



GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

Procedure for Registration under KST Act – 1957

1. *Dealers doing business in Petroleum crude, High Speed Diesel, Motor Spirit, (commonly known as petrol), Natural Gas and Aviation Turbine Fuel shall obtain Registration under the KST Act.*
2. *Every person liable to get himself registered shall submit to the registering authority, Local Goods and Service Tax Officer of the concerned area in which his principal place of business is situated, duly filled in Form - 1, within thirty days from the date of commencement of his business.*
3. *Application shall be made, signed and verified by the duly authorized person of the business. The person signing and verifying an application for registration shall specify the capacity in which he does so, and shall wherever possible give particulars of the authority vested in him for signing and verifying the application.*
4. *Every dealer other than a corporate body residing outside the State but carrying on business in the State and is liable to get himself registered shall also furnish with the application a domicile certificate with permanent residential address in the state in which such dealers ordinarily reside obtained from the jurisdictional Tahsildar of that State.*
5. *Each application for registration shall be made along with Registration fee of Rs.500.*
6. *The applicant should furnish the following documents along with the application*

1	PAN Card
2	Aadhaar card in case of individual and authorised signatory
3.	Photographs (wherever specified in the Application Form) (a) Proprietary Concern – Proprietor (b) Partnership Firm / Limited Liability Partnership – Managing/Authorised/Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted) (c) Hindu Undivided Family – Karta (d) Company – Managing Director or the Authorised Person (e) Trust – Managing Trustee (f) Association of Persons or Body of Individuals –Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted) (g) Local Authority – Chief Executive Officer or his equivalent (h) Statutory Body – Chief Executive Officer or his equivalent

4	Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.
5.	<p>Proof of Principal Place of Business:</p> <p>(a) For Own premises – Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p> <p>(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.</p> <p>(e) If the principal place of business is located in a Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.</p>
6	<p>Bank Account Related Proof:</p> <p>Copy of the first page of Bank passbook or the relevant page of Bank Statement or copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
7	<p>Authorisation Form:-</p> <p>For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed</p>

7. *The Registering Authority receiving the application shall examine the application and the accompanying documents and the application along with its enclosure shall be furnished to the Commercial Tax Inspector for necessary enquiry and verification.*
8. *The Commercial Tax Inspector after visiting the business premises, the proof of identity, proof of address and veracity of the documents submitted shall be examined and report should be submitted within 8 days from the date of receipt of such documents to the concerned registering authority.*
9. *The registering authority, after receipt of the report from the Commercial Tax Inspector and if the application and the report submitted are found to be in order approve the grant of registration to the applicant within 30 days and also a copy of such certificate for every place of business within the State other than the principal place of business mentioned therein.*

10. Where the application submitted is found to be deficient, either in terms of any information or any document required to be furnished, the registering authority may issue a notice to the applicant calling for such clarification / information as may be necessary within one day from the date of filing the application.



10.10.2017

(D. JAGANNATH SAGAR)
Addl. Commissioner of Commercial Taxes
(Policy & Law) Bengaluru

FORM 1*

[[See Rule 9 of the KST Rules, 1957](#)]

Application for Grant of Certificate of Registration as a Dealer

To,

The Registering Authority

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I, Son/Daughter/Wife of on behalf of the dealer carrying on business whose particulars are given below hereby apply for registration under Section 10 of the Karnataka Sales Tax Act, 1957.

- 1 Name and full postal address of the dealer with trade name and Telephone Number :
- 2 Name and Address of the person applying for registration and his/her status :
- 3 Details of branches, godowns, sales outlets within the State of Karnataka with full address and Telephone number :
- 4 Details of branches, godowns, sales outlets outside the State of Karnataka, with full address and telephone numbers :
- 5 **Status of business** :
 1. Proprietary,
 2. Partnership,
 3. Private Limited,
 4. Public Limited,
 5. Public Sector Undertaking,
 6. Government Company,
 7. Statutory Body,
 8. Co-operative Society,
 9. Trust,
 10. HUF,
 11. Manager/Agent of Non-resident dealer,
 12. Casual Trader,
 13. Others (specify)

- 6 Business Category :

1. Manufacturing,
2. Distributor,
3. Agency,
4. Wholesaler,
5. Retailer,
6. Auctioner,
7. Contractor,
8. Lessee,
9. Hire Purchaser,

