

**GOVERNMENT OF KARNATAKA
DEPARTMENT OF COMMERCIAL TAXES**

NO: CCW/CR 44 /2013-14

Office of the Commissioner of
Commercial Taxes(Karnataka)
Gandhinagar, Bangalore.

Dated:29/04/2014

NOTIFICATION

In exercise of the powers conferred under the first proviso to sub-section(1) of Section 35 of the Karnataka Value Added Tax Act, 2003, it is hereby notified with immediate effect that commencing from the tax period of May, 2014 every dealer, whose total turnover is fifty lakh rupees and above during tax periods of the year ending 31st day of March 2014 or whose cumulative total turnover is fifty lakh rupees and above in the tax periods of any subsequent year, shall furnish electronically through internet, on or before 20th day of the succeeding month, the details of,-

- (i) purchase of goods made from within the State, in the course of inter-State trade or commerce and in the course of import into the territory of India including any debit notes or credit notes issued or received in respect of any change in the value or return of goods;
- (ii) receipt of goods otherwise than by way of purchase from, other registered dealers outside the State;
- (iii) sale of goods made within the State, in the course of inter-State trade or commerce and in the course of export outside the territory of India including any debit notes or credit notes issued or received in respect of change in the value or return of goods; and
- (iv) transfer of goods otherwise than by way of sale to, other registered dealers outside the State,

as mentioned in the Annexures from I to X to this notification, in the following manner:

- (1) Every such dealer shall log on to the website <http://vat.kar.nic.in/> with the 'username' and 'password' communicated to him by the LVO or VSO and

proceed to furnish the particulars of his purchases/receipts and sales/stock transfer of goods.

- (2) He shall follow the procedure and instructions as specified in the website to enter the details.



Copy to:


(Ajay Seth)
Commissioner of Commercial Taxes
Karnataka, Bangalore

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- (1) **Annexure I to Notification NO: CCW/CR 44 /2013-14 Dated 29/04/2014.**
Statement of local purchase shall contain the following details:
- (a) the taxpayer's identification number(TIN) and name of the selling dealer;
 - (b) the tax invoice number or bill of sale and date of its issue and;
 - (c) the net value, the amount of tax charged, any other amount charged and the total invoice value.
- (2) **Annexure II to Notification NO: CCW/CR 44 /2013-14 Dated 29/04/2014.**
Statement of local sales shall contain the following details:
- (a) the taxpayer's identification number(TIN) and name of the buyer;
 - (b) the tax invoice number or bill of sale and the date of its issue; and
 - (c) the net value, the amount of tax charged, any other amount charged and the total invoice value.
- (3) **Annexure III to Notification NO: CCW/CR 44 /2013-14 Dated 29/04/2014.**
Statement of purchases from other than registered dealer shall contain the following details
- (a) the total number of purchase invoices ; and
 - (b) the total value.
- (4) **Annexure IV to Notification NO: CCW/CR 44 /2013-14 Dated 29/04/2014.**
Statement of sales made to other than registered dealer shall contain the following details:
- (a) the total number of tax invoices or bill of sales issued; and
 - (b) the total net value, the total tax charged, the total of any other amount charged and total invoices value.
- (5) **Annexure V to Notification NO: CCW/CR 44 /2013-14 Dated 29/04/2014.**
Statement of inter-State purchases, purchases in the course of import, purchases in the course of export against "Form H" and receipt of goods from outside the State otherwise than by way of purchase, shall contain the following details:
- (a) the name, address and registration number (TIN) of the selling dealer/consigner;

- (b) the invoice number or bill of sale or any other document and date of its issue;
 - (c) the full description and quantity of the goods;
 - (d) the net value, the amount of tax charged, any other amount charged and total invoice value; and
 - (e) the purpose for which the goods are intended to be used.
- (6) **Annexure VI to Notification NO:CCW/CR 44 /2013-14 Dated 29/04/2014.**
Statement of inter-State sale, sale in the course of import, sales in the course of export against “Form H” and transfer of goods outside the State otherwise than by way of sale, shall contain the following details:
- (a) the name, address and registration number (TIN) of the buyer/consigner;
 - (b) the invoice number or bill of sale or any other document and date of its issue;
 - (c) the full description and quantity of the goods;
 - (d) the net value, the amount of tax charged, any other amount charged and total invoice value; and
 - (e) the description of statutory form.
- (7) **Annexure VII to Notification NO:CCW/CR44/2013-14 Dated 29/04/2014.**
Statement of debit notes for local and inter-State transactions, shall contain the following details:
- (a) the name and registration number (TIN) of the seller ;
 - (b) the debit note number and date of its issue;
 - (c) the net value, the amount of tax charged, any other amount charged and total invoice value; and
 - (d) serial number of the original invoice number of sale /purchase and date of its issue.
- (8) **Annexure VIII to Notification NO:CCW/CR 44/2013-14 Dated 29/04/2014**
Statement of credit notes for local and inter-State transactions, shall contain the following details:
- (a) the name and registration number (TIN) of the buyer ;
 - (b) the credit note number and date of its issue;

- (c) the net value, the amount of tax charged, any other amount charged and total invoice value; and
- (d) serial number of the original invoice of sale/purchase and date of its issue.

(9) Annexure IX to Notification NO: CCW/CR 44 /2013-14 Dated 29/04/2014.

Statement of direct export sale shall contain the following details:

- (a) the name and address of the foreign buyer;
- (b) the export invoice number and date of its issue;
- (c) the name of the carrier or agent;
- (d) the full description and quantity of the goods;
- (e) the full details of port of shipping;
- (f) the bill of lading or air way bill number and date of its issue; and
- (g) the invoice value in foreign currency and in Indian rupees.

(10) Annexure X to Notification NO: CCW/CR 44 /2013-14 Dated 29/04/2014.

Statement of credit notes received for direct export sales shall contain the following details:

- (a) the name and address of the foreign buyer;
- (b) the credit note number and date of its issue;
- (c) the invoice value in foreign currency and in Indian rupees; and
- (d) serial number of the original export invoice and date of its issue.



AJAY SETH, I.A.S.,
Commissioner of Commercial Taxes
(Karnataka), Bangalore.