



ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ಪತ್ರಿಕೆ

ಭಾಗ - IV-A	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಏಪ್ರಿಲ್ 30, 2010 (ವೈಶಾಖ 10, ಶಕ ವರ್ಷ 1932)	ನಂ. 466
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FINANCE SECRETARIAT

NOTIFICATION

No. FD 236 CSL 2009, Bangalore, Dated 30th April, 2010

The draft of the following rules further to amend the Karnataka Value Added Tax Rules, 2005 which the Government of Karnataka proposes to make in exercise of the powers conferred by sub-section (1) of section 88 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) is hereby published as required by the said sub-section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after thirty days from the date of its publication in the Official Gazette.

Any objection or suggestion, which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above, will be considered by the State Government. Objections or suggestions may be addressed to the Principal Secretary to Government, Finance Department, Vidhana Soudha, Bangalore - 560 001.

DRAFT RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Value Added Tax (Amendment) Rules, 2010.

(2) They shall come into force from the first day of April, 2010.

2. Amendment of rule 3.- In the Karnataka Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), after sub-rule (3), the following shall be inserted, namely:-

“(4) (a) Notwithstanding anything contained in clause (b) of sub-rule (1) and sub-rule (2), the total turnover in respect of a dealer liable to pay tax on sale of manufactured tobacco under sub-section (5) of Section 4, where the sale has taken place inside the State, shall be the aggregate of maximum retail prices of the goods sold and the taxable turnover in respect of such sales shall be determined by allowing deductions specified in clauses (d), (h) and (i) of sub-rule (2) from the total turnover.

(b) The tax invoice issued by such dealer shall contain the details of maximum retail price of the goods in addition to details specified in rule 29.”

3. Amendment of rule 4.- In rule 4 of the said rules, in clause (iv), for the word, letters and figure “Form VAT 2”, the word, letters and figure “Form VAT 1” shall be substituted.

4. Amendment of rule 9.- In rule 9 of the said rules, after sub-rule (2), the following shall be inserted, namely:-

“(3) The Commissioner shall, authorize any Local VAT Officer or VAT Sub-officer to assign a Tax Deducting Authority Identification Number (DIN) to the Central Government or any State Government or others specified under sub-section (1) of Section 9-A for the purposes of deduction and remittance of tax.”

5. Amendment of rule 15.- In rule 15 of the said rules, after sub-rule (3), the following shall be inserted, namely:-

“(4) The legal heir or heirs of a deceased individual dealer requiring for transfer of registration under the proviso to sub-section (1) of section 27 shall make an application in form VAT 1 along with,-

- (a) the death certificate issued by the competent authority;
- (b) a succession certificate obtained from the competent court;
- (c) a sworn affidavit of the legal heirs who do not opt for inclusion of their name in the registration or consenting for inclusion of the name or names of other legal heir or heirs;
- (d) a sworn affidavit undertaking to pay any tax or other amount due under the Act by the deceased individual.

(5) The Registering Authority may, after such enquiry as he may deem fit, permit transfer of registration to the applicant or applicants.”

6. Amendment of rule 33.- In rule 33 of the said rule, for sub-rule (3), the following shall be substituted, namely:-

“(3) Every dealer shall maintain a VAT account containing details of input and output tax, together with credit and debit notes issued during any tax period.”

7. Amendment of rule 37.- In rule 37 of the said rules, in clause (1), for the words “turnover in a period of four consecutive quarters does not exceed fifteen lakhs rupees”, the words “total turnover in a year does not exceed twenty five lakh rupees” shall be substituted.

8. Amendment of rule 38.- In rule 38 of the said rules,

- (1) for sub-rule (1) including the proviso, the following shall be substituted, namely:-

“(1) Every registered dealer shall submit a monthly or quarterly return as the case may be, containing net values of sales, purchases and other transactions, input and output tax claimed or collected and net tax relating to all of his places of business, and accompanied by proof of full payment of any tax due including any certificate of deduction of tax at source and a statement containing the details of purchases made within the State from other registered dealers in respect of which he is eligible to claim deduction of input tax and sales made to other registered dealers in the State to the jurisdictional Local VAT Officer or VAT Sub-Officer in Form VAT 100 within twenty days after the end of the relevant month where the tax period is a calendar month or fifteen days after the end of the relevant quarter where the tax period is a quarter:

Provided that any registered dealer unable to furnish any certificate of deduction of tax at source along with the return in Form VAT 100 shall furnish such certificate within a period of ten days from the last day for submitting the return.

Provided further that the form of monthly or quarterly return in respect of dealers liable to pay tax under sub-sections (4) and (5) of Section 4 including any tax liability under sub-section (1) of Section 4, shall be in Form VAT 105.

Provided also that the return in Form VAT 100 for any month commencing from the first day of April, 2010 shall be in the form as substituted in the Karnataka Value Added Tax (Amendment) Rules, 2010.”

(2) Sub-rules (8) and (9) shall be omitted.

9. Amendment of rule 43.- In rule 43 of the said rules, in sub-rule (2), for the word, letters and figures “Form VAT 100”, the word, letters and figures “Form VAT 110” shall be substituted.

10. Amendment of rule 47.- In rule 47 of the said rules,-

(1) in sub-rule (1),-

(a) for the words “to be assessed separately by”, the words “to file a separate return to”, shall be substituted;

(b) after the words “as a separate business”, the words “and to be assessed or reassessed separately but by the same officer as authorised by the Commissioner”, shall be inserted;

(2) in sub-rule (2), for the words and letters “Section 10”, the word and the letters “Section 22” shall be substituted.

11. Amendment of rule 50.- In rule 50 of the said rules,-

(1) in sub-rule (1), in clause (a), the following proviso shall be inserted, namely:-

“Provided that the specified class of dealers as may be notified by the Commissioner shall pay tax or any other amount due under the Act or these Rules, by electronic remittance through internet in the manner specified in the notification .”

(2) sub-rule (2) shall be omitted.

12. Amendment of rule 125.- In rule 125 of the said rules, in sub-rule (4), for the words “notice on of”, the words “notice of ” shall be deemed to have been substituted from the first day of April, 2005.

13. Amendment of rule 130.- In rule 130 of the said rules, for sub-rule(1), the following shall be substituted, namely;-

“(1) Reimbursement of tax under Section 21 shall be subject to the conditions that,

(a) the goods are purchased from a registered dealer who has not opted for composition of tax under Section 15;

(b) the value of the goods purchased excluding the amount of tax charged in any single tax invoice is not less than two thousand five hundred rupees; and

(c) the person claiming reimbursement of tax makes an application in Form VAT 165 to the Commissioner within one hundred and eighty days from the date of purchase, together with copies of the corresponding invoices.”

14. Insertion of new rule 130-B.- After rule 130-A of the said rules, the following new rule shall be inserted, namely:-

“**130-B.-** 1) Any person claiming refund of tax under clause (b) of sub-section (6) of Section 4 shall make an application in Form VAT 166 to the jurisdictional Local VAT Officer or VAT Sub-Officer within sixty days from the date of purchase, together with the copy of the tax invoice.

(2) On receipt of the application, if the Local VAT Officer or VAT Sub-Officer is satisfied, after causing such inquiry as he considers necessary, that the claim for refund is valid and admissible, he shall pass order for refund of the amount or any part thereof and issue to the applicant a refund payment order in Form VAT 255 within sixty days from the date of application.”

15. Amendment of rule 138.- In rule 138 of the said rules, in clause (5), the words “and a statement relating to his registration in Form VAT 6 along with the quarterly return submitted in respect of the last quarter of that year in which there is a change in the details of his registration” shall be omitted.

