

# NOTIFICATIONS UNDER VAT FROM

## 01.04.2009 TO 31.03.2010

Sl. No.	Notification No. & Date	Subject
1.	<a href="#">No FD 63 CSL 2009</a> 30.03.2009	Exemption of tax on Diesel to Fishermen under KST Act,1957
2.	<a href="#">No FD 63 CSL 2009</a> 30.03.2009	Exemption on tax on Food Grains like paddy, wheat etc.,
3.	<a href="#">No FD 63 CSL 2009</a> 30.03.2009	Exemption of tax on Baje & Footwear.
4.	<a href="#">No FD 63 CSL 2009</a> 30.03.2009	Reduction of Tax on Tamarind, Seegekai etc.,
5.	<a href="#">No FD 63 CSL 2009</a> 30.03.2009	Notification specifying 'Pre-cured tread rubber' as industrial inputs
6.	<a href="#">No FD 63 CSL 2009</a> 30.03.2009	Reduction of tax on sales by CSD canteens
7.	<a href="#">No FD 63 CSL 2009</a> 30.03.2009	Exemption of tax payable by Educational institutions under KPTEC&E Act,1976
8.	<a href="#">No FD 63 CSL 2009</a> 31.03.2009	Exemption of tax for Industrial Exhibitions under KTL Act, 1979
9.	<a href="#">No FD 63 CSL 2009</a> 30.03.2009	Exemption of tax on sale of Kannada Computer Software
10.	<a href="#">No FD 63 CSL 2009</a> 30.03.2009	Reduction of tax on Organic Waste Converters & Plastic Tarpaulins
11.	<a href="#">No FD 65 CSL 2009</a> 16.04.2009	Tax payable by a licensed bookmaker on bets made by back benchers under sec.6 of M.B.T Act 1932
12.	<a href="#">No FD 25 CET 2009</a> 04.05.2009	Exemption of Tax payable by a dealer undertaking an infrastructure project under sec.11-A of KTEG Act 1979
13.	<a href="#">No FD 25 CET 2009</a> 04.05.2009	Tax payable by an importer undertaking an infrastructure project under sec.5 of the Karnataka Special Tax on Entry of Certain Goods Act, 2004
14.	<a href="#">No FD 05 CET 2009</a> 03.06.2009	Tax exemption on the entry of plant and machinery and capital goods for use in captive power generation plant under Sec. 11-A of KTEG Act 1979.

15.	<a href="#">No FD 05 CET 2009</a> 03.06.2009	Tax exemption by 100 per cent to Export Oriented Units on plant, machinery and capital goods brought into a local area for use in the manufacture or processing of goods under 11-A of KTEG Act 1979
16.	<a href="#">No FD 05 CET 2009</a> 03.06.2009	Exemption of tax payable by a dealer who is an industrial unit and who exports outside the territory of India, a minimum of 25% of the total value of the goods manufactured and disposed of in a year under Sec.11-A of KTEG, Act,1979
17.	<a href="#">No FD 05 CET 2009</a> 03.06.2009	Amendment to the Notification No. FD.29.CET/2006(1), dt.17 <sup>th</sup> Jan 2007 u/s 11-A of KTEG Act 1979
18.	<a href="#">No FD 67 CSL 2009_1</a> 26.05.2009	Exemption of tax On entry of any specified goods excluding petroleum products into a local area by a dealer who is a developer of a S.E.Z for use in the S.E.Z u/s 11-A of KTEG Act 1979
19.	<a href="#">No FD 265 CSL 2008</a> 30.05.2009	Draft amendment rules further to amend the KVAT Rules, 2005
20.	<a href="#">No KSA CR 155 07 08</a> 08-06-2009	E-filing by dealers under Rule 33 of the KVAT Rules, 2005
21.	<a href="#">No FD 67 CSL 2009</a> 26.05.2009	<b>Exemption of tax On entry of goods excluding petroleum products into a local area by a dealer who is a developer of a S.E.Z for use in the S.E.Z under Sub-Sec (I) of Sec 5 of the Karnataka Special Tax on Entry of Certain Goods Act, 2004</b>
22.	<a href="#">No FD 20 CRC 2009</a> <a href="#">27.08.2009</a>	Draft rules further to amend the Mysore Betting Tax Rules, 1933
23.	<a href="#">No KSA CR 86 09 10</a> 27.08.2009	A dealer registered under KVAT Act, 2003 purchasing glass bottles for use by him in the bottling of liquor including wine and beer.
24.	<a href="#">No KSA CR 248 09 10</a> <a href="#">28.08.2009</a>	Self-printing of declarations in Form C to the dealers covered under CST Rules (K), 1957

25.	<a href="#">No FD 277 CSL 2009 29.12.2009</a>	“Vertical planetary mixer” to be capital goods under Section 4 of KVAT Act, 2003.
26	<a href="#">No FD 13 CSL 2009 03.09.2009</a>	Karnataka Value Added Tax (Amendment) Rules 2009.
27	<a href="#">No FD 220 CSL 2009 24.09.2009</a>	Draft (Amendment) Rules of KTPTC & E (Amendment) Rules, 2009.
28	<a href="#">No FD 20 CRC 2009 06.10.2009</a>	Mysore Betting Tax (Karnataka Amendment) Rules, 2009.
29	<a href="#">No FD 175 CSL 2009 15.10.2009.</a>	Tax payable on the sale of white or refined sugar imported from outside under KVAT Act, 2003.
30	<a href="#">No FD 126 CSL 2009 23.10.2009.</a>	Exemption of tax on sale of goods to Asian Development Bank under KVAT Act, 2003.
31	<a href="#">No FD 126 CSL 2009 23.10.2009</a>	Exemption of tax by proprietors of hotels towards any luxury provided to officials of ADB.
32	<a href="#">No FD 38 CSL 2009 03.11.2009</a>	Karnataka Value Added Tax (Third Amendment) Rules, 2009.
33	<a href="#">No KSA CR 142 09 10 18.11.2009.</a>	Issue of delivery note in VAT form 505 for Pepper, Granite and Marble Slabs.
34	<a href="#">No KSA CR 228 08 09 31.12.2009.</a>	CCT Notification reg. e-form VAT 505/515 (Kannada)
35	<a href="#">No KSA CR 228 08 09 31.12.2009.</a>	CCT Notification reg. e-form VAT 505/515 (English)
36	<a href="#">No KSA CR 165 09 10 22.02.2010.</a>	CCT Notification reg. SEZs.
37	<a href="#">No KSA CR 248 08 09 10.03.2010.</a>	CCT Notification reg. downloading of `C' forms by all dealers.

GOVERNMENT OF KARNATAKA

No. FD 63 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, Dated: 30.03.2009

**NOTIFICATION - I**

In exercise of the powers conferred by sub-section (1) of section 8-A of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), the Government of Karnataka hereby exempts with effect from the first day of April 2009, the tax payable by a dealer under Section 5 of the said Act, on the sale of diesel not exceeding seventy five thousand (75,000) kilo litres, for supply to fishermen for use in fishing activities as per the indents issued on a monthly basis by the Director of Fisheries, Government of Karnataka, as under:-

Sl.No.	Period	Quantity of Diesel to be released for the Month
1.	01.04.2009 to 30.04.2009	7400 kilo litres
2	01.05.2009 to 31.05.2009	7400 kilo litres
3	01.06.2009 to 10.06.2009	2400 kilo litres
4	01.08.2009 to 31.08.2009	7400 kilo litres
5	01.09.2009 to 30.09.2009	7200 kilo litres
6	01.10.2009 to 31.10.2009	7200 kilo litres
7	01.11.2009 to 30.11.2009	7200 kilo litres
8	01.12.2009 to 31.12.2009	7200 kilo litres
9	01.01.2010 to 31.01.2010	7200 kilo litres
10	01.02.2010 to 28.02.2010	7200 kilo litres
11	01.03.2010 to 31.03.2010	7200 kilo litres

Provided that the unutilized quantity of diesel specified for any month may be released by the Director of Fisheries, Government of Karnataka for the immediately succeeding month so as to however not exceed seventy thousand kilolitres for the year ending 31<sup>st</sup> March 2010.

By Order and in the name of the  
Governor of Karnataka,  
Sd/-  
(D.R.SHASHIDHAR)  
Under Secretary to Government,  
Finance Department (C.T.-1)



GOVERNMENT OF KARNATAKA

No .FD 63 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2009

**NOTIFICATION – II**

In exercise of the powers conferred by sub-section (1) of section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby exempts with effect from the first day of April,2009 and up to thirty first day of March, 2010, the tax payable by a dealer under the said Act, on the sale of the following goods, namely:-

- (1) Paddy and rice
- (2) Wheat
- (3) Pulses
- (4) Flour and soji of rice and wheat
- (5) Maida of wheat

By order and in the name of the  
Governor of Karnataka,

Sd/-  
(D.R.SHASHIDHAR)  
Under Secretary to Government,  
Finance Department (C.T.-1)



GOVERNMENT OF KARNATAKA

No .FD 63 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, Dated: 30.03.2009.

**NOTIFICATION – III**

In exercise of the powers conferred by sub-section (1) of section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby exempts with effect from the first day of April,2009, the tax payable by a dealer under the said Act on the sale of the following goods, namely:-

- (1) Baje (calamus root);
- (2) Footwear of all kinds costing upto one hundred rupees per pair.

By order and in the name of the  
Governor of Karnataka,

Sd/-  
(D.R.SHASHIDHAR)  
Under Secretary to Government,  
Finance Department (C.T.-1)



GOVERNMENT OF KARNATAKA

No. FD 63 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2009

**NOTIFICATION – IV**

In exercise of the powers conferred by sub-section (3) of Section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby reduces with effect from the first day of April, 2009, the tax payable by a dealer under the said Act to two per cent on the sale of following goods, namely

- (1) Tamarind;
- (2) Seegekai (soapnut);
- (3) Coconut, copra and desiccated coconut powder; and
- (4) Arecanut.

By order and in the name of the  
Governor of Karnataka,

Sd/-  
(D.R.SHASHIDHAR)  
Under Secretary to Government,  
Finance Department (C.T.-1)



GOVERNMENT OF KARNATAKA

No. FD 63 CSL 2009

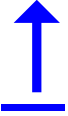
Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2009

**NOTIFICATION – V**

In exercise of the powers conferred by clause (a) of sub section (1) of Section 4 read with entry serial number 51 of the Third Schedule to the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby specifies 'Pre-cured tread rubber' with heading and sub-heading number 4008 29 40 under the Central Excise Tariff Act, 1985 (Central Act 5 of 1986) as industrial inputs, with effect from the first day of April, 2009.

