



Government of Karnataka
Department of Commercial Taxes

No. CCW/CR.8 / 2013-14

Office of the Commissioner of
Commercial Taxes in Karnataka,
Gandhinagar, Bangalore,
Dated: 02-01-2015

NOTIFICATION

In supersession of this office notification of even number dated 09.09.2014 and in exercise of the powers under sub-rule (aaaaa) of Rule 6 of the Central Sales Tax (Karnataka) Rules, 1957 it is hereby notified that every dealer registered under the provisions of the Central Sales Tax Act, 1956, and who has electronically filed return for any month or quarter commencing from 1st day of January, 2013, shall after end of the relevant tax period(month or quarter) , apply for obtaining a declaration in Form 'C' to be furnished for any purchase of goods in such month or quarter and a single declaration form covering all transactions of purchases which took place in a month of a financial year between two dealers, be issued in the following manner:-

- 1 Every such dealer shall log on to the website <http://vat.kar.nic.in/>.
- 2 Using the user name and password communicated to him by this office or from the jurisdictional Local VAT Officer (LVO) or VAT Sub Officer (VSO), every such dealer shall proceed to submit the return / returns for the tax period of January 2013 and onwards declaring gross value of goods inclusive of tax and other charges if any, purchased in the course of inter-State trade or commerce against declaration in Form 'C' in the specified box and obtain acknowledgement after successful submission.
- 3 The dealers who require the declaration in Form 'C' against the value of purchases effected in the course of second and subsequent interstate trade or commerce (sales in transit) shall be included in the specified box of the return for interstate purchases against C form only.
- 4 Such dealer shall upload the details of purchases in the course of inter-State trade or commerce for the tax period of April 2014 and earlier, after logging into the website <http://vat.kar.nic.in> using the path **Interstate Purchases (Upto Tax Period of April 2014)** from the main menu. The details of such purchase for the tax periods of May 2014 and onwards shall be uploaded by the dealers using the path **Purchase Statement →Interstate** available in the main menu itself.

