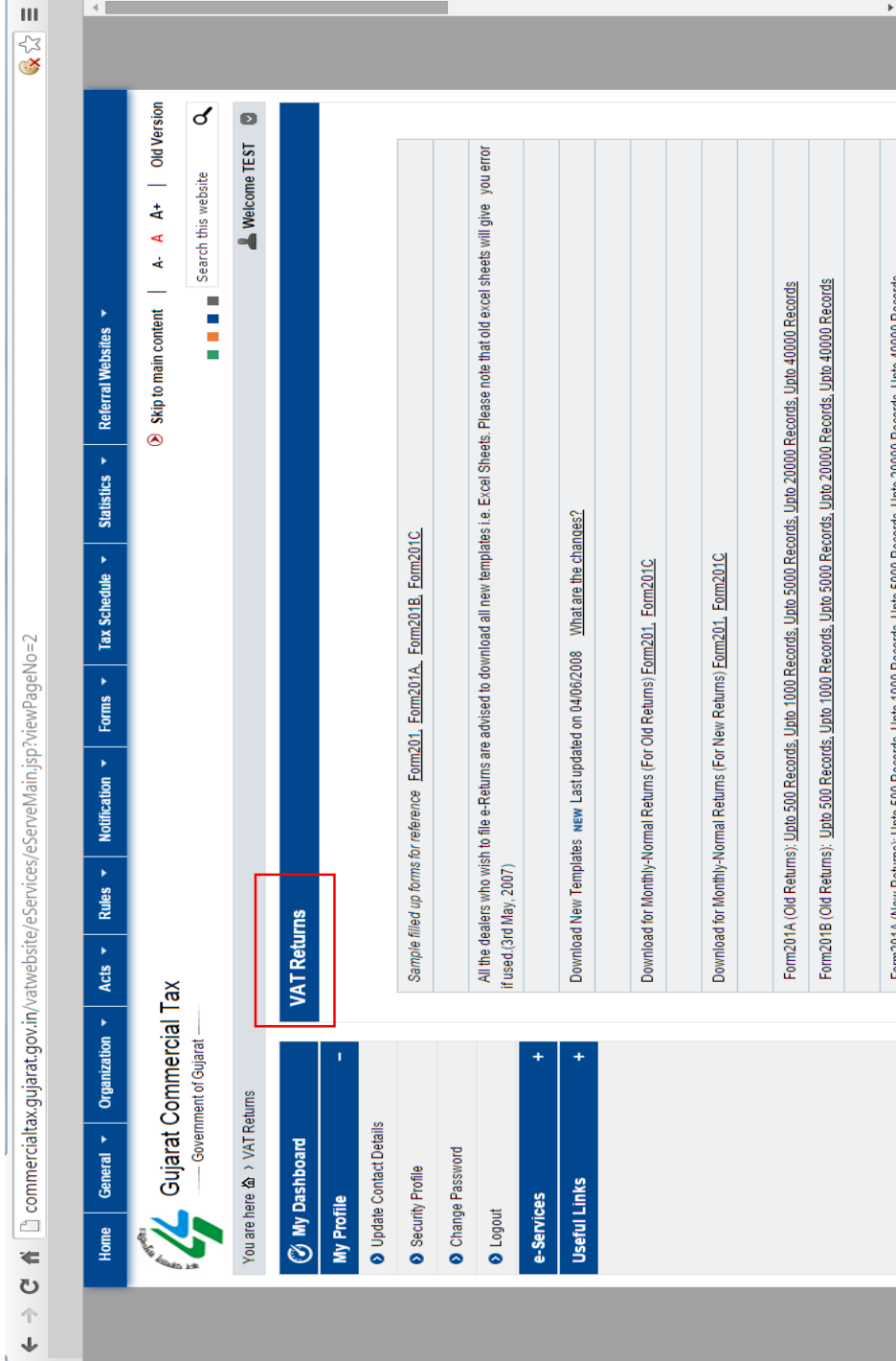


Sr. No.	Recommendation	Response (Yes/No/NA)	Supporting Materials
193	Design and implement a system for Value Added Tax (VAT) to be filed online	Yes	

<http://commercialtax.gujarat.gov.in/vatwebsite/eServices/eServeMain.jsp?viewPageNo=2>



The screenshot displays the 'Gujarat Commercial Tax' e-Service portal. The 'VAT Returns' section is highlighted with a red box. The page includes a navigation menu with options like Home, General, Organization, Acts, Rules, Notification, Forms, Tax Schedule, Statistics, and Referral Websites. A search bar and a 'Welcome TEST' message are also visible. The main content area lists various VAT-related links and information:

- Sample filled up forms for reference: [Form201](#), [Form201A](#), [Form201B](#), [Form201C](#).
- All the dealers who wish to file e>Returns are advised to download all new templates i.e. Excel Sheets. Please note that old excel sheets will give you error if used (3rd May, 2007)
- Download New Templates: [NEW](#) Last updated on 04/06/2008. [What are the changes?](#)
- Download for Monthly-Normal Returns (For Old Returns): [Form201](#), [Form201C](#)
- Download for Monthly-Normal Returns (For New Returns): [Form201](#), [Form201C](#)
- Form201A (Old Returns): [Upto 500 Records](#), [Upto 1000 Records](#), [Upto 5000 Records](#), [Upto 20000 Records](#), [Upto 40000 Records](#)
- Form201B (Old Returns): [Upto 500 Records](#), [Upto 1000 Records](#), [Upto 5000 Records](#), [Upto 20000 Records](#), [Upto 40000 Records](#)
- Form201A (New Returns): [Upto 500 Records](#), [Upto 1000 Records](#), [Upto 5000 Records](#), [Upto 20000 Records](#), [Upto 40000 Records](#)