



GOVERNMENT OF KARNATAKA  
(Department of Commercial Taxes)

Office of the  
Commissioner of Commercial Taxes,  
(Karnataka), Vanijya Therige Karyalaya,  
Gandhinagar, Bengaluru,  
Dated: 03.08.2017.

To.

The Commissioner of Industrial Development  
and Director of Industries and Commerce,  
No.49, IIInd Floor, Khanija Bhavan,  
Race Course Road,  
Bengaluru.



Sir,

Sub: Ease of Doing Business-Online module for  
Karnataka Sales Tax Act,1957 (KST Act) Registration/  
Re-registration (Action point 410 of Business Reforms  
Action Plan for States/Uts) -Reg.

Ref: E-mail letter of the Managing Director, Karnataka Udyog  
Mitra,Bengaluru, dated 19.7.2017

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With reference to the above, the Department of Industrial Policy and Promotion has prescribed a few additional points pertaining to Commercial Tax Department. One of the additional points is about developing an Online system for application, payment, tracking and monitoring for levies imposed by the State (Other than those subsumed under GST).

In this regard it is stated that KST is the only Indirect Tax (Profession Tax being the Direct Tax levied by the State on Professions, Trade, Callings and Employments) which is not subsumed under GST. Following are only eight Oil Companies which are registered under the KST Act .

- 1) Indian Oil Company Limited, (IOCL),
- 2) Bharath Petroleum Corporation Limited (BPCL)
- 3) Hindustan Petroleum Corporation Limited ( HPCL)
- 4) Shell India Marketing Private Limited
- 5) Shell MRPL Aviation Fuels & Services Limited.
- 6) Mangalore Refineries and Petrochemicals Limited (MRPL)
- 7) Reliance Industries Limited
- 8) Reliance Petroleum Marketing Limited.

As per the Updated guidelines vide Clarification No 1/BRAP 2017 dated 13<sup>th</sup> July 2017, it is not required to develop an online system for any Service where the State/UT have upto 10 applications in a year. Under the Karnataka Sales Tax Act, there is no prospects of 10 applications for registration getting added in a year.

Under the circumstances a detailed online module for registration and return may not be necessary. However the process of payment of taxes and reconciliation relating to KST has been made online since 2010.

Yours faithfully,



(RITVIK PANDEY)

Commissioner of Commercial Taxes  
(Karnataka), Bengaluru.

Commissioner of Commercial Taxes  
Karnataka, Bangalore.

Copy to The Managing Director, Karnataka Udyog Mitra, East Wing, Khanija Bhavan, Race Course Road, Bengaluru.