



GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No: Adcom/I & C/AC/CR-22/2010-11

Office of the
Commissioner of Commercial Taxes
[Karnataka]
Gandhinagar, Bangalore-560009,

CCT's CIRCULAR NO: 19/2010-11 DATED 28-02-2011

Sub: Notification regarding implementation of 'e- Sugam' facility through 'm -Sugam' for dealers who donot have access to computer and extension of time of 'e - Sugam' notification observance month upto 31.03.2011 - reg.,

Ref: [i] CCT's Notification No: ADcom/I & C/AC-CR-22/2010-11 dated: 25.01.2011.

[ii] CCT's Circular No: 18/2010-11 dated: 31.01.2011.

[iii] CCT's Notification No: ADcom/I & C/AC-CR-22/2010-11 dated: 28.02.2011.



The Notification No: Adcom/I & C/AC/CR-22/2010-11 dated: 28-02-2011 cited at reference [iii] relating to ' e - Sugam ' slightly modifying the earlier Notification dated:25.01.2011 and providing the facility of ' m - Sugam', for dealers who donot have access to computer, has been issued by the CCT and it will come into effect from 01.03.2011. Certain changes made in Part-A and Part-C of the said notification, particularly relating to ' gutkha' may be noted.


In the said Notification, 'm - Sugam' facility is provided for the benefit of dealers who donot have access to computer. The dealers having no computer facility have to upload the details of the goods to be transported through SMS from their registered mobile phones to the designated mobile No: 9212357123. Once the information sent reaches the Department's server, the system will validate the details of information and generate 'm - Sugam ' number and return it back to the sender for being used during movement of goods. The said 'e - Sugam' number would be verified by the check-post/mobile check-post and other Enforcement Officers of the Department and if no discrepancies are noticed, would allow the goods-vehicle to pass immediately.

As per CCT's circular No: 18/2010-11 dated 31.01.2011 cited at reference [ii], February 2011 was being observed as 'e-Sugam' notification observance month. However, on the request of trade-bodies to extend this time by at least one month, the Commissioner of Commercial Taxes has issued the modified Notification dated: 28.02.2011, extending the time for 'e-sugam' notification observance month upto 31.03.2011. Therefore, the Departmental officers shall observe the e-sugam Notification observance month upto 31.03.2011 and educate the dealers on 'e-Sugam' and 'm-Sugam' facilities. Therefore, penalty should not be levied in cases where the notified goods as per notification dated 28.02.2011 are not uploaded by the dealer into the Department's website upto 31.03.2011 but they should be persuaded to upload the information. However, penalty should be compulsorily levied if an 'e-Sugam' number is duplicated or re-cycled by the dealers.

Apart from 'e-Sugam' facility, facility of using one 'e'-Sugam' number for transportation of goods covered by more than one tax invoice or bill is also provided in the new notification dated 28.02.2011. Also facility is provided for entering the details of more than one commodity covered by one tax invoice or bill.

Further, if a dealer has more than one place of business, facility is provided to have a separate password for each branch.

It is the duty of the personnel of the Department to see that no inconvenience or hardship is caused to dealers who transport their goods using 'e-Sugam' and 'm-Sugam' facilities. All the officers are required to respond positively in the implementation of these facilities.


Commissioner of Commercial Taxes,
[Karnataka] Bangalore.

Copies:-

1. To all the Additional Commissioners in the Commissioner's Office, Bangalore.
2. To all the Joint Commissioners of Commercial Taxes (Enforcement/Vigilance/Administration/Appeals/Administration & Recovery) of the State, for information and the needful.
3. To the Assistant Commissioner of Commercial Taxes (Public Relation Officer), Office of the Commissioner of Commercial Taxes, Bangalore.