

Sr. No.	Recommendation	Response (Yes/No/NA)	Supporting Materials
208	Implement a system for risk based audit related to tax compliance	Yes	

As per Rule of Vat Act 2003

31. Audit assessment under **section 34.**

- 1) The notice required to be given under sub-section (2) of section 34 shall be in Form 302 and the date fixed for compliance with the notice shall not be earlier than fifteen days from the date of service thereof:
Provided that the date earlier than aforesaid may be fixed, if the dealer or his agent agrees thereto in writing.
- 2) The order of assessment under section 34 shall be in Form 304.
- 3) The Commissioner may make the detailed scrutiny in the following cases for audit assessment under clause (b) of sub-section (2) of section 34, namely:-
 - a) Annual total turnover exceeds rupees ten crores,
 - b) The annual tax payable exceeds rupees twenty- five lakhs,
 - c) Total turnover or taxable turnover or tax payable compared to the previous year falls to the extent of ten per cent,
 - d) A dealer whose books of accounts or other documents or any inventory of goods have been seized under sub-section (4) of section 67,
 - e) A dealer in whose case input tax credit claimed compared to the previous year exceeds ten percent.
 - f) A dealer in whose case at the end of the year, the amount of input tax credit carried forward exceeds twenty per cent of the output tax shown payable in that year.
 - g) A dealer who has been granted certificate of exemption under the sales tax incentive scheme declared by the Government from time to time and a dealer situated in Special Economic Zone or hundred percent Export Oriented Unit, and
 - h) Cases of any particular trade or dealers or nature of transactions which the commissioner may select or the cases selected by way of random sampling method by the Commissioner.

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Commissioner of Commercial Tax Government of Gujarat

- Dealer Search
- My Messages
- DMS
- Notice
- Returns
- Pending Tasks
- Assessment

Tasks

[Expand all]

- ▶ Scan Form (0)
- ▶ Data Entry (0)
- ▶ Process (0)
- ▶ Approve (0)
- ▶ Notices/Certificates (0)

[Click here to view the List of all task not completed within 15 days of creation](#)

Alarms

[Expand all]

- ▶ Scan Form (0)
- ▶ Data Entry (0)
- ▼ Process (208)
 - SCORE-CST(187)
- ▶ Approve (0)
- ▶ Notices/Certificates (0)

VAT

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Search Acknowledgement

Acknowledgement No. Dealer Name
 Acknowledgement Date From Acknowledgement Date To

Total : 21 Records Page : 1 Of 2

List of Pending Tasks - SCORE

Sr No.	Acknowledgement No.	Dealer Name	RC No.	Acknowledgement Date	Tax Period From	Tax Period To	Task Created Date
1	99900006214	ABCD	24040900673	02/03/2007	01/01/2007	31/01/2007	09/11/2011
2	99900016690	ABCD	24040900650	10/05/2007	01/01/2007	31/01/2007	09/11/2011
3	99900027400	ABCD	24040901747	12/07/2007	01/01/2007	31/01/2007	09/11/2011
4	99900010693	ABCD	24040901719	09/04/2007	01/01/2007	31/01/2007	09/11/2011
5	99900045690	ABCD	24040901425	22/08/2007	01/01/2007	31/01/2007	09/11/2011
6	99900010086	ABCD	24040901241	02/04/2007	01/01/2007	31/01/2007	09/11/2011
7	99900010937	ABCD	24040901139	12/04/2007	01/01/2007	31/01/2007	09/11/2011
8	99900047404	ABCD	24040900616	25/08/2007	01/01/2007	31/01/2007	09/11/2011
9	99900031003	ABCD	24040900556	24/07/2007	01/01/2007	31/01/2007	09/11/2011
10	99900010620	ABCD	24040900892	08/04/2007	01/01/2007	31/01/2007	09/11/2011
11	99900061936	ABCD	24040901035	07/09/2007	01/01/2007	31/01/2007	09/11/2011
12	99900017830	ABCD	24040900868	14/05/2007	01/01/2007	31/01/2007	09/11/2011
13	99900018143	ABCD	24040900187	21/05/2007	01/01/2007	31/01/2007	09/11/2011
14	99900016913	ABCD	24040900559	18/05/2007	01/01/2007	31/01/2007	09/11/2011

