



GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No: ADCOM(Audit)/C/CR-221/19-20-718

Office of the
Commissioner of Commercial Taxes
(Karnataka), Vanijya Terige Karyalaya,
Kalidasa Road, Gandhinagar,
Bengaluru-560009, Dated: 28-10-2019.

NOTIFICATION

Whereas sub-section (1) of Section 38 of the Karnataka Value Added Tax Act 2003 provides that every dealer shall be deemed to have been assessed to tax based on the return filed by him under Section 35, except in cases where the Commissioner may notify the dealer of any requirement of production of books of accounts before the prescribed authority in support of a return filed for any period and such authority shall proceed to assess such dealer.-

- a) on the basis of the return filed, where he is satisfied that the return filed is correct and complete, or
- b) to the best of its judgment, where the return filed appears to be incorrect or incomplete, after giving the dealer an opportunity of showing cause against such assessment in writing and any additional tax assessed shall be paid within thirty days from the date of service of such assessment on the dealer.

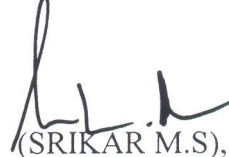
Whereas different industrial policies of the Government provide for incentives and concessions in the form of tax exemption or tax based loan or re-imburement of tax paid to new industrial units and also for additional investments made for expansion/diversification/modernization.

Whereas such industrial policies and certificates issued also provide that the industrial unit shall submit all the documents, accounts to the local VAT/LGST officer for audit and the eligible amount as confirmed by the Commissioner of Commercial Taxes, for a particular period, will be considered for re-imburement from the department.

Whereas the Commissioner of Commercial Taxes vide Notification No. IPI/CR/51/2010-11(I), dated: 24.03.2014, has notified that every registered dealer who is an industrial unit claiming tax incentive including tax exemption or tax based loan or re-imburement of tax paid under any of the industrial policies of the State Government shall be required to produce accounts in support of the return filed by him for all the tax periods during which he is claiming such tax incentives.

Now, therefore, in exercise of the powers conferred under sub-section (1) of Section 38 of the Karnataka Value Added Tax 2003 (Karnataka Act 32 of 2004), read with sub-rule (a) of rule 45 of the Karnataka Value Added Tax Rules 2005 read with CCT Circular No.GST-15/ 2018-19 dated:26-02-2019, it is hereby notified that the dealer listed in the table below is required to produce accounts, before the prescribed authority mentioned against the name of the dealer, in support of a return filed for any period of assessment by such authority:

Sl.No.	Name and Address of the Dealer	TIN/GSTIN	Prescribed authority
1	M/s. Swastid Engineering Pvt.Ltd., - Unit 2P, Plot No.186-P & 187, Jakkasandra Industrial area, Kolar Industrial Area, Kolar Distric-563133, Karnataka.	29401244496 29AAPCS9928M1Z5	Local Goods & Service Tax Office-180, Kolar. Division-4 GST Office, Bengaluru.


(SRIKAR M.S),

Commissioner of Commercial Taxes,
(Karnataka), Bengaluru.
Commissioner of Commercial Taxes
Karnataka, Bangalore.

To:

- 1) The Compiler, Karnataka Gazette, for publication in the Karnataka Gazette.
- 2) The Local Goods & Service Tax Office-180, Kolar, for necessary action.
- 3) M/s. Swastid Engineering Pvt.Ltd., - Unit 2P, Plot No.186-P & 187, Jakkasandra Industrial area, Kolar Industrial Area, Kolar Distric-563133, Karnataka, for information and necessary action.

Copy to:

- 1) The Additional Commissioner of Commercial Taxes (Policy and Law), Bengaluru, for information.
- 2) The Joint Commissioner of Commercial Taxes (Admn.), Division-4 GST Office, Bengaluru for information.
- 3) The Dy. Commissioner of Commercial Taxes (e-Governance), Office of CCT, for publication in the departmental website.