

Sr. No.	Recommendation	Response (Yes/No/NA)	Supporting Materials
212	Ensure information on the procedure and a comprehensive list of all documents that need to be provided are available on the web site	Yes	

http://commercialtax.gujarat.gov.in/vatwebsite/download/Gideline%20For%20VAT%20&%20CST%20Registration_21052015.pdf



The screenshot shows the Gujarat Commercial Tax website interface. At the top, there is a navigation bar with 'Announcements' and 'Important Circulars'. Below this, a 'What's New' section highlights 'taxable goods' with a link to 'Regarding grant of refund to the K V I B dealers on purchase of cotton rovings'. The main content area features a 'Member Login' form with fields for 'Type', 'Dealer', 'Login Id', and 'Password', along with a 'Virtual Keyboard' option. A red box highlights the 'Guideline for VAT and CST Registration' link. To the right, an 'e-Services' section lists various online services like 'Online e-Registration: Tatal', 'VAT e-Registration (Regular)', and 'CST e-Registration (Regular)'. Below the login form, there is a 'Member Login' section with a 'Sign Up' button and a 'Forgot Password?' link. The bottom of the page features 'Important Forms' and 'Amendments' sections.

Guidelines for Registration:

Every dealer whose “thresholds of turnover” meaning total turnover of sales or purchase exceeded Rs. 5 Lakhs and “taxable turnover” exceeded Rs. 10,000/- during financial year is a dealer liable to get compulsory registration under VAT Act and to pay Value Added Tax.

Application for Registration.

- 1) Every dealer who is required to get registration as above shall make an application in form 101 to the registering authority.
- 2) A dealer becoming liable to pay tax shall submit an application for registration within thirty day of the relevant date that is the date on which his turnover crossed thresholds limit of Rs. 5 lakhs.
- 3)
 - a) A dealer shall make an online application for registration to the registering authority within whose jurisdiction his place of business is situated area of all registration authority is available on web-site.
 - b) More than one place of business shall make an application to the registering authority in whose jurisdiction his chief place of business is situated.
- 4) In the case of a business carried on by an individual, a firm, a Hindu Undivided Family or an unincorporated association of individuals, the name and permanent residential address of such individual, each of the partners of the firm, members of the Hindu Undivided Family or, as the case may be, members of the managing committee of the association, and of persons having any interest in the business, shall be stated in the application for registration.
- 5) The application for registration shall be accompanied by two copies of recent passport size photograph, as follows, duly attested by a Sales-tax Practitioner whose name has been registered in the list maintained by the Commissioner or by a Gazetted Officer or an advocate: -
 - I. in respect of an individual, the photograph of the proprietor,
 - II. in respect of a Hindu Undivided Family, the photograph of the karta,
 - III. in respect of a partnership firm, the photographs of all the partners.
 - IV. in respect of a private limited company or a limited company, photographs of all members of board of directors:

Provided that in the case of a State or Central Government organization, it will not be required to furnish photograph of a person who is appointed as a nominee of Government.

Supporting Documents:

- Form No.101 is a format for application and available on web-site.
- Dealer is required to fill in the form no.101.
- List of supporting documents mandatory for submission.
 - 1) In case of Proprietorship.
 - a) Proof of Ownership of Place of business.
 - b) Copy of Passport of Owner.

- c) Copy of election card of Owner.
- d) Copy of Registration certificate issued by Custom and central excise authority.
- e) Copy of driving license of owner.
- f) Copy of last electricity bill of place of business.
- g) Copy of last bill of Property tax of place of business. OR
- h) Copy of last telephone bill of place of business.

2) In case of Private limited or Public limited Company.

- a) Copy of registration certificate issued by Registrar of company.
- b) Copy of Passport of a director.
- c) Copy of election card of a director.
- d) Copy of Registration certificate issued by Custom and central excise authority.
- e) Copy of driving license of a director.
- f) Copy of last electricity bill of place of business.
- g) Copy of last bill of Property tax of place of business. OR
- h) Copy of last telephone bill of place of business.

3) In case of Partnership firm, Hindu Undivided Family or in any other case.

- a) Copy of agreement.
- b) Copy of Passport of a partner.
- c) Copy of election card of a partner.
- d) Copy of Registration certificate issued by Custom and central excise authority.
- e) Copy of driving license of a partner.
- f) Copy of last electricity bill of place of business.
- g) Copy of last bill of Property tax of place of business. OR
- h) Copy of last telephone bill of place of business.

- Registering authority will verify the documents and finding them satisfactory will generate Provisional TIN.
- After getting satisfactory spot-visit report the dealer shall be issued a regular registration certificate over and above which the applicants' dealer can download at their end.
- The dealer can view and download the spot inspection report at their end.
- Registration authority is bound to approve or reject the application within 30 days.
- If registration authority fails to decide on application within 30 days from the date of application dealer shall get deemed registration automatically.
- As per GR dated 03/06/2015, Now applicant can get TIN with-in 24 hours after verification of documents and Spot-visit.