

ORDER
Commercial Tax Department,
Rajya kar Bhavan, Ashram Road, Ahmedabad.
Dated the 31st January,2018

By the Commissioner of Commercial Tax
(Under section 68 and 69 of the Gujarat Value Added Tax Act,2003)

No.GVL/VAT/ Sec.68 and 69/ 204

Whereas, sub-section (3) of Section 68 and sub-section (1) of Section 69 of the Gujarat Value Added Tax Act,2003 (Guj. 1of 2005), hereinafter referred to as the Act specifies that certain documents shall accompany a vehicle carrying goods which has to be produced at the time of checking of such vehicle and

Whereas, the Commissioner by an order in writing may require any person who has custody of goods of a dealer for the purpose of delivery or, transports, to furnish information in respect of such goods, or to permit inspection thereof under section 70A and

Whereas such physical production and verification of documents consumes time and may also lead to avoidable delays at the time of checking and

Whereas it is expedient in the public interest to have a system where all transactions recorded in such documents are properly accounted for and

Whereas clause (b) of sub-rule (1) and clause (b) of sub rule (6) of rule 51 of the Gujarat Value Added Tax Rules,2006 authorizes the Commissioner to specify the goods, the transport of which needs

to be accompanied by forms obtained and authenticated by the registering authority now, therefore, in supersession of ORDER No. GVL/VAT/Sec.68 and 69/(1) dated the 3rd December, 2014, the Commissioner of Commercial Tax, Gujarat State, hereby specifies the following goods to be goods specified for the purpose of the said rule and the following instructions are issued and they shall come into effect from 1st February, 2018.

- (1) High speed diesel
- (2) Motor spirit (Commonly known as petrol)
- (3) Petroleum Crude
- (4) Aviation turbine fuel
- (5) Natural Gas
- (6) Alcoholic liquor for human consumption

1. Every movement of such goods, from, to and through the State, shall be accompanied by electronically generated Form 402, Form 403 or Form 405 (as may be applicable) as specified in Rules 51 and 52 of the Gujarat Value Added Tax Rules 2006 respectively, appearing on the departmental website namely, www.commercialtax.gujarat.gov.in before the movement of goods commences (in case of declarations in Form 402 and Form 403) and before entering the State (in case of the Transit pass in Form 405). The information specified therein shall be uploaded so as to facilitate expeditious clearance at the time of inspection by the officer intercepting the conveyance.

2. Authenticating the movement of goods by road:-

The Form 402, Form 403 or Form 405 generated on the website shall authenticate the movement of goods when they

are submitted and validated by the officer intercepting the conveyance either physically or in the form of the unique code which identifies the relevant Form.

3. Authenticating the movement of goods other than by road:-

In such cases, Form 402 or Form 403 generated on the website are required to be submitted and validated in the office of the Commercial Tax Department where the consigner or consignee is a registered dealer. In case of an unregistered consigner or consignee, such Forms are required to be submitted and validated in the office of the Commercial Tax Department under whose jurisdiction such unregistered consigner or consignee is located. Such validation shall authenticate the movement of goods.

4. A person in charge of a vehicle carrying any taxable goods shall also carry all other documents as specified under Section 68 of the Act for the purposes of this Act.
5. Non-compliance of above provision shall lead to the presumption that inter-state movement of goods from Gujarat has not occurred. However, in addition to verified forms, other documents as may be required by the competent authority will need to be produced to further substantiate the inter-state movement of goods, during any proceeding in addition to the forms verified by the officer intercepting the conveyance.
6. In order to ensure that there are no instances of the misuse of this facility, the Forms generated will be valid for the period as specified earlier by various circulars.

7. Instances of non-compliance of this Order or entering of wrong data will invite penalties under section 68 (5), 69 (1A) and (2), 70A (5) and (6), as may be applicable and is also liable to be proceeded against under sections 85 and 86 of the Act.
8. Form 402 may also be uploaded and generated for the movement of goods within the State, in accordance with the provisions of this order.

This Order shall be effective from 1st February, 2018.

Akhil Gujarat Truck Transport Association
Rec. Dt. : 31-01-2018

Sd/-
(P. D. Vaghela)
Commissioner of Commercial Tax
Gujarat State, Ahmedabad.

Copy to:-

1. Additional Chief Secretary, Finance Deptt., Sachivalaya, Gandhinagar.
2. P.A. to Commissioner of Commercial Tax, Gujarat State, Ahmedabad.
3. P.A. to Sp. Commissioner of Commercial Tax, Gujarat State, Ahmedabad.
4. P.A. to Addl. Commissioner of Commercial Tax, Gujarat State, Ahmedabad.
5. All Additional /Joint Commissioners.
6. All Deputy Commissioners.
7. All Assistant Commissioners.
8. Record Branch and Training Centre 10. Copies.
9. All branches of CCT office.
10. 5 Copies for PRO Branch.
11. All unit Offices of Commercial Tax Department.
12. All Listed Associations.
13. Commissioner of Commercial Tax, All States.



(R B Mankodi)
Joint Commissioner of Commercial Tax (Legal),
Gujarat State, Ahmedabad.