

Commissioner of Commercial Taxes  
Vanijya Therige Karyalaya  
Gandhinagar Bangalore  
Date:24-05-2010

**Preamble**

Whereas sub-section (2) of Section 53 of the Karnataka Value Added Tax Act, 2003 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 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 authorizes the Commissioner to notify the goods, the transport of which needs to be entered in the notified website

and

whereas in supersession of the following notifications and instructions issued in this regard

- 1) No. KSA. CR. 327/2005-06 dated 5<sup>th</sup> January 2006,
- 2) No. KSA. CR.57/08-09 dated 8<sup>th</sup> August 2008,
- 3) No. KSA. CR.228/08-09 dated 19<sup>th</sup> November 2008,

- 4) No. KSA. CR.228/08-09 dated 21st March 2009,
- 5) No. KSA. CR.228/08-09 dated 7th May 2009,
- 6) No. KSA. CR.142/09-10 dated 18th November 2009,
- 7) No. KSA. CR.228/08-09 dated 31st December 2009,
- 8) No. KSA. CR. 228/08-09 dated 29th March 2010,

now therefore

in exercise of the powers conferred by the above-mentioned provisions, I, the undersigned, issue the following notification with effect from the 1st June 2010, namely:-

### **NOTIFICATION**

#### **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:

- a. Arecanut
- b. Cardamom
- c. Cashew
- d. Coconut, copra and desiccated copra
- e. Coffee seeds
- f. Cotton
- g. Edible oil including Vanaspathi
- h. Granite blocks, slabs and tiles
- i. Marble slabs and tiles
- j. Oil seeds
- k. Pepper
- l. Rubber
- m. Scrap of ferrous and non-ferrous metals
- n. Timber

as a result of sale, whose value exceeds twenty thousand rupees, shall enter the details of such goods in the format appearing in one of the

departmental websites namely: <http://vat.kar.nic.in/>, [http://164.100.80.20/vat\\_505](http://164.100.80.20/vat_505), <http://vatkar.gov.in/>, before the movement of goods commences. A tax invoice shall be carried in addition to entering the details in the departmental website and where the goods covered by a single invoice is carried in more than one goods vehicle, then along with a photocopy of the tax invoice and a delivery note in Form VAT 515 shall be carried in addition to entering the details in the website. The following details shall be uploaded on the website:

1	TIN of the consignor
2	Name and address of the Consignor
3	TIN of the consignee
4	Name and address of the consignee
5	Place from where goods are consigned
6	Place to which goods are consigned
7	Invoice/Form VAT 515 number
8	Date of invoice/ Form VAT 515
9	Description of goods
10	Quantity of goods
11	Value of goods
12	Goods vehicle number
13	LR number
14	LR Date

(B) In respect of any of the goods notified above, if the value of such goods is less than twenty thousand rupees then the document prescribed in clause (b) of sub-rule (1) of Rule 157 of the Karnataka Value Added Tax Rules 2005, shall be carried along with the consignment.

2. The dealers despatching goods other than those mentioned in para 1 above may also upload information in the abovementioned manner so as to facilitate expeditious clearance at the check posts.

### **B**

#### **FOR TRANSPORTATION NOT AS A RESULT OF SALE**

3. Every dealer registered under the Act who transports any taxable goods not as a result of sale shall, in addition to carrying a delivery note in Form VAT 515, enter the details of the goods being transported in the format appearing in one of the departmental websites namely: <http://vat.kar.nic.in/>, [http://164.100.80.20/vat\\_505](http://164.100.80.20/vat_505), <http://vatkar.gov.in/>.

Such entry shall be made before the movement of goods commences.

The following details shall be uploaded on the website:

1	TIN of the consignor
2	Name and address of the Consignor
3	TIN of the consignee
4	Name and address of the consignee
5	Place from where goods are consigned
6	Place to which goods are consigned
7	Form VAT 515 number
8	Date of Form VAT 515
9	Description of goods
10	Quantity of goods
11	Value of goods
12	Goods vehicle number
13	LR number
14	LR Date

4. Such transportation of goods shall include transportation wherein the buyer has taken possession of goods after purchase and is transporting the same to self. If the seller is an unregistered dealer then the dealer purchasing the goods should enter details as both consignor and consignee.

