

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

**Commercial Tax Dept.
Government of Gujarat**

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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).

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

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

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.

The screenshot shows the 'My Dashboard' page of the Department of Gujarat State Tax. The page includes a navigation menu with options like Home, General, E Citizen, Organization, Acts, Rules, GST Corner, Notification, Forms, Tax Schedule, Statistics, and Referral Websites. The main content area displays the user's profile information in a table:

TIN No	Firm Name	Registered Tax Type	RC Effective Date	PAN	Dealer Category
24092002046	Lal Stores	VAT,CST	01/06/2025	DOMNB2356J	Monthly

Below the profile information, there is a section for 'My Profile' with a 'Commodity category' dropdown menu. The selected category is 'Retail Outlet of Petrol/Diesel + Gas', which is highlighted with a red box. A 'Change Category' button is visible next to the dropdown.

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 10th 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:

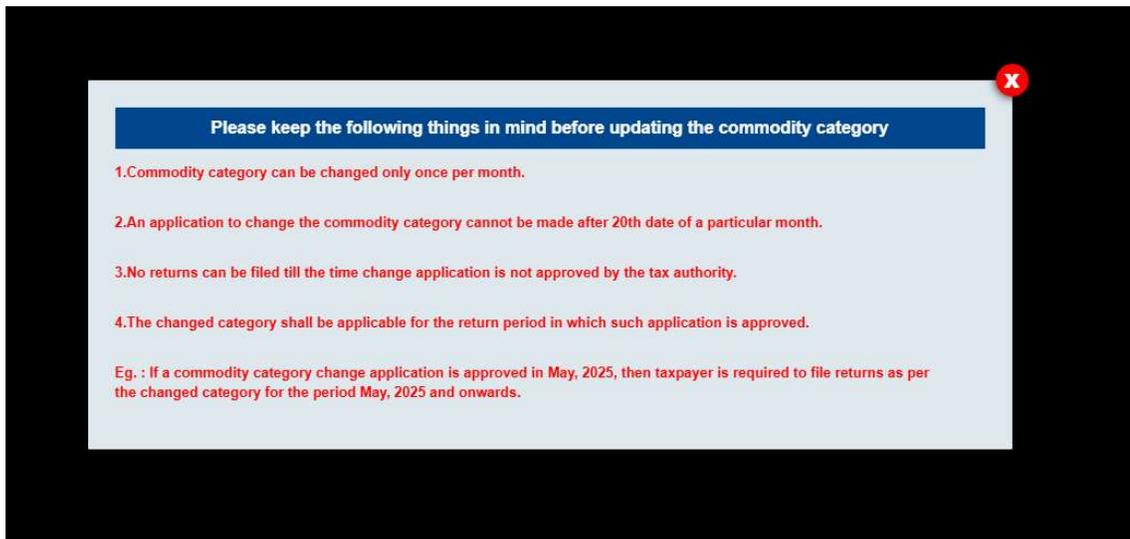
1. For updating the commodity category, after login navigate to My Dashboard> My Profile> Commodity category> Change Category button.

The screenshot displays the user interface of the Department of Gujarat State Tax portal. The top navigation bar includes links for Home, General, E Citizen, Organization, Acts, Rules, GST Corner, Notification, Forms, Tax Schedule, Statistics, and Referral Websites. The main content area is titled 'My Dashboard' and contains a 'My Profile' section with a table of user details. Below this, there is a 'Commodity category' section with a 'Change Category' button highlighted in red.

TIN No	Firm Name	Registered Tax Type	RC Effective Date	PAN	Dealer Category
24092002046	Lal Stores	VAT,CST	01/06/2025	DOMNB2356J	Monthly

Commodity category	Retail Outlet of Petrol/Diesel + Gas	Change Category
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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.