By order and in the name of the  
Governor of Karnataka,

Sd/-  
(D.R.SHASHIDHAR)  
Under Secretary to Government,  
Finance Department (C.T.-1)





GOVERNMENT OF KARNATAKA

No .FD 63 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2009

**NOTIFICATION – VI**

In exercise of the powers conferred by sub-section (3) of Section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) hereby reduces with effect from the first day of April, 2009, the tax payable under the said Act to four per cent on the sale by,-

- (a) the Canteen Stores Department to the Regimental or unit run canteens;
- (b) the Canteen Stores Department to the members of the Armed Forces;
- (c) the Regimental or unit run canteens to the members of the Armed Forces; and
- (d) the regimental or unit run canteens to military pensioners and to the families of the deceased military pensioners, of the following goods, namely.-
  1. Toilet articles of all kinds.
  2. Television sets; and Audio and Video Cassette and Disc Players.
  3. Washing machines, refrigerators, microwave ovens and weighing scales.

By order and in the name of the  
Governor of Karnataka,

Sd/-  
(D.R.SHASHIDHAR)  
Under Secretary to Government,  
Finance Department (C.T.-1)



GOVERNMENT OF KARNATAKA

No .FD 63 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2009.

**NOTIFICATION – VII**

In exercise of the powers conferred by sub-section (1) of section 29 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), the Government of Karnataka hereby exempts the tax payable under the said Act by persons running educational institutions in respect of their branches teaching classes upto twelfth standard or pre-university Education with effect from the first day of April, 2009.

By order and in the name of the  
Governor of Karnataka,

Sd/-  
(D.R.SHASHIDHAR)  
Under Secretary to Government,  
Finance Department (C.T.-1)



GOVERNMENT OF KARNATAKA

No .FD 63 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 31.03.2009

**NOTIFICATION – VIII**

In exercise of the powers conferred by section 12-A of the Karnataka Tax on Luxuries Act, 1979 (Karnataka Act 22 of 1979), the Government of Karnataka hereby exempts the tax payable under said Act by the proprietors of marriage halls when industrial exhibitions are held in the said halls, with effect from the first day of April, 2009.

By order and in the name of the  
Governor of Karnataka,

Sd/-  
(D.R.SHASHIDHAR)  
Under Secretary to Government,  
Finance Department (C.T.-1)



GOVERNMENT OF KARNATAKA

No .FD 63 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, Dated: 30.03.2009.

**NOTIFICATION- IX**

In exercise of the powers conferred by sub-section (1) of section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby exempts with effect from the first day of April, 2009, the tax payable by a dealer under the said Act on the sale of Kannada Computer software.

By order and in the name of the  
Governor of Karnataka,

Sd/-  
(D.R.SHASHIDHAR)  
Under Secretary to Government,  
Finance Department (C.T.-1)



GOVERNMENT OF KARNATAKA

No. FD 63 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, Dated: 30.03.2009.

**NOTIFICATION- X**

In exercise of the powers conferred by sub-section (3) of section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby reduces with effect from the first day of April, 2009, the tax payable by a dealer under the said Act to four per cent on the sale of the following goods, namely:-

- (1) Organic Waste Converters; and
- (2) Plastic Tarpaulins.

By order and in the name of the  
Governor of Karnataka,

Sd/-  
(D.R.SHASHIDHAR)  
Under Secretary to Government,  
Finance Department (C.T.-1)



GOVERNMENT OF KARNATAKA

No. FD 65 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 16.04.2009.

NOTIFICATION

In exercise of the powers conferred by sub-section (i) of section 6 of the Mysore Betting Tax Act, 1932 (Mysore Act IX of 1932), the Government of Karnataka hereby specifies with effect from the first day of April, 2009, the tax payable under the said sub-section by a licensed bookmaker on bets made by backers in the enclosures set apart by the licensees in Bangalore and Mysore, in respect of on-course and off-course race meetings either within the state or out side the state specified in column (2) of the table below at the rates specified in column (3) thereof:

TABLE

1. Bangalore:-

(a) First enclosure:

Sl. No.	Nature of race meeting	Rate of tax
(1)	(2)	(3)
1	Bangalore Winter race, Meeting (on-course)	Twenty-five thousand rupees per day or twenty percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
2.	Bangalore summer race Meeting (on-course)	Twenty thousand rupees per day or twenty percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
3	Mumbai race Meeting (off-course)	Twenty-five thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
4	Pune race Meeting (off-Course)	Ten thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
5	Mysore Regular race Meeting (off-course)	Eight thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
6	Mysore Winter and Summer race Meeting (off-course)	Five thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
7	Hyderabad Regular race Meeting (off-course)	Eight thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not

		exceeding fifty thousand rupees per day.
8	Kolkata race Meeting (off-course)	Eight thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
9	Chennai race Meeting (off-course)	Two Thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
10	Ooty and any other off-Course race meeting	Five thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.

(b) Second enclosure:

Sl. No.	Nature of race meeting	Rate of tax
(1)	(2)	(3)
1	Bangalore Winter race Meeting (On-course)	Seven thousand rupees per day or twenty percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
2	Bangalore summer race Meeting (on-course)	Seven thousand rupees per day or twenty percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
3	Mumbai race Meeting (off-course)	Seven thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
4	Pune race Meeting (off-Course)	Five thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
5	Mysore Regular race Meeting (off-course)	Five thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
6	Mysore Winter and Summer race Meeting (off-course)	Three thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
7	Hyderabad Regular race Meeting (off-course)	Five thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.

8	Kolkata race Meeting (off-course)	Five thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
9	Chennai race Meeting (off-course)	One thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
10	Ooty and any other off-Course race meeting	Five thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.

## 2. Mysore:

Sl.No.	Nature of race meeting	Rate of tax
(1)	(2)	(3)
1	On-course race Meeting	Ten thousand rupees per day or twenty percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.
2	Off-course race Meeting	Five Thousand rupees per day or fifteen percent of the monies paid or agreed to be paid as bets, whichever is higher but not exceeding fifty thousand rupees per day.

By Order and in the name of the  
Governor of Karnataka,

Sd/-  
(K.MOHAN)  
Desk Officer,  
Finance Department (C.T-I)





GOVERNMENT OF KARNATAKA

No.FD 25 CET 2007

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 04.05.2009.

NOTIFICATION-I

In exercise of the powers conferred by Section 11-A of the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979) the Government of Karnataka, being of the opinion that it is necessary in public interest so to do, hereby exempts with immediate effect, the tax payable by a dealer undertaking an infrastructure project or any dealer authorized to execute works relating to an infrastructure project undertaken by another person, on entry of machinery, equipments and construction materials caused by him into a local area during the period of project implementation or three years from the date commencement of project implementation whichever is earlier, subject to the following conditions, namely:-

1. That, the dealer undertaking an infrastructure project shall produce a certificate issued by the Secretary, Infrastructure Development Department or his authorized nominee certifying,-
  - (a) that the project is recognized by the Infrastructure Development Department in terms of the Government Order No. IDD 32 IDD 2003, Dated 16.07.2007; and
  - (b) the date of commencement of the project.
  
2. The dealer authorized to execute works relating to an infrastructure project undertaken by another person shall produce a copy of the certificate issued by the Infrastructure Development Department to such person undertaking the infrastructure project along with the monthly statement of tax filed for the first month in which execution of the work commences and a declaration issued by the person undertaking infrastructure project along with the monthly statement of tax filed for every month beginning from the month in which work commences as under.-

“ I / we.....(Name and full address ) hereby declare that M/s.....(address).....with TIN/KTEG No.....is executing works contract relating to the infrastructure project.....(brief description of the infrastructure project) undertaken by me/us and the said dealer is eligible for exemption from payment of Entry Tax in terms .....of.....Notification.....No. FD.....CET.....dated.....the details of purchase of machinery, equipments and construction materials for use in the infrastructure project in the month of.....200.....are as under.-

Sl.No.	Description of Goods	Name and address of the seller	Invoice No. and date	Total Value	Date of entry into local area
(1)	(2)	(3)	(4)	(5)	(6)

Place:

Name, Signature and status of the  
Persons signing the declaration”

Date:

3. The value of any machinery or equipment eligible for tax exemption shall not be less than rupees twenty five lakhs as per the purchase invoice and in respect of construction materials, their value shall not be less than rupees one lakh in each invoice.

4. The assessing authority shall have the authority to verify and determine the eligibility of any certificate or claims relating to tax exemption under this notification.

By Order and in the name of the  
Governor of Karnataka,

Sd/---  
(K.MOHAN)  
Desk Officer,  
Finance Department (C.T-I)



GOVERNMENT OF KARNATAKA

No.FD 25 CET 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 04.05.2009.

NOTIFICATION-II

In exercise of the powers conferred by sub-section (1) of Section 5 of the Karnataka Special Tax on Entry of Certain Goods Act, 2004 (Karnataka Act 29 of 2004), the Government of Karnataka being of the opinion that it is necessary in the public interest so to do, hereby exempts which immediate effect tax payable by an importer undertaking an infrastructure project or any importer authorized to execute works in the infrastructure project undertaken by another person on entry of machinery, equipments and construction materials caused by him into a local area from outside the State, during the period of project implementation or three years from the date of commencement of project implementation whichever is earlier, subject to the following conditions, namely:-

1. The importer undertaking an infrastructure project shall produce a certificate issued by the Secretary, Infrastructure Development Department or his authorized nominee certifying,-
  - (a) that the project is recognized by the Infrastructure Development Department in terms of the Government Order No. IDD 32 IDD 2003, Dated 16.07.2007; and
  - (a) the date of commencement of the project.
2. The importer authorized to execute works relating to an infrastructure project undertaken by another person shall produce a copy of the certificate issued by the Infrastructure Development Department to such person undertaking the infrastructure project along with the monthly statement of tax filed for the first month in which execution of the work commences and a declaration issued by the person undertaking infrastructure project along with the monthly statement of tax filed for every month beginning from the month in which work commences as under.-

“ I / we.....(Name and full address ) hereby declare that  
M/s.....(address).....with TIN/KTEG  
No.....is executing works contract relating to the infrastructure  
project) ..... (brief description of the infrastructure project) undertaken  
by me/us and the said dealer is eligible for exemption from payment of Entry  
Tax in  
terms.....of.....Notification.....No.  
FD.....CET.....dated.....the details of  
purchase of machinery, equipments and construction materials for use in the  
infrastructure project in the month of.....200.....are as under.-

Sl.No.	Description of Goods	Name and address of the seller	Invoice No. and date	Total Value	Date of entry into local area
(1)	(2)	(3)	(4)	(5)	(6)

Place:

Name, Signature and status of the  
Persons signing the declaration”

Date:

3. The value of any machinery or equipment eligible for tax exemption shall not be less than rupees twenty five lakhs as per the purchase invoice and in respect of construction materials, their value shall not be less than rupees one lakh in each invoice.

