Commercial Taxes Department
Government of Karnataka

National Informatics Centre
Bangalore

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CST Statutory Form

C Forms - Auto Generation

User manual for Dealers

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Introduction to User Manual

This manual is the primary reference for **Auto Generation of C Forms**. The purpose of this manual is to introduce the system to the new user and to provide sufficient details so that as users progress through the manual they gain a full understanding of the application.

The manual is organized overall to flow from a general to a specific perspective. The purpose being that as one reads through this manual he will be able to develop a conceptual framework.

Also, whenever any terminology has been borrowed from the application, it has been marked in bold. This manual is prepared for dealers/traders.

Intended Audience

This manual is prepared for the dealers of Karnataka State to guide them in uploading Interstate Purchase Invoices.

URL

Citizens	**http://vat.kar.nic.in/**

Important Notes

1. *When you enter the contact information, the contact person's name should start with a capital letter.*
2. *The password should be of at least 8 characters with a combination of alphabets (A-Z/a-z), numerals (0-9) and special characters (@, #, $, %, &, *, ^).*
3. *Keep your User Name and Password securely. Do not share it with anybody. Ensure that only authorized person uses this to work on e-Filing System.*
4. *Change your password regularly, at least once in 30-45 days and maintain/remember the password.*
5. *Remember to Sign Out/Log Out of the system after completion of your work.*
6. *All fields marked in * are mandatory.*
7. *To log out of the e-Filing System, click **Sign Out** at the top right hand side of any page.*
8. *To go to the main page of the e-Filing System, click **Main Page** at the top left hand side of any page.*
9. *Click the **Exit** button in any page to exit from the respective page.*
10. *Enter the date in the **dd/mm/yyyy** format.*

List of Abbreviations

Abbreviation	Expanded Form
CST	Central Sales Tax
CTD	Commercial Taxes Department
CTO	Commercial Tax Officer
DVO	Divisional VAT Office
INV	Invoice
KGSC	Karnataka Guarantee of Services to Citizens
LVO	Local VAT Office
NIC	National Informatics Department
SPB	Self-Purchase Bill
TIN	Tax Identification Number
URD	Unregistered Dealer
VAT	Value Added Tax
VSO	VAT Sub Office

1. Brief Note on Auto Generation of C Forms

1. Dealer would be required to go through the registration details under the CST Act 1956 and view the commodities and purpose enabled to him by the department for issue of 'C' form.
2. If need be, he would apply for amendment / corrections in the CST RC on the basis of certificate issued to him under the KST regime.
3. Dealer would file return in form VAT 100 /105/ indicating the value of goods purchased from outside the State against 'C' form. The gross purchase value of each invoice may be considered for this purpose. Return submitted needs to be acknowledged.
4. Dealer will simultaneously submit list of interstate purchases effected against C form electronically using **Interstate Purchases** option. Care should be taken to ensure accuracy of TIN, Bill No, Value, etc.
5. The system will allow only such commodities and the specified purpose ,against which he is permitted to issue 'C 'form while entering the bill details.
6. System would allow entering bills of the relevant month for which purchase against 'C' form is declared in the relevant return. It would also allow bills relating to previous quarter (which ensures that bills relating to a period prior to six months do not get included in the list).
7. Against each bill, dealer would indicate whether he intends to issue 'C' form by marking the box provided against each bill.
8. He would submit the list of purchases which includes such purchases against which he does not wish to issue 'C' form
9. Dealer is allowed to modify the purchase list submitted to the extent of marking a purchase bill for issue of 'C' form , which was earlier unmarked.
10. He would then select CST automatic approval and select the year and quarter for which C form is proposed to be issued.
11. He would then enter the TIN of the selling dealer.
12. The system would automatically group all the purchases made from the said seller in the selected quarter on the basis of Invoice-date & TIN.
13. The dealer would be a given an option to select the actual bill against which he now proposes to issue 'C' form, by marking the box provided against each bill
14. Dealer may choose to issue 'C form for certain transactions only at the given point of time. However, he is enabled to issue 'C' form at a later stage.
15. Bills against which 'C' form is generated for a particular quarter would not be enabled for issue of 'C' form once again.
16. The dealer would save details of such request and then submit, upon which system would indicate the details of bills, etc for the request .
17. As a final step, the dealer would submit the request for generation of 'C' form, and upon agreeing to the terms and condition that "he is liable for penalties for wrong issue of 'C' form", system would generate a 'C' form which can be printed by the dealer / in the office depending upon the option exercised.
18. The 'C' form so generated would bear a distinct series when compared to a 'C' form approved by officer.(The 'C' form approved by officer begins with KA-CA, whereas the auto generated 'C' form would begin with KA-C2).