16. Amendment of rule 139.- In rule 139 of the said rules,

(1) in clause (5), the words “and a statement relating to his registration in Form VAT 6 along with the monthly return submitted in respect of the last month of that year in which there is a change in the details of his registration” shall be omitted;

(2) after clause (7), the following shall be inserted, namely:-

“(8) where he is also liable to pay tax under Section 4, shall submit returns in Form VAT 100 and Form VAT 120 within the time prescribed.”

(3) the following proviso shall be inserted, namely:-

“Provided that any registered dealer unable to furnish any certificate of deduction of tax at source along with the return in Form VAT 120 shall furnish such certificate within a period of ten days from the last day for submitting the return.”

17. Amendment of rule 140.- In rule 140 of the said rules,

(1) in clause (5), the words, letters and figure “and a statement relating to his registration in Form VAT 6 along with the quarterly return submitted in respect of the last quarter of that year in which there is a change in the details of his registration” shall be omitted;

(2) after clause (7) the following shall be inserted, namely:-

“(8) where he is also liable to pay tax under Section 4, shall submit returns in Form VAT 100 and Form VAT 120 within the time prescribed.”

18. Amendment of rule 153.- In rule 153 of the said rules, for sub-rule (4), the following shall be substituted, namely:-

“(4) Every appeal under sub-section (1) of Section 66 against an order passed by the Authority under Section 60 shall be in Form VAT 486 and shall be verified in the manner specified therein and shall be accompanied by the original order or a certified copy of the order of the Authority appealed against.”

19. Amendment of rule 159.- In rule 159 of the said rules,

(1) in sub-rule (3), after the words “accompanies the goods vehicle”, the words, brackets, figures and letters “and any proof of entering in the website, particulars of goods carried as specified in clause (a) of sub-section (2-A) of Section 53” shall be inserted;

(2) in sub-rule (4), in clause (a), after the words, brackets and figure “sub-section (2) or”, the words, brackets, figure and letter “sub-section (2-A) or” shall be inserted.

20. Insertion of new rule 164.- After rule 163 of the said rules, the following rules shall be inserted, namely:-

“164 Definitions.- In this part, unless the context otherwise requires.-

- (1) **“Advance Ruling”** means a determination by the Authority in relation to a transaction which has been undertaken by a dealer registered under the Act;
- (2) **“Applicant”** means any dealer who is registered under the Act;
- (3) **“Application”** means an application made to the Authority under sub-section (2) of Section 60;
- (4) **“Authorised representative”.-**
 - (i) in relation to an applicant shall have the meaning assigned to it under Section 86;
 - (ii) in relation to the Commissioner, means any officer authorized by the Commissioner in writing to appear, plead and act for the Commissioner in any proceedings before the Authority;
- (5) **“Authority”** means the Authority for Clarification and Advance Rulings constituted under Section 60;
- (6) **“Case”** means any proceedings under Section 60 in respect of an applicant;
- (7) **“Chairman”** means the Chairman of the Authority;
- (8) **“Member”** means a member of the authority and includes the Chairman;
- (9) **“Order”** includes any order, direction or ruling of the authority;
- (10) **“Secretary”** means any officer designated as the Secretary of the authority.

Words and expressions used and not defined herein but defined in the Act, shall have the meanings respectively assigned to them in the Act.

165.- (1) The Commissioner may authorize any officer to act as the Secretary of the Authority that he may constitute.

(2) An application under sub-section (2) of Section 60 shall be made in Form VAT 540 and shall be verified in the manner indicated therein by the Secretary, and every such application shall be accompanied by a fee of one thousand rupees.

(3) The fees specified in sub-rule (1) above shall be paid by way of crossed demand draft in favour of the Commissioner of Commercial Taxes in Karnataka, Bangalore.

(4) An applicant may withdraw an application made under sub-section (1) of Section 60 within thirty days from the date of application.

(5) On receipt of an application, the Secretary shall cause a copy thereof to be forwarded to the Joint Commissioner within whose administrative jurisdiction the applicant is registered and call for

his finding on the clarification sought or question raised and also production of any information or records.

(6) The Commissioner may constitute an Authority consisting of at least three Additional Commissioners as members in respect of any application filed and authorise the senior most member to act as the Chairman.

(7) The Authority may, after examining the application and any records called for, by order, either, admit or reject the application on recording reasons for any rejection.

(8) The Authority shall not admit the application where the question raised in the application,

(a) is already pending before any officer or authority of the Department or any other Authority constituted under sub-rule (6) or Appellate Tribunal or any Court in any proceedings before them; or

(b) relates to a transaction or issue which is designed apparently for the avoidance of tax.

(9) No application shall be rejected under sub-rule (7) unless an opportunity has been given to the applicant to show cause in writing against such rejection, and where the application is rejected, reasons for such rejection shall be given in the order.

(10) The Authority shall hear and determine an application made under sub-section (2) of Section 60 and such other applications, petitions and representations of an interlocutory, incidental or ancillary nature as may be necessary for a complete and effective disposal of the application.

(11) Where an application is admitted under sub-rule (7), the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the Authority, pass such order as deemed fit on the questions specified in the application, after giving an opportunity of being heard to the applicant, if he so desires and also the Local VAT Officer or VAT sub-officer or Registering Authority or any other officer connected with the case.

(12) The authority shall pass an order within three months of the receipt of any application, and a copy of every order made under Section 60 shall be sent to the applicant and the officer concerned.

(13) The Secretary shall have the custody of the records of the Authority and shall exercise such other functions as are assigned to him under these rules or by the Commissioner by a separate order.

(14) The official seal of the Authority shall be kept in custody of the Secretary.

(15) The Secretary shall also have the following powers and duties namely.-

(a) to receive all applications filed before the Authority;

(b) to scrutinize the applications to find out whether they are in conformity with the Act, the rules and the procedure;

(c) to point out defects in such application to the parties and grant time to remove the defects and where, within the time granted, the defects are not removed, to obtain necessary orders of the Authority;

(d) to fix the date of hearing for the applications in consultation with the members of the Authority and direct the issue of notices there for;

- (e) to issue notices or other processes and to ensure that the parties are properly served with notices or orders;
- (f) to requisition records from the custody of any person including any authority;
- (g) to allow inspection of records of the Authority;
- (h) to direct any formal amendment of the records of the Authority;
- (i) to grant certified copies of the orders of the Authority to the parties; and
- (j) to grant certified copies of documents filed in the proceedings to the parties in accordance with the rules.

(16) (a) Any requisition, direction, letter, authorization or written notice to be issued by the Authority, shall be signed by the Secretary.

(b) Nothing in clause (a) shall apply to any requisition or direction which the Authority may, in the course of the hearing, issue to an applicant or any authority or an authorized representative.

(17) (a) The Authority may at its discretion permit or require the applicant to submit such additional facts as may be necessary to enable it to pronounce its clarification or advance ruling.

(b) Where in the course of the proceedings before the Authority a fact is alleged which cannot be borne out by, or is contrary to, the record, it shall be stated clearly and concisely and supported by a duly sworn affidavit.

(18) The applicant shall not, except by leave of the Authority be heard in support of any additional question not set-forth in the application, but in deciding the application, the Authority shall at its discretion consider all aspects of the questions set-forth as may be necessary to pronounce a ruling on the substance of the questions posed for its consideration.

(19) An authorized representative appearing for the applicant at the hearing shall file, before the commencement of the hearing a document authorizing him to appear for the applicant and, if he is a relative of the applicant, the document shall state the nature of his relationship with the applicant or, if he is a person regularly employed by the applicant, the capacity in which he is at the time employed.

