7. GUJARAT

Sl. No.	Particulars	Particulars	Relevant Section/Rule	Remarks
1.	Eligible turnover for registration.	₹ 5 Lacs (sales or purchase) which includes taxable turnover of minimum ₹ 10,000/- .	Sec. 21	
2.	Types of registrations available (Regular/Small Dealers/Casual).	1. Voluntary Registration Scheme, 2. Compulsory, 3. Tatkal registration	Sec. 22 Sec. 21	To get tatkal registration, dealer has to pay ₹10,000/- under GVAT and CST each electronically.
3.	Whether first temporary registration and then final registration is granted?	Only final registration is issued by the department.		
4.	Whether the State VAT Law provide for voluntary registration?	Yes.	Sec. 22	
5.	Security, if any, for registration.	₹ 10,000/- to ₹ 50,000.	Rule 12	
6.	Guaranty, if any for registration.	No.		
7.	Exemptions from registration.	1. Dealer doing a business of tax free commodities are exempted to take	Sec. 21	

		the registration. 2. Agriculturist, dealer of sea food and fish by them or their family members. 3. A charitable, religious, or educational institution, doing any activity like business for achieving its above objects.		
8.	Registration authority.	Assistant Commissioner of Commercial Tax.		
9.	Information to be furnished in the application for registration.	1 Business (a) Name (b) Address (c) Date of starting (d) PAN 2. Residence of proprietor/partner/ director and others (a) Name (b) Address (c) Date of starting (d) PAN (e) Voter Identity Card or Passport (f) 2 passport size photo-graphs.		

10.	Documents to be attached along with the application of registration.	1. Proof of business place. 2. Proof of residence of proprietor, all partners, directors, and association of persons.		
11.	Is any verification done by site visit ?	Commercial Tax Officer do site visit.		
12.	Form for registration.	1. 101. 2. 101-A. 3. 101-B. 4. 101-C. 5. 101-D. 6. 101-E.	Rule 5. Rule 5. Rule 5. Rule 14(1). Rule 5. Rule 14.	
13.	Whether the application for registration can be filed electronically?			Dealer can submit application for registration manually or electronically.
14.	Form for certificate of registration.	102.	Rule 6.	
15.	Are the registration numbers allotted electronically?	No.		
16.	Probable time within which the registration is normally granted.	10 to 30 days.	Rule 5.	
17.	Any other information sought for by the Department at the time of	1. Previous activity of the proprietor /partners/direct-ors/ and others.		

	registration.	2. Capital investment. 3. What was being done at the business place prior to application for VAT registration ?		
18.	Whether there is a separate section dealing with registration - Is it Centralized for the State or each division/ward has a section to deal with registration?	No.		Commissioner of Commercial Tax has given powers to all the Assistant Commissioners to do the procedure for GVAT and CST registration for their jurisdiction.
19.	Procedure for registration of a Branch.	1. At the time of registration, dealer has to submit the necessary proof. 2. After availing the registration dealer has to inform the department by filling an application alongwith necessary proof.		To add branch application should be submitted before the concern officer within 30 days of having a branch.
20.	Provisions for registration of non-resident dealers and dealers from abroad who do not have office in	1. Non-resident dealers can apply for registration. 2. Dealer not having a business place	Sec. 21.	Non-resident dealers cannot get voluntary registration u/s 22.

	India, if any.	in India is not permissible for registration.		They have to apply only for compulsory registration.
21.	Circumstances requiring amendment in registration certificate.	1. Change in the name of the registered dealer. 2. Change or addition in address of the registered dealer. 3. Change in the constitution of the registered dealer. 4. Add or removal of partner or director. 5. Transfer of business. 6. Change in nature of business.		
22.	Time limit for intimating the authorities for amendment in the registration certificate.	Within 30 days of amendments.	Rule 46(1).	
23.	Circumstances requiring cancellation of registration.	1. Dealer applies for cancellation of registration on closure of business. 2. Transfer of business. 3. An incorporated body has been wound up or it otherwise ceased to exist.		

		4. Proprietor dies leaving no successor to carry on business. 5. If the firm, AOP and company dissolved. 6. Dealer fails to submit 3 consecutive returns. 7. Fails to pay tax for 3 consecutive returns. 8. Knowingly submit incomplete and incorrect return with intent to evade tax. 9. Found guilty in billing activity.		
24.	Whether the State VAT Law provide for suspension of registration?	Yes, in the circumstances stated herein above.		
25.	Circumstances requiring fresh application for registration.	1. If dealers' application is rejected or cancelled due to some technical reason he may submit a fresh application. 2. Company is merging with a company which is not registered in state. 3. Non-localised dealer get a place in the State.		

26.	Whether separate registration required for works contract ?	No.		
27.	Form and requirements for such registration.	No.		
28.	Any other provisions/forms relevant in context of registration.	No.		