



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.

10. The dealers can view the details of comparison of box wise details of eReturn and the details of eUPaSS uploaded and the mismatched fields and parameters thereof are displayed to the dealers and accordingly the dealers can rectify the mismatch of the data entered under purchase and sales statement with reference to the corresponding box wise details of the eReturn. This will enable the dealer to file the correct and complete return which shall be in line with the purchase and sales statement submitted to the departmental website.
11. The dealer can also revise the eReturn if found necessary in case the box wise details of eReturn are not matched with the details of corresponding statements uploaded under eUPaSS. Further, if the dealer wants to make any corrections in any of the statements under eUPaSS, after filing the eReturn, he can do so under the Revision option provided under purchase and sales statement. The details of matching procedure is enumerated in the **“User Manual for eUPaSS & eReturn Matching”**, which has been hosted on the website <http://vat.kar.nic.in> at **“Reports and Help”**
12. The dealers shall make use of both the facilities of Revision of details of purchase and sales statement and revising the e-Return, so as to correct the errors committed while uploading the purchase and sales statement along with the filing of the return.
13. The LVOs/VSOs, Master Resource persons and the Data Entry Operators (DEOs) of the **“eUPaSS Help Desk”** shall go through the user manual on revision and user manual for eUPaSS & eReturn matching, which are hosted on the CTD home page and shall guide the dealers accordingly.
14. All Divisional VAT Officers are instructed to monitor and supervise the performance of each LVO/VSO of their division and guide the dealers properly in all the activities of the electronic uploading of purchase and sales statement(eUPaSS) including the revision and matching. If any clarifications are required, they shall contact e-Audit section of office of Commissioner of Commercial Taxes (K), Bangalore.



(AJAY SETH)
Commissioner of Commercial Taxes,
Bangalore.

To,

1. All the concerned dealers, Trade & Industry Associations
2. All the officers of Commercial Taxes Department.