19. The dealer would repeat the process for different quarter and for different selling dealer TIN.
20. 'C' form downloaded could be got stamped with the seal of the concerned office. However, this may not be necessary as any 'C' form downloaded is verifiable in the website of the CTD instantly.

2. Interstate Purchases

The **Interstate Purchases** option available in the VAT e-Filing system, enables the dealers to file the Interstate Purchases Invoices. Thus, the dealers who are having Inter State business and who intend to file the Interstate Purchases can use this option.

This option enables the dealer to enter the invoices of new interstate purchases. The invoices entered in the Interstate purchases section are linked with the C Form auto generate option. So the invoices entered in the Interstate purchases section are readily available when the dealer files the C Form using the C Form auto generate option.

Note: The Automatic C Form generation is available for the Invoices dated from 01/01/2013 only.

Note*: Use this option ,if you have less than 20 invoices to be enteredelse use Upload XML file option.*

Instructions:

1. In the main page of the VAT e-Filing system, place the pointer over **Interstate Purchases** and then click **New Entry** (Refer **Error! Reference source not found.**). The Interstate Invoice Entry Form displays (Refer **Error! Reference source not found.**)

Figure 1: Interstate Purchases - New Entry

Figure 2: Interstate Purchases - Invoice Entry Form

2. In the Interstate Invoice Entry Form, enter the return period in the format **YYYYMM**, in the **Return Period** box and click the **Go** button (Refer **Error! Reference source not found.**). The invoice entry section appears on screen. Enter the seller's TIN number, name of the seller, invoice number, invoice date, net value of the purchase, tax amount and the e-Sugam number in appropriate boxes. Click the **Commodity** drop-down arrow and select the commodity from the list and enter the description of the commodity in the **Commodity Description** box. Select the **Against C-Form** check box and click the **Add** button. The invoice details are added. Similarly you can add multiple invoice details.