4. The assessing authority shall have the authority to verify and determine the eligibility of any certificate or claims relating to tax exemption under this notification.

By Order and in the name of the  
Governor of Karnataka,

Sd/-  
(K.MOHAN)  
Desk Officer,  
Finance Department (C.T-I)



GOVERNMENT OF KARNATAKA

No. FD 05 CET 2009

Karnataka Government Secretariat,  
Vidhana Soudha  
Bangalore, dated 03.06.2009.

NOTIFICATION –I

In exercise of the powers conferred by Section 11-A of the Karnataka Tax on Entry of goods Act, 1979 (Karnataka Act 27 of 1979), the Government of Karnataka, being of the opinion that it is necessary in the public interest so to do, with effect from the first day of April, 2009 hereby exempts the tax payable under the said Act.-

- (i) on the entry of plant and machinery and capital goods for use including those brought for the purpose of establishing captive power generation plant, into a local area caused by a dealer who is a new industrial unit located in Zone-1 or Zone-2 or Zone-3 area as specified in the Government Order No CI 233 SPI 2008 dated 28<sup>th</sup> February, 2009 for a period of three years from the date of commencement of its project implementation; and
- (ii) on the entry of any goods for use as raw materials inputs, component parts and consumables (excluding petroleum products) into a local area caused by a dealer who is a new industrial unit located in Zone-1 or Zone-2 or Zone-3 area as specified in the Government Order No CI 233 SPI 2008 dated 28<sup>th</sup> February, 2009, for a period of five years from the date of commencement of commercial production of such unit.

Explanations:- (1) For the purpose of this Notification,

(a) "Capital goods" means plant including cold storage and similar plant, machinery, equipments, moulds, tools and jigs.

(b) A "New Industrial Unit" means a unit which has made new investments on fixed assets and includes an existing unit investing at least 50% of its original investment for undertaking expansion/diversification/modernization, in creation of new assets under the expansion/diversification/modernization programme.

NOTE: (1) (a) This Notification is applicable to all new and additional investments in expansion/diversification/modernization, made on or after 1<sup>st</sup> April, 2009 and on or before 31<sup>st</sup> March, 2014.

(b) this Notification is applicable only to-(i) manufacturing enterprises, and

- (ii) service enterprises listed in annexure- 3 to the Government order No. CI 233 SPI 2008 dated 28<sup>th</sup> February, 2009.

(2) this Notification shall not apply to:-

- (a) such of those industrial units which have already been granted a Package of Incentive and Concessions as per the previous policies.
- (b) a micro or small or medium or large scale or mega industrial unit from the date on which its registration with the Director of Industries and Commerce, Government of Karnataka is cancelled;
- (c) the ineligible industries listed in Annexure-4 to the Government Order No CI 233 SPI 2008 dated 28<sup>th</sup>February, 2009, irrespective of their location.

2. Procedure.- An industrial Unit claiming tax exemption under this Notification shall produce the following documents at the time of filing first monthly or quarterly statements under the Karnataka Tax on Entry of Goods Rules, 1979.-

(a) In the case of a new micro/small/medium/large scale/mega project Unit, a certificate in original issued by the Director of Industries and Commerce, Government of Karnataka or his authorized nominee, certifying,-

- (i) that it is a unit registered as such;
- (ii) the value of fixed assets in terms of land, building and plant and machinery and such other productive assets like tools, jigs and fixtures, dyes, utilities like boilers, compressors, diesel generating sets, cranes, material handling equipments and such other equipments which are directly related to production purpose on the date of commencement of commercial production;
- (iii) that no part of its fixed assets other than land and building is old/used/second-hand, with the exception of those imported from outside the country;
- (iv) the date on which investment and fixed assets had taken place;
- (v) the dates of commencement and completion of project implementation of the unit;
- (vi) the date of commencement of its commercial production;
- (vii) that it is eligible for exemption from payment of entry tax as per the Government Order No.CI 233 SPI 2008, dated 28<sup>th</sup> February, 2009; and
- (viii) the zone in which the unit is located and category under which the unit is eligible for tax exemption.

(b) In case of an existing unit making additional investment in expansion/ diversification/ modernization, a certificate in original issued by the Director of Industries and Commerce, Government of Karnataka or his authorized nominee, at the time of filing of first monthly or quarterly

statement under the Karnataka Tax on Entry of Goods Rules, 1979, after the commencement of expansion/ diversification/ modernization programme certifying the quantum of investment in fixed assets made for creating new assets under expansion/ diversification/ modernization programme and that the investment in expansion/diversification/ modernization has been made on or after first April,2009 and that it is eligible for entry tax exemption under the Government Order No. CI 233 SPI 2008, dated 28<sup>th</sup> February, 2009.

- (c) In each of the subsequent years for which tax exemption is claimed under this notification, the unit shall produce a certificate from the Director of Industries and Commerce, Government of Karnataka or his authorized nominee within sixty days of the commencement of the year certifying that the registration of the unit is valid for the year.

By Order and in the name of the  
Governor of Karnataka  
Sd/-  
(K.MOHAN)  
Desk Officer,  
Finance Department(C.T.-I)



GOVERNMENT OF KARNATAKA

No.FD 05 CET 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated 03.06.2009.

NOTIFICATION - II

In exercise of the powers conferred by Section 11-A of the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979), the Government of Karnataka being of the opinion that it is necessary in public interest so to do, with effect from 1<sup>st</sup> April,2009 hereby exempts the tax payable by one hundred per cent Export Oriented Units under the said Act on plant, machinery and capital goods brought into a local area for use in the manufacture or processing of goods by such units for a period of three years from the date of commencement of their project implementation, subject to following restrictions and conditions namely:-

- (ii) Such goods are put to use by the one hundred percent Export Oriented Unit in the manufacture or processing of goods in Karnataka and the goods so manufactured or processed are exported out of the territory of India;
- (iii) The one hundred percent Export Oriented Unit shall export its entire production of goods subject to relaxation permitted by Government of India from time to time;
- (iv) Where for any reason, the one hundred percent Export Oriented Unit fails to comply with the condition (ii) above, it shall immediately cease to be eligible for the benefit of this notification;

Explanation.- For the purpose of this notification.-

- (1) **“One hundred percent Export Oriented Unit”** is one which undertakes export of its entire production of goods subject to relaxation as permitted by Government of India from time to time. Such units may be set up either under the Export Oriented Unit or under EPIP (Export Promotion Industrial Park) Scheme or under the EHTP (Electronic Hardware Technology Park) Scheme or Software Technology Park Scheme or Special Economic Zone;
- (2) **“Export”** means export as defined in sub-sections (1) and (3) of Section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)
- (3) Eligibility to exemption of tax under this notification is restricted to one hundred per cent Export Oriented Units covered under the package of incentives and concessions as per Government Order No. CI 233 SPI 2008, dated 28<sup>th</sup> February, 2009.
- (4) Any unit whose project implementation commences on or before 31<sup>st</sup> March, 2014, shall be eligible for tax exemption till the expiry of three years from such date.

**Procedure** .- The one hundred percent Export Oriented Unit claiming exemption under this Notification shall, produce before its Assessing Authority:



- (i) Certificate issued by the Director of Industries and Commerce, Government of Karnataka or by an authority of the Government of India certifying that it is registered as one hundred per cent Export Oriented Unit; and eligible for the concessions and incentives as per G.O No. CI 233 SPI 2009, dated 28<sup>th</sup> February, 2009 and containing the date of commencement of its project implementation.
- (ii) The said certificate shall be produced , in proof of it being valid, in each year, within sixty days of commencement of the year.

By Order and in the name of the  
Governor of Karnataka,

Sd/-  
(K.MOHAN)  
Desk Officer,  
Finance Department (C.T.-I)



GOVERNMENT OF KARNATAKA

No.FD 05 CET 2009

Karnataka Government Secretariat,  
Vidhana Soudha  
Bangalore, dated 03.06.2009.

NOTIFICATION –III

In exercise of the powers conferred by Section 11-A of the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979), the Government of Karnataka being of the opinion that it is necessary in public interest so to do, with effect from first day of April, 2009 hereby exempts the tax payable by a dealer who is an industrial unit and who exports outside the territory of India, a minimum of 25% of the total value of the goods manufactured and disposed of in a year, for a period of three years from the date of commencement of its commercial production on the entry of raw materials, inputs, component parts and consumables (excluding petroleum products) caused into a local area by him, subject to following conditions and restrictions,-

- (i) Units shall be located in Zone 1, 2 or 3 of Annexure-1 to the Government order No. 233 SPI 2008, dated 28<sup>th</sup> February,2009.
- (ii) In respect of Units located in Zone 4 of Annexure-1 to the Government order No. CI 233 SPI 2008, dated 28<sup>th</sup> February, 2009, the exemption of entry tax under this notification shall be restricted to 50% of tax payable by such units on the entry of raw materials, inputs, component parts and consumables (excluding petroleum products)
- (iii) The tax exemption under this notification shall be limited to the tax payable on the goods specified which are used in the manufacture or processing of the goods in the unit in Karnataka and the goods so manufactured or processed are exported out of the territory of India.
- (iv) For the purposed of this Notification “Export” means export as defined under sub-sections (1) and (3) of Section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).
- (v) Any unit whose project implementation commences on or before 31<sup>st</sup> March,2014, shall be eligible for tax exemption till the expiry of three years from such date.

Procedure.- The Industrial unit claiming tax exemption under this notification shall produce before its Assessing Authority a certificate issued by the Director of Industries and Commerce, Government of Karnataka or his authorized nominee, certifying that,-

- (a) The unit is registered as an EOU.
- (b) The unit is eligible for incentives and concessions in terms of the Government order No. CI 233 SPI 2008, dated 28<sup>th</sup> February, 2009.

(c) The said certificate shall be produced by the unit, in proof of it being valid, in each assessment year, within sixty days of commencement of the assessment year.

By Order and in the name of the  
Governor of Karnataka,

Sd/--  
(K.MOHAN)  
Desk Officer,  
Finance Department (C.T.-I)



GOVERNMENT OF KARNATAKA

No.FD 05 CET 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 03.06.2009.

NOTIFICATION-IV

In exercise of the powers conferred by sub-Section (2) of Section 11-A of the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979) read with section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899) the Government of Karnataka, being of the opinion that it is necessary so to do, hereby amends the Notification No. FD 29 CET 2006(1), dated 17<sup>th</sup> January, 2007 published in the Karnataka Gezette Extra-ordinary dated 17<sup>th</sup> January 2007, with effect from the first day of April, 2009 as follows, namely,-

In the said Notification, in the Explanation, in clause (b) after the words “fixed assets and includes”, the words “an existing unit undertaking expansion or diversification or modernization and making additional investment of at least fifty percent of the original investment of such unit and” shall be inserted.

