free Charges for that class in Rs
5. Click 'Add Class'. System will show Data in Grid Form down below
6. If you have made data entry mistakes, Select particular Grid. System will display Record. Make corrections and click Modify. Modified record will be saved.
7. Click Delete to delete particular Grid
8. Click Previous to go back to previous Step
9. Click Next to go to next step.

### Step 3 of 5: Details of Theatre Address

20. **District:** Select from the list
21. **Mandal/Municipality:** From List
22. **City/Village/Locality:** Enter details : System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, / and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . & - @ etc)
23. **Door No./Street Name :** Enter Door Number and Street Name / number here. System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, / and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . & - @ etc)
24. **Pin Code:** Enter 6 digit PIN code here. PIN code must start with 5
25. **Phone Number:** Enter 11 digit phone number including STD code. (Example 04024604940 for phone number of Spl CCT office in Hyderabad)
26. **Mobile Number:** Enter here 10 digit mobile number
27. **Email Id:** Enter email id of Proprietor here carefully.
28. **Bank Name1:** Select bank from list
29. **Bank1 Account Number:** Enter account number here
30. **Bank1 Branch Address:** Enter Bank1 Branch Address here: System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, / and 'Space' only.

Maximum length 100 characters. System will not accept special characters like (, . & - @ etc)

31. **Local Area Category:** Select from List
32. **Tax Division:** Select Division from List
33. **Tax Circle:** Select Circle from List
34. Click Next to go to Next Step.

#### Step 4 of 5:

1. **Tax Scheme:** Select from list. If correct Tax Scheme is not selected ( Certain Local Areas have Composite Scheme and others have Sales of ticket scheme), system will display Message pop up. Please select Correct Tax Scheme from List.
2. **Tax Period:** System will display Tax Period
3. **First Tax Period Commencement Date:** Enter here the First date of Tax period. For weekly Tax Period – Date for Friday. For Monthly Tax Period – First Day of the Month. Date in DD format (01 for First date, 02 for Second Date)), Select Month and Year from the list
4. **Estimated Tax for Tax Period:** System will display
5. **Security Deposit Required** (as per Act/Rules): Select appropriate Radio Button. If NO, click Next to go to Next Step. If YES-
6. **Security Deposit:** System will display security deposit required. But you can edit it and enter deposit amount available with CTD as per records. It can be less than the required deposit. System will accept 0 also. This is allowed only for existing Entertainments for facilitating data entry of existing Entertainments. (For new cases in future, system will not allow entry of deposit LESS than security amount required). Enter here Security deposit amount in Rs ( No Paise).
7. **Instrument Number:** Enter Cheque Number, DD Number, NSC Certificate number, Fixed deposit number etc here.
8. **Instrument date:** Enter Date in DDMMYYYY Format ( Ex. 02062014 for 02-06-2014)
9. **Bank Name:** Select from list
10. Click Next to go to Next Step.

#### Step 5 of 5:

16. **Name:** Enter Proprietor or Partners name here
17. **Father/Husband Name:** Enter here name of Father/Husband of Proprietor or Partner
18. **Proprietor Status:** Select status of Proprietor or Partner from list
19. **State:** Select from List
20. **District:** Select from List
21. **Mandal/Taluk/Municipality:** Select from List
22. **City/Village/Locality:** Enter

**Note:** If Selected State is other than AP, then system will not populate District, and Mandal names. User must enter District Name, Taluk/Municipality Name.

23. **Door No./Street Name:** Enter Door Number, Street Name/Number here

24. **Phone Number:** Enter 11 digit number including STD code (Ex. 04024604940))
25. **Mobile Number:** Enter 10 digit mobile number here
26. **Email Id:** Enter email Id carefully
27. Click **Add Proprietor**. System will display Record in Grid Form.
28. Repeat From 1 to 12 to add details of another person
29. **Click Finish** to complete Data Entry. System will display entire Data Entry. If no mistakes in Data Entry, **Click Submit**. However, if you notice data entry mistakes, **click Edit**.
  - a. System will take you to step 1
  - b. Correct mistakes where ever required and click Next till you reach Finish.
  - c. **Click Save** to save modified data
30. **Click Print** to print Draft RC.

**C. Completion of Incomplete Data Entry:** If you have not completed Registration process in one go, follow steps given below:

4. Under Registration Menu Click **Pending Data Entry**: New window will open and it will show all RNRs pending for completion of Data entry. Click relevant RNR. New window will open showing data entry already made. Scroll to last line of the Page.
5. **Click Edit**. System will take you to Step1
6. Follow instructions as that for Registration.

