



GOVERNMENT OF KARNATAKA
(Commercial Taxes Department)

No. CCW/CR-44/2013-14.

Office of the Commissioner of Commercial Taxes,
Gandhi Nagar, Kalidasa Road, Bangalore – 560 009

Dated: 22.09.2014.

Commissioner of Commercial Taxes Circular No: 17/2014-15

Sub: “Revision” and “e-Return Matching” Module with reference to electronic Uploading of Purchase and Sales Statement (eUPaSS)– Certain Instructions – reg

Ref: Notification No CCW/CR-44/2013-14 Dated 29.04.2014

The Commercial Tax Department (CTD) in association with National Informatics Centre (NIC) has developed and deployed a system to facilitate the dealers for electronic uploading of the Purchase and Sales Statement (eUPaSS), under local and interstate transactions including export sales along with their returns.

2. Accordingly, a Notification No. CCW/CR 44 /2013-14 dated 29.04.2014, has been issued under Section 35 of the KVAT Act, 2003 to mandate the class of dealers whose annual total sales turnover of Rs 50 lakhs and above for the year ended 31-03-2014 or in any subsequent tax period and facilitate them in electronic uploading of details of purchases and sales for the tax period of May, 2014 and onwards.
3. The details of statement to be uploaded is mentioned in Annexures I to X to the notification. It has the details of local purchase, local sales, interstate purchase and sales and debit and credit notes under local and interstate transactions, stock transfer receipts and despatches and export sales. The said details have to be uploaded mandatorily by such dealers before 20th of the succeeding month, from the tax period of May 2014 and onwards. 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 as per the procedure specified in the said website.
4. To implement the said notification and to create awareness among the dealers, stake holders and the tax consultants, several IEC (Information, Education and Communication) measures

were adopted and implemented. As per the request of the dealers, trade and industry associations, educative period was given from time to time to upload the purchase and sales details for different periods, for different class/category of dealers. Accordingly, circular instructions were given and communicated to the dealers and to the officers.

5. The compliance to the provisions of the notification, from the dealers, consultants and practitioners is very encouraging and the dealers are uploading the details of purchase and sales on to the departmental website. In spite of the IEC measures and educative period, few dealers have committed certain data entry errors while entering the details of purchase and sales under all types of transactions.
6. The common mistakes/errors are: the dealers have failed to enter certain invoices and have made wrong data entry of the existing invoices. Accordingly, the dealers have requested to provide “**Revision**” option under eUPaSS, so that the wrong data can be rectified or revised.
7. Therefore, in association with National Informatics Centre, Bangalore, the CTD has developed and deployed “**Revision**” option under both purchase and sales statement to correct such wrong and incomplete statements submitted. Every such dealer shall log on to the website <http://vat.kar.nic.in/> with the ‘username’ and ‘password’ and the dealers can access the Revision option using the path **Purchase Statement** → **Revision** or/and **Sales Statement** → **Revision** available in the main menu itself to correct the data of purchase or sale under Local or Interstate, as the case may be.
8. The dealer can make the revision of invoices already submitted under local purchase, local sales, Interstate purchase, Interstate sales and Export sales, corresponding credit and debit notes. Under this Revision option the dealers can “**Add**”, “**Delete**” or “**Modify**” the details of invoices one by one. The details of Revision procedure is enumerated in the “**User Manual for Revision**”, which has been hosted on the website <http://vat.kar.nic.in> under “**Reports and Help**”
9. Further, a facility has also been provided at the time of submission or after submission of the return, to compare the purchase and sales details uploaded by the dealer with the corresponding Box wise details of the e-Return to find out any inconsistency in the statement uploaded and the return filed. If there is any mismatch, the system (at the dealer login) will show mismatches and such mismatches shall be corrected by the dealers before or after submission of the return.