By Order and in the name of the  
Governor of Karnataka,

Sd/---  
(K.MOHAN)  
Desk Officer,  
Finance Department (C.T.I)



GOVERNMENT OF KARNATAKA

No.FD 67 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 26.05.2009 .

NOTIFICATION-I

In exercise of the powers conferred by section 11-A of the Karnataka Tax on Entry of Goods Act,1979 ( Karnataka Act 27 of 1979), the Government of Karnataka, being of the opinion that it is necessary in the public interest so to do, hereby exempts the tax payable under the said act,

(i) On entry of any specified goods excluding petroleum products into a local area by a dealer who is a developer or co-developer of a Special Economic Zone for use in the authorized operations in the entire area of Special Economic Zone ; and

(ii) On entry of any specified goods excluding petroleum products into a local area by a unit located in a Special Economic Zone for use in its set up, operation or maintenance or for use in manufacture, trading ,production, processing , assembling, repairing, reconditioning, re-engineering or packing, subject to the following procedure:

Procedure.- The developer or co-developer of the Special Economic Zone or the unit located in the Special Economic Zone shall furnish, along with the monthly or quarterly statement filed under the Karnataka Tax on Entry of Goods Rules, 1979 for the first month or quarter in which tax exemption is claimed, a certificate issued by the Director of Industries and Commerce, Government of Karnataka or his authorized nominee certifying that he is eligible for exemption from payment of entry tax as per Government Order No. C I 114 SPI 2007, dated : 28.02.2009.

By Order and in the name of the  
Governor of Karnataka.

( K. MOHAN )

Desk Officer,  
Finance Department (C.T.-I)



GOVERNMENT OF KARNATAKA

No.FD 265 CSL 2008

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.05.2009 .

NOTIFICATION

Whereas, the draft of the following rules further to amend the Karnataka Value Added Tax Rules, 2005 was published as required by Sub- Section (1) of section 88 of the Karnataka Value Added Tax Act, 2003 ( Karnataka Act 32 of 2004) in Notification No. FD 265 CSL 2008, dated 12-2-2009 published in part IV-A of the Karnataka Gazette (Extraordinary) No 68 dated 12<sup>th</sup> February 2009, inviting objections and suggestions from all the persons likely to be affected thereby and notice was given that the said draft will be taken into consideration after thirty days from the date of its publication in the Official Gazette.

And whereas, the said Gazette was made available to the public on 12<sup>th</sup> February,2009.

And whereas, no objections or suggestions have been received in respect of the said draft rules by the Government;

Now, therefore, in exercise of the powers conferred by section 88 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka Hereby makes the following rules further to amend the Karnataka Value Added Tax Rules, 2005 namely,-

RULES

1. Title and Commencement.- (1) These rules may be called the Karnataka Value Added Tax (Fourth Amendment) Rules, 2009.  
(2) They shall come into force from the date of their publication in the Official Gazette.
2. Amendment of rule 168 .- In rule 168 of the (Karnataka Value Added Tax Rules. 2005 in sub- rule (2), Clause (a) shall be omitted;

By Order and in the name of the  
Governor of Karnataka,

( K. MOHAN)  
Desk Officer,  
Finance Department ( C. T. - I )



GOVERNMENT OF KARNATAKA  
(Department Of Commercial Taxes)

No. KSA CR. 155/ 2007-08

Office of the Commissioner of  
Commercial Taxes in Karnataka  
Gandhinagar, Bangalore-56000  
Dated: 08-06-2009

NOTIFICATION

In exercise of the powers under clause (b) of sub-rule (3) of Rule 33 of the Karnataka Value Added Tax Rules, 2005, it is hereby notified that, commencing from the tax period of the month of June, 2009,-

- (1) Every dealer registered under the Karnataka Value Added Tax Act, 2003 who is effecting sale of any goods in the course of export outside the territory of India; and
- (2) Every dealer registered under the Karnataka Value Added Tax Act, 2003 who is claiming deduction of input tax of five lakh rupees or more under section 10 of the said Act for the year ending 31<sup>st</sup> March, 2008 or in any subsequent year as declared in the monthly returns filed for that year, shall enter in the website: <http://vat.kar.nic.in/>, the details of-
  - (i) his purchase of goods made within the State from other registered dealers in respect of which he is eligible to claim refund or deduction of input tax,
  - (ii) his sales of goods in the course of export outside the territory of India, and
  - (iii) his sales of goods made to other registered dealers in the State, on or before the 20<sup>th</sup> day of the succeeding month in the following manner:
    - (a) The dealer shall operate his account in the website using the user name and password communicated to him by the Commissioner and in case such user name and password is not communicated by 30<sup>th</sup> June,2009, he shall obtain the same from the Commissioner or from the jurisdictional Local VAT officer or VAT Sub-officer.
    - (b) He shall follow the procedure and instructions as specified in the website to enter the details specified in clauses (i), (ii) and (iii) above.

Explanation: This notification shall not be applicable to those dealers who are covered by earlier notifications already issued under clause (b) of sub-rule (3) of Rule 33 of the Karnataka Value Added Tax Rules, 2005.

( B. A. HARISH GOWDA )  
Commissioner of Commercial Taxes  
in Karnataka , Bangalore





GOVERNMENT OF KARNATAKA

No. FD 67 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 26.05.2009

NOTIFICATION- II

In Exercise of the powers conferred by Sub-Section (1) of Section 5 of the Karnataka Special Tax on Entry of Certain Goods Act, 2004, (Karnataka Act 29 of 2004), the Government of Karnataka , being of the opinion that it is necessary in the interest of public so to do, hereby exempts the tax payable under the said act.

- (i) On entry of any notified goods excluding petroleum products into a local area by a importer who is a developer or co-developer of a Special Economic Zone for use in the authorized operations in the entire area of Special Economic Zone; and
- (ii) On entry of any notified goods excluding petroleum products into a local area by an importer who is an unit located in the processing area of the Special Economic Zone for use in its set up, operation or maintenance or for use in manufacture, trading, production, processing, assembling, repairing, reconditioning, re-engineering or packing, in the Special Economic Zone area, subject to the following procedure;

Procedure.- The developer or co-developer of the Special Economic Zone or the unit located in the Special Economic Zone shall furnish along with the monthly or quarterly statement filed as per rules made under the said Act for the first month or quarter in which tax exemption is claimed, a certificate issued by the Director of Industries and Commerce, Government of Karnataka or his authorized nominee certifying that he is eligible for exemption from payment of entry tax as per Government Order No. CI 114 SPI 2007, dated; 28.02.2009.

By Order and in the name of the  
Governor of Karnataka

( K MOHAN )  
Desk Officer.  
Finance Department (C.T.-I )



# GOVERNMENT OF KARNATAKA

No. FD 20 CRC 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated : 20.07.2009

## NOTIFICATION

The draft of the following rules further to amend the Mysore Betting Tax Rules, 1933 which the Government of Karnataka proposes to make in exercise of the powers conferred by section 10 of the Mysore Betting Tax Act, 1932 (Mysore Act IX of 1932) is hereby published as required by sub-section (1) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after fifteen days from the date of its publication in the official Gazette.

Any objection or suggestion which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above will be considered by the State Government. The Objections and suggestions may be addressed to the Principal Secretary to the Government, Finance Department, Vidhana Soudha, Bangalore-560001.

## DRAFT RULES

**1. Title and Commencement.-** (1) These rules may be called the Mysore Betting Tax (Karnataka Amendment) Rules, 2009.

(2) They shall come into force with effect from the first day of April 2009.

**2. Insertion of rule 5A.-** After rule 5 of Mysore Betting Tax Rules, 1933 (hereinafter referred to as the said rules), the following shall be inserted, namely:-

**“5A.** The licensed book maker shall be deemed to have accepted bets from backers on the day of a race meeting for which he has been licensed or permitted under rule 3, unless he has informed, at least two days prior to such day of race meeting to the authority prescribed under sub-rule (2) of rule I that he does not intend to accept bets from backers on such day and furnishes a certificate to that effect in Form B-I issued by the Secretary or authorized officer of the Racing Club certifying that he has not accepted bets from backers on such day”.

**3. Substitution of Form B.-** For Form B of the said rules, the following shall be substituted, namely:-

**“ FORM-B**  
(See Rule 6)

1. Name and address of the book maker:
2. Racing Club in which he is permitted or licensed to accept bets :
3. Enclosure in which he is permitted or licensed to accept bets:
4. Date of race meeting:
5. Race in respect of which bets accepted:
6. Total amount of moneys paid or agreed to be paid to the bookmaker by way of bets:
7. percentage of tax:
8. Tax payable on percentage basis :
9. Amount of tax payable as notified : Rs:
10. Particulars of tax paid : Rs.

Challan	No.
Date	
Paid at	

I/We hereby declare that the particulars furnished above are true and complete.

Date:

Place:

**Signature**

Name and Designation

Status:

**CERTIFICATE**

Certificated that the particulars furnished above are correct and complete.

Date:

Place:

Signature

Name and Designation of the  
Secretary or authorized officer  
of the Racing Club.”

**3. Insertion of new Form B-1:-** After Form B of the said rules, so amended, the following shall be inserted, namely.-

**“FORM-B- 1**

(See Rule 5 A)

Certified that..... (Name and address of the bookmaker) permitted or  
Licensed to accept bets in.....enclosure has not accepted any bets from  
backers on.....(mention the date of race meeting ) in.....Club.

Date:

Place:

Signature

Name and Designation of the  
Secretary or authorized officer  
Of the Racing Club.”

By Order and in the name of the  
Governor of Karnataka,

( K. MOHAN )  
Desk Officer,  
Finance Department ( C.T.- I )



GOVERNMENT OF KARNATAKA  
(Department of Commercial Taxes)

No. KSA/CR-86/09-10

Office of the Commissioner of  
Commercial Taxes, VTK Building,  
1<sup>st</sup> Main Road, Gandhinagar,  
Bangalore, dated: 27.08.2009

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 18-A of the Karnataka Value Added Tax Act, 2003, it is specified with immediate effect that a dealer registered under the said Act purchasing glass bottles for use by him in the bottling of liquor including wine and beer from another dealer registered under the said Act, shall deduct tax at source as specified under the said section.

(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes  
in Karnataka, Bangalore.