Welcome **R R MODI**(Chatak 33 (KADI))

Commissioner of Commercial Tax

Government of Gujarat

Dealer SearchMy MessagesDMSNoticeReturnsPending TasksAssessment

Return Scrutiny

Basic Details

Basic Details

Name of the Officer / CTI	R R MODI
Designation	Commercial Tax Inspector
Date	ABCD
Name of the dealer	VAT : 24040900673
TIN	CST : 24540900673
Acknowledgment No	99900006214
Return scrutinised for which month	From 01/01/2007 To 31/01/2007

Part 1

Next

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Government of Gujarat

Return Scrutiny

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Basic Details

Part 1


Checklist

1. Return filed on date : : **02/03/2007**
If the return is not filed in time, have the steps been taken as per law?
Remarks Yes No

3. Tax payable as per return :
Remarks Yes No

4. If the tax is not paid as per returns and in time, have the steps been taken as per law?
Remarks Yes No

5. Are all the columns filled in the return? Mention sr number of the column(s) that are pending to be filled
Remarks Yes No



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Government of Gujarat

Dealer Search

My Messages

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Assessment

Remarks

13. Does any purchase shown in form 2018 primarily look suspicious? If yes, give details

Remarks

Yes No

14. Has the dealer shown local sales but no purchases?

Remarks

Yes No

15. Has the dealer shown local pu

Remarks

--Select--

B M SHRIMALI (Assistant Commissioner of Commercial Tax) - 7072

J S PATEL (Commercial Tax Inspector) - 4199

M R CHAUDHARY (Commercial Tax Officer) - 3362

P L SHAH (Assistant Commissioner of Commercial Tax) - 6160

P B Soni (Assistant Commissioner of Commercial Tax) - 5944

R J SHAIKH (Commercial Tax Inspector) - 3905

R V PATEL (Commercial Tax Inspector) - 3422

R S TRIVEDI (Commercial Tax Officer) - 3946

S R GOSWAMI (Commercial Tax Inspector) - 28643

S A PATEL (Commercial Tax Inspector) - 3777

TCS AC CP (Assistant Commissioner of Commercial Tax) - TCSACCP

TCS AC (Assistant Commissioner of Commercial Tax) - TCSAC1KAD

TCS STO (Commercial Tax Officer) - TCSSTI

TCS CTO (CTO) - TCSCT1KAD

Select User to Forward Task :


