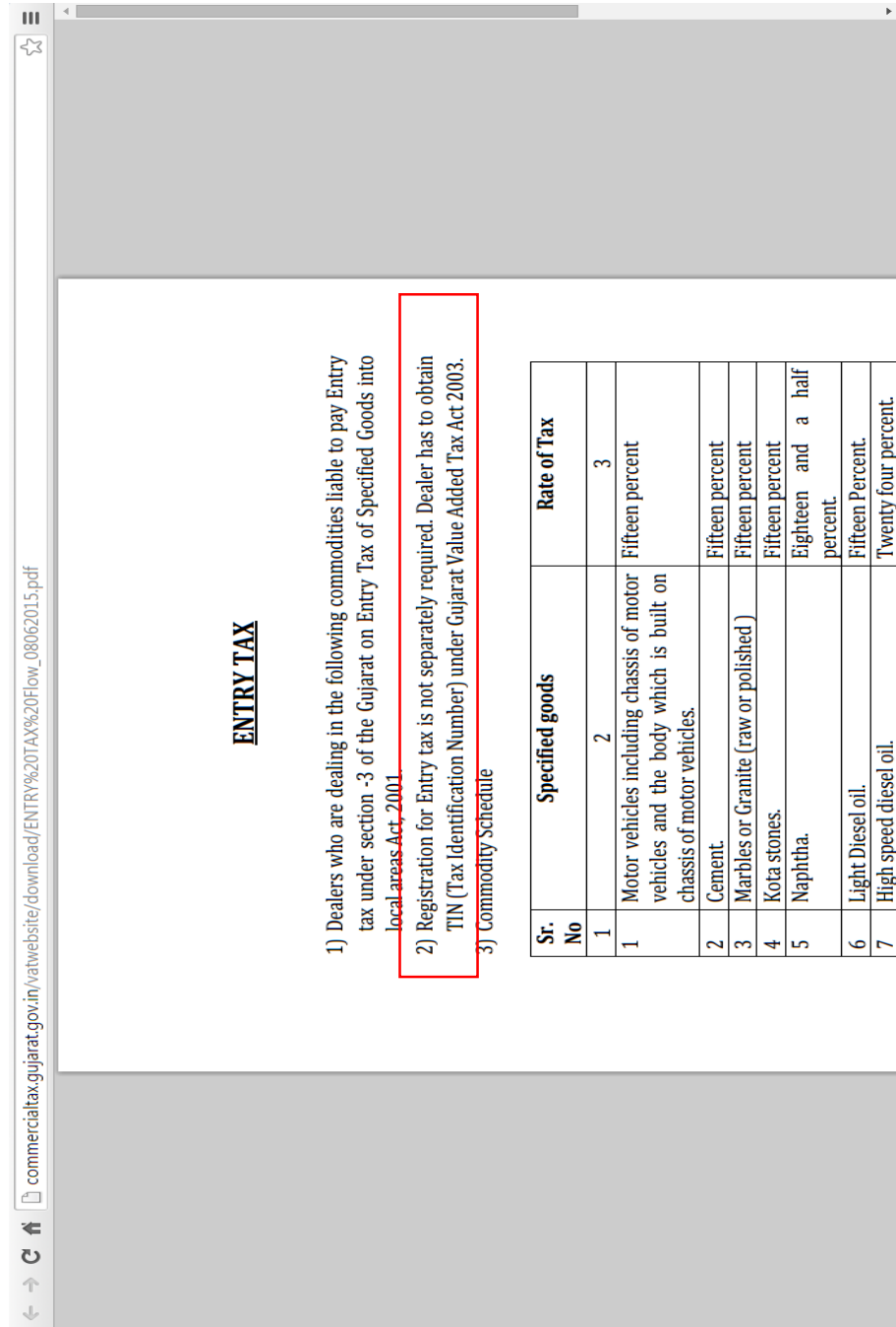


Sr. No.	Recommendation	Response (Yes/No/NA)	Supporting Materials
227	Ensure information on the procedure and a comprehensive list of all documents that need to be provided are available on the web site	Yes	

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

<http://commercialtax.gujarat.gov.in/vatwebsite/xlsUpdRegistrationAction.do?dispatch=load>