GOVERNMENT OF KARNATAKA  
(Department of Commercial Taxes)

No. KSA/CR-248/08-09

Office of the Commissioner of  
Commercial Taxes in Karnataka,  
Gandhinagar, Bangalore -560009  
Date: 28.08.2009

NOTIFICATION

In exercise of the powers under sub-rule (aaaaa) of Rule 6 of the Central Sales Tax (Karnataka) Rules, 1957, considering it necessary to provide an option of self-printing of declarations in Form C to the dealers covered by the notification No.KSA.CR.248/08-09, dated 21<sup>st</sup> March, 2009 issued under the said sub-rule, in partial modification of the said notification, it is hereby notified that with effect from 10<sup>th</sup> day of September, 2009, every dealer specified under the said notification shall be issued the declaration in Form C sought in the following manner:

- (i) Every such dealer shall log on to the website <http://vat.kar.nic.in/>.
- (ii) Using the user name and password communicated to him by this office, every such dealer shall proceed to file his request for issue of declarations in Form C in such website. He shall also indicate in the website his option whether he would like to print the form himself or would like the Local VAT Officer (LVO) or VAT Sub Officer (VSO) to print it.
- (iii) The declarations in Form C sought by the dealer would be approved Electronically by the concerned LVO or VSO within three working days from the date of his successful request.
- (iv) After such approval, the dealer can print the declaration in Form C in triplicate on A4 size paper of not less than 75 gsm. Each declaration form so printed will have a unique number assigned on it. After printing, The dealer can have the seal of the Department of Commercial Taxes affixed by producing it before the LVO or VSO concerned.
- (v) In cases where the dealer has opted for printing of the form by the LVO or VSO, the C Form declarations sought by the dealer would be printed by The LVO or VSO concerned. Subject to payment of the prescribed fee, such forms would be dispatched to the dealer within three working days from the day of his successful request. Any dealer wishing to collect the C Form declarations personally should indicate his preference for such mode of delivery at the time of filling in his request for their issue in the website. Such dealer can collect the declarations from the jurisdictional LVO or VSO on the fourth working day.

(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes  
in Karnataka, Bangalore.



**Government of Karnataka**

No. FD 277 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 29.12.2009

**NOTIFICATION**

In exercise of the powers conferred by Entry 20 of Third Schedule of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) read with clause (a) of sub-section (1) of section 4 of the said Act, the Government of Karnataka hereby notify that with immediate effect, 'vertical planetary mixer' having sub-heading number 8474 under the Central Excise Tariff Act, 1985 (Central Act 5 of 1986) to be the capital goods for the purpose of the said entry.

By Order and in the name of the  
Governor of Karnataka,

**(K.MOHAN)**  
Desk Officer,  
Finance Department (C.T.-I)



## Government of Karnataka

No. FD 13 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 03.09.2009

### NOTIFICATION

Whereas, the draft of the following rules further to amend the Karnataka Value Added Tax Rules, 2005, was published as required by sub-section (1) of section 88 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) in Notification No. FD 13 CSL 2009, dated 3<sup>rd</sup> April 2009 in Part-IV-A of the Karnataka Gazette (Extraordinary No.200) dated 3<sup>rd</sup> April 2009, inviting objections or suggestions from all the persons likely to be affected thereby and notice was given that the said draft will be taken in to consideration, after fifteen days from the date of its publication in the Official Gazette.

And, whereas, the said Gazette was made available to the public on 3<sup>rd</sup> April 2009.

And, whereas, no objections and suggestions have been received in respect of the said draft rules by the Government.

Now, therefore, in exercise of the powers conferred by Section 88 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby makes the following rules further to amend the Karnataka Value Added Tax Rules, 2005 namely,-

### RULES

**1. Title and Commencement.-** (1) These rules may be called the Karnataka Value Added Tax (Amendment) Rules, 2009.

(2) They shall come into force from the date of their publication in official Gazette.

**2. Amendment of rule 33.-** In the Karnataka Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 33, in sub-rule (3), in clause (b), in item (ii), after the words “in the State”, the words “and sales made in the course of export out of the territory of India or in the course of inter-state trade or commerce or transfer of goods to any place outside the State other than by way of sale” shall be inserted.

**3. Amendment of rule 127.-** In rule 127 of the said rules, in sub-rule (1), in the proviso, after the words “in the State”, the words “and sales made in the course of export out of the territory of India or in the course of Inter- State trade or commerce or transfer of goods to any place outside the State other than by way of sale” shall be inserted.

**4. Amendment of rule 128.-** In rule 128 of the said rules, in sub-rule (1), in the proviso, after the words “in the State”, the words “and sales made in the course of export out of the territory of India or in the course of inter- State trade or commerce or transfer of goods to any place outside the State other than by way of sale” shall be inserted.

**5. Amendment of rule 157.-** In rule 157 of the said rules, after sub-rule (2), the following shall be inserted, namely,-



- “(2-A) (a) The Commissioner may notify a website from which the delivery note in Form VAT 505 shall be obtained, by the class of dealers among the registered dealers as he may specify, in the manner and subject to such conditions, as may be specified therein lieu of obtaining or issuing delivery note in Form VAT 505 or 515 in the manner specified in sub-rule (2); and
- (b) The class of dealers notified under clause (a) who were permitted issue the delivery note in Form VAT 515 under clause (c) of sub-rule (1), shall cease to issue such delivery note in Form VAT 515 from the date of issue of notification under the clause (a)”.

By Order and in the name of the  
Governor of Karnataka,

**(K.MOHAN)**  
Desk Officer,  
Finance Department (C.T.-I)



## Government of Karnataka

No. FD 220 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 24.09.2009

### NOTIFICATION

The draft of the following rules further to amend the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976 which the Government of Karnataka proposes to make in Exercise of the powers conferred by section 33 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976) is hereby published as required by sub-section (1) for the information of all the persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after thirty days from the date of its publication in the Official Gazette.

Any objection or suggestion which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above will be considered by the State Government. Objections and suggestions may be addressed to the Principal Secretary to Government, Finance Department, Vidhana Soudha, Bangalore-560 001.

### DRAFT RULES

**1. Title and commencement.-** (1) These rules may be called the Karnataka Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2009.

(2) They shall come into force from the date of their publication in the Official Gazette.

**2. Substitution of Form 4.-** In the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976 (hereinafter referred to as the said rules), for Form 4, the following shall be substituted, namely:-

Form 4

[See rule 4(4)]

Certificate of Enrolment issued under the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976

Enrolment No.....

Date of enrolment.....

This is to certify that (Name of proprietor/partners/others) ..... engaged in the Profession/Trade/Calling (Name and style of business/profession) ..... Located at (Place of business / profession) ..... has been enrolled under the above mentioned Act.

The holder of this Certificate has additional places of work (branches), at the following address in the State

- 1.
- 2.

The holder of the certificate shall pay the tax at the rates specified in the schedule to the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 or at such rates as may be revised from time to time on or before the 30<sup>th</sup> April of every year/on or before thirty days from the date of first enrolment in the manner prescribed under rule 19 of the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976.

Office Seal

Place:

Signature

Date:

Designation

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**\*Note:** 1. Professions Tax is also payable for each branch as per Explanation to Section 2(h) read with Explanation VI to the Schedule of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

2. Professions Tax is not payable by an individual who has attained the age of sixty five years.”

**3. Amendment of Form 5-A.-** In Form 5-A of the said rules, in item (5),

- (1) in sub-item (b), in column (3), for the letters and figures “Rs.30.00”, the word “Exempted” shall be substituted;
- (2) in sub-item (c), in column (3), for the letters and figures “Rs.60.00”, the word “Exempted” shall be substituted;
- (3) in sub-item (d), in column (3), for the letters and figures “Rs.100.00”, the word “Exempted” shall be substituted;

By Order and in the name of the  
Governor of Karnataka,

**(K.MOHAN)**  
Desk Officer,  
Finance Department (C.T.-I)



## Government of Karnataka

No. FD 20 CRC 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 06.10.2009.

### NOTIFICATION

Whereas, the draft of the following rules further to amend the Mysore Betting Tax Rules, 1933, was published as required by sub-section (1) of Section 10 of the Mysore Betting Tax Act, 1932 (Mysore Act IX of 1932) in Notification No. FD 20 CRC 2009, dated 20<sup>th</sup> July, 2009 in Part-IVA of the Karnataka Gazette (Extra ordinary No. 542), dated 20<sup>th</sup> July, 2009 inviting objections or suggestions from all the persons likely to be affected thereby and notice was given that the said draft will be taken into consideration, after fifteen days from the date of its publication in the official Gazette.

Whereas, the said Gazette was made available to the public on 20<sup>th</sup> July, 2009.

And whereas, no objections and suggestions have been received in respect of the said draft rules by the Government.

Now therefore, in exercise of the powers conferred by section 10 of the Mysore Betting Tax Act, 1932 (Mysore Act IX of 1932), the Government of Karnataka hereby makes the following rules further to amend the Mysore Betting Tax Rules, 1933, namely:-

### RULES

**1. Title and commencement.-** (1) These rules may be called the Mysore Betting Tax (Karnataka Amendment) Rules, 2009.

(2) They shall come into force with effect from the first day of April 2009.

**2. Insertion of new rule 5A.-** After rule 5 of the Mysore Betting Tax Rules, 1933 (hereinafter referred to as the said rules), the following shall be inserted, namely:-

**“5A.** The licensed book maker shall be deemed to have accepted bets from backers on the day of a race meeting for which he has been licensed or permitted under rule 3, unless he has informed, at least two days prior to such day of race meeting to the authority prescribed under sub-rule (2) of rule 1 that he does not intend to, accept bets from backers on such day and furnishes a certificate to that effect in Form B-1 issued by the Secretary or authorized officer of the Racing Club certifying that he has not accepted bets from backers on such day.”

**3. Substitution of Form B.-** For Form B of the said rules, the following shall be substituted, namely:-

**“FORM-B**  
(See rule 6)

1. Name and address of the book maker :
  2. Racing Club in which he is permitted  
or licensed to accept bets :
  3. Enclosure in which he is permitted or  
licensed to accept bets :
  4. Date of race meeting :
  5. Race in respect of which bets accepted :
  6. Total amount of moneys paid or agreed  
to be paid to the bookmaker  
by way of bets :
  7. Percentage of tax :
  8. Tax payable on percentage basis :
  9. Amount of tax payable as notified : Rs.
  10. Particulars of tax paid : Rs.
- Challan No.                      Date  
Paid at

I/We hereby declare that the particulars furnished above are true and complete.

Date: \_\_\_\_\_ Signature  
Place: \_\_\_\_\_ Name and Designation  
Status:

**CERTIFICATE**

Certificated that the particulars furnished above are correct and complete.

Date: \_\_\_\_\_ Signature  
Place: \_\_\_\_\_ Name and Designation of the  
Secretary or authorized officer  
Of the Racing Club.”

**3. Insertion of new Form B-1.-** After Form B of the said rules, so amended, the following shall be inserted, namely.-

**“FORM-B-1**  
(See rule 5A)

Certified that ..... (Name and address of the bookmaker) permitted or license to accept bets in ..... enclosure has not accepted any bets from backers on ..... (mention the date of race meeting) in ..... Club.

