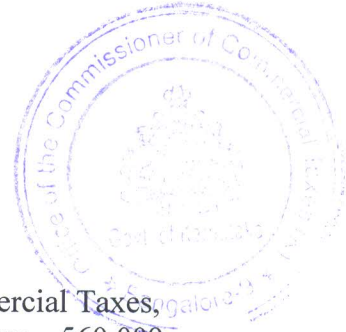




GOVERNMENT OF KARNATAKA
Commercial Taxes Department



No. CCW/CR 44/2013-14

Office of the Commissioner of Commercial Taxes,
Gandhinagar, Kalidasa Road, Bengaluru – 560 009,

Dated: 30/12/2014.

Commissioner of Commercial Taxes Circular No: 22 /2014-15

Sub: Extension of time for Revision option under electronic uploading of Purchase and Sales Statement (e-UPaSS) for the Tax Periods May 2014 to August 2014 till 31/03/2015 – Certain instructions – reg

Ref: 1. Notification No. CCW/CR 44/2013-14 dated 29/04/2014
2. CCT Circular No. 17/2014-15 dated 22.09.2014.

The Commercial Taxes Department (CTD) has deployed an electronic system of uploading of Purchase and Sales details by the dealers on to the department's portal. The objective of this new initiative is to minimize disputes related to input tax credit, facilitate electronic audit across the VAT chain for all dealers for faster processing of refunds.

2. As per Notification No. CCW/CR/44/2013-14 dated 29.04.2014 cited at reference (1) above, all dealers, whose total turnover is Rs.50 lakhs and above for the year ending on 31.03.2014 or in any subsequent tax period, are required to electronically upload the purchase and sales details on to the departmental portal for each tax period before 20th of the succeeding month, commencing from the tax period of May 2014.

3. The "Revision" Module and "e-Return matching" was deployed during the month of September 2014 enabling the dealers to correct any mistakes committed under e-uploading of Purchase and Sales Statements (e-UPaSS). In this regard, circular instructions were issued vide CCT Circular No.17/2014-15 dated 22.09.2014 cited at reference (2) above detailing the procedure to be followed for revising the data under Revision & e-Return Matching Module.

4. This office has been receiving requests through letters, e-mails and telephonic calls from the dealer community / stake holders / Auditors and Tax Practitioners requesting extension of time for Revision option under electronic uploading of purchase and sales statements (e-UPaSS) for the Tax Period May 2014, as dealers are unable to rectify the mistakes committed while entering the data under e-UPaSS within the stipulated period of six months for the tax period of May 2014, due to the reason that dealers are not well versed in e-uploading, resulting in mismatch between e-Return with e-statement submitted through e-UPaSS and the system is preventing the dealers from auto generation of C forms.