**C**

**FOR RECEIPT OF GOODS FROM PLACES OUTSIDE THE STATE**

5. Every dealer registered under the Act who receives (as a result of purchase or otherwise), the following goods from outside the State:

- a. Cement
- b. Edible oil
- c. Granite blocks, slabs and tiles
- d. Iron and steel
- e. Marble slabs and tiles
- f. Plywood, veneered sheets, boards, panels and laminated sheets

shall enter the following details of the goods being received in the format appearing in one of the departmental websites namely: <http://vat.kar.nic.in/>, [http://164.100.80.20/vat\\_505](http://164.100.80.20/vat_505), <http://vatkar.gov.in/> before the goods vehicle enters the State:

1	TIN of the consignor
2	Name and address of the Consignor
3	TIN of the consignee
4	Name and address of the consignee
5	Place from where goods are consigned
6	Place to which goods are consigned
7	Invoice Number(issued by seller) if movement is as a result of purchase
8	Serial number any other document if received otherwise than by way of purchase
9	Date of invoice/document
10	Description of goods
11	Quantity of goods
12	Value of goods
13	Goods vehicle number
14	LR number
15	LR Date

6. The dealers receiving other goods may also upload information in the aforesaid manner so as to facilitate expeditious clearance at the check posts.

**D**

**FOR MOVEMENT OF GOODS WITHIN A REVENUE DISTRICT  
LIMITS NOT AS A RESULT OF SALE**

7. The dealers who are transporting any taxable goods, excluding the goods listed in Para 1 of Part A above, from their place of business to any other place or vice versa, within the limits of a revenue district for the purposes like weighment; line sale; transfer to or from depot, godown, branch, head office; job-work like dyeing, washing, stitching, machining, drilling, grinding, anodizing, powder coating and repairing, shall use self-printed delivery notes in Form VAT 515.

8. The facility of using self-printed Form VAT 515 for carrying the goods, whether as a result of sale or not, beyond the limits of a revenue district given hitherto to certain dealers stands withdrawn.

## **PROCEDURE TO ENTER THE INFORMATION IN PARTS A, B AND C OF THE NOTIFICATION**

9. For making entries in the format given above, the following procedure may be followed:

- i) Every such dealer shall log onto any one of the following three websites:(1) <http://vat.kar.nic.in/> (2) <http://164.100.80.20/vat505> (3) <http://vatkar.gov.in/>.
- ii) Every such dealer shall obtain his user name and password from the jurisdictional LVO or VSO, if it is not already communicated to him by the LVO or VSO for logging on to the departmental website.
- iii) Using the user name and password communicated to him by the jurisdictional Local VAT Officer (LVO) or VAT sub Officer (VSO) he shall proceed to make entries with the help of the instructions contained in the website.
- iv) After submission of the requisite information, the computer would generate and display a unique number. The dealer should note down this number on paper in a clear and legible manner. There would also be a facility to take a print from the computer and this print will have all the details uploaded by the dealer along with the 'unique number'. The person in charge of the goods vehicle can produce either the printout given by the computer or even the paper on which unique number has been written to the check post officer or any other officer who intercepts the goods vehicle enroute in the State. In case the dealer is unable to generate such printout in the place of loading of goods, due to non availability of internet or computer facility he may still log on to the notified websites, at a place where such internet or computer facility is available and upload the required details and then obtain the format bearing the unique number.

- v) The dealer or person in charge of the goods vehicle are advised to preferably carry a computer printout as this would help in fast clearance at check post and would also be a valid document accompanying the goods.
- vi) Every such dealer shall view the report of all such entries made and unique numbers generated by him during every week for which a facility is provided on the websites to ensure the correctness of the entries and also to ensure that the facility of entry of transactions made by him is not misused by any unauthorized person. In case a dealer finds that any entry of transactions recorded in his account is not entered by him, he should immediately change his password and if for any reason he is unable to change the password he should report this fact to the jurisdictional LVO or VSO in writing. Further, such dealer shall also inform the jurisdictional LVO or VSO within three days from the date of entry of such transaction which he claims to be not made by him;
- vii) The dealer should keep the pass word in proper custody. The dealers are advised to change the password at regular intervals.

10. Instances of non-compliance of this Notification or entering of wrong data would invite penalties under sub-section (12) of Section 53 of the Karnataka Value Added Tax Act, 2003.



(Pradeep Singh Kharola)  
Commissioner of Commercial Taxes  
(Karnataka), Bangalore.

Copies :

1. To all the Additional Commissioners in the Commissioner's Office, Bangalore.
2. To all the Joint Commissioners of Commercial Taxes (Enforcement / Vigilance / Administration / Appeals / Administration & Recovery) of the State, for information and the needful.
3. To the Assistant Commissioner of Commercial Taxes (Public Information Officer), Office of the Commissioner of Commercial Taxes, for publication in the next gazette.
4. To the Compiler, Karnataka Gazette, Bangalore for publication in the next gazette.