(20) Where the applicant dies or is wound up or dissolved or disrupted or amalgamated or succeeded to by any other person or otherwise comes to an end, the application shall not abate and may be permitted by the Authority, where it considers that the circumstances justify it, to be continued by the executor, administrator or other legal representative of the applicant or by the liquidator, receiver of assignee, as the case may be, on the application made in this behalf.

(21) (a) Where, on the date fixed for hearing or any other day to which the hearing may be adjourned, the applicant or the officer concerned does not appear in person or through an authorized representative when called on for hearing, the Authority may dispose of the application ex-parte on merits.

(b) Where an application has been disposed of under clause (a) above and the applicant or the officer concerned applies within fifteen days of receipt of the order and satisfies the Authority that there was sufficient cause for his non-appearance when the application was called upon for hearing, the Authority may, after allowing the opposite party a reasonable opportunity of being heard, make an order setting aside the ex parte order and restore the application for fresh hearing.

(22) Where the Authority finds on its own motion or on a representation made to it by the applicant or the officer concerned, but before the clarification or ruling pronounced by the Authority has been given effect to by the officer concerned, that there is a change in law or facts on the basis of which the clarification or ruling was pronounced, it may by order modify such ruling in such respects as it considers appropriate, after allowing the applicant and the officer a reasonable opportunity of being heard.

(23) (a) The Authority may within ninety days of passing of any clarification or advance ruling, with a view to rectifying any mistake apparent from the record, amend such order passed by it before the clarification or advance ruling pronounced by the Authority has been given effect to by the officer concerned.

(b) An amendment under clause (a) may be made on the Authority's own motion or when the mistake is brought to its notice by the applicant or the officer concerned within sixty days from the date of passing of the order or advance ruling, but only after allowing the applicant and the officer, reasonable opportunities of being heard.

(24) If at any stage of the proceedings before the Authority it appears that there is any factual or material error in the records, the same shall be amended after hearing the applicant and the officer concerned.

(25) (a) The applicant or the officer concerned or an authorized representative may be allowed to inspect the records of the case on making an application in writing to the Secretary.

Provided that only those documents shall be allowed to be inspected which have been relied upon in the proceedings before the Authority.

(b) The inspection shall be allowed only in the presence of an officer of the Authority and the applicant may be permitted to make notes of inspection but not to take copies of any document.

(c) Fees for inspecting records of the Authority shall be charged from the applicant as follows.-

(i) One hundred rupees for the first hour or part thereof, and

(ii) Fifty rupees for every additional hour or part thereof.

(d) Fees for inspection shall be paid in advance in cash.

(26) (a) Every order of the Authority under Section 60 shall be duly signed by the members and bear the official seal of the Authority.

(b) One certified copy of such order of the Authority shall be communicated to the applicant and the officer concerned under the signature of the Secretary and bear the official seal of the Authority.

(27) The provisions contained in these rules for the hearing and disposal of an application under sub-section (2) of Section 60 shall apply mutatis mutandis to the hearing and disposal of all other applications, petitions and representations before the Authority.

21. Substitution of Form VAT 1.- For Form VAT 1 of the said rules, the following form shall be substituted, namely:-

FORM VAT 1

[See rule 4(i)]

Application for registration*/amendment of registration details* under the Karnataka Value Added Tax Act, 2003/ Central Sales Tax Act, 1956/Karnataka Tax on Entry of Goods Act, 1979*(Please read the note below before filling up this form)*

TIN

2" X 2" Latest Photograph

1.	Business Status (Tick any one)	01) Proprietary. 02) Partnership Firm. 03) Private Limited Company. 04) Public Limited Company. 05) Statutory authority. 06) Society. 07) Trust. 08) HUF. 09) Others (Please Specify)		
2.	(Based on your business status, furnish details in the appropriate part of Sl. No 2, below)			
2-A.	For proprietary concern*			
2.1	Name of the proprietor.			
2.2	Trade Name			
2.3	Father's/Mother's/Husband's Name			
2.4	Date of Birth	dd	mm	yy
2.5	Sex (M or F)			
2.6	PAN Number			
2.7	ECC Number (Issued by Central Excise Dept.)			
2.8	Residential Address (Permanent):			
	Number & Street			
	Area or Locality Village / Town /City			
	District			
	PIN Code			
	State			
2.9	Residential Address (Temporary):			
	Number & Street			
	Area or Locality Village / Town /City			
	District			
	PIN Code			
	State			
2-B.	For Partnership concern* (Form VAT 4 should also be filed separately)			
2.1	Number of the partners			
2.2	Names of all the partners	1.		
		2.		
		3.		

2.3	Trade Name	
2.4	Name of the managing partner or Partner authorized to Sign	
2.5	PAN number of the Partnership firm:	
2.6	ECC Number (Issued by Central Excise Dept.)	
2.7	Is the partnership deed filed	Yes/No
2-C.	For a company/Society/Trust/ Statutory body/Associations of persons & others*	
2.1	Name of the Company/Society/Trust/Statutory body/Associations/Others (Enclose copy of MoA /AoA/Bye laws/Trust deed, etc.)	
2.2	Date of incorporation / Registration	
2.3	Name & address of the Statutory Authority with whom the entity is incorporated. (copy of the certificate of incorporation / Registration etc to be filed)	
2.4	Trade Name	
2.5	PAN Number	
2.6	ECC Number (Issued by Central Excise Dept.) (Form VAT 4 should also be filed separately for Association of Persons)	
2-D.	For HUF*	
2.1	Name of the Kartha	
2.2	Date of Birth of the Kartha	
2.3	Father's/Mother's/Husband's Name	
2.4	Number of members in HUF (Furnish the address, age and sex of all the HUF members, in a separate sheet)	
2.5	Trading Name	
2.6	PAN of HUF	
2.7	ECC Number (Issued by Central Excise Dept.)	
2.8	Residential Address of the Kartha (Permanent):	
	Number & Street	
	Area or Locality	
	Village / Town /City	
	District	
	State	
	PIN Code	
2.9	Residential Address of the Kartha (Temporary):	
	Number & Street	
	Area or Locality	

	Village / Town / City				
	District				
	State				
	PIN Code				
3.	Business Address :				
	Number & Street				
	Area or Locality				
	Village / Town/City				
	District				
	PIN Code				
	(If you have more than one place of business or you are a corporate body seeking separate registration or any unit, fill up Form VAT 3.)				
4.	Contact Numbers : (See note below)				
	Telephone	Mobile			
	Fax	Email			
5.	Specimen Signature (See note below)				
	1.	File Form VAT 5 if you authorize any other person for signing returns or statements			
	2.				
	3.				
6.	Business Details :				
	Type of Business : Manufacturer/Wholesaler/Retailer/ Contractor/Hotelier/ Others (Specify)				
7	Commodities dealt: (Specify all the commodities)	Sl. No.	Traded	Manufactured	
8.	Date of Commencement of business				
9.	Turnover estimated for the financial year				
10.	Do you wish to register for VAT or Composition Tax?	VAT		COT	BOTH
11.	If you wish to register under COT/BOTH, mention the category (Please tick appropriate box/item)				
	Dealer Under section 15(1)(a)	Hotelier / Restaurateur / Caterer / Sweet meat stall / Bakery / Ice-cream Parlor.	Mechanized Stone Crushing unit - granite/non-granite	Works Contractor	
12.	Do you maintain computerised accounts ?				
13.	Are you a regular Importer ?				
14.	Are you a regular Exporter ?				
15.	Will you make sales of exempted goods ?				

