

Sr. No.	Recommendation	Response (Yes/No/NA)	Supporting Materials
209	Introduce a system for advance tax ruling for State level taxes on the lines of Income Tax Act	Yes	



The screenshot shows the Gujarat Commercial Tax website interface. The browser address bar displays `commercialtax.gujarat.gov.in/vatwebsite/index.jsp`. The website features a top navigation bar with the following menus:

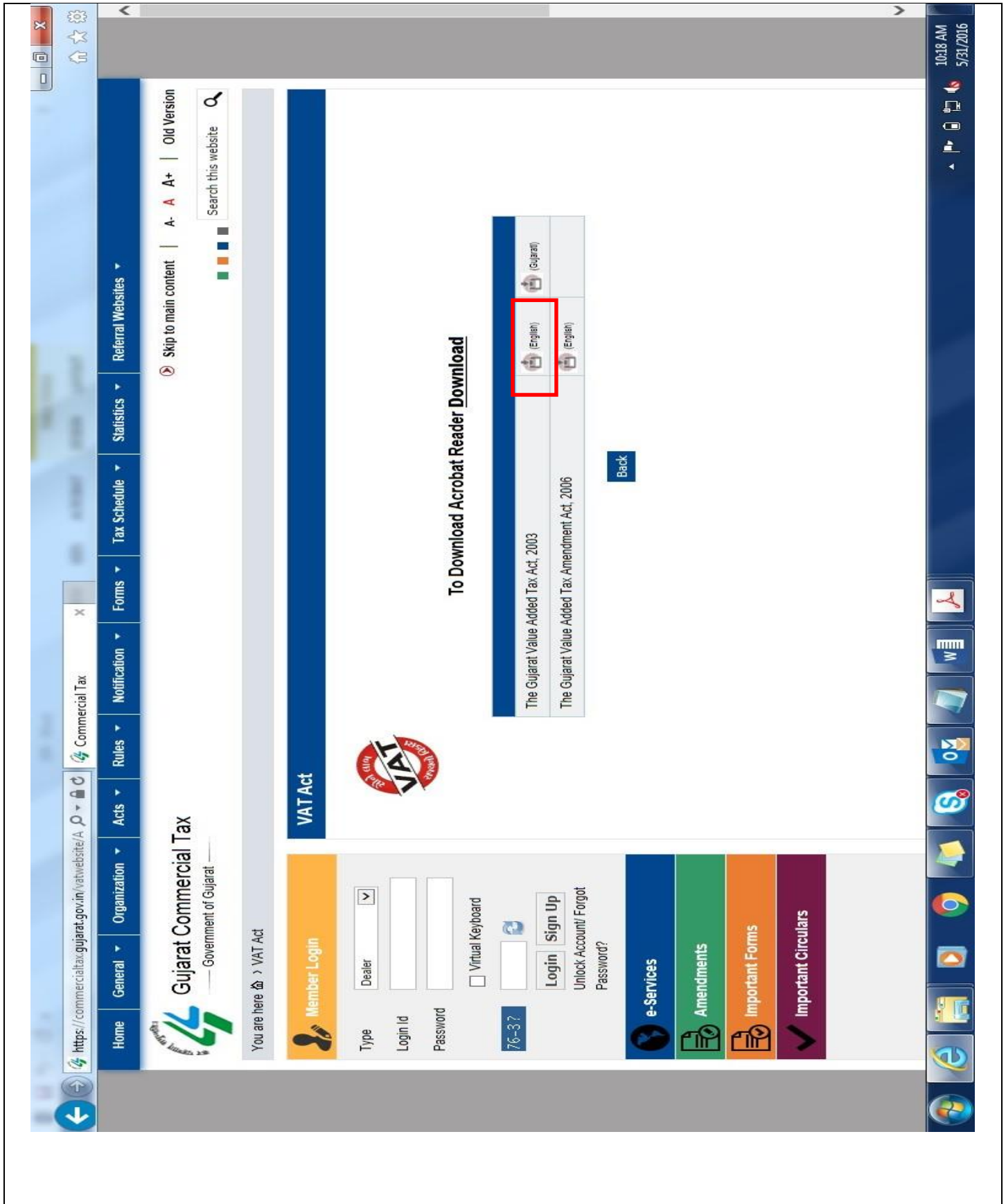
- Home
- General
- Organization
- Acts
- Rules
- Notification
- Forms
- Tax Schedule
- Statistics
- Referral Websites

The main content area includes a search bar, a header for "Commercial Tax" with the tagline "for the administration and collection of various taxes in the State of Gujarat", and a section titled "Gujarat - The Crown Jewel of India". Below this, there is a quote from Mahatma Gandhi: "A customer is the most important visitor on our premises. He is not dependent on us. We are dependent on him. He is not an interruption on our work. He is the purpose of it. He is not an outsider on our business. He is a part of it. We are not doing him a favour by serving him. He is doing us a favour by giving us an opportunity to do so." - Mahatma Gandhi.

