CHANGES IN ESUGAM NEW NOTIFICATION

In exercise of the powers vested under Sub-section 2-A of Section 53 of the Karnataka Value Added Tax Act, 2003(Karnataka Act No. 32 of 2004) and in supercession of the Notification No. ADCOM (I&C)/P.A./CR-31/2011-12 dated 23-12-2011, Karnataka Commercial Tax Department has issued Notification dated 09/10/2013 and it will come into effect from 01-11-2013.

Below is the gist of changes/ amendment made in the new eSugam notification:

PART - A

For dispatches by Register dealers as a result of sale:

A. Every dealer registered under the Act who dispatches any of the following goods:

1. Arecanut
2. Automobiles parts and Accessories there of all kinds
3. Bitumen (Asphalt) and Cold Tar
4. Cardamom
5. Cashew
6. Cement
7. Cement Concrete Blocks and Cement Bricks off all Sizes
8. Chemicals of all kinds
9. Coffee Seeds
10. Cotton
11. Edible Oil Including Vanaspathi
12. Electrical goods of all kinds including appliances
13. Electronic goods of all kinds
14. Flooring / Wall tiles of all kinds
15. Furniture and parts thereof of all kinds
16. Glass in all forms
17. Granite/Marble blocks, slabs and tiles
18. Gutka, Khaini, Cigarettes, Zarda, All kinds of Tobacco other than RawTobacco, Pan Masala, Pan Chatnis, Scented Snuffs and Kheemam
19. Hardware of all kinds excluding Computer Hardware
20. Iron and Steel as described in item (iv) of Section 14 of the CST Act,1956
21. Lubricant oil including Waste oil
22. Machinery of all kinds and parts thereof
23. Non-ferrous metals in all forms
24. Oil Seeds including copra
25. Ores of all kinds
26. Packing materials of all kinds
27. Paints

28. Paper of all kinds
29. Pepper
30. Plastic Granules of every description.
31. Plywood, Veneer, Boards including flooring boards and laminated Sheets
32. Ready Concrete Mixture
33. Readymade garments
34. Rubber
35. Sanitary fittings of every description
36. Scrap of ferrous and non-ferrous metals
37. Tea
38. Timber including Eucalyptus and Casurina

Note : Green marked represents newly added goods

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://sugam.kar.nic.in, http://sugam2.kar.nic.in, before the movement of goods commences.

Note: Pl note that there is no change in the monetary limit for issue of eSugam i.e. sale value exceeding Rs.20,000/-

B. The following additional details have to be uploaded on the KVAT website along with information to be uploaded as given in earlier esugam notification:

A. Taxable Value of Goods
B. Amount of Tax Collected
C. Rate of Tax

PART - B

For Transportation NOT AS A RESULT OF SALE

The following additional details have to be uploaded on the KVAT website along with information to be uploaded as given in earlier esugam notification:

A. Taxable value of Goods
B. Amount of Tax if Collected.

PART - C

<u>For receipt of goods from PLACE OUTSIDE THE SATE</u>

The following additional goods have been added by new eSugam notification:

1. Bitumen (Asphalt) and Cold Tar
2. Chemicals of all kinds
3. Electronic goods of all kinds
4. Furniture and parts thereof of all kinds
5. Non-ferrous metals in all forms
6. Packing materials of all kinds
7. Pepper
8. Readymade garments