

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No. CCW/CR-04 / 2012-13

Office of the Commissioner of
Commercial Taxes in Karnataka,
Bangalore, dated 08.02.2013.

Corrigendum to Circular No. 26 / 2012-13

Sub: KVAT Act, 2003-Procedure to be followed by LVOs/VSOs in
cancellation of registration of dealers -reg.

Ref : Circular No. 26 / 2012-13 issued on 02.02.2013

Para (7) (ii) of the Circular referred above is corrected to read as under:

- (ii) In cases where a dealer who is voluntarily registered under section 23 of the KVAT Act,2003 has sought cancellation of such registration, it shall not be done if the request is made within a period of 2 years from the effective date of registration, as prescribed under rule 14 of the KVAT Rules, 2005. An endorsement to this effect shall be issued and filing of returns shall be ensured.

(YOGENDRA TRIPATHI)
Commissioner of Commercial Taxes
(Karnataka)

To,

All the officers of the department.

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GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No. CCW/CR-04 / 2012-13

Office of the Commissioner of
Commercial Taxes in Karnataka,
Bangalore, dated 31. 01.2013.

Commissioner of Commercial Taxes' Circular No. 26 / 2012-13

Sub: KVAT Act, 2003-Procedure to be followed by LVOs/VSOs in
cancellation of registration of dealers -reg.

This office has been receiving several requests from the officers recommending favourable consideration of requests received from dealers whose registration under the KVAT Act, 2003 and the CST Act, 1956 has been cancelled on the system, to reactivate their TIN so as to enable them to file returns, download CST forms, upload CST forms, etc. After getting the relevant issues examined by a committee of senior officers constituted in this regard, it is considered necessary to issue the following instructions for compliance by all the concerned:

(1) Henceforth, officers shall pass orders of cancellation of registration under section 27 of the KVAT Act, 2003 for reasons to be recorded in writing after issue of a notice to the dealer or causing enquiry wherever required and only thereafter deregister the TIN of the dealer concerned in the relevant module. A copy of the order should also be served on the dealer. Under no circumstances the status of TIN should be recorded as deregistered without a written order cancelling the registration issued.

(2) In cases where TIN have been deactivated as the dealer having been deregistered for whatever reason, the officers shall not entertain any requests for activation of such deregistered or deactivation of a TIN on any ground

