

## **Registration under GVAT & CST**

Section 21 and 22 read with GVAT Rules deals with the registration and obtaining TIN under GVAT Act.

### **Section 21 (compulsory registration)**

A dealer is required to obtain compulsory registration when his total turnover in a particular financial year exceeds Rs. 5 lacs (including OGS, tax free sale and export) and turnover of purchase or sales of taxable goods exceeds Rs.10,000/-.

The dealer shall have to make an application to the jurisdictional officer within thirty days of the turnover crossing the threshold limit.

### **Section 22 (voluntary registration)**

A provision is also made in the Value Added Tax Act, 2003 to obtain voluntary registration. In order to obtain voluntary registration a dealer is required to deposit Rs. 25,000/- in government treasury.

The amount so deposited is eligible to be adjusted against the future liability of vat tax, vat interest and penalty.

### **Mode of application**

1. Manual Application – No fee
2. Online Application - No Fee
3. Tatkal Registration(Online) – with Fee Rs.1000/- for VAT & CST each

You can apply through any of the above mode for VAT. You can apply for CST registration at a same time or you may apply for CST any time after obtaining TIN under local Act.

### **Deposit**

1. Rs. 10000/- as security deposit and returned after 2 years for VAT Application
2. Rs. 10000/- as security deposit and returned after 2 years for CST Application
3. Rs.25000/- as normal deposit if application is made u/s.22 of the Act.

All above deposit should be made by separate challans if applied manually or by online payment if applied under tatkal mode.

→ **Following forms need to be filled (GVAT).**

- (1) FORM No.101 – Application form for obtaining registration under VAT Act, 2003.
- (2) FORM No.101A – Details of additional places of business, branches and godown Within the state of Gujarat.
- (3) FORM No.101B – Additional places of business, branches, godown outside the state of Gujarat along with TIN NUMBERS.
- (4) FORM No.101C – for informing name, address, etc. and specimen signature of the persons authorized to sign invoice, delivery challan, credit note, debit note, various forms or declarations.(for each person a separate form is required to be filled).
- (5) FORM No. 101D – for directors/ Partners /person responsible for business.
- (6) FORM No.101E – for manufacturing concern for submitting information of capacity, electricity consumer no. etc.
- (7) FORM No. 101F – for declaration by proprietor / partners/ directors etc.
- (8) FORM No.106 – Declaration/ revised declaration regarding manager or managers of the business. ( he will be responsible for compliance under GVAT)
- (9) Form No. 603 – Authority to consultant affixed with court fee stamp of Rs.3/-

**Following forms need to be filled (CST)**

- (1) Form A – main form for CST Registration Affixed with court fee stamp of Rs.25/-
- (2) Form V (B) – for appointing manager
- (3) Form No. 603 – Authority to consultant affixed with court fee stamp of Rs.3/-
- (4) Letter confirming that we have not made any OGS or OGP transaction till the date of application.

**DETAILS REQUIRED FOR FILLIN THE FORM.**

1. Name of the business
2. Address of the principal place of business
3. Telephone numbers, fax numbers, email id, website
4. Address of additional places of business/branches, godown within the state of Gujarat.

5. Address of additional places of business/branches, godown outside the state of Gujarat with tin of respective branches
6. Nature of business Like Manufacturer, reseller, exporter, etc.
7. Name of commodities relating to business
8. Name, residential address, birth date, telephone number, fax number, e mail id of all the directors / Partners
9. If partners/directors have interest in any other business, then details thereof including their percentage of interest and TIN of that business
10. Permanent account numbers of company & all its directors and in case of branch the branch manager.
11. Import export code number
12. Central excise registration number
13. Professional tax enrolment number and registration number
14. Electricity supply service number
15. Date on which the total turnover of sales or purchases exceeded Rs.5 lacs
16. Date on which the turnover of purchases and sales of taxable goods exceeded Rs. 10,000/-
17. Name of bank ,Address of the branches, type of account and account number (signature of bank manager is required in application form)
18. Details of property held
19. Name, date of birth, Address, Telephone number, & PAN of all the persons, other than those mentioned above, who shall be authorized to sign the invoices.
20. Name and address of the person who will act as a manager of the business .
21. Sales and Purchase Register upto the date of application
22. Stock statement as on date of application

## **DOCUMENTS REQUIRED**

1. PAN card of the company. (copy of 49A is not acceptable)
2. Memorandum and article of association, resolution for obtaining registration number under the act and appointment of Manager in case it is branch of the company and all copies of form 32 since incorporation.
3. Proof of place of business including godown , if any

- Light Bill
  - Municipality Tax Bill
  - Property Deed or index of his own name or in name of spouse/mother/father.  
Or
  - If rented – rent agreement.
4. Certificate of municipal registration (Gumasta Dhara) under the Bombay shops and establishment Act, 1948, if any
  5. Two copies of recent passport size photographs of all the directors
  6. Copy of PAN card of all the directors of the company.
  7. As identity proof - copy of passport or election card or driving license or Aadhar (UID) card of any one director.
  8. Residential address proof of any one director:  
Copy of passport or election card or driving license or Aadhar (UID) card or electric bill or landline/telephone bill in his own name or in name of spouse or mother or father.
  9. Copy of TIN/CST certificates of head office, branches outside the state of Gujarat.
  10. Authority letter in favor of authorized representative in FORM NO. 603.
  11. Sample copy of sales and purchases bill
  12. List/register of purchases/sales made – date, name and amount
- The application is to be signed by the director or the principal officer or duly authorized person of the company.
- Copies of all the documents mentioned above are required to be certified as true copies by a Gazetted officer or a Sales Tax Practitioner or an Advocate.
- The application for registration is to be made to the SRU Commercial Tax Officer having jurisdiction over the place of business of the dealer.
- The commercial Tax Officer shall give the date of hearing to the dealer on receipt of VAT Registration Application.
- On the date of hearing the Dealer or the Authorized Representative shall have to remain present with application form and also with the **original documents**.

### **Original Documents required for verification:**

1. PAN card of the Company.
2. Address proof in respect of Place of Business.( Deed or Index)
3. Identity proof of one Director of the company.
4. Residential address proof of Director (whose Identity proof is given as above)
5. TIN/CST Certificates of Head Office, Branches outside the state of Gujarat.
6. Challan copy of deposits.

### **Major process followed by Department**

- Documents are initially verified by the CTO and Data entry is done.
- The person has to be physically present with original documents for verification in front of the jurisdiction Assistant Commissioner of SRU.
- After approval from SRU the application is further sent for Spot Verification.
- Meanwhile a provision number is granted within 2 days of the application and such provision certificate can be printed online by making registration on the Government website [www.commercialsax.gujarat.gov.in](http://www.commercialsax.gujarat.gov.in).
- After issuing the provisional registration number to such dealer, the procedure of Spot verification shall be carried out. If the registration authority is not satisfied, at the time of Spot verification, with any detail furnished by the dealer, the registration number issued earlier shall be cancelled with effect from its date of issue; otherwise a certificate of registration shall be issued within 30 days from the date of application.
- Final VAT and CST Registration certificate need to be downloaded from website after login.
- Your login ID is your TIN and password can choose as per your choice.

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