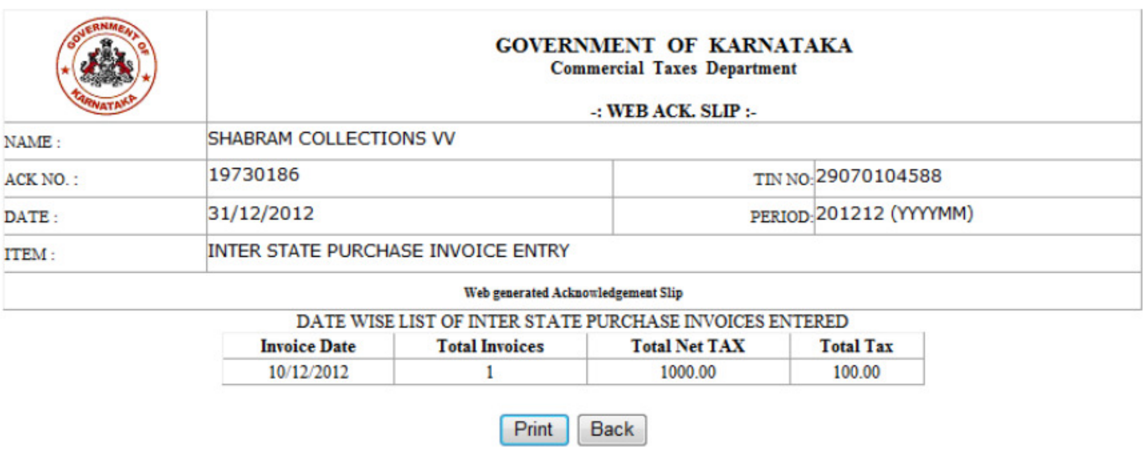
Checks and Validations

1) ***The seller's TIN number should be a 11 digit number to allow '29'.***
2) ***The e-Sugam number should be a 10 digit number.***
3) ***Invoice date can be for the past 6 months from the Return period.***
4) ***The total Invoice value in Interstate Purchases with C form cannot exceed the value declared in the Return.***
5) ***Invoices for which 'C' form is already generated cannot be modified or deleted.***

3. To submit the Interstate Purchase Invoices, hover on to **Interstate Purchases-> Submit**. Enter the Return Period; the list of Interstate Purchase Invoices will appear (Refer Figure 3: Submit Form). Click

Figure 3: Interstate Purchases – Submit Form

on**Submit**. The acknowledgement slip is displayed as below.



GOVERNMENT OF KARNATAKA
Commercial Taxes Department

-: WEB ACK. SLIP :-

NAME :	SHABRAM COLLECTIONS VV		
ACK NO. :	19730186	TIN NO:	29070104588
DATE :	31/12/2012	PERIOD:	201212 (YYYYMM)
ITEM :	INTER STATE PURCHASE INVOICE ENTRY		

Web generated Acknowledgement Slip

DATE WISE LIST OF INTER STATE PURCHASE INVOICES ENTERED

Invoice Date	Total Invoices	Total Net TAX	Total Tax
10/12/2012	1	1000.00	100.00

Print Back

Figure4: Interstate Purchases – Acknowledgement Slip

4. To print the **Acknowledgement Slip**, click **Print** on the **File** menu (Refer Figure 13: Print option). The Print window displays (Refer Figure 14: Print window).

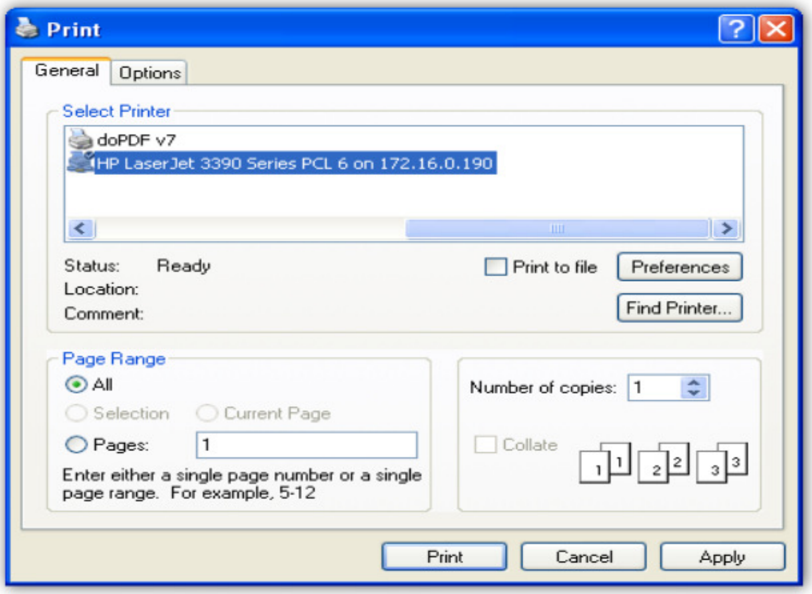


Figure 5: Print window

5. In the Print window, select the printer from the list available in the **Select Printer** section. In the **Page Range** section select '**All**' option, enter the **Number of copies**and then click the **Print** button (Refer Figure 14: Print window). A printed copy of the Aclnowledgement Slip is printed in the selected printer.

6. The Invoices can be modified even after submitting. Select **Interstate Purchase→ Resubmit** option. On Click of **Resubmit**, the following figure is displayed. Enter the Period and click on GO. To Resubmit, select the Yes option. Now, go to Modify option and make the changes and again **Submit** the changes.

