

Sr. No.	Recommendation	Response (Yes/No/NA)	Supporting Materials
194	Design and implement a system for Central Sales Tax (CST) to be filed online	Yes	

<http://commercialtax.gujarat.gov.in/vatwebsite/eServices/eServeMain.jsp?viewPageNo=44>



The screenshot displays the 'Gujarat Commercial Tax' e-Service portal. The 'CST 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. The main content area shows a 'CST Returns' sidebar with links for 'My Dashboard', 'My Profile', 'Update Contact Details', 'Security Profile', 'Change Password', and 'Logout'. Below this, there are links for 'e-Services' and 'Useful Links'. The main content area contains several links for downloading templates, user guidelines, and sample forms, along with a table for downloading CST returns for purchase and sales details. A search bar and a 'Welcome TEST' message are also visible.