



Government of Karnataka
Department of Commercial Taxes

No. CCW/CR.8 / 2013-14

Office of the Commissioner of
Commercial Taxes in Karnataka,
Gandhinagar, Bangalore,
Dated: 21-08-2013.

NOTIFICATION

In exercise of the powers under sub-rule (aaaaa) of Rule 6 of the Central Sales Tax (Karnataka) Rules, 1957, it is hereby notified with immediate effect, that every dealer registered under the Central Sales Tax Act, 1956 and who has electronically filed return or returns for any month or quarter commencing from the first day of January, 2013, shall after the end of the relevant quarter, apply for obtaining a declaration in Form C to be furnished for any purchase of goods made in such quarter shall be issued such declaration in the following manner: -

- (i) Every such dealer shall log on to the website <http://vat.kar.nic.in/>
- (ii) Using the user name and password communicated to him by the jurisdictional Local VAT Officer (LVO) or VAT Sub Officer (VSO), the dealer shall click on 'Inter-State purchases'.
- (iii) If the number of invoices relating to the purchases made in the quarter does not exceed fifty, then the dealer shall click on 'New Entry' and proceed to enter the invoice-wise details of inter-State purchases for each month in the quarter following the procedure as explained in the website. The dealer shall also indicate against each of such invoice as to whether declaration in Form C is required for the invoice or not.
- (iv) If the number of invoices relating to the purchases made in the quarter exceeds fifty, then the dealer shall click on 'Upload XML' file and proceed to submit the file prepared offline following the procedure as explained in the website. The dealer shall while preparing such file indicate against each invoice in the file to be uploaded as to whether declaration in Form C is required for the invoice or not.
- (v) The dealer after having entered invoice-wise details or uploading of XML file shall click on 'Submit'. If the values of the inter-State purchases does not exceed the value of inter-State purchases declared in the relevant return and if the description of the goods and purpose of such goods entered in respect of each invoice matches with that mentioned in the registration certificate issued to

such dealer under the CST Act, the system would display that the request is 'Successfully submitted'.

- (vi) Thereafter, the dealer shall click on 'e-CST Forms (Auto Generate)' and proceed to obtain the declaration in Form C by entering TIN of each selling dealer and opting for issue of a declaration either for the quarter for which the return is filed or one of the two previous quarters if the date of the invoice of the selling dealer pertains to any of the two quarters preceding the quarter for which the return is filed.
- (vii) After generating the declaration in Form C, the dealer can print the declaration in Form C in triplicate on A4 size paper of not less than 75 gsm. Each declaration form so printed will have a unique number assigned on it. After printing the declaration form, the dealer, if he so desires, may get the seal of the LVO or VSO concerned affixed by producing it before such authority.
- (viii) In case, any declaration in Form C generated by the dealer is incorrect or incomplete for any reason, the declaration in Form C so generated by the dealer shall be submitted to the LVO or VSO concerned with a written request to cancel the same specifying the reasons thereof. The dealer shall also file a sworn affidavit to the effect that the selling dealer of the other State has not submitted the said declaration in Form C and has not claimed the concessional rate of tax on his inter-State sales covered by such declaration before the assessing authority of such State.
- (ix) The LVO or VSO concerned shall examine any request made under clause (viii) above and pass appropriate orders after recording the reasons in writing.
- (x) In cases where the LVO or VSO considers it necessary to cancel any declaration in Form C already generated by the dealer, he shall cancel the same by making appropriate entry in the 'C Form issue module' in the website <http://vat.kar.nic.in/cto>. The status of such declaration in Form C would be displayed as **cancelled** in the website <http://ctax.kar.nic.in/>. Thereafter, the dealer shall proceed to re-submit the details of correct inter-State purchases and generate a declaration in Form C afresh by following the steps explained in clauses (i) to (vi).

The notification No.KSA.CR-248/08-09 dated 10-3-2010 issued in the matter of submission of application and issue of declaration in C Form electronically would not be applicable to inter-State purchase of goods effected on or after 01-01-2013.



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