

**NOTIFICATIONS UNDER VAT / CST/KST /KTEG/KET /KTPTCE /KLT
ACTS
FROM 01.04.2014 UPTO 31.03.2015.**

| Sl. No | Notification No. & Date | Subject | Act |
|---------------|--|---|---------------|
| 1 | SAMVAYASHAE 12 SHASANA 2014 08.05.2014 | KVAT amendment Act Act No 15 of 2014 | KVAT Act 2003 |
| 2 | FD 41 CSL 2014 21.04.2014 | Amendment to notification II No FD 21 CSL 2014 dated 28.02.2014 regarding tax exemption on sale of liquor by a dealer who is not a person holding license CL-9 etc., | KVAT Act 2003 |
| 3 | KTL.CR-4/2013-14 22.05.2014 | Requirement of production of accounts in support of returns filed. | KLT Act 1979 |
| 4 | CCW/CR-4/2013-14 29.04.2014 | Electronic uploading of purchase and sale details by dealers. | KVAT Act 2003 |



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ - IV-A | ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮೇ ೮, ೨೦೧೪ (ವೈಶಾಖ ೧೮, ಶಕ ವರ್ಷ ೧೯೩೬) | ನಂ. ೨೯೫ |
| Part - IV-A | Bangalore, Thursday, May 8, 2014 (Vaishakha 18, Shaka Varsha 1936) | No. 295 |

PARLIAMENTARY AFFAIRS AND LEGISLATION SECRETARIAT

NOTIFICATION

NO: SAMVYASHAE 12 SHASANA 2014, Bangalore, Dated: 08.05.2014

Ordered that the translation of the ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ, 2014 (2014ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ 15) in the English language, be published as authorised by the Governor of Karnataka under clause (3) of Article 348 of the constitution of India in the Karnataka Gazette for general information.

The following translation of the ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ, 2014 (2014ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ 15) in the English language is published in the Official Gazette under the authority of the Governor of Karnataka under clause (3) of Article 348 of the Constitution of India.

KARNATAKA ACT NO. 15 OF 2014

(First Published in the Karnataka Gazette Extra-ordinary on the twenty eighth day of February, 2014)

THE KARNATAKA VALUE ADDED TAX (AMENDMENT) ACT, 2014

(Received the assent of the Governor on the twenty eighth day of February, 2014)

An Act further to amend the Karnataka Value Added Tax Act, 2003.

Whereas it is expedient further to amend the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty fifth year of the Republic of India, as follows.-

1. Short title and commencement.- (1) This Act may be called the Karnataka Value Added Tax (Amendment) Act, 2014.

(2) It shall come into force with effect from the First day of March, 2014.

2. Amendment of section 22.- In the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) (hereinafter referred to as the principal Act), in section 22,

(i) in sub-section (2), for the words "five", the words "seven and one half" shall be substituted;

(ii) in sub-section (3), for the words "forty thousand", the words "sixty two thousand five hundred" shall be substituted; and

(iii) sub-section (9-A) shall be omitted.

3. Amendment of section 27.- In section 27 of the principal Act, in sub-section (1), in clause (c), for the words "five", the words "seven and one half" shall be substituted.

4. Amendment of section 31.- In section 31 of the principal Act, after sub-section (4), the following sub-section shall be inserted namely.-

"(5) Every registered dealer shall furnish every year to the prescribed authority, a statement relating to his turnovers in such form, containing such particulars and within such period as may be prescribed."

5. Amendment of section 63.- In section 63 of the principal Act, in sub-section (4), the following proviso shall be inserted, namely.-

"Provided that a single appeal may be preferred against orders of assessment or reassessment or any other orders or proceedings, in respect of more than one tax periods of any year."

6. Amendment of section 72.- In section 72 of the principal Act, in sub-section (1), the following proviso shall be inserted, namely.-

"Provided that no penalty shall be payable for failure to furnish a return for any tax period in a year under this sub-section by a dealer who not being liable to get registered under section 22 and is also not liable to pay any tax for such tax period, if he makes an application for cancellation of his certificate of registration."

7. Amendment of section 74.- In section 74 of the principal Act,

(i) in the heading, after the words "statement of accounts", the words "and turnovers" shall be inserted.

(ii) in sub-section (4), after the words "audited statement of accounts", in the two places they occur, the words "or statement as required under sub-section (5) of Section 31 of the Act, as the case may be" shall be inserted.

8. Amendment of First Schedule.- In the First Schedule to the principal Act, the entries relating to serial number 34 shall be omitted.

9. Amendment of Third Schedule.- In the Third Schedule to the principal Act, after the entries relating to serial number 59, the following shall be inserted, namely.-

"59-A. Liquor including beer, fenny, liqueur and wine"

The above translation of ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ, 2014 (2014ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ 15) be published in the Official Gazette under clause (3) of Article 348 of the Constitution of India.

