



**GOVERNMENT OF KARNATAKA
(Commercial Taxes Department)**

No. CCW/CR-44/2013-14.

Office of the Commissioner of Commercial Taxes,
Gandhi Nagar, Kalidasa Road, Bangalore – 560 009

Dated: 19/09/2014

Commissioner of Commercial Taxes Circular No: 16 /2014-15

Sub: Extension of time for dealers dealing in Interstate Purchase and Sales of exempted goods (without “C” form) under eUPaSS-Certain Instructions – reg

Ref: 1. Notification No CCW/CR-44/2013-14 Dated 29.04.2014
2. CCT Circular No.11/2014-15 Dated 12.08.2014
3. CCT Circular No.13/2014-15 Dated 01.09.2014

As per the CCT Circular No. 11/2014-15 Dated 12.08.2014 issued in pursuance to the Notification No. CCW/CR-44/2013-14 Dated 29.04.2014, certain instructions were issued with reference to electronic uploading of purchase and sales statements (eUPaSS), to the dealers who effect interstate purchase of exempted goods without “C” form and who effect interstate sale of exempted goods without “C” form under CST Act, 1956, that they need not upload invoice level details, but they can upload the details as lumpsum purchase and sales.

2. The electronic module deployed by the Commercial Tax Department(CTD) in association with National Informatics Centre(NIC), Bangalore has the mechanism to collect the Invoice wise details of purchase and sales under interstate transactions, but not for collection of the Lumpsum details of interstate purchase and sales of exempted goods (without C form).

3. As per the circulars issued from time to time under eUPaSS (CCT Circular Nos.06/2014-15 Dated 16.06.2014, No 09/2014-15 Dated 19.07.2014, No 11/14-15 Dated 12.08.2014 and No 13/14-15 Dated 01.09.2014) giving education period for uploading of purchase and sales details under local and interstate transactions has been completed on 20.07.2014, 20.08.2014 and 20.09.2014 for various category of dealers under the said notifications and after 20.09.2014, there is no longer any education period available for any class of dealers.

4. Even the dealers who are dealing in interstate purchase of exempted goods without “C” form and who effect interstate sale of exempted goods without “C” form under CST Act, 1956 were covered under the said educative period and they will become Non-Compliant dealers after the completion of educative period.

5. Therefore, the trade bodies and the dealers dealing in purchase and sales of exempted goods without C form under CST Act, 1956 have requested to extend the period of submission of details of such exempted purchase and sales under eUPaSS. The request of the trade bodies and dealers were perused and further, it was brought to the notice of the undersigned that, the Lumpsum entry provision for interstate purchase and sales of exempted goods (without C Form) is not in place to upload under eUPaSS and the same will be deployed shortly to enter such details by Lumpsum way.

6. Therefore it is considered necessary to extend the time for submission under eUPaSS upto **31/10/2014** for the dealers who deal in interstate purchase and sales of exempted goods (without C form).

7. The dealers having interstate purchase and sales of exempted goods (without C Form) but expecting credit and debit notes subsequently are, however, advised to upload the details invoice wise under direct entry or by way of Upload XML file.

8. During the extension period as mentioned above, no penal provisions under KVAT Act, 2003 shall be invoked by the departmental officers against such dealers having interstate purchase and sales of exempted goods (without C Form) who upload the details within **31/10/2014**.

9. Further, it is clarified that, "**All other class of dealers**" should upload the purchase and sales details without any delay. The non-uploading of the purchase and sales statements within the stipulated period results in position under KVAT Act, 2003 as a "**Non-Compliant Dealer**".

10. All Divisional and Local VAT Officers are instructed to pursue the instructions as per Circular No 13/14-15 Dated 01.09.2014 and CCT Letter NO:CCW/CR-63/13-14 dated 02.07.2014. If any training is required for the exempted dealers, the same may be ascertained and the required awareness and training programmes shall be organized at local VAT office levels. The dealers should be persuaded to upload for all the tax periods from May 2014 onwards.



(AJAY SETH)

Commissioner of Commercial Taxes

To,

1. All the officers of Commercial Taxes Department
2. Trade & Industry Associations