



GOVERNMENT OF KARNATAKA  
(Commercial Taxes Department)

No. ADCOM(I&C)/DC(A3)-CR:158/2013-14

Office of the Commissioner of  
Commercial Taxes (Karnataka),  
Vanijya Therigegala Karyalaya,  
Kalidasa Road, Gandhinagar,  
Bangalore-560009.  
Date: 05/03/2014

**PREAMBLE**

Whereas, Sub-section (2) of Section 53 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act No. 32 of 2004) specifies that certain documents shall accompany a goods vehicle which has to be produced at the time of checking of such vehicle and

Whereas Clause (b) of Sub-section (2) of Section 53 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act No. 32 of 2004) authorizes the Commissioner to notify the documents which should accompany the goods carried in the goods vehicle and

Whereas such production and verification of the documents consume time and may also lead to avoidable delays at the time of check and

Whereas it is expedient in the public interest to have a system where all transactions recorded in such documents are properly accounted for by the dealers and

Whereas Sub-section 2-A of Section 53 of the Karnataka Value Added Tax Act, 2003(Karnataka Act No. 32 of 2004) authorizes the Commissioner to notify the goods, the transport of which needs to be entered in the notified website.

Now, therefore, in exercise of the powers vested under Sub-section 2-A of Section 53 of the Karnataka Value Added Tax Act, 2003(Karnataka Act No. 32 of 2004) and in supercession of

the Notification No. ADCOM (I&C)/P.A./CR-31/2011-12 dated 09-10-2013, following Notification is issued and it comes into effect from 01-04-2014.

**NOTIFICATION**

**PART - A**

**FOR DESPATCHES BY REGISTERED DEALERS AS A RESULT OF SALE**

1. Every dealer registered under the Act who dispatches any of the following goods:
  1. Arecanut
  2. Automobile parts and accessories thereof of all kinds
  3. Bitumen (Asphalt) and Cold Tar
  4. Cardamom
  5. Cashew
  6. Cement
  7. Cement Concrete Blocks and Cement Bricks of all sizes
  8. Chemicals of all kinds
  9. Coffee Seeds
  10. Cotton
  11. Edible Oil including Vanaspathi
  12. Electrical goods of all kinds including appliances
  13. Electronic goods of all kinds
  14. Flooring / Wall tiles of all kinds
  15. Furniture and parts thereof of all kinds
  16. Glass in all forms
  17. Granite/Marble blocks, slabs and tiles
  18. Hardware of all kinds
  19. Hosiery goods
  20. Iron and Steel as described in item (iv) of Section 14 of the CST Act, 1956
  21. Khaini, Cigarettes, Zarda and all tobacco products, All kinds of Tobacco other than Raw Tobacco, Pan Masala, Pan Chatnis, Scented Snuffs and Kheemam
  22. Lubricant oil including Waste oil