Date:  
Place:

Signature  
Name and Designation of the  
Secretary or authorized officer  
Of the Racing Club.”

By Order and in the name of the  
Governor of Karnataka,

**(K.MOHAN)**  
Desk Officer,  
Finance Department (C.T.-I)



**Government of Karnataka**

No. FD 175 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 15.10.2009.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby exempts with immediate effect, the tax payable by a dealer under the said Act on the sale of white or refined sugar imported from outside Act on the sale of white or refined sugar imported from outside the country till 31<sup>st</sup> March 2010.

By Order and in the name of the  
Governor of Karnataka,

**(K.MOHAN)**  
Desk Officer,  
Finance Department (C.T.-I)





**Government of Karnataka**

No. FD 126 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 23.10.2009.

**NOTIFICATION-I**

In exercise of the powers conferred by sub-section (1) of section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby exempts with immediate effect, the tax payable under the said Act on the sale of goods to the Asian Development Bank, its representatives and officials for the official use of the Asian Development Bank or its representatives or officials, subject to the following conditions and procedures, namely:-

- (1) The Asian Development Bank or its representatives or officials shall claim refund of tax paid on goods purchased from any registered dealer in the State, where the tax paid is not less than one thousand rupees in respect of each tax invoice issued by such dealer;
- (2) Application for refund shall be made in the following form to the Commissioner of commercial Taxes within sixty days from the date of purchase, together with the tax invoices.

**Application for refund of tax paid under the Karnataka Value Added Tax Act, 2003 by Asian Development Bank, its representatives and officials**

To,  
The Commissioner of Commercial Taxes,  
Vanijya Therige Karyalaya, Gandhinagar, Bangalore-560 009.

Sir,

I/We have purchased goods for official use and request the refund of the Value Added Tax paid by me/us as detailed below, which are supported by original tax invoices attached.

Net value of goods taxable at 12.5%	Rs.	Amount of VAT paid	Rs.
Net value of goods taxable at 4%	Rs.	Amount of VAT paid	Rs.
Total	Rs.		Rs.

I/we certify that the purchases made relate to official expenditure of the Asian Development Bank or expenditure incurred for work relating to the projects undertaken by the Asian Development Bank.

Place:  
Date:

Signature and name of the applicant  
Designation:

- (3) The Commissioner of Commercial Taxes on being satisfied that the claim for refund is valid and admissible shall pass orders for such refund of the amount or any part thereof by the Local Value Added Tax Officer as may be authorized by him in this regard.

By Order and in the name of the  
Governor of Karnataka,

**(K.MOHAN)**  
Desk Officer,  
Finance Department (C.T.-I)



**Government of Karnataka**

No. FD 126 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 23.10.2009.

**NOTIFICATION-II**

In exercise of the powers conferred by sub-section 12-A of the Karnataka Tax on Luxuries Act, 1979 (Karnataka Act 22 of 1979), the Government of Karnataka being of the opinion that it is necessary in the public interest so to do, hereby exempts with immediate effect, the tax payable under the said Act by the proprietors of hotels towards any luxury provided to representatives or officials of the Asian Development Bank.

By Order and in the name of the  
Governor of Karnataka,

**(K.MOHAN)**  
Desk Officer,  
Finance Department (C.T.-I)



## Government of Karnataka

No. FD 38 CSL 2009

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 03.11.2009.

### NOTIFICATION

Whereas, the draft of the following rules further to amend the Karnataka Value Added Tax Rules, 2005, was published as required by sub-section (1) of section 88 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) in Notification No. FD 38 CSL 2009, dated 2<sup>nd</sup> September 2009, in Part-IV-A of the Karnataka Gazette (Extraordinary No.773) dated: 2<sup>nd</sup> September 2009, inviting objections or suggestions from all the persons likely to be affected thereby and notice was given that the said draft will be taken in to consideration, after fifteen days from the date of its publication in the Official Gazette.

And, whereas, the said Gazette was made available to the public on 2<sup>nd</sup> September 2009.

And whereas, no objections and suggestions have been received in respect of the said draft rules by the Government.

Now, therefore, in exercise of the powers conferred by Section 88 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby makes the following rules further to amend the Karnataka Value Added Tax Rules, 2005 namely.-

### RULES

**1. Title and commencement.-** (1) These rules may be called the Karnataka Value Added Tax (Third Amendment) Rules, 2009.

(2) They shall come into force from the date of their publication in the official Gazette.

**2. Amendment of rule 34.-** In the Karnataka Value Added Tax Rules, 2005, in rule 34, in sub rule (2), after the words "Chartered Accountant", the words "or a Cost Accountant" shall be inserted.

By Order and in the name of the  
Governor of Karnataka,

(K.MOHAN)  
Desk Officer,  
Finance Department (C.T.-I)



**Government of Karnataka**  
**(DEPARTMENT OF COMMERCIAL TAXES)**

No. KSA.CR.142/09-10

Office of the  
Commissioner of Commercial Taxes  
In Karnataka, Gandhinagar,  
Bangalore, dated: 18.11.2009.

**NOTIFICATION**

In exercise of the powers conferred by clause (a) of sub-rule (1) of Rule 157 of the Karnataka Value Added Tax Rules, 2005, it is hereby notified that, with effect from 25<sup>th</sup> day of November, 2009, the following goods shall be carried, whether as a result of sale or not, on the strength of a delivery note in Form VAT 505 issued by the registered dealer, who is the consignor or owner of such goods, namely:-

- (1) Pepper.
- (2) Slabs and tiles of granite.
- (3) Slabs and tiles of marble.

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



ಕರ್ನಾಟಕ ಸರ್ಕಾರ  
ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಇಲಾಖೆ

ಸಂಖ್ಯೆ: ಕೆಎಸ್.ಎ. ಸಿಆರ್.228/2008-09

ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಆಯುಕ್ತರವರ ಕಛೇರಿ,  
ಗಾಂಧಿನಗರ, ಬೆಂಗಳೂರು,  
ದಿನಾಂಕ:31-12-2009

ಅಧಿಸೂಚನೆ

2005ರ ಕರ್ನಾಟಕ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ನಿಯಮಾವಳಿಯ ನಿಯಮ 157ರ ಉಪ ನಿಯಮ (2-ಎ)ರ ಅಡಿ ಪ್ರದತ್ತ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, 2010ರ ಜನವರಿ ಒಂದನೇ ದಿನದಿಂದ ಜಾರಿಯಾಗುವಂತೆ ಈ ಮೂಲಕ ಅಧಿಸೂಚಿಸುವುದೇನೆಂದರೆ, 2003ರ ಕರ್ನಾಟಕ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿನಿಯಮದಡಿ ನೋಂದಾಯಿತರಾದಂತಹ ಯಾವ ವ್ಯಾಪಾರಿಯು ಸರಕು ಸಾಗಾಣಿಕೆಗೆ ನಮೂನೆ ವ್ಯಾಟ್ 505 ಅಥವಾ ನಮೂನೆ ವ್ಯಾಟ್ 515ರಲ್ಲಿಯ ರವಾನೆ ಚೀಟಿಯನ್ನು ಹೊಂದಲು ಬಾಧ್ಯನಾಗಿರುತ್ತಾನೋ ಅಂತಹ ವ್ಯಾಪಾರಿಯು ಆ ಸರಕು ಸಾಗಾಣಿಕೆಗೆ ನಮೂನೆ ವ್ಯಾಟ್ 505ರ ರವಾನೆ ಚೀಟಿಯನ್ನು ವಿದ್ಯುನ್ಮಾನ ವಿಧಾನದಲ್ಲಿ ಕೆಳಗಿನ ಕ್ರಮದಂತೆ ಪಡೆಯಬಹುದು.

1) ಅಂತಹ ಪ್ರತಿಯೊಬ್ಬ ವ್ಯಾಪಾರಿಯು <http://vat.kar.nic.in> ಜಾಲತಾಣ(website)ಕ್ಕೆ ಸಂಪರ್ಕ ಹೊಂದುವುದು.

2) ವ್ಯಾಪಾರಿಯು ಕ್ಷೇತ್ರ ವ್ಯಾಪ್ತಿಯಿರುವ ಸ್ಥಳೀಯ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ ಅಥವಾ ಉಪ ಮೌಲ್ಯ ವರ್ಧಿತ ಅಧಿಕಾರಿಯು ಒದಗಿಸಿದ “ಬಳಕೆದಾರನ ಹೆಸರು” (‘user name’) ಮತ್ತು “ಸಂಕೇತ ಪದ” (‘password’) ಗಳನ್ನು ಉಪಯೋಗಿಸಿ ಜಾಲತಾಣದಲ್ಲಿರುವ ಸೂಚನೆಗಳನ್ವಯ ನಮೂನೆ ವ್ಯಾಟ್ 505ರ ರವಾನೆ ಚೀಟಿಯನ್ನು ಪಡೆಯತಕ್ಕದ್ದು.

3) ವಿದ್ಯುನ್ಮಾನ ವಿಧಾನದಲ್ಲಿ ಪಡೆದ ಪ್ರತಿ ನಮೂನೆ ವ್ಯಾಟ್ 505ರಲ್ಲಿಯ ರವಾನೆ ಚೀಟಿಯು ಒಂದು ವಿಶಿಷ್ಟ ಸಂಖ್ಯೆಯನ್ನು ಹೊಂದಿರುತ್ತದೆ. ಸರಕುಗಳನ್ನು ಯಾವ ಸ್ಥಳದಿಂದ ಸಾಗಾಣಿಕೆ ಮಾಡಬೇಕಾಗಿದೆಯೋ ಆ ಸ್ಥಳದಲ್ಲಿ ಅಂತರ್ಜಾಲ/ಗಣಕಯಂತ್ರ ಲಭ್ಯವಿಲ್ಲದ ಕಾರಣದಿಂದಾಗಿ ನಮೂನೆ ವ್ಯಾಟ್ 505ರ ರವಾನೆ ಚೀಟಿಯನ್ನು ಪಡೆಯುವುದು ಸಾಧ್ಯವಿಲ್ಲದಿದ್ದಲ್ಲಿ, ಆಗಲೂ ಸಹ ಅಂತರ್ಜಾಲ ಅಥವಾ ಗಣಕಯಂತ್ರ ಸೌಲಭ್ಯವಿರುವ ಸ್ಥಳದಿಂದ <http://vat.kar.nic.in> ಜಾಲತಾಣದ ಸಂಪರ್ಕ ಹೊಂದಿ ನಿಗದಿತ ವಿವರಗಳನ್ನು ಭರ್ತಿ ಮಾಡಿ ವಿಶಿಷ್ಟ ಸಂಖ್ಯೆಯನ್ನು ಹೊಂದಿರುವ ನಮೂನೆ ವ್ಯಾಟ್ 505ರಲ್ಲಿಯ ರವಾನೆ ಚೀಟಿಯನ್ನು ಪಡೆಯತಕ್ಕದ್ದು. ಈ ವಿಶಿಷ್ಟ ಸಂಖ್ಯೆಯನ್ನು ಸರಕುಗಳನ್ನು ತುಂಬಿಸುವ ಸ್ಥಳಕ್ಕೆ ತಿಳಿಸಿ ಸ್ವ-ಮುದ್ರಿತ ನಮೂನೆ ವ್ಯಾಟ್ 505ರಲ್ಲಿಯ ರವಾನೆ ಚೀಟಿಯ ಉಪಯೋಗ ಮಾಡಬಹುದು. ಆದರೆ ಸ್ವ-ಮುದ್ರಿತ ನಮೂನೆ ವ್ಯಾಟ್ 505ರಲ್ಲಿಯ ರವಾನೆ ಚೀಟಿಯ ಮೇಲೆ ಈ ವಿಶಿಷ್ಟ ಸಂಖ್ಯೆಯನ್ನು ಸ್ಪಷ್ಟ ಹಾಗೂ ಸ್ಪಷ್ಟವಾಗಿ ನಮೂದಿಸತಕ್ಕದ್ದು.