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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My Profile

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Update Commodity Category

Change of Commodity category for Returns

Existing Commodity Category: *	Oil Marketing Company (OMC) + Retail Outlet
	<input type="text" value="Liquor Dealer"/>
	Note: 1. 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. This category dealers are required to file VAT Form 201, Form 201A, Form 201B and Form 201C.
Supporting document 1:	<input type="button" value="Choose File"/> No file chosen
Supporting document 2:	<input type="button" value="Choose File"/> No file chosen
Enter Mobile OTP: *	<input type="text"/> <input type="button" value="Generate OTP"/> <input type="button" value="Resend OTP"/>
<input type="button" value="Verify OTP"/>	
<input type="button" value="Submit"/>	

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Update Commodity Category

Change of Commodity category for Returns

Existing Commodity Category: *	Oil Marketing Company (OMC) + Retail Outlet
	<input type="text" value="Gas company or only Gas retail outlet or Petroleum Crude"/>
	Note: 1. This category is for those dealers who are involved in only gas business (not in petrol or diesel), either as a gas supplying company or gas retail outlet/station. 2. This category dealers are required to file VAT Form 201, Form 201A, Form 201B and Form 201C.
Supporting document 1:	<input type="button" value="Choose File"/> No file chosen
Supporting document 2:	<input type="button" value="Choose File"/> No file chosen
Enter Mobile OTP: *	<input type="text"/> <input type="button" value="Generate OTP"/> <input type="button" value="Resend OTP"/>
<input type="button" value="Verify OTP"/>	
<input type="button" value="Submit"/>	

You are here > Update Commodity Category Welcome Ritesh Retail

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Update Commodity Category

Change of Commodity category for Returns

Existing Commodity Category: *	Oil Marketing Company (OMC) + Retail Outlet
	<input type="text" value="Importers/Manufacturers/Oil Marketing Company (OMC)"/>
	Note: 1. 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). 2. From 1st May,2025 onwards, these dealers are required to file 201 set [VAT Form 201, Form 201A, Form 201B & Form 201C] and only MST Form 212 (no need to file Form 213)
Supporting document 1:	<input type="button" value="Choose File"/> No file chosen
Supporting document 2:	<input type="button" value="Choose File"/> No file chosen
Enter Mobile OTP: *	<input type="text"/> <input type="button" value="Generate OTP"/> <input type="button" value="Resend OTP"/>
<input type="button" value="Verify OTP"/>	
<input type="button" value="Submit"/>	

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The screenshot shows the 'Update Commodity Category' form. The existing category is 'Oil Marketing Company (OMC) + Retail Outlet'. The new category dropdown is set to 'Retail Outlet of Petrol/Diesel only OR Petrol/Diesel along with Gas'. A note explains that this category is for 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). It also states that from 1st May, 2025 onwards, these dealers are required to file 201 set [VAT Form 201, Form 201A, Form 201B & Form 201C] and only MST Form 213 (no need to file Form 212). There are two 'Choose File' buttons for supporting documents, an 'Enter Mobile OTP' field, and buttons for 'Generate OTP', 'Resend OTP', 'Verify OTP', and 'Submit'.

