



GOVERNMENT OF KARNATAKA
Commercial Taxes Department

No. CCW/CR 44/2013-14

Office of the Commissioner of Commercial Taxes,
Gandhinagar, Kalidasa Road, Bengaluru – 560 009,

Dated: 27 / 06/2015.

Commissioner of Commercial Taxes Circular No: 04/2015-16

- Sub:** Extension of Revision option under e-UPaSS module for the Tax periods May 2014 to December 2014 enabled for all Targeted dealers till 31/07/2015 - Certain instructions – reg
- Ref:** 1. Notification No. CCW/CR 44/2013-14 dated 29/04/2014
2. CCT Circular No. 23/2014-15 dated 27/03/2015



The Commercial Taxes Department (CTD) has deployed an electronic service of uploading of Purchase and Sales details by the dealers at the Department's portal. The goal of this new service is to minimize disputes related to input tax credit, facilitate electronic audit across the VAT chain for all dealers instead of the current arrangement of manual audit and faster processing of refunds.

2. As per Notification No. CCW/CR/44/2013-14 dated 29.04.2014 cited at reference (1) above, all dealers, whose total turnover is Rs.50 lakhs and above for the year ending on 31.03.2014 or in any subsequent financial year, are required to electronically upload the purchase and sales details on to the departmental portal for each tax period before 20th of the succeeding month, commencing from the tax period of May 2014.

3. The **ITC Matching Module** under electronic Uploading of Purchase and Sales Statements (e-UPaSS) has been deployed in dealer's login with effect from 27th March 2015 as per CCT Circular No. 23/2014-15 dated 27/03/2015 cited at reference (2) above, to facilitate the targeted dealers to correct the invoice details mismatches and to make any corrections under ITC Matching Module. Accordingly, the revision option for the Tax Periods May 2014 to November 2014 was allowed upto 30th June 2015.

4. Pursuance to deploying of ITC Matching Module, this office is daily receiving requests through e-mails, telephonic calls from the dealer community/ stake holders/ Auditors and Tax Practitioners requesting for extension of Revision option under electronic Uploading of Purchase and Sales Statements (e-UPaSS) module on the ground that the dealers are unable to rectify the mistakes made while entering the data under e-UPaSS within the stipulated period as the dealers were unable to comply in toto because of the practical and technical problems. In some of the cases, dealers have to make correction of more than 5000 to 6000 Invoices per month, for which the dealer has to delete the invoice details individually and to upload the revised data through XML file. Further, to match the Invoice details, both the seller and buyer have to upload the correct data in the Departmental portal.

5. Further, in response to the feedback received from the dealers and Stake holders, the following additional features have been added to make ITC matching module more dealers friendly.

- 1) "Sales Invoices of Your Seller" – using this option, the purchasing dealer can view the details of sales invoice as uploaded by the corresponding selling dealer.
- 2) Tolerance of Rs.1/- after rounding off the decimals under Net value and tax value column, so as to minimize the mismatches between seller and buyer data.
- 3) In case where the dealer has uploaded the Invoice No. prefixed with "0" and the other dealer has uploaded the Invoice No. without prefixing "0", such invoices are treated as matched and listed under "Accepted" category.
- 4) If the purchasing dealer has uploaded the Net value/ Tax value amount less than the corresponding net value and tax value amounts, as uploaded by the selling dealer, such invoices are treated as matched and listed under "Accepted" category.

In addition to the above features, the following updates have also been added and enabled under electronic Uploading of Purchase and Sales Statements (e-UPaSS):-

- 1) To upload the details of Port Name and Port Code under Export Sales Format.
- 2) To upload Credit Notes/ Debit Notes with Net value as "0" and the applicable tax value under local/ interstate sales and purchases.
- 3) To enter tax value payable on URD local purchases under "URD Purchases lump sum entry" so as to match with the corresponding values between the e-Return and e-UPaSS.

6. In order to utilize the above updates made under ITC Matching and considering the request of the dealers / stake holders / Auditors and Tax Practitioners, it is considered necessary to extend the time for revision option. Accordingly, *in continuation of CCTs Circular No. 23/2014-15 dated 27.03.2015, the "Revision option" for the Tax Periods May 2014 to December 2014 has been further extended upto 31st July 2015.* The dealers shall make use of this extended facility of Revision option to make any corrections under ITC Matching Module for the Tax Periods May 2014 to December 2014.

7. The LVOs/VSOs/ Master Resource Persons and the Data Entry Operators of e-UPaSS Help Desks shall enlighten all targeted dealers regarding ITC Matching Module.

8. All Divisional VAT Officers are instructed to monitor and supervise the performance of each LVO/VSO of their Division and enlighten the dealers properly in all the activities of the e-uploading of purchase and sales statement (e-UPaSS). If any clarifications are required, they shall contact e-Audit Section of office of Commissioner of Commercial Taxes (K) Bengaluru.


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

TO

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