

The Gujarat State Tax Department is the nodal agency for the administration and collection of various taxes in the State of Gujarat. The Department functions under the Finance Department of Government of Gujarat.

The Gujarat State Tax Department is responsible for administering following Acts and corresponding Rules:

- (1) The Gujarat Goods and Services Tax Act, 2017
- (2) The Value Added Tax, 2003
- (3) The Central Sales Tax Act, 1956
- (4) The Motor Spirit CESS Act, 2001
- (5) The Gujarat Entry of Goods in Local Area Act, 2001
- (6) The Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976
- (7) The Gujarat Electricity Duty Act, 1958

All activities pertaining to administration of these Acts are carried out by The Gujarat State Tax Department.

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 Gujarat State Tax Department.

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

<u>Sr.</u>	<u>Name</u>	<u>Designation</u>
1.	Mr. SAMIR VAKIL, IRS	Chief Commissioner & Special Commissioner
2.	Mrs. SUDIKSHA RANI, IRS	Additional Commissioner
3.	Mr. DHARMENDRA HERMA, IRS	Additional Commissioner
4.	Mr. DINESH TRIVEDI	Additional Commissioner
5.	Mr. DIPAK MEHTA	Additional Commissioner

The Gujarat State Tax Department has its headquarters at Ahmedabad. The headquarter office is located at Rajya Kar Bhavan, Ashram Road, Ahmedabad. The Gujarat State Tax Department is further organized in Divisions, Ranges and Unit offices. The Divisional offices are 12 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. 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 State Tax Officer.

To track movement of goods there are a number of mobile squads and barriers erected at a number of location at the roads approaching borders and the other important roads having goods movement.