On the right side, there are several service-oriented sections:

- Member Login:** Includes fields for Type (Dealer), Login Id, Password, and a Virtual Keyboard option. Buttons for Login and Sign Up are present.
- e-Services:** Lists various services such as Online e-Registration (Tatkal), VAT e-Registration (Regular), CST e-Registration (Regular), Sign up for Application of Tatkal Registration, Track Status of your Application, TDN Registration, Track TDN Status, and e-Return, Online Forms CFH, 402/403, VAT refund and Category Change.
- What's New:** Announces "Extension in scheme for Civil Works Contracts", "Promotion Deemed date Mahékam Order", and "CTO Transfer Order-CP Dated on 07/05/2015".
- Announcements:** Mentions "Electronically Generated Form-402,403 and 405 for all..."

An alert banner at the bottom of the page states: "ALERT see FORM-402/403/405 - New System. Please download latest Macro Based Excel template for FORM 402/403/405."



The screenshot shows the Gujarat Commercial Tax website interface. At the top, there is a navigation menu with links for Home, General, Organization, Acts, Rules, Notification, Forms, Tax Schedule, Statistics, and Referral Websites. A search bar is located on the right side of the header. The main content area is titled "VAT Act" and features a "Member Login" section with fields for Type, Dealer, Login Id, Password, and a Virtual Keyboard option. Below the login section are buttons for "e-Services", "Amendments", "Important Forms", and "Important Circulars". The central part of the page displays the heading "To Download Acrobat Reader Download" and lists two download options: "The Gujarat Value Added Tax Act, 2003" and "The Gujarat Value Added Tax Amendment Act, 2006". Both options have a red box highlighting the "(English)" language selection. A "Back" button is positioned below the download list. The footer of the page contains a row of application icons including Internet Explorer, Chrome, Office Word, Office Excel, Office PowerPoint, Office Outlook, Office OneNote, and Adobe Reader. The system tray in the bottom right corner shows the time as 10:18 AM on 5/31/2016.

Extra No. 1

REGISTERED No. G/GNR/2

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## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

### PART IV

#### Acts of Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 17th January, 2005 is hereby published for general information.

**S. S. PARMAR,**

Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

#### GUJARAT ACT NO. 1 OF 2005.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*" on the 25th January, 2005).

#### AN ACT

to consolidate and amend the laws relating to the levy and collection of tax on value added basis in respect of sale or purchases of goods in the State of Gujarat.

It is hereby enacted in the Fifty-fourth Year of the Republic of India as follows:-

### CHAPTER I

#### PRELIMINARY

1. (1) This Act may be called the Gujarat Value Added Tax Act, 2003.
- (2) It extends to the whole of the State of Gujarat.
- (3) This section shall come into force at once and the remaining provisions of this Act shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different provisions.

Short title, extent  
and  
commencement.



Commissioner has given notice in writing to such person of his intention to do so and has allowed such person a reasonable opportunity of being heard.

(2) The provisions of sub-section (1) shall apply to the rectification of a mistake by the Tribunal or an appellate authority under section 73 as they apply to the rectification of a mistake by the Commissioner.

(3) Where any such rectification has the effect of reducing the amount of the tax, interest or penalty, the Commissioner shall, in the prescribed manner, refund any amount due to such person.

(4) Where any such rectification has the effect of enhancing the amount of the tax or penalty or reducing the amount of refund, the Commissioner shall recover the amount due from such person in accordance with the provisions of the Act.

**Determination  
of disputed  
questions.**

**80.** (1) If any question arises, otherwise than in proceedings before a court, or proceedings under section 33, 34 or 35, whether for the purposes of this Act-

(a) any person, society, club or association or any firm or any branch or department of any firm is a dealer, or

(b) any particular thing done to any goods amounts to or results in the manufacture of goods within the meaning of that term, or

(c) any transaction is a sale or purchase, or

(d) any particular dealer is required to be registered, or

(e) any tax is payable in respect of any particular sale or purchase or if tax is payable the rate thereof, or

(f) any tax credit is admissible under section 11 or section 12, the Commissioner shall make an order determining such question.

(2) The Commissioner may direct that the determination shall not affect the liability of any person under this Act, with respect to any sale or purchase effected prior to the determination.

(3) If any such question arises from any order already passed under this Act or under the earlier law, no such question shall be entertained for determination under this section; but such question may be raised in appeal against, or by way of revision of such order.