No

Forward

Previous

Save

Submit & Close

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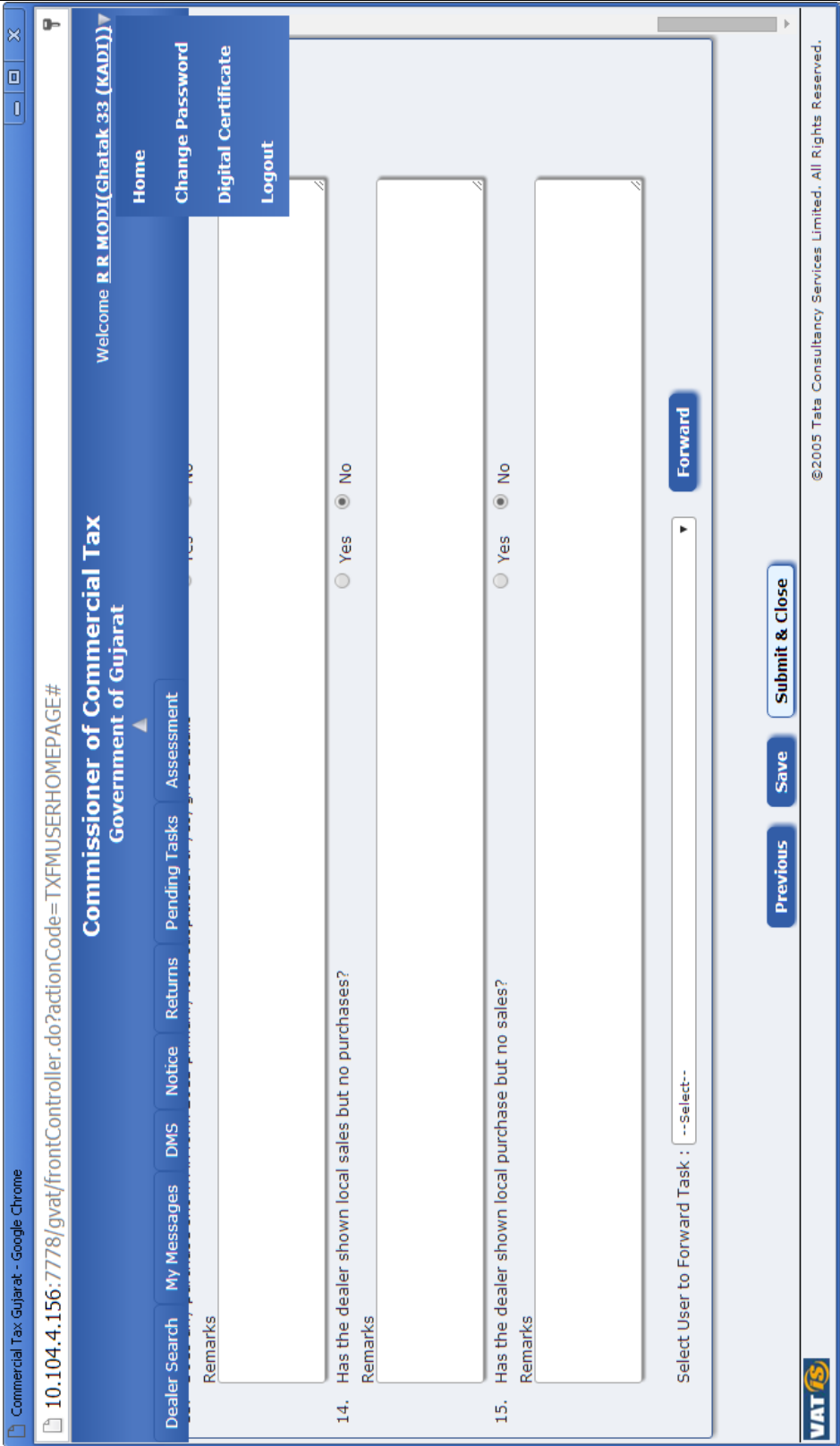
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Return Scrutiny task has been successfully forwarded to TCS AC (Assistant Commissioner of Commercial Tax) - TCSACIKAD



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The screenshot shows a web browser window displaying the Commercial Tax portal. The browser's address bar shows the URL: 10.104.4.156:7778/gvat/frontController.do?actionCode=TXFMUSERHOMEPAGE#. The page header includes the text "Welcome RR MODI(Ghatak 33 (KADI))" and a navigation menu with options: Home, Change Password, Digital Certificate, and Logout. The main content area features a blue navigation bar with links: Dealer Search, My Messages, DMS, Notice, Returns, Pending Tasks, Assessment. Below this, there are two questions with radio button options for "Yes" and "No":

- 14. Has the dealer shown local sales but no purchases?
Remarks
- 15. Has the dealer shown local purchase but no sales?
Remarks

At the bottom of the form, there is a dropdown menu labeled "Select User to Forward Task : --Select--" and a "Forward" button. To the right of the form are three buttons: "Previous", "Submit & Close", and "Save". The footer of the page contains the VAT logo and the text "©2005 Tata Consultancy Services Limited. All Rights Reserved."