



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: 27 / 06/2015.

Commissioner of Commercial Taxes Circular No: 04/2015-16

- Sub:** Extension of Revision option under e-UPaSS module for the Tax periods May 2014 to December 2014 enabled for all Targeted dealers till 31/07/2015 - Certain instructions – reg
- Ref:** 1. Notification No. CCW/CR 44/2013-14 dated 29/04/2014
2. CCT Circular No. 23/2014-15 dated 27/03/2015



The Commercial Taxes Department (CTD) has deployed an electronic service of uploading of Purchase and Sales details by the dealers at the Department's portal. The goal of this new service is to minimize disputes related to input tax credit, facilitate electronic audit across the VAT chain for all dealers instead of the current arrangement of manual audit and 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 financial year, 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 **ITC Matching Module** under electronic Uploading of Purchase and Sales Statements (e-UPaSS) has been deployed in dealer's login with effect from 27th March 2015 as per CCT Circular No. 23/2014-15 dated 27/03/2015 cited at reference (2) above, to facilitate the targeted dealers to correct the invoice details mismatches and to make any corrections under ITC Matching Module. Accordingly, the revision option for the Tax Periods May 2014 to November 2014 was allowed upto 30th June 2015.

4. Pursuance to deploying of ITC Matching Module, this office is daily receiving requests through e-mails, telephonic calls from the dealer community/ stake holders/ Auditors and Tax Practitioners requesting for extension of Revision option under electronic Uploading of Purchase and Sales Statements (e-UPaSS) module on the ground that the dealers are unable to rectify the mistakes made while entering the data under e-UPaSS within the stipulated period as the dealers were unable to comply in toto because of the practical and technical problems. In some of the cases, dealers have to make correction of more than 5000 to 6000 Invoices per month, for which the dealer has to delete the invoice details individually and to upload the revised data through XML file. Further, to match the Invoice details, both the seller and buyer have to upload the correct data in the Departmental portal.