7 Category of Industries :

1. Mega Scale,
2. Large Scale,
3. Medium Scale,
4. SSI,
5. Tiny Sector,
6. Cottage,
7. Village,

8 Authorised Signatory Name, Designation, Address and Telephone Number with specimen signature :

9 Date of Commencement of Business :

10 Language in which accounts are maintained :

11 Name, Address, Telephone No. and details of the Proprietor/Partners/Directors and others with details of immovable property possessed by the Proprietor / individual possessed by the Proprietor / individual Partners / Firm / Company and others :

Name	Status	Age	Father's Name/Husband Name/Wife Name	Present Address
1	2	3	4	5
Permanent Address	Telephone No. Office / Res.	Description of Building/ Land	Extent of Interest in the Business	
6	7	8	9	

Details of immovable				
Survey No.(for Land)House No.	Extent	Location/Address	Ownership(Exclusive/Joint)	Name and Address and Telephone NO. of witness who should be able to identify these persons
10	11	12	13	14

12 Details of business premises and if shared :
with others, the details of other dealer
with name, address, style of business and
KST R.C. No.

13 Other Business in which proprietor/
Partner/Director etc, having interest :

Name and Address of Other business	KST R.C. Number	Capacity in which interested

14 Details of anticidents of the :
dealers as proprietor / partner /
Director, should indicate whether
they were in business earlier either
as employees, partner, proprietor
etc., and date of relinquishing the
post, closure of business etc.

15 Details of capital involved :

16 Particulars of all Bank Accounts :
where the dealer has accounts with
Account No. and Name and
address of the Banks

17 Description of major commodities :
dealt / manufactured

18 Whether copies / originals of :
following documents are filed

Yes/No

Details (Name of the
Department)

1. PAN Card :
2. Aadhaar
3. Ration Card
4. Form - 26
5. Purchase deed/sale or lease
deed of business premises
6. Rental Details of business
7. Lease deed
8. Partnership deed
9. Memorandum or articles

- 10. Other Documents
- 11. Registration obtained under Goods and Services Act (GST), Licence obtained from any other department connected with the business (Licence/account No. of Income Tax, Central Excise, State Excise, Shops and Establishments etc.)
- 12. Is the applicant required officially / by obligation to obtain clearance / licence from other department, if so, details
- 13. Is applicant connected with any other business present / past

- 19 Details of enrolment under the KTPTC & E Act, 1976 (to be filled in: by the Registering Authority) :
- 20 The names and address of two respectable persons in the applicants area whom the department may contact to ascertain his standing and status :

Name and Address

(i)

(ii)

- 21 Whether the application for registration is sponsored by Chamber of Commerce or Trade Association or another registered dealer, the facts mentioned above should be verified and certified by the sponsors. :

DECLARATION

I, Son/Daughter/Wife of hereby declare that to the best of my knowledge and belief the information furnished in this application are true and correct. Name and Address and Signature of the person signing with status and relationship to the dealer (here state whether proprietor, Manager, Director, Partner, etc.,)

Place:

Date:

"FORM 3*

[See Rule 17(1) of the KST Rules, 1957, Rule 6(b)(i) of the CST (Karnataka) Rules, 1957]

STATEMENT OF MONTHLY TURNOVER / VALUE AND TAX PAID IN ADVANCE.

Registration No.:	Name & address of the dealer	Status	Month/ year
KST:		Nature of business	Date of filing
CST:			

	KST Act ¹	CST Act ²
Total turnover/ value		
Less: Exemptions/deductions		
Taxable turnover/value		

(1- Karnataka Sales Tax Act, 1957, 2. Central Sales Tax Act, 1956.)

	KST/ROAD CESS/INFRASTRUCTURE CESS/ADDITIONAL TAX/ RESALE TAX/ ALL*	CST
1. Amount collected		
2. Amount payable		
3. Details of tax paid**		

* Strikeout whichever is not applicable.

** CTD Ref No./DD/ PO / Cheque / challan No / date with name of bank and branch - KST, CST should be paid separately.

III. TAXABLE TURNOVER/ VALUE:

i. KST

Description of goods	Rate of Tax	Turnover	Tax payable				
			KST	Road cess	Infrastructure Cess	Additional Tax	Resale Tax

ii) CST

Description of goods	Rate of Tax	Turnover	Tax payable

IV. CLAIMS TO EXEMPTIONS / DEDUCTIONS FROM TAX

A. UNDER KST ACT: (i)

(ii) Details of purchases corresponding to second and subsequent sales:

Sl. No.	Description of goods	Amount

(iii) Details of purchases relating to exempt goods:

Sl. No.	Description of goods	Amount

B. UNDER CST ACT:

Item (Specify)	Description of goods	Turnover
1. Subsequent inter-state sales under section 6(2)		
2. Deemed exports under Section 5(3)		
3. Direct exports under Section 5(1)		
4. Others		
Total of 1 to 4		

