

Commissionerate of Commercial Tax is the nodal agency for the administration and collection of various taxes in the State of Gujarat.

The Commissionerate functions under the Finance Department of Government of Gujarat. The Commissionerate is responsible for administering following Acts and corresponding

Rules:

- (1) The Value Added Tax, 2003**
- (2) The Central Sales Tax Act, 1956**
- (3) The Motor Spirit CESS Act, 2001**
- (4) The Gujarat Entry of Goods in Local Area Act, 2001**
- (5) The Gujarat State Tax on Professions, Trade s, Callings and Employments Act, 1976.**
- (6) The Gujarat Purchase Tax on Sugarcane Act, 1989 (repealed with effect from 31.3.2006)**
- (7) The Bombay Sales of Motor Spirit Taxation Act (repealed with effect from 31.3.2006)**
- (8) The Gujarat Sales Tax Act, 1969 (repealed with effect from 31.3.2006)**

All activities pertaining to administration of these Acts are carried out by the Commissionerate.

These activities include:

- Issuance of registration certificates, amendments, etc.**
- Acceptance of returns and challans.**
- Issuance of statutory forms**
- Assessment and audit**
- Enforcement and recovery**
- Appeals**

Besides the above mentioned activities all other statutory functions and activities in pursuance to administration of Acts is carried out by the Commissionerate.

The Commissioner of Commercial Tax is the head of Organization. He is assisted by a battery of officials ranging from Special Commissioner to Commercial Tax Inspectors and administering the Acts and recovery of taxes.

<u>Sr.</u>	<u>Name</u>	<u>Designation</u>
1.	Mr. J. P. GUPTA	Chief Commissioner
2.	Mr. SAMIR VAKIL	Special Commissioner
3.	Mr. K. B. JHAVERI	Additional Commissioner

The Commissionerate has its headquarters at Ahmedabad. The headquarter is located at Rajya Kar Bhavan, Ashram Road, Ahmedabad. The Commissionerate is further organized in divisions, ranges and unit offices. The Divisional offices are 11 in numbers and are headed by officer of the rank of Jt. Commissioner. There are 25 range offices headed by an officer of Dy.Commissioner rank. The cutting edge of the department is the unit office popularly known as Ghatak office. These Offices are headed by officer of the rank of Assistant Commissioner or Commercial Tax Officer.

To track movement of goods there are a number of check posts and barriers erected at a number of location at the borders the other places in the state.