Applicability of e-Sugam w.e.f 01.01.2012 under KVAT as per circular no.ADCOM(I&C), P.A/CR-31/2011-12 dtd 23.12.11

PART A : FOR SALE OF GOODS BY A REGISTERED DEALER > Rs.20,000

PART C : FOR RECEIPTS OF GOODS FROM OUTSIDE THE STATE for ALL values

		PART - A	PART - C
		E SUGAM to issue on	
Sl no.	Description of goods	Sales	I/s Purchs
1	All kinds of electrical goods and appliances	Yes	Yes
2	All kinds of automobile parts and accessories	Yes	Yes
3	All kinds of furniture	Yes	Yes
4	All kinds of hardware EXCLUDING computer hardware	Yes	Yes
5	All kinds of paper	Yes	Yes
6	All sizes of cement concrete blocks and cement bricks	Yes	Yes
7	Arecanut	Yes	**No**
8	Cardamom	Yes	**No**
9	Cashew	Yes	**No**
10	Coffee seeds	Yes	**No**
11	Cotton	Yes	**No**
12	Edible oils including vanaspati	Yes	Yes
13	Flooring / wall tiles of all kinds	Yes	Yes
14	Glass in all forms	Yes	Yes
15	Granite / Marble blocks, slabs and tiles	Yes	Yes
16	Gutka, Khaini, Cigarettes, Zarda, All kinds of tobacco other than raw tobacco, Pan masala, Pan chitnis, Scented snuffs, and Kheemam	Yes	Yes
17	Iron and steel as described in item iv of section 14 of the CST Act, 1956	Yes	Yes
18	Oil seeds including copra	Yes	**No**
19	Ores of all kinds	Yes	Yes
20	Paints	Yes	Yes
21	Pepper	Yes	**No**
22	Plastic granuels of every description	Yes	Yes
23	Plywood, veneer, Boards including flooring boards and laminated sheets.	Yes	Yes
24	Ready concrete mixture	Yes	Yes
25	Rubber	Yes	**No**
26	Sanitary fittings of every description	Yes	Yes
27	Scrap of ferrous and non-ferrous metals	Yes	Yes
28	Timber including eucalyptus and casurina	Yes	Yes
29	Cement	**No**	Yes
30	Dry fruits	**No**	Yes
31	Bitumen (Ashphalt) and Cold tar *(inserted vide corrigendum dated 27.12.2011)*	Yes	Yes
32	Machinery of all kinds, parts and accessories thereof	**No**	Yes

For detailed circular please visit: www.ctax.kar.nic.in

Other important points:

For Part A: Photocopy of tax invoice to be carried in addition to the e sugam when goods covered by single invoice carried in more than one goods vehicle.

For Part B: FOR ANY TAXABLE GOODS not as a result of sales e-sugam to be generated where buyer takes possession of the goods after purchase and transporting to self. Incase the seller is unregistered dealer then the dealer purchasing goods shall enter details as both consignor and consignee,

Part D: E sugam to be generated on Job works of all kinds FOR ANY TAXABLE GOODS for movement within revenue districts.After jobwork the goods shall be accompanied by job work bill / D.C / self printed Form 515 and the unique number relating to the e sugam.

Part E: E sugam to be generated for movement of ANY TAXABLE GOODS other than for sale or job work but for weighment; line sale; transfer from or to depot; godown (ware house); branch; head office; shall use self printed FORM VAT 515.

Goods covered by mulitiple invoices relating to the same consignor / consignee being transported in same goods vehicle, the dealer may upload the total value / quanity of covered by all such invoices.

Validity of e-sugam

Distance from origin	Period
Less than 100 Kms	2 days
100 Kms to 500 Kms	3 days
500 Kms to 1000 Kms	5 days
1000 Kms and above	10 days

** Day shall be 24hrs from the time of uploading*

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