



GOVERNMENT OF KARNATAKA
(Commercial Taxes Department)

No:Adcom(I&C)/AC/CR-22/2010-11

Officer of the Commissioner of
Commercial Taxes (Karnataka),
Vanijya Therigegala Karyalaya,
Kalidasa Road, Gandhinagar,
Bangalore-09, Date 18-01-2011.

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Preamble

Whereas, Sub-section (2) of Section 53 of the Karnataka Value Added Tax Act, 2003 specifies that certain documents shall accompany a goods vehicle which has to be produced at the time of checking of such vehicle

and

whereas Clause (b) of Sub-section (2) of Section 53 of the Karnataka Value Added Tax Act, 2003 authorizes the Commissioner to notify the documents which should accompany the goods carried in the goods vehicle

and

whereas such production and verification of the documents consume time and may also lead to avoidable delays at the time of check

and

whereas it is expedient in the public interest to have a system where all transactions recorded in such documents are properly accounted for by the dealers

and

whereas Sub-section 2-A of Section 53 of the Karnataka Value Added Tax Act, 2003 authorizes the Commissioner to notify the goods, the transport of which needs to be entered in the notified website.

Now, therefore,

in exercise of the powers vested under Section 53(2-A)(b) of the KVAT Act, 2003 and in supercession of the Notification dated 24-05-2010, the following Notification is issued and it comes into effect from 01-02-2011;

NOTIFICATION

PART - A

FOR DESPATCHES BY REGISTERED DEALERS AS A RESULT OF SALE

1. (a) Every dealer registered under the Act who dispatches any of the following goods:
 1. Arecanut
 2. Cardamom
 3. Cashew
 4. Coffee Seeds
 5. Cotton
 6. Edible Oil including Vanaspathi
 7. Flooring / Wall tiles of all kinds
 8. Glass
 9. Granite/Marble blocks, slabs and tiles
 10. Gutka
 11. Iron and Steel as described in item iv of Section 14 of the CST Act, 1956
 12. Oil Seeds including coconut and copra
 13. Pepper
 14. Plywood, Veneer, Boards including flooring boards and laminated sheets
 15. Rubber
 16. Scrap of ferrous and non-ferrous metals
 17. Timber including Eucalyptus and Casurina
 18. Ores of all kinds
 19. All kinds of electrical goods including appliances
 20. All kinds of automobile parts and accessories

as a result of **sale**, whose sale value exceeds twenty thousand rupees shall enter the details of such goods in the format appearing in one of the departmental websites namely <http://vat.kar.nic.in/>, <http://164.100.80.20/vat505>, <http://vatkar.gov.in/>, before the movement of goods commences. A tax invoice shall be carried in addition to entering the details in the departmental website and where the goods covered by a single invoice is carried in more than one goods vehicle, then a photocopy of the tax invoice shall be carried in addition to entering the details in the website. The following details shall be uploaded on the website:

1	TIN of the consignor
2	Name and address of the Consignor
3	TIN of the consignee
4	Name and address of the consignee
5	Place from where goods are consigned
6	Place to which goods are consigned
7	Invoice, Delivery Challan, Gate Pass, Declaration or the like.
8	Date of invoice or date of any of the above mentioned documents
9	Description of goods
10	Quantity of goods
11	Value of goods
12	Date of despatch

Further, the following details may also be uploaded;-

1	Goods vehicle number
2	LR number
3	LR Date

- The dealers ☐ dispatching goods other than those mentioned in Para-1 above may also upload information in the abovementioned manner so as to facilitate expeditious clearance at the check posts.

PART – B

FOR TRANSPORTATION NOT AS A RESULT OF SALE

- Every dealer registered under the Act who transports any taxable goods not as a result of sale shall enter the details of the goods being transported in the format appearing in one of the departmental websites namely: <http://vat.kar.nic.in/>,

<http://164.100.80.20/vat505>, <http://vatkar.gov.in/>. Such entry shall be made before the movement of goods commences. The following details shall be uploaded on the website:-

1	TIN of the consignor
2	Name and address of the Consignor
3	TIN of the consignee
4	Name and address of the consignee
5	Place from where goods are consigned
6	Place to which goods are consigned
7	Purpose of Transport
8	Sl.No. of Stock Transfer/Branch Transfer Memo/Gate Pass/Delivery Challan or the like.
9	Date of the documents mentioned above
10	Description of goods
11	Quantity of goods
12	Value of goods
13	Date of despatch

Further, the following details may also be uploaded;-

1	Goods vehicle number
2	L.R. Number
3	L.R.Date

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

PART - C

FOR RECEIPT OF GOODS FROM PLACES OUTSIDE THE STATE

5. Every dealer registered under the Act who receives (as a result of purchase or otherwise and which includes import from outside the country) the following goods from outside the State:
 1. All kinds of Automobile parts and accessories
 2. All kinds of Electrical goods and Appliances
 3. Cement