V. Details of purchases corresponding to second and subsequent sales liable for resale tax:

Sl. No.	Description of goods	Amount

DECLARATION

I, do solemnly declare that to the best of my knowledge and belief, the information furnished in the above statement is true and complete and that it relates to the period from to

Place:

Signature

Date:

Proprietor / Partner / Director / Manager

(Seal)"

"FORM-4*

[See Rule 7(2), 13(1), 17-A (2) and 18(1)(a) of the KST Rules, 1957, Rule 2-A (1) of the CST (Karnataka) Rules, 1957]

Return of turnover

Name and Address of the dealer	Status	Nature of business	Registration Number KST: CST:	Period Date of filing	
Turnover/value details:			*KST Act	**CST Act	
Total turnover/value					
Less: Exemptions/ reductions					
Taxable turnover/ value					
II. Tax collected and paid details	KST				CST
	Basic Tax	Cess	TOT	Total	
1. Amount collected					
2. Amount payable					
3. Amount adjusted towards reimbursement of excess tax paid on inputs					
4. Refund due					
5. Net amount payable					
6. Details of tax paid (DD/PO/Cheque/Receipt/Challan No. and date- * KST, CST should be paid separately)					

III. Taxable Turnover:

A. KST Act

Sl. No.	Description of Goods	Turnover* (Rs.)	Rate of Tax) **	Whether against form 37	Amount of tax/ additional tax/ resale tax *** payable

*specify whether taxable under Section 5(1)/5(1-B)/5(3)(a)/5(3)(b)/5(3-A)/5(3-C)/5(3-CC)/5(4)6/6-B

**specify commodities separately when tax rates are the same.

*** Strikeout whichever is not applicable.

B. CST Act:

Sl. No.	Description of goods	Turnover*	Rate of tax	Amount of tax payable
			1	
			2	
			4	
			10	
			Higher rate **	

* Specify whether covered Form C or D

** Specify the rate / rates.

IV. Claims to Exemptions/Deductions from Tax

A. Under KST Act:

Item	Description of goods	Turnover/Amount
1. Second/subsequent sales including second sales under works contract and leasing not liable for resale tax		
2. Purchase NOT as first dealer or Last dealer		
3. Sales through agents		
4. Sale by Industries eligible for exemption/deferment		
5. Discount allowed		
6. Tax collected		
7. Sales returns		
8. Others*		
Total of 1 to 8		

*Specify

B. Under CST Act:

Item	Description of goods	Turnover/Amount
1. Cash discount allowed		
2. Cost of freight, delivery or		

installation separately charged		
3. Tax collected		
4. Sales return		
5. Sale by transfer of documents of title to goods (second inter-State sales) under Section 6(2)		
6. Deemed exports under Section 5(3)		
7. Direct exports under Section 5(1)		
8. Sales in the course of import under Section 5(2)		
9. Others		
Total of 1 to 9		

V A.Purchases relating to:

(a) Second and subsequent sales not liable for resale tax:

Sl. No.	Description of goods	Amount

(b) Second and subsequent sales liable for resale tax:

Sl. No.	Description of goods	Amount

(c) First sales of taxable goods:

Sl. No.	Description of goods	Amount

(d) Exempt goods:

Sl. No.	Description of goods	Amount

B. Purchases relating to industrial inputs:

1) Abstract of purchase of industrial inputs specified under section 5-A from

(a) First sellers in the State.

Sl. No.	Description of goods	Turnover
1	Raw materials and components	
2	Packing materials	
3	consumables	

(b) Others

Sl. No.	Description of goods	Turnover
1	Raw materials and components	
2	Packing materials	
3	consumables	

2) Abstract of purchase of industrial inputs from outside the State.

Sl. No.	Description of goods	Turnover
1	Raw materials and components	
2	Packing materials	
3	consumables	

C. Details of sales relating to industrial inputs:

Details of sales of industrial inputs against form -37 declarations corresponding to concessional rate claimed (dealer- wise). (Furnish the information in a separate sheet as per the columns provided.)

Sl. No	Name of the buyer	KST RC No.	Description of goods (specify whether raw materials / components/ packing materials / consumables)	Net value of goods sold	Amount of tax charged	Other amounts charged	Total amount
1	2	3	4	5	6	7	8

DECLARATION

I, do solemnly declare that to the best of my knowledge and belief, the information furnished in the above statement is true and complete and that it relates to the period from to

Place:

Signature

Proprietor/Partner/Director/Manager

Date:

(Seal).