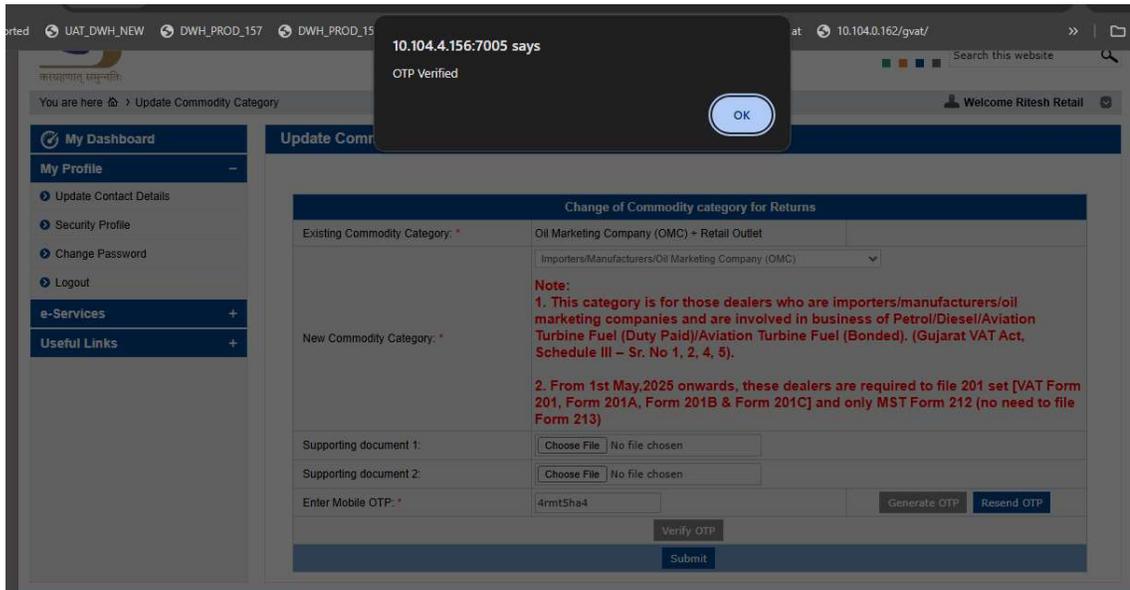
The screenshot shows the 'Update Commodity Category' form. The existing category is 'Oil Marketing Company (OMC) + Retail Outlet'. The new category dropdown is set to 'Importers/Manufacturers/Oil Marketing Company (OMC) + Retail Outlet'. A note explains that this category is for those dealers who are importers/manufacturers/oil marketing companies who also operate their own retail outlets with same registration number. It also states that from 1st May, 2025 onwards, these dealers are required to file 201 set [VAT Form 201, Form 201A, Form 201B & Form 201C] and MST Form 212 & MST Form 213. There are two 'Choose File' buttons for supporting documents, an 'Enter Mobile OTP' field, and buttons for 'Generate OTP', 'Resend OTP', 'Verify OTP', and 'Submit'.

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.

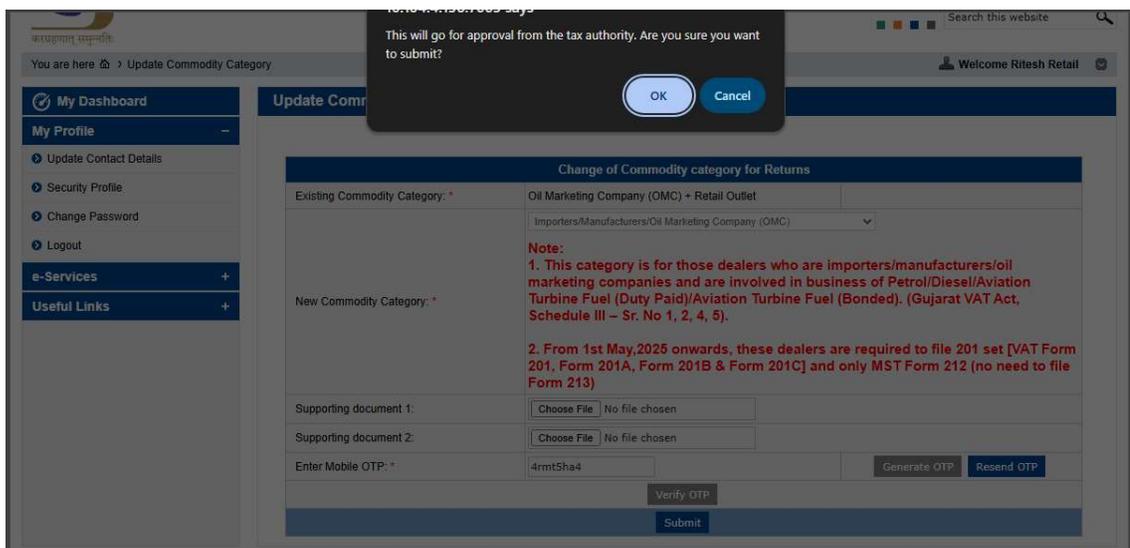
6. OTP shall be sent to the registered mobile number and the OTP content will be like this:

“XXXXXXXX is the OTP for selection of commodity category for filing VAT returns.”

