



GOVERNMENT OF KARNATAKA
(Commercial Taxes Department)

No. ADCOM (I&C)/P.A./CR-31/2011-12

Office of the Commissioner of
Commercial Taxes (Karnataka),
Vanijya Therigegala Karyalaya,
Kalidasa Road, Gandhinagar,
Bangalore-560009.

Date: 23/12/2011

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 have 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 Section 53(2-A) (b) of the KVAT Act, 2003(Karnataka Act No. 32 of 2004) and in supercession of the Notifications No.ADCOM(I&C)/P.A./CR-31/2011-12 dated 3-11-2011 and 30-11-2011, following Notification is issued and it comes into effect from 01-01-2012.

NOTIFICATION

PART - A

FOR DESPATCHES BY REGISTERED DEALERS AS A RESULT OF SALE

1. (a) Every dealer registered under the Act who dispatches any of the following goods:
 1. All kinds of Electrical goods including appliances
 2. All kinds of Automobile parts and accessories thereof
 3. All kinds of Furniture
 4. All kinds of Hardware excluding Computer Hardware
 5. All kinds of Paper
 6. All sizes of Cement Concrete Blocks and Cement Bricks
 7. Arecanut
 8. Cardamom
 9. Cashew
 10. Coffee Seeds
 11. Cotton
 12. Edible Oil including Vanaspathi
 13. Flooring / Wall tiles of all kinds
 14. Glass in all forms
 15. Granite/Marble blocks, slabs and tiles
 16. Gutka, Khaini, Cigarettes, Zarda, All kinds of Tobacco other than Raw Tobacco, Pan Masala, Pan Chatnis, Scented Snuffs and Kheemam