16.	Do you wish to apply for registration under the CST Act, 1956?	Yes / No			
17.	If Yes, file separately Form A under the CST (R and T) Rules, 1957. Mention the commodities which you propose to purchase against declarations under Section 8(1) of the CST Act, 1956 as required in serial number 16 of Form A of the said Rules.				
	(a) For resale	(b)(i) For use in the manufacture or processing of goods for sale	(c) For use in mining	(d) For use in the generation of distribution of electricity or any other form of power	(e) For use in the packing of goods for sale / Resale.
		(b)(ii) For use in the Telecommunications network.			
18.	Do you deal in goods taxable under the KTEG Act 1979?	Yes / No			
19.	If yes, indicate the commodity proposed to be dealt :				
	Additional Information :				
	Bank Details :				
20.	Name of the Bank & Address of the Branch				
21.	Bank Code (IFC)				
22.	Account Number				
23.	Type of Account				
	(If you operate more than one Bank Account, give details on a separate sheet)				

24.

DECLARATION

I hereby apply for registration under KVAT/KTEG/CST Acts and declare that the details furnished above are true and correct to the best of my knowledge.

Name :

Signature :

Date:

Status:

Note:

- 1) Please enclose documentary proof of address. (Residential & Business)
- 2) In case of a proprietary concern, Photograph to be affixed, Specimen Signature at Sl No.4 & Contact details at Sl No 5. must be of the Proprietor.
- 3) In case of partnership firm, Photograph to be affixed, Specimen Signature at Sl No. 4 & Contact details at Sl. No 5, must be of the managing partner / Authorised Partner
- 4) In case of all other, Photograph to be affixed, Specimen Signature at Sl.No 4 & Contact details at Sl No 5,must be of the duly authorized person of the entity applying for registration.
- 5) *Strike out whichever is not applicable.
- 6) In case of an application made for amendment of registration details, only such information relating to which amendment is sought shall be furnished, along with documents, if any.

Part "C" Official Use Only :		
25.	Date of receipt :	
26.	VAT or COT or BOTH	
27.	EDR :	
28.	Local VAT Office/VAT sub office (LVO/VSO) Code	
	Location	
29.	Security Deposit Type	Amount :
30.	If NSC / Bank Guarantee details of Post Office / Bank Drawn on	
31.	Expiry Date of the instrument referred at (30) above	
32.	Processed by :	Officer :
		CODE :
33.	Check Memo (To be completed by the Department after enquiry / visit)	
A	Date of Visit :	
B	Nature of business as ascertained :	
C	Date of commencement of purchases and purchases made till date of visit :	
D	Date of commencement of sales and Sales made till date of visit :	
E	Capital proposed to be invested :	
F	Stock of goods held at the time of visit :	
G	Books of accounts maintained:	
H	Verification of originals, regarding proof of address in Form VAT 1	
I	Verification of Title of place of business (Own / Leased / Rented / Others)	
J	Information on immovable assets of the applicant.	
K	Other information :	

Signature of the person with
his relation to business

Signature and name of CTI
conducting the enquiry.

Date:

Remarks of the Registering Authority:

Signature and seal of the
(LVO / VSO)

22.Omission of Form VAT 2.- Form VAT 2 of the said rules, shall be omitted.

23. Substitution of Form VAT 3.- For Form VAT 3 of the said rules, the following form shall be substituted, namely :-

FORM 3
[See rule 5]

ADDRESS DETAILS OF ADDITIONAL PLACES OF BUSINESS

TIN:		
Name of the proprietor/partner/ member/ authorised signatory:* *Strike out which are not applicable		
Are you a corporate body seeking separate registration for your units: YES/NO		
If yes, furnish the TIN of each such unit while filling the address of such unit/additional place.		
1	Trade/Unit's name :	
	TIN (if it is a unit of a corporate body having separate registration) :	
	Number & Street :	
	Area or Locality :	
	Village/Town/City :	
	District :	
	PIN Code :	
	Tel No. :	
2	Trade/Unit's name:	
	TIN (if it is a unit of a corporate body having separate registration) :	
	Number & Street :	
	Area or Locality :	
	Village/Town/City :	
	District :	
	PIN Code :	
	Tel No. :	

Signature :

Status :

Date :

Note: If there are more than two additional places of business, give details of other places as above on a separate sheet.

FOR OFFICIAL USE ONLY

Date of receipt:

LVO/VSO Code:

Authorising Officer
Code:

LVO/VSO Location:

-----”

24. Substitution of Form VAT 4.- For Form VAT 4 of the said rules, the following form shall be substituted, namely :-

FORM 4
[See rule 6]

FORM FOR FURNISHING DETAILS OF PARTNERS AND MEMBERS OF ASSOCIATION OF PERSONS

TIN:		
Name of the Authorised Partner or Managing Partner of Partnership firm or person of the Registered Association who submits the details:		
(Following details of each partner or Member of Association is to be furnished)		
1.	Name of the Partner/Member :	
	Father's Name :	
	Contact Address :	
	PAN as an Individual	
	Tel No :	
	Date of Birth :	
	Date of entry to Partnership/Association :	
	Date of leaving Partnership/Association :	
	Signature of the Partner/Member :	
		2" x 2" Photo
2.	Name of the Partner/Member :	
	Father's Name :	
	Contact Address :	
	PAN as an Individual	
	Tel No :	
	Date of Birth :	
	Date of entry to Partnership/Association :	
	Date of leaving Partnership/Association :	
	Signature of the Partner/Member :	
		2" x 2" Photo

3.	Name of the Partner/Member :	
	Father's Name :	
	Contact Address :	
	PAN as an Individual	
	Tel No :	
	Date of Birth :	
	Date of entry to Partnership/Association :	
	Date of leaving Partnership/Association :	
	Signature of the Partner/Member :	
		2" x 2" Photo

4.	Name of the Partner/Member :	
	Father's Name :	
	Contact Address :	
	PAN as an Individual	
	Tel No :	
	Date of Birth :	
	Date of entry to Partnership/Association :	
	Date of leaving Partnership/Association :	
	Signature of the Partner/Member :	
		2" x 2" Photo

Signature : Status : Date :

Note: If there are more than four partners, give details of other partners as above on a separate sheet.

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Date of receipt:	<input type="text"/>	LVO/VSO Code:	<input type="text"/>
Authorising Officer Code:	<input type="text"/>	LVO/VSO Location:	<input type="text"/>

25. Substitution of Form VAT 5.- For Form VAT 5 of the said rules, the following form shall be substituted, namely :-

FORM VAT 5

[See rule 171]

Form for appointment of Authorised Signatories

TIN

Name of the Proprietor/Partner/person who submits the application

Name of Authorised Signatory-1 Signature

Name of Authorised Signatory-2 Signature

Name of Authorised Signatory-3 Signature

Name of Authorised Signatory-4 Signature

I certify that the above named person/s is/are authorised to sign VAT returns and other statements on my/ our behalf.

Name : Date :
Signature : Status :

(*Strike out which are not applicable)

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Date of receipt: LVO/VSO Code:
Authorising Officer Code: LVO/VSO Location:

-----”

26. Substitution of Form VAT 7.- For Form VAT 7 of the said rules, the following form shall be substituted, namely:-

FORM VAT 7
[See rule 9(1)]
VALUE ADDED TAX ACT REGISTRATION CERTIFICATE

TIN :



*This is to certify thatwhose principal place of business is situated athas been registered as a dealer under Section 22 of the Karnataka Value Added Tax Act, 2003, subject to the provisions of the said Act and Rules made there under.

*This is to certify thatsituated at.....which is a unit ofa body corporate with its principal place of business atand having TINhas been registered separately as a dealer under Section 22 read with Section 38(6) of the Karnataka Value Added Tax Act, 2003, subject to the provisions of the said Act and Rules made there under.