H.R.BHARDWAJ
GOVERNOR OF KARNATAKA

By Order and in the name of the Governor of Karnataka,

S.B. GUNJIGAVI
Secretary to Government
Department of Parliamentary Affairs & Legislation



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

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| ಭಾಗ - IV-A | ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಏಪ್ರಿಲ್ ೨೧, ೨೦೧೪ (ವೈಶಾಖ ೧, ಶಕ ವರ್ಷ ೧೯೩೬) | ನಂ. ೨೬೯ |
| Part - IV-A | Bangalore, Monday, April 21, 2014 (Vaishakha 1, Shaka Varsha 1936) | No. 269 |

FINANCE SECRETARIAT

NOTIFICATION

No. FD 41 CSL 2014, Bangalore, Dated: 21st April, 2014

In exercise of the powers conferred by sub-section (1) of Section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), read with Section 21 of Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899), the Government of Karnataka hereby amends, with immediate effect, the NOTIFICATION - II No. FD 21 CSL 2014, Bangalore, Dated: 28.2.2014 published in Part - IV-A of the Karnataka Gazette, the extraordinary dated February 28, 2014 as follows, namely:-

In the said notification,-

(1) In item (ii),

(a) after the letters and figures "CL-7", the words, letters, and figures "or CL-7C or CL-14 or CL-15 or CL-17 or CL-18" shall be inserted; and

(b) for the words, figures and punctuation marks "Rules, 1968.", the words, figures and punctuation marks " Rules, 1968; or" shall be substituted;

(2) after item (ii), the following shall be inserted, namely.

"(iii) Form II issued under Karnataka Excise (Lease of Right of Retail Vend of Beer) Rules, 1976."

By Order and in the name of the Governor of Karnataka,

R. MEENAKSHI

Under Secretary to Government(I/c)
Finance Department (C.T.-1)

LIQUOR LICENSEE WHO HAVE BEEN SUBJECTED TO VAT WITH EFFECT FROM 01.3.2014

1. CL-9 .. Bar and Restaurant in urban areas
2. CL-4 .. Clubs in the entire State
3. CL-6A .. Star Hotels in the entire State
4. CL-7 .. Lodging Houses in the entire State

LIQUOR LICENSEE WHO ARE SUBJECTED TO VAT WITH EFFECT FROM 21.4.2014

1. CL-7C .. Serving liquor on board of luxury train run by KSTDC /ITDC
2. CL-14 .. Bar & Restaurant run by KSTDC/ITDC
3. CL-15 .. Beer bar run by KSTDC/ITDC
4. CL-17 .. Bar & Restaurants for use of Air Passengers and bonafide users at International Airports.
5. CL-18 .. Bar & Restaurant for the exclusive use of International Air Passengers at International Airports
6. Form-II .. Beer Bar license in the entire State

LIQUOR LICENSEE WHO ARE EXEMPT FROM VAT

1. CL-2 .. Retail license in the entire State
2. CL-9 .. Bar & Restaurant in rural areas
3. CL-11C .. Retail license issued to Govt.Companies (MSIL)
4. LFW-III .. Retail Vend of Wine (Wine taverin/Wine boutique)



GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No.KTL.CR.4/2013-14

Office of the Commissioner of Commercial
Taxes in Karnataka, VTK, Gandhinagar,
Bangalore, dated: 22.5.2014.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 6 of the Karnataka Tax on Luxuries Act, 1979, it is hereby notified that in the following cases, the proprietors are notified of the requirement of production of accounts in support of the return filed by them for the year ending 31st March, 2014:

- (1) Proprietors in whose case non-payment or short payment of tax for any period in the year 2012-13 or 2013-14 has been detected on a visit or inspection by any of the departmental authorities;
- (2) Proprietors who have been assessed in any of the previous two years to an additional tax of twenty five thousand rupees or more than admitted by them in the return filed for the year.
- (3) Proprietors in whose case the increase in the amount of tax payable for the year as declared in the return filed as compared to the amount of tax paid or assessed for the previous year is less than 15%.
- (4) Proprietors who are nil filers or non-filers or who have closed business during the year 2013-14.

(Ajay Seth)

Commissioner of Commercial Taxes
(Karnataka), Bangalore

To,

- 1) The Compiler, Karnataka Gazette, Bangalore-560 059 for publication in the next issue of the Gazette and supply 100 copies to the Commissioner of Commercial Taxes (Karnataka), Gandhinagar, Bangalore - 560 009.
- 2) The Deputy Commissioner of Commercial Taxes (Computers), Bangalore for publishing the same in the Departmental Website.
- 3) All the Joint Commissioner of Commercial Taxes (Admn/Minor Acts) in the state for information and needful action.

**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:

The Compiler, Karnataka Gazette, Government Central Press, Kengeri, Mysore Road, Bangalore-560 059, for publication in the next Gazette.


(Ajay Seth)
Commissioner of Commercial Taxes
Karnataka, Bangalore

- (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.