4. Dry Fruits
5. Edible oil including Vanaspathi
6. Flooring/Wall tiles of all kinds
7. Glass
8. Granite/Marble blocks, slabs and tiles
9. Gutka
10. Iron and Steel as described in item iv of Section 14 of the CST Act, 1956
11. Machinery of all kinds
12. Plywood, Veneers, Boards including flooring boards and laminated sheets
13. Timber including Eucalyptus and Casurina

shall enter the following details of the goods being received in the format appearing in one of the departmental websites namely: <http://vat.kar.nic.in/>, <http://164.100.80.20/vat> 505, <http://vatkar.gov.in/> before the goods vehicle enters the State;-

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

Further, the following details may also be uploaded;-

13	Goods vehicle number
14	LR number
15	LR Date

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

PART - D

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

7. The dealers who are transporting any taxable goods, excluding the goods listed in Para 1 of Part A above, from their place of business to any other place or vice versa, within the limits of a revenue district for the purposes like weighment; line sale; transfer to or from depot, godown, branch, head office; job-work like dyeing, washing, stitching, machining, drilling, grinding, anodizing, powder coating and repairing, shall use self- printed delivery notes in Form VAT 515.
8. The facility of using self-printed Form VAT 515 for carrying the goods, whether as a result of sale or not, beyond the limits of revenue district given hitherto to certain dealers stands to be withdrawn, as stated earlier.

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

9. For making entries in the format given above, the following procedure may be followed:
 - i) Every such dealer shall log onto any one of the following three websites:
 - (1) <http://vat.kar.nic.in/>
 - (2) <http://164.100.80.20/vat505>
 - (3) <http://vatkar.gov.in/>
 - ii) Every such dealer shall obtain his user name and password from the jurisdictional LVO or VSO, if it is not already communicated to him by the LVO or VSO for logging on to the departmental website for making entries in Part A, B, C, the dealer is required to chose the appropriate field as appearing in the common format by clicking the corresponding options.

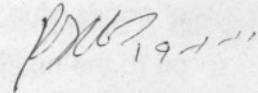
- iii) Using the user name and password communicated to him by the jurisdictional Local VAT Officer (LVO) or VAT sub Officer (VSO) he shall proceed to make entries with the help of the instructions contained in the website for making entries in Part A, B, C, the dealer is required to choose the appropriate field as appearing in the common format by clicking the corresponding options. The dealer can choose appropriate box in the common module 'e-SUGAM' for all the three types of entries in part "A", "B", or "C" as the case may be of the Notification.
- iv) After submission of the requisite information, the computer would generate and display a unique number. The dealer should note down this number on paper in a clear and legible manner. There would also be a facility to take a print from the computer and this print will have all the details uploaded by the dealer along with the 'unique number'. The person in charge of the goods vehicle shall produce the unique number to the check post officer or any other officer who intercepts the goods vehicle enroute in the State. In case, the dealer is unable to generate such unique number in the place of loading of goods, due to non availability of internet or computer facility he may still log on to the notified websites, at a place where such internet or computer facility is available and upload the required details and then obtain the unique number.
- v) Every such dealer shall view the report of all such entries made and unique numbers generated by him during every week for which a facility is provided on the websites to ensure the correctness of the entries and also to ensure that the facility of entry of transactions made by him is not misused by any unauthorized person. In case a dealer finds that any entry of transactions recorded in his account is not entered by him, he should immediately change his password and if for any reason he is unable to change the password he should report this fact to the jurisdictional LVO or VSO in writing. Further, such dealer shall also inform the jurisdictional LVO or VSO within three days from the date of entry of such transaction which he claims to be not made by him.

vi) The dealer should keep the pass word in proper custody. The dealers are advised to change the password at regular intervals.

vii) In order to ensure that there are no instances of misuse of the facility of 'e-SUGAM', it is prescribed that the validity of 'e-SUGAM' once uploaded shall be for the following prescribed durations;

- | | |
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| 1) If the distance from the origin to destination is less than 25 KM | - validity period is 12 hours from the time of uploading |
| 2) If the distance is 25 KM to 100 KMs | - validity period is 1 day |
| 3) If the distance is 101 KM to 500 KMs | - validity period is 3 days |
| 4) If the distance is 501 KM to 1000 KMs | - validity period is 4 days |
| 5) Above 1000 KMs | - validity period is 7 days |

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



(Pradeep Singh Kharola)
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(Karnataka), Bangalore.

Copies:-

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