



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: 19.07.2014.

Commissioner of Commercial Taxes Circular No: 09 /2014-15

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

Ref: 1.Notification No CCW/CR-44/2013-14 Dated 29.04.2014
2. CCT Circular No.06/2014-15 Dated 16.06.2014
3.CCT Circular No.07/2014-15 Dated 04.07.2014

As per the CCT Circular No. 06/2014-15 Dated 16.06.2014 issued in pursuance to the Notification No. CCW/CR-44/2013-14 Dated 29.04.2014, certain instructions were issued declaring the period from 21.06.2014 to 20.07.2014 (one month) as educative period for all the dealers covered under the said notification.

2. The dealer's response in uploading the purchase and sales statements during the educative period is very encouraging and is very positive, but still some of the dealers have not uploaded the statements. Meanwhile, the trade bodies and dealers have requested to provide some more time to get acquainted with and learn the process of electronic uploading of purchase and sales statements and to extend the educative period so as to have compliance from the dealers.

3. The trade bodies and the dealers who need guidance, need to be further educated about the electronic uploading of purchase and sales statements for better compliance and smooth implementation of eUPaSS. *Therefore, the period from 21.07.2014 to 20.08.2014 (one month) is declared as educative period for electronic uploading of purchase and sales statements for the tax period May 2014 and June 2014, in respect of dealers whose total turnover exceeds Rupees One Crore, but less than Rs 5 Crore.* However, the period from 21.07.2014 to 20.09.2014(two months) continues to be the educative period for *the tax period May 2014 and June 2014* for the dealers whose total turnover is more than fifty lakhs but less than one crore.

4. During the educative period as mentioned above, no penal provisions under KVAT Act shall be invoked by the departmental officers against the dealers who are unable to upload the details. The dealers are, however, encouraged to participate in the awareness and training programmes being organized by the department and start uploading the details even during the educative period. An early participation by all eligible dealers will help all stakeholders to reap the benefits of this new e-service.

5. All Divisional and Local VAT Officers are instructed to pursue the implementation approach as per Circular No 07/14-15 Dated 04.07.2014 to all the eligible dealers during the educative period and to ascertain their training requirements, organize the awareness and training programmes, including hands-on training, at local VAT office levels, and persuade them to start using this e-service at the earliest.



(AJAY SETH)

Commissioner of Commercial Taxes

To,

1. All the officers of Commercial Taxes Department
2. Trade & Industry Associations