

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 23.12.2011
Applicability of e-Sugam w.e.f 01.11.2013 under KVAT as per circular no.ADCOM(I&C), P.A/CR-31/2011-12 dtd 09.10.2013

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.

Sl no.	Description of goods	PART - A	PART - C
		E SUGAM to issue on	
Sl no.	Description of goods	Sales	I/s Purchase
1	All kinds of electrical goods including appliances	Yes	Yes
2	All kinds of automobile parts and accessories	Yes	Yes
3	All kinds of furniture and parts thereof (wef 1.11.13)	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	Areca nut	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	Yes
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	No
28	Timber including eucalyptus and casurina	Yes	Yes
29	Cement (w.e.f 1.11.2013)	Yes	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	Yes	Yes
33	Chemicals of all kinds (w.e.f 1.11.2013)	Yes	Yes
34	Electronic goods of all kinds (w.e.f 1.11.2013)	Yes	Yes
35	Lubricating oil including waste oil (w.e.f 1.11.2013)	Yes	No
36	Non ferrous metals in all forms (w.e.f 1.11.2013)	Yes	Yes
37	Packing materials of all kinds (w.e.f 1.11.2013)	Yes	Yes
38	Ready made garments (w.e.f 1.11.2013)	Yes	Yes
39	Tea (w.e.f 1.11.2013)	Yes	Yes

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 MOVEMENT OF 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,

The dealer shall view the report of all such entries made and unique numbers generated from time to time to ensure the correctness of the entries made. Incase of any incorrect or unauthorized entries the dealer shall intimate the LVO within 3 days from the date of entry.

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

Validity of e-sugam

Distance from origin	Period
Less than 100 Kms	2 days
101 Kms to 500 Kms	3 days
501 Kms to 1000 Kms	5 days
1001 Kms and above	10 days

*Day to be 24hrs from time of uploading

Prepared by: P C CHHAJER & Co.

E mail: pc_chhajer@yahoo.com