

### User Manual for changing commodity category for returns based on change in business

Commercial Tax Dept. Government of Gujarat

19-July-2025

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### 1. Commodity categories for returns:

The following commodity categories are identified for return filing:

1. **Liquor Dealer**: This category is for those dealers who are involved in the business of alcoholic liquor for human consumption. (Gujarat VAT Act, Schedule III – Sr. No 7).

2. **Gas company or only Gas retail outlet or Petroleum Crude**: This category is for those dealers who are involved in only gas business (not in petrol or diesel or ATF), either as a gas supplying company or gas retail outlet/station. Those who are involved in petroleum crude business are also required to choose this category. (Gujarat VAT Act, Schedule III – Sr. No. 3 and 6).

3. **Importers/Manufacturers/Oil Marketing Company (OMC):** This category is for those dealers who are importers/manufacturers/oil marketing companies and are involved in business of Petrol/Diesel/Aviation Turbine Fuel (Duty Paid)/Aviation Turbine Fuel (Bonded). (Gujarat VAT Act, Schedule III – Sr. No 1, 2, 4, 5).

4. **Retail Outlet of Petrol/Diesel only OR Petrol/Diesel along with Gas**: This category is for those dealers who are not importers/ manufacturers/oil marketing companies but are involved in business of Petrol/Diesel/Aviation Turbine Fuel (Duty Paid)/Aviation Turbine Fuel (Bonded). (Gujarat VAT Act, Schedule III – Sr. No 1, 2, 4, 5).

For Example: A petrol pump engaged in Petrol & Diesel or Petrol, Diesel & Gas

5. **Importers/Manufacturers/Oil Marketing Company (OMC) + Retail Outlet:** This category is for those dealers who are importers/manufacturers/oil marketing companies who also operate their own retail outlets with same registration number. (Gujarat VAT Act, Schedule III –Sr. No 1, 2, 4, 5).

Commodity category	VAT 201 set	MST FORM
Liquor dealer	Yes	No
Gas company or only Gas retail outlet or		
Petroleum Crude	Yes	No
Retail Outlet of Petrol/Diesel only OR		
Petrol/Diesel along with Gas	Yes	213
Importers/Manufacturers/Oil Marketing		
Company (OMC)	Yes	212
Importers/Manufacturers/Oil Marketing		
Company (OMC) + Retail Outlet	Yes	212 & 213

The table below displays category wise applicable returns due changes made in the Gujarat Value Added Tax Rules, 2006 vide notification dt. 28<sup>th</sup> May, 2025:



VAT 201 set comprises of VAT FORM 201, FORM 201A, FORM 201B and FORM 201C.

Note: Taxpayer will not be allowed to file returns for a particular month if all the applicable returns according to category selection is not filed in the previous month.

Return filing means upload of the upload file of respective template and its acknowledgement generation.

# 2. Change of commodity category due to change in business:

The taxpayer needs to select the commodity category for filing returns for the period May, 2025 and beyond. This category selection determines the returns that are required to be filed by that taxpayer for that particular period. The taxpayer can view the selected commodity category in the "My Dashboard" section after login in the Commercial Tax Portal.

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In case, there is a change in nature of business, taxpayer needs to make an application to change the commodity category for returns.

#### Rules for commodity category change:

1. Commodity category can be changed only once per month.

2. An application to change the commodity category cannot be made after 20th date of a particular month.



3. No returns can be filed till the time change application is not approved by the officer.

4. The changed category shall be applicable for the return period in which such application is approved.

Eg. : If a commodity category change application is approved in May, 2025, then taxpayer is required to file returns as per the changed category for the period May, 2025 and onwards.

5. All the previous period returns must be filed before applying for change of category.

Eg. If a change application is made on 10<sup>th</sup> July, then before making change application, the returns for June must be filed and the changed category shall be applicable to July & onwards.

## 3. Process flow for change of commodity category due to change in business:

The process flow for change of commodity category is as follows:

1. For updating the commodity category, after login navigate to My Dashboard> My Profile> Commodity category> Change Category button.

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2. After click on "Change category" button, a pop-up message like this will appear, stating all the rules for commodity category change.





3. Upon click of close symbol, the pop-up will close and the following screen will appear.

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e-Services	+ Supporting document 2:	Choose File No file chosen		
Useful Links	+ Enter Mobile OTP: *		Generate OTP Resend OTP	
		Verify OTP		
		Submit		

4. Taxpayer will be able to see the existing selected category and will get an option to select the new commodity category. Upon selection of any category from the field "New Commodity Category", its relevant note will appear.



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5. Taxpayer can select the relevant new category, upload upto 2 supporting documents. PDF documents are allowed as attachment and maximum size should be 10 MB for each document. Click on "Generate OTP" button.

6. OTP shall be sent to the registered mobile number and the OTP content will be like this:

"XXXXXXX is the OTP for selection of commodity category for filing VAT returns."

7. Once OTP is entered, click on "Verify OTP" button. Following alert message will appear, click on "OK".



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8. After click on "OK", click on "Submit" button. Following alert message will appear, click on "OK" to proceed.

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9. After click on "OK", following screen will appear.



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10. Till the time the change commodity category application is not approved by tax authority, the commodity category in the "My Dashboard" section will appear like this.

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	Commodity	Commodity category		Retail Outlet of Petrol/Diesal + Gas				

11. Another change commodity category application cannot be made till the time one change application is either approved or rejected by tax authority.

12. If an application is rejected by the tax authority then another change application can be made but only before 20<sup>th</sup> of a particular month.

13. No returns can be filed till the time the change application is either approved or rejected by tax authority.

14. Once change application is approved by tax authority, the updated commodity category will start getting displayed in the "My Dashboard" section.



Home	General 🝷	E Citizen 🔻	Organization 👻	Acts 👻	Rules 🔻	GST Corner 🝷	Notification -	Forms 🔻	Tax Schedule 👻	Statistics 🔻	Referral Webs	sites 🔻
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