The dealer has additional place(s) of business as noted below:

- (1)**
- (2)**
- (3)**

The aforementioned dealer is authorized to collect tax on his /her sales as specified in the said Act from

*The dealer has also opted for payment of tax under composition scheme under section 15 under the category

This certificate is valid fromuntil cancelled.

***CST Act, 1956:** The said dealer is also registered under the provisions of CST Act, 1956. He is permitted to purchase the following class of goods availing concessional rate of tax under Section 8(1) of the CST Act, 1956 with effect from

(a) Resale	(b) (i) For use in manufacture or processing of goods for sale (ii) For use in the telecommunication net work	(c) For use in mining	(d) For use in generation or distribution of electricity or any other form of power	(e) For use in the packing of goods for sale / resale

*The dealer is also registered under the KTEG Act, 1979.

Place : _____ Signature _____
Date : _____ LVO / VSO Seal : _____

Note: *Strike out whichever is not applicable.

** If the additional place of business is a unit of a body corporate and registered separately, enter the TIN and its effective date.

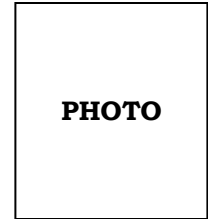
-----”

27. Substitution of Form VAT 8.- For Form VAT 8 of the said rules, the following form shall be substituted, namely:-

FORM VAT 8
[See Rule 137 (2)]

COMPOSITION TAX REGISTRATION CERTIFICATE

TIN :



This is to certify that whose principal place of business is situated athas been registered as a dealer under Section 22 of the Karnataka Value Added Tax Act, 2003 and permitted to pay tax by way of composition under section 15 in respect of his business of subject to the provisions of the said Act and Rules made there under.

The dealer has additional place(s) of business as noted below:

- (1)
- (2)
- (3)

The aforementioned dealer is*/is not* authorized to collect tax on his /her sales.

This certificate is valid fromuntil cancelled.

Place :

Signature:

Date :

LVO / VSO (Seal) :

***CST Act, 1956:** The said dealer is also registered under the provisions of CST Act, 1956. He is permitted to purchase the following class of goods availing concessional rate of tax under Section 8(1) of the CST Act, 1956 with effect from He is authorized to purchase/receive goods from outside the State. He is also not authorized to effect interstate sales/Exports/Stock transfer.

(a) Resale	(b) (i) For use in manufacture or processing of goods for sale (ii) For use in the telecommunication net work	(c) For use in mining	(d) For use in generation or distribution of electricity or any other form of power	(e) For use in the packing of goods for sale / resale

*The dealer is also registered under the KTEG Act, 1979.

Place :

Signature:

Date :

LVO / VSO (Seal) :

* Strike out whichever is not applicable.

_____”

28. Substitution of Form VAT 100.- For Form VAT 100 of the said rules including its annexures, the following shall be substituted, namely:-

Form VAT 100
(See Rule 138)

RETURN

1	General Information:			
1.1	LVO/VSO CODE			
1.2	Tax Period (Month/Quarter) :			
1.3	Type of return :	Original / Corrected / Revised / Final		
1.4	Date of filing return :			
1.5	TIN :			
1.6	Full Name of the dealer			
1.7	Address of the dealer			
1.8	Tax invoices issued in the month*:	From:		To:
PARTICULARS OF TURNOVERS				
Local		Interstate/Exports/Import /Consignment		
2	Total Turnover		3	Total Turnover
2.1	Sales return, discounts, labour charges, etc. as per Rule 3(2)		3.1	Sales return, discounts, labour charges, etc.
2.2	Consignment Sales /C.A. Sales		3.2	Stock Transfers / Consignment Sales
2.3	Tax Collected (VAT)		3.3	Exempted Sales
2.4	Exempted Sales		3.4	Direct Exports
2.5	Others		3.5	Deemed Exports (against H Form)
2.6	Taxable Turnover (local) [Box 2 less (Box 2.1 to Box 2.5)]		3.6	Sales in Transit (E-1 and E-II)
			3.7	Sales in the course of import (including High Sea Sales)
			3.8	CST Collected
			3.9	Taxable Turnover (Interstate) [Box No.3 less (Total of Box Nos.3.1 to 3.8)]
4	Net Tax Payable			
4.1	Output Tax Payable (Refer Box No. 8.3)			

4.2	Brought forward credit of / excess payment made during previous month (Refer Box No.4.10)	
4.3	Input tax credit (Refer Box No.11)	
4.4	Tax Payable [Box No.4.1 less (Box No.4.2 + Box No 4.3)]	
4.5	Tax deducted at source(Certificate/s enclosed)	
4.6	Tax already paid in the original return	
4.7	Balance tax payable [Box No. 4.4 less (Box No. 4.5+ Box No.4.6)]	
4.8	Adjustment of any excess credit towards KST / KTEG / KSTECCG	
4.9	Refund ** Yes / No	
4.10	Credit / excess payment carried forward ** Yes / No	
4.11	Net Tax refund as per Incentive Notification	

****Note.-** If you exercise option 'Yes' in both Box Numbers 4.9 and 4.10, then the option exercised in respect of Box Number 4.10 alone shall be considered.

5	Tax payment details				
	Details	Amount	Cash/DD / Chq/ Challan No:	Bank	Date
5.1	Tax Payable as per Box No.4.7				
5.2	Interest				
5.3	Others				
5.4	Total of Box Nos.5.1, 5.2 and 5.3				

FOR CTD / BANKS USE ONLY

Date of Receipt of return :					
Received Rs.					
In words Rs.					
Challan No. :				Date:	
Signature and Seal of LVO/VSO					
* Note : If the serial numbers of Tax Invoices are of different series then it should be mentioned separately.					
6	Details of local sales/purchases from un-registered dealers and output tax/purchase tax payable				
6.1	Taxable turnover of sales with rate of tax of 1 %		6.9	Output tax payable (relating to Box No.6.1)	
6.2	Taxable turnover of sales with rate of tax of 4 %		6.10	Output tax payable (relating to Box No.6.2)	

6.3	Taxable turnover of sales with rate of tax of 5 %		6.11	Output tax payable (relating to Box No.6.3)	
6.4	Taxable turnover of sales with rate of tax of 13.5 %		6.12	Output tax payable (relating to Box No.6.4)	
6.5	Taxable turnover of sales with rate of tax of 15 %		6.13	Output tax payable (relating to Box No.6.5)	
6.6	Taxable turnover of sales with any other rate of tax (specify rate of tax)		6.14	Output tax payable (relating to Box No.6.6)	
6.7	Taxable turnover of purchases from un-registered dealers (specify rate of tax)		6.15	Output tax payable (relating to Box No.6.7)	
6.8	Total taxable turnover (Box No.6.1 to 6.7)		6.16	Total output tax payable (Box No.6.9 to 6.15)	
7	Details of Interstate Sales and CST Payable				
7.1	Taxable turnover of sales against C Forms at 1 % tax		7.10	Output tax payable (relating to Box No.7.1)	
7.2	Taxable turnover of sales against C Forms at 2 % tax		7.11	Output tax payable (relating to Box No.7.2)	
7.3	Taxable turnover of sales without C Forms at 1 % tax		7.12	Output tax payable (relating to Box No.7.3)	
7.4	Taxable turnover of sales without C Forms at 4 % tax		7.13	Output tax payable (relating to Box No.7.4)	
7.5	Taxable turnover of sales without C Forms at 5 % tax		7.14	Output tax payable (relating to Box No.7.5)	
7.6	Taxable turnover of sales without C Forms at 13.5 % tax		7.15	Output tax payable (relating to Box No.7.6)	
7.7	Taxable turnover of sales without C Forms at 15 % tax		7.16	Output tax payable (relating to Box No.7.7)	
7.8	Taxable turnover of sale at any other rate of tax (specify rate of tax)		7.17	Output tax payable (relating to Box No.7.8)	
7.9	Total taxable turnover (Box No.7.1 to 7.8)		7.18	Total output tax payable (Box No.7.10 to 7.17)	
	8.1 Total Out Put Tax (Total of Box No. 6.16 and Box No. 7.18)				
Less	8.2 Output Tax deferred to Industries as per Incentive Notifications				
	8.3 Net Output Tax Payable (Box No. 8.1 Less Box No. 8.2)				
9	Details of Purchases and Input Tax				
9.1	Net value of purchases at 1% tax		9.14	Input tax (relating to Box No.9.1)	
9.2	Net value of purchases at 4 % tax		9.15	Input tax (relating to Box No.9.2)	