Figure 6: Resubmit Form

7. Invoices can be uploaded using XML file also. To upload using XML, click on Interstate Purchases→Upload XML. The following screen is displayed. Click on Browse, select the XML file and click on **Upload**. The file is uploaded. Any errors in the XML file are displayed in the table with an error code(error codes are described on the screen). On uploading the XML file ,goto Submit and submit the Invoices.

Figure 7: Interstate Purchases – Upload XML

8. The XSD or format for uploading the XML file is as follows. Also, the Converter for converting the XL file to XML file is available in **Reports and Help.**

3. C Form - Auto Generate

The **C-Form Auto Generate** option available in the VAT e-Filing system, enables the dealersto generate C Formfor the interstate purchases that are uploaded using **Interstate Purchases** option.The C Form will be available in a set of three copies (Original, Duplicate and Counterfoil).

Note: The Automatic C Form generation is available for the Invoices dated from 01/01/2013 only and can be generated after the end of the quarter.

1. In the main page of th VAT e-Filing system, place the pointer over **e-CST Forms (Auto Generate)** and then click **Request**(ReferFigure 8: CST Form – Generate).

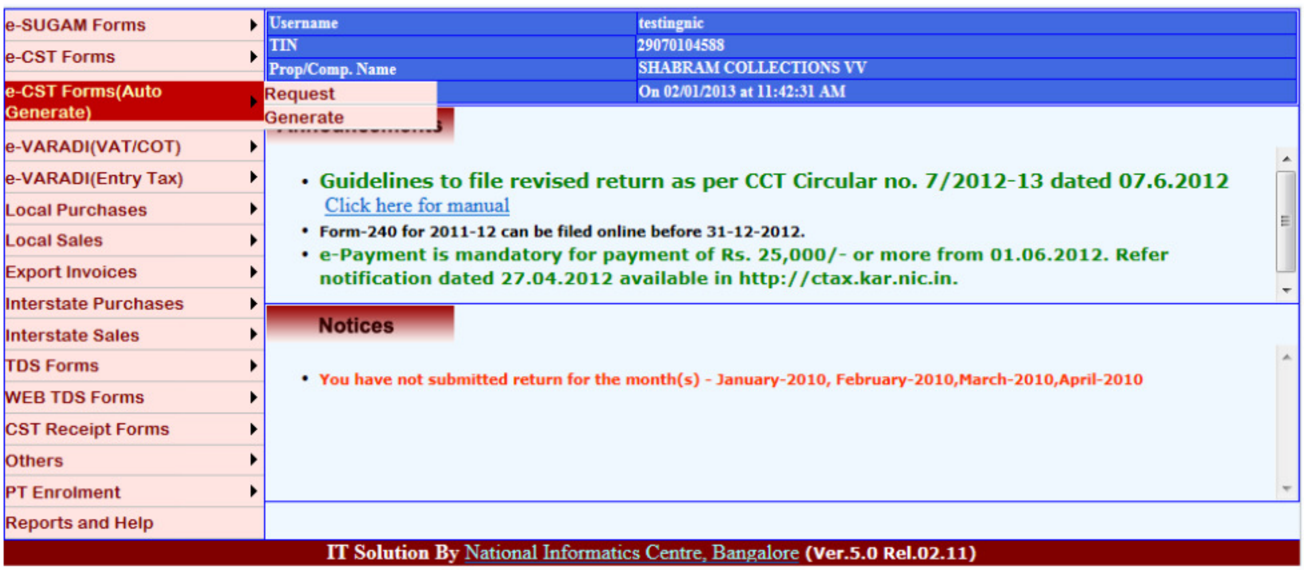


Figure 8: CST Form –Auto generate

2. The CST Entry Form displays (Refer **Error! Reference source not found.**)

Figure 9: CST Entry Form –Select Form

3. In the screen as shown in Figure 9: CST Entry Form –Select Form, enter the year in YYYY format in the **Year** box. Enter the seller TIN number of the Seller. The Seller Name and address are automatically displayed. The State will be automatically selected based on the seller TIN number entered by you. Click the **Next** button. All the interstate purchase invoicescorresponding to the TIN number are displayedquarterwise. Now, select the quarter. All the pending invoices of the quarter are displayed.

