



**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: 12/08/2014

Commissioner of Commercial Taxes Circular No: 11 /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
4. CCT Circular No.09/2014-15 Dated 19.07.2014

As per the CCT Circular No. 06/2014-15 Dated 16.06.2014 and CCT Circular No.09/2014-15 Dated 19.07.2014 issued in pursuance to the Notification No. CCW/CR-44/2013-14 Dated 29.04.2014, certain instructions were issued declaring the period from 21.07.2014 to 20.08.2014 (one month) and upto 20.09.2014(two months) as educative period for certain class of 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. Further, some of the dealers who are dealing in exempted goods purchased and sold in the course of interstate trade, have requested to exempt from uploading of purchase and sales statement.

4. 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 21.08.2014 to 20.09.2014 (one month) is declared as educative period for electronic uploading of purchase and sales statements for***

the tax period May, June and July 2014, in respect of dealers whose total turnover in a financial year exceeds Rs. 1 Crore, but less than Rs 2 Crore. Further, this period continues to be the educative period for the dealers whose total turnover is more than Rs. 50 Lakhs but less than Rs. 1 Crore, as already communicated vide Circular No 06/2014-15 dated 16.06.2014

5. It is further clarified that the educative period for dealers whose total turnover in a financial year exceeds Rs 5 Crore has already ended on 20.07.2014. Similarly for the dealers whose total turnover in a financial year is more than Rs 2 Crore but less than Rs.5 Crore, the educative period will end on 20.08.2014. Therefore, these dealers should upload the purchase and sales details without any delay.

6. The representations of the dealers dealing in interstate purchase and sale of goods without "C" form is examined and it is considered necessary to clarify for smooth implementation of eUPaSS. The dealers who effect interstate purchase of exempted goods without "C" form and effect interstate sale of exempted goods without "C" form under CST Act, 1956 need not upload invoice level details. They can upload the details as lumpsum purchase and sales.

7. During the educative period as mentioned above, no penal provisions under KVAT Act shall be invoked by the departmental officers against the concerned 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.

8. All Divisional and Local VAT Officers are instructed to pursue the implementation approach as per Circular No 07/14-15 Dated 04.07.2014 and CCT Letter NO:CCW/CR-63/13-14 dated 02.07.2014. The training requirements of all eligible dealers in the educative period should be ascertained, and the required awareness and training programmes, including hands-on training should be organized at local VAT office levels. The dealers should be persuaded to start using this e-service at the earliest.



(AJAY SETH)

Commissioner of Commercial Taxes

Commissioner of Commercial Taxes

Karnataka, Bangalore.

To,

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