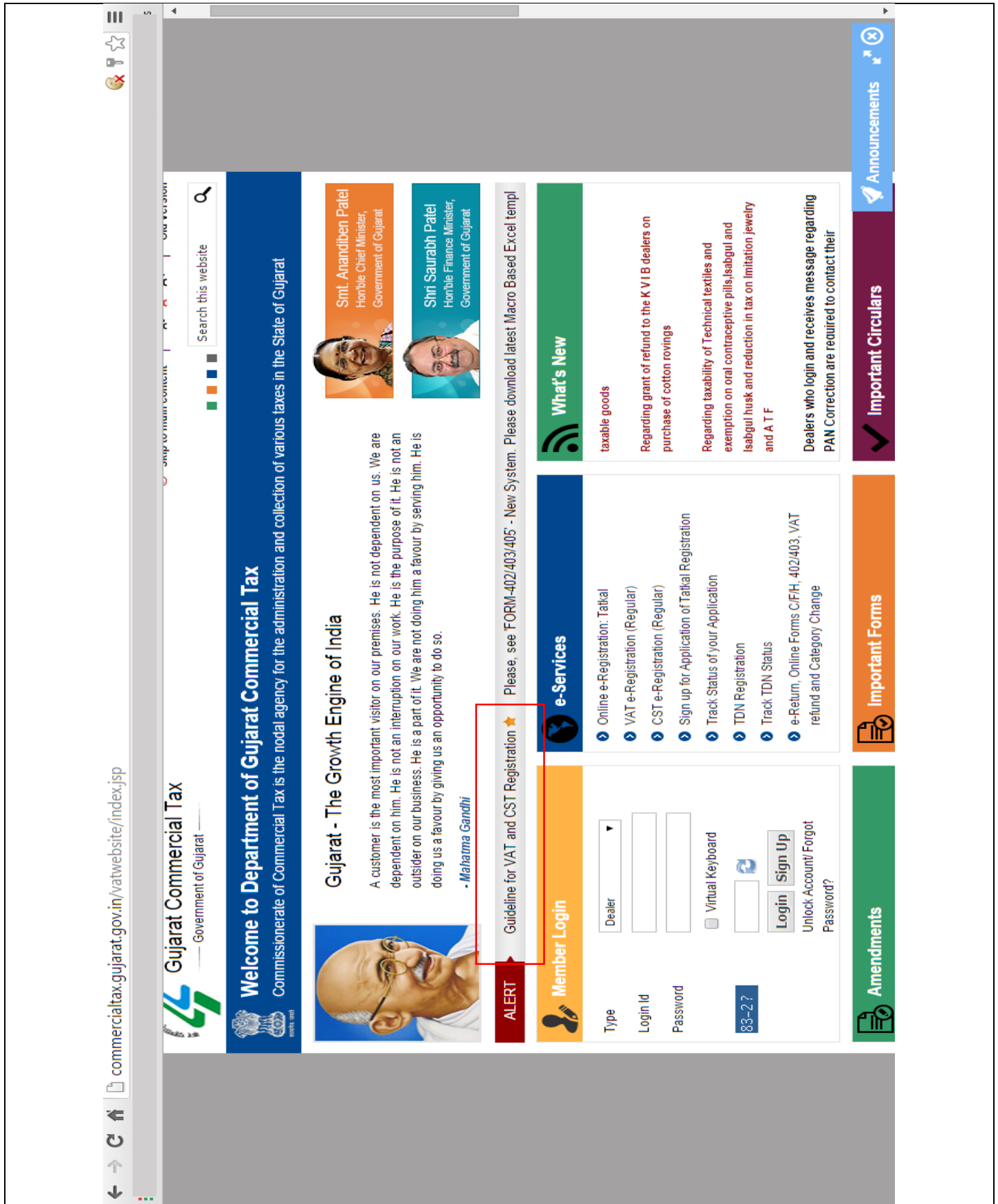
ENTRY TAX

1) Dealers who are dealing in the following commodities liable to pay Entry tax under section -3 of the Gujarat on Entry Tax of Specified Goods into local areas Act, 2001.

2) Registration for Entry tax is not separately required. Dealer has to obtain TIN (Tax Identification Number) under Gujarat Value Added Tax Act 2003.

3) Commodity Schedule

Sr. No	Specified goods	Rate of Tax
1	Motor vehicles including chassis of motor vehicles and the body which is built on chassis of motor vehicles.	3
2	Cement.	Fifteen percent
3	Marbles or Granite (raw or polished)	Fifteen percent
4	Kota stones.	Fifteen percent
5	Naphtha.	Eighteen and a half percent.
6	Light Diesel oil.	Fifteen Percent.
7	High speed diesel oil.	Twenty four percent.



The screenshot shows the homepage of the Gujarat Commercial Tax website. At the top, there is a navigation bar with a search box and a menu icon. Below this is a large blue banner with the text "Welcome to Department of Gujarat Commercial Tax" and "Commissionerate of Commercial Tax is the nodal agency for the administration and collection of various taxes in the State of Gujarat".

The main content area features a quote from Mahatma Gandhi: "Gujarat - The Growth Engine of India. 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.

Below the quote, there are two portraits of ministers: Smt. Anandiben Patel, Honble Chief Minister, Government of Gujarat, and Shri Saurabh Patel, Honble Finance Minister, Government of Gujarat.

The website is divided into several sections:

- ALERT**: A red banner with the text "Guideline for VAT and CST Registration".
- Member Login**: A form with fields for "Type" (Dropdown), "Dealer" (Text), "Login Id" (Text), and "Password" (Text). There are checkboxes for "Virtual Keyboard" and "85-27". Buttons for "Login" and "Sign Up" are present. Below the form, it says "Unlock Account/ Forgot Password?".
- e-Services**: A blue banner with a list of services:
 - 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
 - e-Return, Online Forms C/FH, 402/403, VAT refund and Category Change
- What's New**: A green banner with a list of updates:
 - taxable goods
 - Regarding grant of refund to the K V I B dealers on purchase of cotton rovings
 - Regarding taxability of Technical textiles and exemption on oral contraceptive pills, Isabgul and Isabgul husk and reduction in tax on Imitation jewelry and A T F
 - Dealers who login and receives message regarding PAN Correction are required to contact their
- Important Forms**: An orange banner with a document icon.
- Important Circulars**: A purple banner with a checkmark icon.
- Announcements**: A blue banner with a megaphone icon.
- Amendments**: A green banner with a document icon.

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.