



GOVERNMENT OF KARNATAKA
Department of Commercial Taxes

No.EG.1/CR.7/2014-15

Office of the Commissioner of Commercial Taxes,
Gandhinagar, Bangalore.
Dated: 16/08/2014.

Commissioner of Commercial Taxes Circular No. 12 /2014-15

Sub: Enabling the dealers to download Statutory forms such as declaration in C form F Forms etc. who have failed to declare the purchase value in the return or wrongly declared the value in different boxes other than the appropriate boxes of the return but paid taxes as applicable on the corresponding sales of such goods-reg.

- Ref:** 1. Proceeding No. KSA.CR.248/08-09 of the Commissioner of Commercial Taxes dated 10/12/2008.
2. Notification No. KSA.CR.248/08-09 dated 21.03.2009 issued by the Commissioner of Commercial Taxes.
3. Notification No. KSA.CR.248/08-09 dated 28.08.2009 issued by the Commissioner of Commercial Taxes.
4. Notification No. KSA.CR.248/08-09 dated 10.03.2010 issued by the Commissioner of Commercial Taxes.
5. Commissioner of Commercial Taxes Circular No.22/2010-11 dated 31.03.2010
6. Notification No. CCW/CR-98/2012-13 dated 21.08.2013 issued by the Commissioner of Commercial Taxes.

The Central Sales Tax Act stipulates a concessional rate of tax on inter-state sales provided the buying dealer confirms such transactions by furnishing a declaration that he/she has received such a consignment. In order to ensure that such declarations are accounted properly, the declaration has to be furnished by the purchaser in a pre-printed form supplied by the government. The declaration has to be filled in properly, giving all details such as invoice no., date of invoice, commodity, purpose etc., and sent by the seller to the buyer. The seller can then furnish this declaration to the officers of the Commercial Taxes Department and avail the tax concession. This would also ensure accountability of transaction and eventually tax compliance.

2. The blank declaration forms which had some security features were being issued by the Local VAT Offices (LVOs)/VAT Sub Offices (VSOs) located all over the state. Since these forms had certain security features their distribution was regulated. The dealers were required to visit the VAT office for