Note that ,only invoices that are uploaded and selected for Against C Form will be displayed. Invoices for which C Forms are already generated will not be displayed.

Figure 10: CST Entry Form - Seller Details

4. Select the check box in the table displaying the invoice details. On selecting the invoices, click the **Save**
5. In the main page of th VAT e-Filing system, place the pointer over **e-CST Forms (Auto Generate)** and then click **Generate**(Refer Figure 8: CST Form –Auto generate). Enter the Year and the TIN. Details are displayed. Now , click on **Confirm**.The screen as shown in Figure 11: C-Form Auto Generation- Submit Screen displays..

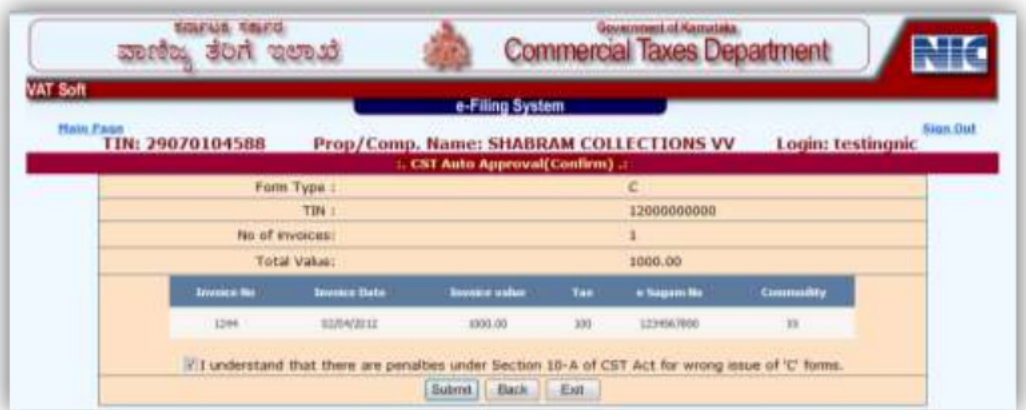


Figure 11: C-Form Auto Generation- Submit Screen

6. In the Figure 11: C-Form Auto Generation- Submit Screen, verify all the details and click the **Submit** button. The C Form is generated and displayed on screen (Refer Figure 12: C Form). The C Form is available in a set of three copies (Original, Duplicate and Counterfoil).

Original

THE CENTRAL SALES TAX
(REGISTRATION AND TURN OVER) RULES 1957
FORM 'C'

Form of declaration

[See rule 12(1)]

Office of Issue: **LVO 270 - Mangalore**
Date of Issue: **07/01/2013**
Name of the purchasing dealer : **SHABNAM COLLECTIONS**
to whom issued along with his RC NO: **29200276255**
Date from which registration is valid: **01/06/2012**
Serial No: **KA-C2 3000127**
To: **RAJESH ENTERPRISES**

[Certified that the goods ordered for in our purchase order No.............dated.........................as stated below*] are for **resale......use in manufacture/processing of goods for sale ....in the telecommunication network.... use in mining ....use in generation/distribution of power.. packing of goods for sale/resale ....and are covered by my/our registration certificate No....................dated...................issued under the Central Sales Tax Act,1956.[It is further certified that I/We am/are not registered under section 7 of the said Act,in the State of.................................... in which the goods covered by this Form are/will be delivered.]

Name and address of the purchasing dealer in full: **,JYOTHI BUILDING,MAIDAN ROAD,MANG ALORE**

Date.....................................

[The above statements are true to the best of my knowledge and belief.

Figure 12: C Form

7. To print the C Form, click **Print** on the **File** menu (Refer Figure 13: Print option). The Print window displays (Refer Figure 14: Print window).