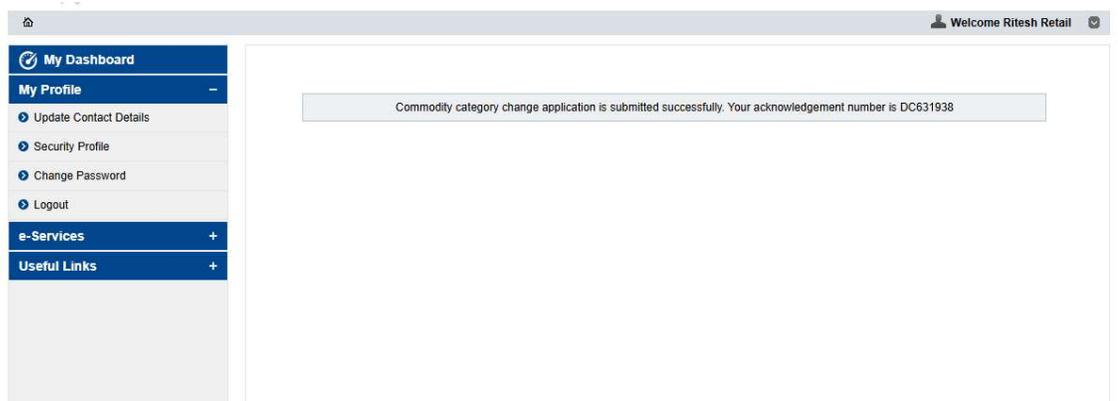
7. Once OTP is entered, click on “Verify OTP” button. Following alert message will appear, click on “OK”.



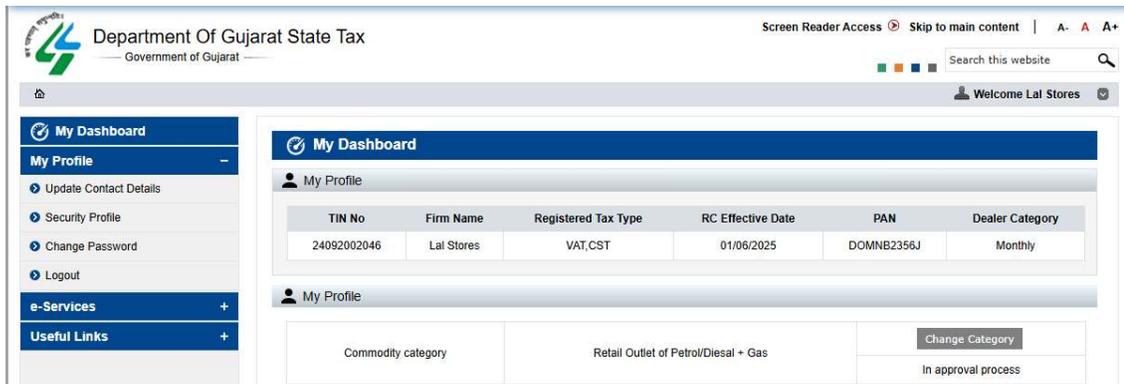
8. After click on “OK”, click on “Submit” button. Following alert message will appear, click on “OK” to proceed.



9. After click on “OK”, following screen will appear.



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.



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 20th 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.

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TIN No	Firm Name	Registered Tax Type	RC Effective Date	PAN	Dealer Category
24092002046	Lal Stores	VAT,CST	01/06/2025	DOMNB2356J	Monthly

My Profile

Commodity category: Oil Marketing Company (OMC) [Change Category](#)