9.3	Net value of purchases at 5 % tax		9.16	Input tax (relating to Box no.9.3)	
9.4	Net value of purchases at 13.5 % tax		9.17	Input tax (relating to Box No.9.4)	
9.5	Net value of purchases at 15 % tax		9.18	Input tax (relating to Box No.9.5)	
9.6	Value of URD purchases to the extent used or sold during the month/quarter(specify rate of tax): 9.6.1 Brought forward from previous period 9.6.2 Relating to current tax period 9.6.3 Total		9.19	Input tax (relating to Box No.9.6.3)	
9.7	Others, if any (please specify)		9.20	Input Tax (relating to Box No.9.7)	
9.8	Value of URD purchases to the extent not used or sold (specify rate of tax): 9.8.1 Brought forward from previous period 9.8.2 Relating to current tax period 9.8.3 Total		9.21	Input tax carried forward (relating to Box No.9.8.3)	
9.9	Value of VAT exempted goods.				
9.10	Value of purchases from composition dealer				
9.11	Value of goods imported and / or purchased in the course of import / export / inter-State trade including E-I and E-II purchases.				
9.12	Value of goods received by stock transfer / consignment transfer				
9.13	Total value of purchases (Total of Box Nos. 9.1 to 9.5, 9.6.2, 9.7, 9.8.2 and 9.9 to 9.12)		9.22	Total input tax (relating to Box No.9.14 to 9.20)	
10	Ineligible Input Tax Credit				
10.1	Non-deductible input tax being restricted under Section 11				
10.2	Non-deductible input tax relating to pre-registration purchases under Section 13				
10.3	Non-deductible input tax-under special rebating scheme under Section 14 read with Section 11				
10.4	Non-deductible input tax as per partial rebating scheme under Section 17				
10.5	Non-deductible input tax relating to return of goods purchased				

10.6	Others, please specify		
10.7	Total ineligible Input Tax Credit (Total of Box No. 10.1 to Box No. 10.6)		
11	Eligible Input Tax Credit (Box No. 9.22 – Box No. 10.7)		
	DECLARATION		
	I / We Declare that the particulars furnished above are true and complete in all respects. I / We hereby declare that I am / we are aware that there are penalties for making false declarations or incomplete returns.		
	Place :	Signature :	
	Date :	Name and designation / Seal:	
12	ENTRY TAX		
	(Applicable to dealers' who are liable to tax under the Karnataka Tax on Entry of Goods Act, 1979)		
12.1	VALUE OF TOTAL PURCHASES : Value of goods liable for entry tax local, inter-State and imports including freight and inward expenses		
	LESS:		
12.2	Value of purchases within the local area, purchases against Form 40, purchase returns and re-exports		
12.3	Other deductions		
12.4	Taxable Value		
	CALCULATION OF ENTRY TAX PAYABLE		
	Description of the goods	Taxable value	Tax payable
12.5	Goods taxable @1%		
12.6	Goods taxable @2%		
12.7	Goods taxable @5%		
12.8	Goods taxable at other rate (specify)		
12.9	Total		
12.10	Tax already paid in the original return		
12.11	Balance of tax payable (12.9 –12.10)		
12.12	Tax paid particulars; Rs..... Cash/DD/Challan No.....Date..... Bank..... I / We declare that the particulars furnished above are true and complete in all respects. Place : Signature : Date : Name and designation / Seal: Name and designation / Incomplete forms will be deemed to be invalid and penalties relating to non-filing will apply. Note: If the Return is not applicable then it can be written as "N.A"		
	SPECIAL ENTRY TAX		
13	(Applicable to dealers who are liable to tax under the Karnataka Special Tax on Entry of Certain Goods Act, 2004)		

	TOTAL PURCHASES :		
13.1	Value of goods liable for tax-inter-State and imports including freight and inward expenses		
	LESS:		
13.2	(a) Exemption (please specify) (b) Purchase returns (c) Re-exports (d) Others		
13.3	TAXABLE TURNOVER		
	Description of the notified goods	Taxable value	Tax payable
13.4	Goods taxable @5%		
13.5	Goods taxable @ 13.5%		
13.6	Goods taxable at other rate (specify)		
13.7	TOTAL		
13.8	Less: CST paid as per Section 4(2)		
13.9	Balance tax payable		
	<p>Tax paid particulars: Rs. _____ Cash / DD / Challan No: _____</p> <p>Date : _____ Bank: _____</p> <p>I / We declare that the particulars furnished above are true and complete in all respects.</p> <p>Place : _____ Signature : _____</p> <p>Date : _____ Name & Designation / Seal : _____</p> <p>Incomplete forms will be deemed to be invalid and penalties relating to non-filing will apply.</p> <p>Note : If the return is not applicable then it can be written as "N.A."</p>		

ANNEXURE- I

Details of statutory forms filed for the quarter ending 30th June, 30th September, 31st December and 31st March *

A. Extract for quarter				
Nature of statutory Form filed	Turnover for which statutory Forms to be filed for the quarter	Turnover mentioned in the statutory forms filed for the quarter ending	Balance Turnover for which statutory forms are to be filed	Number of statutory forms filed
CST:				
(1) C Form				
(2) F Form				
(3) H Form				

ANNEXURE II			
Details of purchases including receipts and sales including stock transfers for the month / quarter ...			
1. Purchases and receipts by way of consignment / stock transfer.-			
Sl. No.	Description of goods	Net value	Amount of VAT paid
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
2. Sales and disposals by way of consignment / stock transfer.-			
Sl. No.	Description of goods	Net value	Amount of VAT / CST paid (specify)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

Note: The above information shall be furnished by all dealers (except retailers) in respect of all major commodities (not exceeding ten) dealt by them.

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29. Insertion of Form VAT 105.- After Form VAT 100 of the said Rules, the following shall be inserted, namely:-

Form VAT 105

(See rule 38)

RETURN

(Applicable to dealers falling under sub-sections (1) and or (4) and (5) of Section 4)

1	General Information:			
1.1	LVO/VSO CODE			
1.2	Tax Period (Month/Quarter) :			
1.3	Type of return :	Original / Corrected / Revised / Final		
1.4	Date of filing return :			
1.5	TIN :			
1.6	Full Name of the dealer			
1.7	Address of the dealer			
1.8	Tax invoices issued in the month*:	From:		To:
PARTICULARS OF TURNOVERS				
Local			Interstate/Exports/Import / Consignment	
2	Total Turnover		3	Total Turnover
2.1	Sales return, discounts, labour charges, etc. as per Rule 3(2)		3.1	Sales return, discounts, labour charges, etc.
2.2	Consignment Sales /C.A. Sales		3.2	Stock Transfers / Consignment Sales
2.3	Tax Collected (VAT)		3.3	Exempted Sales
2.4	Exempted Sales		3.4	Direct Exports
2.5	Others		3.5	Deemed Exports (against H Form)
2.6	Taxable Turnover (local) [Box 2 less (Box 2.1 to Box 2.5)]		3.6	Sales in Transit (E-1 and E-II)
			3.7	Sales in the course of import (including High Sea Sales)
			3.8	CST Collected
			3.9	Taxable Turnover (Interstate) [Box No.3 less (Total of Box Nos.3.1 to 3.8)]
4	Net Tax Payable			
4.1	Output Tax Payable (Refer Box No.8.3)			
4.2	Brought forward credit of / excess payment made during previous month (Refer Box No.4.10)			