4) ಅಂತಹ ವ್ಯಾಪಾರಿಗೆ “ಬಳಕೆದಾರನ ಹೆಸರು” ಮತ್ತು “ಸಂಕೇತ ಪದ”ಗಳು ಕ್ಷೇತ್ರ ವ್ಯಾಪ್ತಿಯಿರುವ ಸ್ಥಳೀಯ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ ಅಥವಾ ಉಪ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿಗಳಿಂದ ತಲುಪದೇ ಇದ್ದಲ್ಲಿ ಆ ವ್ಯಾಪಾರಿಯು ಸ್ಥಳೀಯ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ ಅಥವಾ ಉಪ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿಯಿಂದ ಅವುಗಳನ್ನು ಪಡೆಯತಕ್ಕದ್ದು.

5) ಯಾವುದೇ ಅಂತಹ ವ್ಯಾಪಾರಿ ಯಾವುದೇ ಅವಧಿಯಲ್ಲಿ ವಿದ್ಯುನ್ಮಾನ ವಿಧಾನದಲ್ಲಿ ನೀಡಿದ ನಮೂನೆ ವ್ಯಾಟ್ 505ರಲ್ಲಿಯ ರವಾನೆ ಚೀಟಿಯ ವಿವರಗಳನ್ನು ಜಾಲ ತಾಣ: <http://vat.kar.nic.in/> ದ ಮುಖ್ಯ ಪರದೆಯ “ವರದಿ ಮತ್ತು ಸಹಾಯ” ಎಂಬ ಶೀರ್ಷಿಕೆಯಡಿಯಲ್ಲಿ ಒದಗಿಸುವ ಸೌಲಭ್ಯದ ಮೂಲಕ ವೀಕ್ಷಿಸಬಹುದು. ಅನಧಿಕೃತ ವ್ಯಕ್ತಿಗಳಿಂದ ವಿದ್ಯುನ್ಮಾನ ವಿಧಾನದಲ್ಲಿ ನೀಡಲ್ಪಡುವ ನಮೂನೆ ವ್ಯಾಟ್ 505ರಲ್ಲಿಯ ರವಾನೆ ಚೀಟಿಗಳ ದುರುಪಯೋಗವಾಗುವುದನ್ನು

ತಡೆಗಟ್ಟಲು, ವ್ಯಾಪಾರಿಯು ತಾನು ನೀಡಿದ ನಮೂನೆ ವ್ಯಾಟ್ 505ರಲ್ಲಿಯ ರವಾನೆ ಚೀಟಿಗಳ ವರದಿಯನ್ನು ಅದರ ಯಥಾರ್ಥತೆಯ ಮತ್ತು ಸರಿಯಾಗಿರುವಿಕೆಯನ್ನು ಖಚಿತಪಡಿಸಿಕೊಳ್ಳಲು ಆಗಿಂದಾಗ್ಗೆ ಪರಿಶೀಲಿಸತಕ್ಕದ್ದು. ಒಂದು ವೇಳೆ ತನ್ನ ಲೆಕ್ಕದಲ್ಲಿ ತಾನು ನೀಡಿದ ಯಾವುದೇ ನಮೂನೆ ವ್ಯಾಟ್ 505ರಲ್ಲಿಯ ರವಾನೆ ಚೀಟಿ ನಮೂದಾಗಿರುವುದನ್ನು ಗಮನಿಸಿದಲ್ಲಿ ಅಂತಹ ವ್ಯಾಪಾರಿಯು ತನ್ನ "ಸಂಕೇತ ಪದ"ವನ್ನು ಕೂಡಲೇ ಬದಲಾಯಿಸಿಕೊಳ್ಳತಕ್ಕದ್ದು ಮತ್ತು ಯಾವುದೇ ಕಾರಣದಿಂದಾಗಿ "ಸಂಕೇತ ಪದ"ವನ್ನು ಬದಲಾಯಿಸಿಕೊಳ್ಳುವುದು ಸಾಧ್ಯವಾಗದಿದ್ದಲ್ಲಿ ಈ ವಿಷಯವನ್ನು ಕ್ಷೇತ್ರ ವ್ಯಾಪ್ತಿಯಿರುವ ಸ್ಥಳೀಯ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ ಅಥವಾ ಉಪ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿಗೆ ಲಿಖಿತ ರೂಪದಲ್ಲಿ ತಿಳಿಸತಕ್ಕದ್ದು. ಮುಂದುವರೆದು, ಅಂತಹ ವ್ಯಾಪಾರಿಯು ತಾನು ನೀಡಿಲ್ಲವೆಂದು ಹೇಳಿಕೊಳ್ಳುವಂತಹ ನಮೂನೆ ವ್ಯಾಟ್ 505ರಲ್ಲಿಯ ರವಾನೆ ಚೀಟಿಯ ವಿವರಗಳನ್ನು ಕೂಡ ಕ್ಷೇತ್ರ ವ್ಯಾಪ್ತಿಯಿರುವ ಸ್ಥಳೀಯ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ ಅಥವಾ ಉಪ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿಗೆ ಲಿಖಿತ ರೂಪದಲ್ಲಿ ತಿಳಿಸತಕ್ಕದ್ದು.

**ವಿವರಣೆ:** ವಿದ್ಯುನ್ಮಾನ ವಿಧಾನದಲ್ಲಿ ಈಗಾಗಲೇ ನಮೂನೆ ವ್ಯಾಟ್ 505ನಲ್ಲಿಯ ರವಾನೆ ಚೀಟಿಗಳನ್ನು ಪಡೆಯುತ್ತಿರುವಂತಹ ವ್ಯಾಪಾರಿಗಳಿಗೆ ಈ ಅಧಿಸೂಚನೆ ಅನ್ವಯವಾಗುವುದಿಲ್ಲ.

(ಪ್ರದೀಪ್ ಸಿಂಗ್ ಖರೋಲ)  
ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಆಯುಕ್ತರು (ಕ),  
ಬೆಂಗಳೂರು



**Government of Karnataka**  
**(DEPARTMENT OF COMMERCIAL TAXES)**

No. KSA.CR.228/2008-09

Office of the  
Commissioner of Commercial Taxes  
(Karnataka), Gandhinagar,  
Bangalore, dated: 31.12.2009.

**NOTIFICATION**

In exercise of the powers conferred under sub-rule (2-A) of Rule 157 of the Karnataka Value Added Tax Rules, 2005, it is hereby notified that every dealer registered under the Karnataka Value Added Tax Act, 2003 and who is required to carry a delivery note in Form VAT 505 or Form VAT 515 for transporting goods, may obtain a delivery note in Form VAT 505 for such transportation of goods, electronically from 1<sup>st</sup> day of January, 2010 in the following manner:

- i. Every such dealer shall log on to the website: <http://vat.kar.nic.in/>
- ii. 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 obtain the delivery note following the instructions contained in the website.
- iii. Each such delivery note would have an automatically generated unique number. In case the dealer is unable to generate the delivery note in Form VAT 505 electronically in the place of loading of goods, due to non availability of internet or computer facility he may still log on to the website <http://vat.kar.nic.in/>, at a place where such internet or computer facility is available, feed the required details and then obtain the delivery note bearing the unique number. This unique number could then be communicated to the place of loading and a self printed delivery note in Form VAT 505 may be used. However, the unique number obtained shall be written on self printed delivery note in Form VAT 505 in clear legible way.
- iv. Every such dealer shall obtain his user name and password from the jurisdictional LVO or VSO, if it is not communicated to him by the LVO or VSO.
- v. Every such dealer can view the report of all the delivery notes in Form VAT 505 issued by him during any given period for which a facility is provided on the website: <http://vat.kar.nic.in/>, in the main menu under the heading "Reports and Help". In order to ensure that the electronic issue of delivery note in Form VAT 505 is not misused by any unauthorized persons, the dealer shall verify regularly such report of issue of delivery notes in Form VAT 505 to ascertain its genuineness and correctness. In case a dealer finds that any delivery note in Form VAT 505 recorded in his account is not issued by him, he should immediately change his password and 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 issue of such delivery notes which he claims to be not issued by him.

**Explanation:** Dealers who are already required to obtain delivery note in Form VAT 505 electronically would not be covered by this notification.

(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes  
in Karnataka, Bangalore



**Government of Karnataka  
(DEPARTMENT OF COMMERCIAL TAXES)**

No. KSA.CR.165/09-10

Office of the  
Commissioner of Commercial Taxes  
in Karnataka, Gandhinagar,  
Bangalore, dated: 22.02.2010.

**NOTIFICATION**

In exercise of the powers conferred under sub-section (1) of Section 18-A of the Karnataka Value Added Tax Act, 2003, it is specified with effect from the 1<sup>st</sup> day of March, 2010, that a dealer registered under the said Act, who is a developer of any special economic zone or a unit located in any special economic zone in the State, shall deduct tax at source as specified under the said Section in respect of goods purchased by him from another dealer registered under the said Act and on which he is liable for refund or deduction of tax paid under sub-section (2) of Section 20 of the said Act.

(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes  
(Karnataka), Bangalore



ಕರ್ನಾಟಕ ಸರ್ಕಾರ  
ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಇಲಾಖೆ

ಸಂಖ್ಯೆ:ಕೆಎಸ್ಎ/ಸಿಆರ್.248/2008-09

ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಆಯುಕ್ತರವರ ಕಛೇರಿ,  
ವಾಣಿಜ್ಯ ತೆರಿಗೆ ಕಾರ್ಯಾಲಯ,  
ಗಾಂಧಿನಗರ, ಬೆಂಗಳೂರು-560009  
ದಿನಾಂಕ: 10-03-2010.

