

**GOVERNMENT OF KARNATAKA**  
**Commercial Taxes Department**

No. CCW/CR 44/2013-14

Office of the Commissioner of Commercial Taxes,  
Gandhinagar, Kalidasa Road, Bangalore – 560 009,  
**Dated 19/10/2015.**

Commissioner of Commercial Taxes Circular No. 14/2015-16

**Sub:** Extension of Revision option under e-UPaSS module for the Tax periods from May 2014 to May 2015 enabled for all Targeted dealers till 31/12/2015 – 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  
3. CCT Circular No. 04/2015-16 dated 27/06/2015  
4. CCT Circular No. 07/2015-16 dated 27/07/2015

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1. 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. Further to deploying of ITC Matching Module, the revision option for the Tax Periods from May 2014 to December 2014 was extended upto 31<sup>st</sup> July 2015 vide CCTs Circular No.4/2015-16 dated 27/06/2015 cited at reference (3) above. Subsequently, vide CCT Circular No. 07/2015-16 dated 27/07/2015 cited at reference (4) above, the revision option for the Tax Periods from May 2014 to January 2015 was further extended upto 31/08/2015.

2. Pursuance to deploying of ITC Matching Module and extending Revision option, this office is 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 totality 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 which is time consuming. Further, both the seller and buyer have to upload the correct data in the Departmental portal to match the Invoice details. They have also requested to facilitate the option of deleting all mismatches together.

3. In view of the request of the dealers / stake holders / Auditors and Tax Practitioners, it is considered necessary to extend the time for revision option and also to provide bulk delete option. Accordingly, *in continuation of CCTs Circular No. 07/2015-16 dated 27.07.2015 issued by the undersigned, the time for revision option for the Tax Periods from May 2014 to May 2015 has been further extended upto 31st December 2015.* The dealers may make use of this extended time facility of Revision option to make any corrections under ITC Matching Module for the Tax Periods from May 2014 to May 2015.

4. The LVOs/VSOs/ Master Resource Persons and the Data Entry Operators of e-UPaSS Help Desks shall enlighten all targeted dealers regarding ITC Matching Module.

5. All Divisional VAT Officers are instructed to monitor and supervise the performance of each LVO/VSO of their Division and enlighten the dealers properly in all the activities of the e-uploading of purchase and sales statement (e-UPaSS). If any clarification is required, they may contact e-Audit Section of office of Commissioner of Commercial Taxes (K) Bangalore.



(RITVIK(PANDEY))

Commissioner of Commercial Taxes  
Bangalore.

TO,

1. All the concerned dealers, Trade & Industry associations
2. All the officers of the Commercial Taxes Department.