4.3	Input tax credit (Refer Box No.11)	
4.4	Tax Payable [Box No.4.1 less (Box No.4.2 + Box No 4.3)]	
4.5	Tax deducted at source(Certificate/s enclosed)	
4.6	Tax already paid in the original return	
4.7	Balance tax payable [Box No. 4.4 less (Box No. 4.5+ Box No.4.6)]	
4.8	Adjustment of any excess credit towards KST / KTEG / KSTECEG	
4.9	Refund **	Yes / No
4.10	Credit / excess payment carried forward **	Yes / No
4.11	Net Tax refund as per Incentive Notification	

****Note.-** If you exercise option 'Yes' in both Box Numbers 4.9 and 4.10, then the option exercised in respect of Box Number 4.10 alone shall be considered.

5	Tax payment details				
	Details	Amount	Cash/DD/Chq/ Challan No:	Bank	Date
5.1	Tax Payable as per Box No.4.7				
5.2	Interest				
5.3	Others				
5.4	Total of Box Nos.5.1, 5.2 and 5.3				

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Date of Receipt of return :	
Received Rs.	
In words Rs.	
Challan No. :	Date:

Signature and Seal of LVO/VSO

* **Note :** If the serial numbers of Tax Invoices are of different series then it should be mentioned separately.

6	Details of local sales/purchases from un-registered dealers and output tax/purchase tax payable						
		*Total of actual net sale price	*Taxable turnover on MRP basis			*As per actual sale price	*On MRP basis
		(1)	(2)				
6.1	Sale of goods with rate of tax of 1%			6.9	Output tax payable (relating to Box No.6.1)		

6.2	Sale of goods with rate of tax of 4 %			6.10	Output tax payable (relating to Box No.6.2)		
6.3	Sale of goods with rate of tax of 5 %			6.11	Output tax payable (relating to Box No.6.3)		
6.4	Sale of goods with rate of tax of 13.5 %			6.12	Output tax payable (relating to Box No.6.4)		
6.5	Sale of goods with rate of tax of 15 %			6.13	Output tax payable (relating to Box No.6.5)		
6.6	Sale of goods with any other rate of tax (specify rate of tax)			6.14	Output tax payable (relating to Box No.6.6)		
6.7	Taxable turnover of purchases from un-registered dealers (specify rate of tax)			6.15	Output tax payable (relating to Box No.6.7)		
6.8	Total taxable turnover (Box No.6.1 to 6.7)			6.16	Total output tax payable (Box No.6.9 to 6.15)		

***Note:** Fill up only the relevant column.

7	Details of Interstate Sales and CST payable						
7.1	Taxable turnover of sales against C Forms at 1 % tax			7.10	Output tax payable (relating to Box No.7.1)		
7.2	Taxable turnover of sales against C Forms at 2 % tax			7.11	Output tax payable (relating to Box No.7.2)		
7.3	Taxable turnover of sales without C Forms at 1 % tax			7.12	Output tax payable (relating to Box No.7.3)		
7.4	Taxable turnover of sales without C Forms at 4 % tax			7.13	Output tax payable (relating to Box No.7.4)		

7.5	Taxable turnover of sales without C Forms at 5 % tax			7.14	Output tax payable (relating to Box No.7.5)	
7.6	Taxable turnover of sales without C Forms at 13.5 % tax			7.15	Output tax payable (relating to Box No.7.6)	
7.7	Taxable turnover of sales without C Forms at 15 % tax			7.16	Output tax payable (relating to Box No.7.7)	
7.8	Taxable turnover of sale at any other rate of tax (specify rate of tax)			7.17	Output tax payable (relating to Box No.7.8)	
7.9	Total taxable turnover (Box No.7.1 to 7.8)			7.18	Total output tax payable (Box No.7.10 to 7.17)	
	8.1 Total Out Put Tax (Total of Box No. 6.16 and Box No. 7.18)					
Less	8.2 Output Tax deferred to Industries as per Incentive Notifications					
	8.3 Net Output Tax Payable (Box No. 8.1 Less Box No. 8.2)					

9	Details of Purchases and Input Tax						
		*At actual net sale price	*On MRP basis			*As per actual price	*As per MRP
		(1)	(2)				
9.1	Value of purchases at 1% tax			9.14	Input tax (relating to Box No.9.1)		
9.2	Value of purchases at 4 % tax			9.15	Input tax (relating to Box No.9.2)		
9.3	Value of purchases at 5 % tax			9.16	Input tax (relating to Box no.9.3)		
9.4	Value of purchases at 13.5 % tax			9.17	Input tax (relating to Box No.9.4)		
9.5	Value of purchases at 15 % tax			9.18	Input tax (relating to Box No.9.5)		
9.6	Others, if any (please specify)			9.19	Input Tax (relating to Box No.9.6)		

9.7	Value of URD purchases to the extent used or sold (specify rate of tax): 9.7.1 Brought forward from previous period 9.7.2 Relating to current tax period 9.7.3 Total			9.20	Input tax (relating to Box No.9.7.3)		
9.8	Value of URD purchases to the extent not used or sold (specify rate of tax): 9.8.1 Brought forward from previous period 9.8.2 Relating to current tax period 9.8.3 Total			9.21	Input tax carried forward (relating to Box No.9.8.3)		
9.9	Value of purchases from composition dealer						
9.10	Value of VAT exempted goods.						
9.11	Value of goods imported and / or purchased in the course of import / export / inter-State trade including E-I and E-II purchases.						
9.12	Value of goods received by stock transfer / consignment transfer						
9.13	Total value of purchases (Total of Box Nos. 9.1 to 9.6, 9.7.2, 9.8.2 and 9.9 to 9.12)						
* Note: Fill up only the relevant column.							
10	Ineligible Input Tax Credit						
10.1	Non-deductible input tax being restricted under Section 11						

10.2	Non-deductible input tax relating to pre-registration purchases under Section 13		
10.3	Non-deductible input tax-under special rebating scheme under Section 14 read with Section 11		
10.4	Non-deductible input tax as per partial rebating scheme under Section 17		
10.5	Non-deductible input tax relating to return of goods purchased		
10.6	Others, please specify		
10.7	Total ineligible Input Tax Credit (Total of Box No. 10.1 to Box No. 10.6)		
11	Eligible Input Tax Credit (Box No. 9.22 – Box No. 10.7)		
DECLARATION			
I / We Declare that the particulars furnished above are true and complete in all respects. I / We hereby declare that I am / we are aware that there are penalties for making false declarations or incomplete returns.			
Place :		Signature :	
Date :		Name and designation / Seal:	
12	ENTRY TAX		
(Applicable to dealers' who are liable to tax under the Karnataka Tax on Entry of Goods Act, 1979)			
12.1	VALUE OF TOTAL PURCHASES : Value of goods liable for entry tax local, inter-State and imports including freight and inward expenses		
LESS:			
12.2	Value of purchases within the local area, purchases against Form 40, purchase returns and re-exports		
12.3	Other deductions		
12.4	Taxable Value		
CALCULATION OF ENTRY TAX PAYABLE			
	Description of the goods	Taxable value	Tax payable
12.5	Goods taxable @1%		
12.6	Goods taxable @2%		
12.7	Goods taxable @5%		
12.8	Goods taxable at other rate (specify)		
12.9	Total		
12.10	Tax already paid in the original return		
12.11	Balance of tax payable (12.9 –12.10)		
12.12	Tax paid particulars; Rs..... Cash/DD/Challan No.....Date..... Bank..... I / We declare that the particulars furnished above are true and complete in all respects. Place : Signature : Date : Name and designation / Seal: Incomplete forms will be deemed to be invalid and penalties relating to non-filing will apply. Note: If the Return is not applicable then it can be written as "N.A"		