**Important:- After uploading the Registration certificate, the dealer can view and down load the copy of Registration Certificate through the Dealers Returns filing Login.**

## **APLT – UNIQUE ID No. Application Procedure**

1.Keep ready filled in APLT Form as the case may be. Forms available at our Website [www.apct.gov.in](http://www.apct.gov.in) .It will help in quick data entry.

2.For procedure and Documents to be attached along with application, please visit [www.apct.gov.in](http://www.apct.gov.in) - APLT Procedure.

3.Visit [www.apct.gov.in](http://www.apct.gov.in) Click Unique ID (Luxury Tax). System will open new window for email registration and for obtaining password.

4.Click here for Password. New window will open, Enter email id, Conform email Id,

Enter verification code

5.Click Submit. System will send password to email Id. Open your email account and View password and come back to this page and click Login or Click Unique ID (Luxury Tax) at Home page of [www.apct.gov.in](http://www.apct.gov.in) System will open Login Page.

6.Enter email Id, Enter password received through email, Click Submit. New window will open,Click new Unique ID **A. Unique ID:** Under Unique ID Menu Click New Registration : New window will open

### **Step 1**

**1.Type of Unique ID: Mandatory:** Select Button

**2.Application Date: Mandatory:** Enter application date in 8 digits in DDMMYYYY format ( Ex. 01032007 for 01-03-2007)

**3. Individual Name: Mandatory:** Enter name of the Individual.  
System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, and 'Space' only. Maximum length 75 characters.  
System will not accept special characters like ( , . / & - @ etc)

**Enterprise name: Mandatory:**-Enter name of the Enterprise here. System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . / & - @ etc)

**Responsible person name: Mandatory:**-Enter name of the Responsible person. System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . / & - @ etc)

**4.Commencement Year: Mandatory:** Select YEAR from the list when profession commenced. It is nothing to do with date of Unique ID. Commencement of Profession Year could be earlier than Registration date.

**5.Tax Period: Mandatory:** Select from the List. Month Year for

9.Click Next for Next Step

10.System will show Ref Number. Make note of it. It will help you in completing Registration data entry later.

22.Click OK

**Step 2 :** Address Details: Address of Enterprise or Individual as the case may be.

**1.District : Mandatory:** Select from the list System will \ accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, / and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . & - @ etc)

**2.Door No./Street Name: Mandatory:** Enter Door Number and Street Name/number here. System will accept alphabets from A to Z (small or CAPITAL), Numerals 0 to 9, / and 'Space' only. Maximum length 75 characters. System will not accept special characters like (, . & - @ etc)

**3.Pin Code:** Enter 6 digit PIN code here. PIN code must start with 5

**4.CT Division: Mandatory:** Select from list

**5.CT Circle: Mandatory:** Select from list

**6.Bank Name1: Mandatory:** Select bank from list

**7.Bank1 Account Number: Mandatory:** Enter account number here

**8..Bank1 Branch Address: Mandatory:** Enter Bank1 Branch Address here

**9..Phone Number:** Enter 11 digit phone number including STD code.

(Example 04024604940)

**10.Mobile Number:** Enter here 10 digit mobile number

**11.Email Id:** Enter email id if any of Enterprise / Individual here **carefully.**

**12.PAN:** Enter PAN of Enterprise or Individual as the case may be

**13.Aathar number:** Enter Aadhar number of Enterprise or Individual as the case may be

**14.TIN** Enter TIN No. of Enterprise or individual if applicable

**15.Service Tax Number:** Enter Service Tax Registration Number of enterprise or individual if applicable

**16.Click Finish** to complete Data Entry. System will display entire Data entered **Click Submit** if there are no Mistakes in Data Entry. However, if you notice data entry mistakes, **click Edit.**

a.System will take you to step 1

b.Correct mistakes where ever required and click Next till you reach Finish.

c.**Click Save** to save modified data

**17. Click Print** to print Draft RC. Check it for Correctness. If you notice mistakes, click Edit.

**Completion of Incomplete Data Entry:** If you have not completed Unique ID process in one go, follow steps given below:

Under Unique ID Menu Click **Pending Data Entry:** New window will open. Enter RNR and click Search. If you do not remember RNR, simply click search. System will show all RNRs pending for completion of Data entry. Click relevant RNR. New window will open showing data entry already made. Scroll to last line of the Page.

**Click Edit.** System will take you to Step1

Follow instructions as that for Unique ID.

**Important:- 1. For accessing APLT e>Returns application, dealer has to Sign up for getting password, by clicking the link 'Password for LT Sign up here' with the Unique ID No communicated to his mail.**

**2. After Login to APLT e>Returns application, dealer can Down load the Signed Document, containing Unique ID and can file the Returns and make the payment.**