**ಅಧಿಸೂಚನೆ**

1957ರ ಕೇಂದ್ರ ಮಾರಾಟ ತೆರಿಗೆ (ಕರ್ನಾಟಕ) ನಿಯಮಾವಳಿಯ, ನಿಯಮ 6ರ ಉಪನಿಯಮ (aaaaa) ರಡಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ 1956ರ ಕೇಂದ್ರ ಮಾರಾಟ ತೆರಿಗೆ ಅಧಿನಿಯಮದಡಿ ನೋಂದಾಯಿತರಾದ ಎಲ್ಲಾ ವರ್ತಕರಿಗೆ 'ಸಿ' ನಮೂನೆಯಲ್ಲಿಯ ಘೋಷಣೆಗಳನ್ನು ಅವರ ವ್ಯಾಪಾರ ಸ್ಥಳದಲ್ಲಿ ಮುದ್ರಿಸಿಕೊಳ್ಳುವ ಆಯ್ಕೆಯೊಂದಿಗೆ ವಿದ್ಯುನ್ಮಾನ ವಿಧಾನದಲ್ಲಿ ಪಡೆದುಕೊಳ್ಳುವ ಸೌಲಭ್ಯವನ್ನು ವಿಸ್ತರಿಸುವ ಅವಶ್ಯಕತೆ ಇದೆ ಎಂದು ಪರಿಗಣಿಸಿ, ಇದೇ ಉಪನಿಯಮದಡಿ ಹೊರಡಿಸಿದ ದಿನಾಂಕ:21-03-2009ರ **ಅಧಿಸೂಚನೆ**  
ಸಂಖ್ಯೆ: ಕೆಎಸ್ಎ/ಸಿಆರ್.248/08-09ನ್ನು ರದ್ದುಪಡಿಸುತ್ತ 2010ರ ಮಾರ್ಚ್ 15ನೇ ದಿನದಿಂದ ಜಾರಿಯಾಗುವಂತೆ 1956ರ ಕೇಂದ್ರ ಮಾರಾಟ ತೆರಿಗೆ ಅಧಿನಿಯಮದಡಿ ನೋಂದಾಯಿತರಾದ ಪ್ರತಿಯೊಬ್ಬ ವ್ಯಾಪಾರಿಯು 'ಸಿ' ನಮೂನೆಯಲ್ಲಿಯ ಘೋಷಣೆಗಳ ಕೋರಿಕೆಯನ್ನು ಈ ಕೆಳಕಂಡ ವಿಧಾನದಲ್ಲಿ ಮಾಡತಕ್ಕದ್ದು ಎಂದು **ಅಧಿಸೂಚಿಸಲಾಗಿದೆ.**

1. ಅಂತಹ ಪ್ರತಿಯೊಬ್ಬ ವ್ಯಾಪಾರಿಯು <http://vat.kar.nic.in/> ಜಾಲತಾಣ (web site) ಕ್ಕೆ ಸಂಪರ್ಕ ಹೊಂದುವುದು.
2. ಅಂತಹ ಪ್ರತಿಯೊಬ್ಬ ವ್ಯಾಪಾರಿಯು ಈ ಕಛೇರಿಯಿಂದ ಅಥವಾ ಕ್ಷೇತ್ರವ್ಯಾಪ್ತಿಯ ಸ್ಥಳೀಯ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ (LVO) ಅಥವಾ ಉಪಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿಯು (VSO) ಒದಗಿಸಿದ "ಬಳಕೆದಾರನ ಹೆಸರು" (username) ಮತ್ತು ಸಂಕೇತಪದ (password) ಗಳನ್ನು ಉಪಯೋಗಿಸಿ 'ಸಿ' ನಮೂನೆಯಲ್ಲಿಯ ಘೋಷಣೆಗಳ ಕೋರಿಕೆಯನ್ನು ಜಾಲತಾಣದಲ್ಲಿ ಸಲ್ಲಿಸಲು ಮುಂದುವರೆಯುವುದು. ವ್ಯಾಪಾರಿಯು ಅಂತಹ 'ಸಿ' ನಮೂನೆಯ ಘೋಷಣೆಗಳನ್ನು ತಾನೇ ಮುದ್ರಿಸಿಕೊಳ್ಳುವ ಅಥವಾ ಸ್ಥಳೀಯ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ (LVO) ಅಥವಾ ಉಪಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ (VSO) ಅವನಿಗಾಗಿ ಮುದ್ರಿಸುವ ಬಗ್ಗೆಯೂ ಸಹಿತ ಜಾಲತಾಣದಲ್ಲಿ ಆಯ್ಕೆಯನ್ನು ಸೂಚಿಸಬೇಕು.
3. 'ಸಿ' ನಮೂನೆಯ ಘೋಷಣೆಗಳ ಕೋರಿಕೆಯನ್ನು ಫಲಪ್ರದವಾಗಿ ಸಲ್ಲಿಸಿದ ಕಛೇರಿ ಕೆಲಸದ ಮೂರು ದಿನಗಳೊಳಗಾಗಿ ಸ್ಥಳೀಯ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ (LVO) ಅಥವಾ ಉಪಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ (VSO) ಯವರಿಂದ ಅನುಮೋದಿಸಲಾಗುವುದು.
4. ಈ ರೀತಿಯ ಅನುಮೋದನೆಯ ನಂತರ, ವ್ಯಾಪಾರಿಯು 'ಸಿ' ನಮೂನೆಯ ಘೋಷಣೆಗಳನ್ನು 75 gsm ಕ್ಕಿಂತ ಕಡಿಮೆ ಇಲ್ಲದ A4 ಅಳತೆಯ ಹಾಳೆಯಲ್ಲಿ ತ್ರಿಪ್ರತಿಗಳಲ್ಲಿ ಮುದ್ರಿಸುವುದು.
5. ಒಂದು ವೇಳೆ ವ್ಯಾಪಾರಿಯು ಸ್ಥಳೀಯ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ (LVO) ಅಥವಾ ಉಪಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ (VSO) ರವರಿಂದ ಅವನಿಗಾಗಿ ಮುದ್ರಿಸುವ ಸೌಲಭ್ಯ ಆಯ್ಕೆ ಮಾಡಿಕೊಂಡಿದ್ದಲ್ಲಿ, ವ್ಯಾಪಾರಿಯು ಕೋರಿದ 'ಸಿ' ನಮೂನೆಯ ಘೋಷಣೆಗಳನ್ನು ಸಂಬಂಧಪಟ್ಟ ಸ್ಥಳೀಯ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ (LVO) ಅಥವಾ ಉಪಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ (VSO) ಮುದ್ರಿಸುವುದು. ಅನ್ವಯವಾಗುವ ಶುಲ್ಕವನ್ನು ಸಂದಾಯಮಾಡುವ ಷರತ್ತಿಗೊಳಪಟ್ಟು ಇಂತಹ ನಮೂನೆಗಳನ್ನು ವ್ಯಾಪಾರಿಯು ಫಲಪ್ರದ ಕೋರಿಕೆ ಸಲ್ಲಿಸಿದ ಮೂರು ದಿನದೊಳಗಾಗಿ ಆ ವ್ಯಾಪಾರಿಗೆ ರವಾನಿಸಲಾಗುವುದು. ಯಾವುದೇ ವ್ಯಾಪಾರಿಯು 'ಸಿ' ನಮೂನೆಯ ಘೋಷಣೆಗಳನ್ನು ಕಚೇರಿಯಿಂದ ಖುದ್ದಾಗಿ ಸಂಗ್ರಹಿಸಲು ಇಚ್ಛಿಸಿದಲ್ಲಿ ಜಾಲತಾಣದಲ್ಲಿ

ಕೋರಿಕೆಯನ್ನು ಸಲ್ಲಿಸುವಾಗಲೇ ತನ್ನ ಆಯ್ಕೆಯನ್ನು ಸೂಚಿಸತಕ್ಕದ್ದು. ಅಂತಹ ವ್ಯಾಪಾರಿಯು 'ಸಿ' ನಮೂನೆಯ ಘೋಷಣೆಗಳನ್ನು ತನ್ನ ಕ್ಷೇತ್ರವ್ಯಾಪ್ತಿಯ ಸ್ಥಳೀಯ ಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ (LVO) ಅಥವಾ ಉಪಮೌಲ್ಯ ವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿಕಾರಿ (VSO) ಅವರಿಂದ ನಾಲ್ಕನೆಯ ದಿನ ಸಂಗ್ರಹಿಸತಕ್ಕದ್ದು.

(ಪ್ರದೀಪ್ ಸಿಂಗ್ ಖರೋಲ)  
ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಆಯುಕ್ತರು(ಕ), ಬೆಂಗಳೂರು

**Government of Karnataka  
(DEPARTMENT OF COMMERCIAL TAXES)**

No. KSA.CR.248/08-09

Office of the  
Commissioner of Commercial Taxes  
(Karnataka), Gandhinagar,  
Bangalore, dated: 10.03.2010.

**NOTIFICATION**

In exercise of the powers under sub-rule (aaaaa) of Rule 6 of the Central Sales Tax (Karnataka) Rules, 1957, considering it necessary to extend the facility of obtaining of declaration in Form C electronically to all the dealers registered under the Central Sales Tax Act, 1956 with an option to obtain a printout of such declaration at their place of business, in supersession of the notification No. KSA.CR.248/08-09 dated 21<sup>st</sup> March, 2009 issued under the said sub-rule, it is hereby notified that with effect from 15<sup>th</sup> day of March, 2010, every dealer registered under the Central Sales Tax Act, 1956 shall make requisition for declaration I Form C and shall be issued the declaration sought 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 file his request for issue of declaration in Form C in such website. He shall also indicate in the website his option whether he would like to print the form himself or would like the LVO or VSO to print it.
3. The declarations in Form C sought by the dealer would be approved by the concerned LVO or VSO within three working days from the date of his successful request.
4. After such approval, the dealer can print the declaration in Form C in triplicate on A4 size paper of not less than 75 gsm. Each declaration Form so printed will have a unique number assigned on it. After printing, the dealer can have the seal of the Department of Commercial Taxes affixed by producing it before the LVO or VSO concerned.
5. In cases where the dealer has opted for printing of the form by the LVO or VSO, the C Form declarations sought by the dealer would be printed by the LVO or VSO concerned. Subject to payment of the prescribed fee, such forms would be

dispatched to the dealer within three working days from the day of his successful request. Any dealer wishing to collect the C Form declarations personally should indicate his preference for such mode of delivery at the time of filing in his request for their issue in the website. Such dealer can collect the declarations from his jurisdictional LVO or VSO on the fourth working day.

(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes  
in Karnataka, Bangalore