SPECIAL ENTRY TAX			
13	(Applicable to dealers who are liable to tax under the Karnataka Special Tax on Entry of Certain Goods Act, 2004)		
	TOTAL PURCHASES :		
13.1	Value of goods liable for tax-inter-State and imports including freight and inward expenses		
	LESS:		
13.2	(a) Exemption (please specify) (b) Purchase returns (c) Re-exports (d) Others		
13.3	TAXABLE TURNOVER		
	Description of the notified goods	Taxable value	Tax payable
13.4	Goods taxable @5%		
13.5	Goods taxable @ 13.5%		
13.6	Goods taxable at other rate (specify)		
13.7	TOTAL		
13.8	Less: CST paid as per Section 4(2)		
13.9	Balance tax payable		
<p>Tax paid particulars: Rs. Cash / DD / Challan No:</p> <p>Date : Bank:</p> <p style="text-align: center;">I / We declare that the particulars furnished above are true and complete in all respects.</p> <p>Place : Signature :</p> <p>Date : Name & Designation / Seal :</p> <p>Incomplete forms will be deemed to be invalid and penalties relating to non-filing will apply.</p> <p>Note : If the return is not applicable then it can be written as "N.A."</p>			

ANNEXURE- I

Details of statutory forms filed for the quarter ending 30th June, 30th September, 31st December and 31st March *

A. Extract for quarter				
Nature of statutory Form filed	Turnover for which statutory Forms to be filed for the quarter	Turnover mentioned in the statutory forms filed for the quarter ending	Balance Turnover for which statutory forms are to be filed	Number of statutory forms filed
CST:				
(1) C Form				
(2) F Form				
(3) H Form				
(4) I Form				
(5) E -I Form				
(6) E -II Form				
(8) C Form related to E -I/E -II Form				
I / We declare that the particulars furnished above are true and complete in all respects.				
Place:			Signature :	
Date :			Name & designation /	
Seal :				

B. DETAILS (Statutory forms filed along with this annexure) for quarter:					
SL. No	Type of Statutory Forms	Number of Statutory Forms	Net Value	Tax Amount	Total Amount
NOTE: (1) Dealers shall furnish the detailed statement indicating particulars and the numbers of the statutory forms filed separately if the space provided is not sufficient.					
(2) The information should be provided for each tax period relating to the said quarter.					
I / We declare that the particulars furnished above are true and complete in all respects.					
Place:				Signature :	
Date :				Name & designation / Seal :	
Note:	Quarter ending	Last date to file statutory Forms			
	30th June	30th September			
	30th September	31st December			
	31st December	31st March			
	31st March	30th June			

ANNEXURE II

Details of purchases including receipts and sales including stock transfers for the month / quarter

1. Purchases and receipts by way of consignment / stock transfer.-

Sl. No.	Description of goods	Net value	Amount of VAT paid
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

2. Sales and disposals by way of consignment / stock transfer.-

Sl. No.	Description of goods	Net value	Amount of VAT / CST paid (specify)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

Note: The above information shall be furnished by all dealers (except retailers) in respect of all major commodities (not exceeding ten) dealt by them.

-----”

30. Amendment of Form VAT 120.- In Form VAT 120 of the said rules,

(1) in the entries relating to box number 2.7, for the figures and sign “12.5%”, the figures and sign “13.5%” shall be substituted;

(2) for boxes 2.9.1 and 2.9.2, the following shall be substituted, namely:-

“

2.9.1 Tax deducted at source (Certificate enclosed)/ tax already paid in the original return/excess brought forward from previous month	
2.9.2 Net tax due[2.9 -2.9.1]/amount refundable	

”

(3) in the entries relating to box number 4.9, for the figures and sign “12.5%”, the figures and sign “13.5%” shall be substituted;

(4) in the entries relating to box number 4.11, for the figures and sign “12.5%”, the figures and sign “13.5%” shall be substituted;

(5) after box number 4.11, the following shall be inserted, namely:-

“

4.11.1	Sale value of goods purchased/ obtained from the outside the State/country (refer box 4.3)	Other rate (specify)		
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”

(6) in the entries relating to box number 4.13, for the figures and sign “12.5%”, the figures and sign “13.5%” shall be substituted;

(7) after box number 4.13, the following shall be inserted, namely:-

“

4.13.1	URD purchase liable to tax under Section 3(2)	Other rate (specify)		
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”

(8) for box 5.2., the following shall be substituted, namely:-

“

5.2 Tax deducted at source (Certificate enclosed)/tax already paid in the original return/excess brought forward from previous month	
--	--

”

(9) after box 6.9, the following shall be inserted, namely:-

“

6.9.1 Tax already paid in the original return	
6.9.2 Balance of tax payable/refundable/excess carried forward (6.9-6.9.1) Rs.	

”

(10) in entries relating to box number 7.5, for the figures and sign “12.5%”, the figures and sign “13.5%” shall be substituted.

31. Amendment of Form VAT 127.- In Form VAT 127 of the said rules, after the entries in item 6, the following shall be inserted, namely:-

“6.1. Amount of tax deducted adjusted against tax payable in Form VAT 100 / Form VAT 120:

6.2. Net amount of deducted tax payable : Rs.”

32. Amendment of Form VAT 240.- In Form VAT 240 of the said rules, in PART-2, for the entries in item 14, the following shall be substituted, namely:-

“

“14.	Details of returns filed	Month/Quarter	Due Date	Date of filing	Tax paid	Date of payment of tax”	Penalty paid	Interest paid

”

33. Amendment of Form VAT 345.- In Form VAT 345 of the said rules, for the letters and sign “LVO/SVO”, the following shall be substituted, namely:-

“Place:

Signature:

Date:

Designation:”

34. Insertion of new Form VAT 486.- After Form VAT 485 of the said rules, the following shall be inserted namely:-

“Form VAT 486
(See rule 153(4))

APPEAL
BEFORE THE HIGH COURT OF KARNATAKA
Memorandum of Appeal against Order of Authority for Clarification and
Advance Rulings under Section 66(1) of the KVAT Act, 2003
Appeal against Order No. dated.

Appellant
v
Respondent

- (1) Date of communication of the order of the Authority appealed against:
- (2) Address which notice may be sent to the appellant:
- (3) Address to which notice may be sent to the respondent:
- (4) Clarification/Ruling of the Authority:
(State in serial and appropriate order the relevant clarification/ruling of the Authority)
- (5) Grounds of appeal.-
 - (i) State the facts disputed briefly:
 - (ii) State the questions of law raised for decision by the High Court:
(Here formulate the questions of law raised concisely)

(Signed) Appellant(s)
(Signed) Authorised Representative, if any.

VERIFICATION

I/We, the appellant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today the day of 20

(Signed) Appellant(s)
(Signed) Authorised Representative, if any.

Notes: (1) The appeal should be accompanied by a certified copy of the order of the Authority for Clarification and Advance Rulings appealed against.

(2) The appeal should be accompanied by a sum of five hundred rupees.

(3) The appeal should be written in English and should set forth concisely and under distinct heads, the facts of the case, the grounds of appeal and the points of law raised consecutively.”

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

D.R. SHASHIDHAR

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