



**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: 16.06.2014.

Commissioner of Commercial Taxes Circular No: 06 /2014-15

**Sub:** Educative Period for implementation of Electronic Upload of Purchase and Sales Statement (eUPaSS)– Certain Instructions – reg

**Ref:** Notification No CCW/CR-44/2013-14 Dated 29.04,2014

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In pursuance of the announcement made in the Budget Speech for FY 13-14, Commercial Taxes Department (CTD) has deployed an electronic service of uploading of purchase and sales details by the dealers at the department's portal. The goals of this new service are to minimize disputes related to input tax credit, facilitate electronic audit across the VAT chain for all dealers instead of the current arrangement of manual audit, and help in faster processing of refunds.

2. As per notification No: CCW/CR 44 /2013-14 dated 29.04.2014 all dealers, whose total turnover is Rs 50 lakhs and above for the year ending on 31.03.2014 or in any subsequent financial year, are required to electronically upload the purchase and sales details onto the departmental portal for each tax period (month) before 20<sup>th</sup> of the succeeding month, commencing from the tax period of May 2014.

3. The department in coordination with trade and industry associations has undertaken awareness and training programmes extensively for the dealers, tax consultants and other stakeholders. These programmes have been completed at divisional level and are now being organized at district and local VAT office levels. So far nearly 15000 stakeholders have participated in these programmes. Still a lot of ground needs to be covered to reach out to all dealers to facilitate their participation in this new e-service. The department has also set up help-desks at each local and divisional VAT office levels to provide hand-on training to dealers and tax practitioners. These help desks are yet to become fully operational.

4. Trade and industry associations have welcomed the new e-service and conveyed their commitment to adopt this tax reform. However, a number of representations have been received from several trade and industry associations requesting the department to provide some time to the dealers to understand and learn the process of electronic uploading of purchase and sales statements. The associations have requested that no penal provisions should be invoked for non-uploading of the statements till the awareness training programmes reach out to majority of the dealers. The associations have also represented the dealers who are exclusively dealing in exempted commodities should be taken out of the purview of the scope of uploading the purchase and sales statements.

