



**GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)**

No. IPI/CR/51/2010-11

Office of the
Commissioner of Commercial Taxes
VTK-1, Gandhinagar,
Bangalore-56009,
Dated: 24.03.2014

Notification-I

In exercise of the powers conferred by sub-section (1) of Section 38 of the Karnataka Value Added Tax, 2003 (Karnataka Act 32 of 2004), it is hereby notified with immediate effect that every registered dealer who is an industrial unit claiming any tax incentive including tax exemption or tax based loan or reimbursement 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 tax periods during which he is claiming such tax incentive.

(AJAY SETH)

Commissioner of Commercial Taxes
(Karnataka), Bangalore.

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Notification-II

In exercise of the powers conferred by sub-section (1) of Section 35 of the Karnataka Value Added Tax, 2003 (Karnataka Act 32 of 2004), it is hereby notified with immediate effect that every registered dealer who is an industrial unit claiming any tax incentive including tax exemption or tax based loan or reimbursement of tax paid under any of the Industrial Policies of the State Government and every dealer who purchases goods from such dealer, shall along with the return for all tax periods during which the industrial unit is claiming such tax incentive, furnish electronically through department portal the following, namely.-

- i. Invoice level details of purchases made within the State from other registered dealers in respect of which the dealer is eligible to claim deduction of input tax including any debit notes issued or credit notes received in respect of any change in the value or return of goods;
- ii. Invoice level details of sales made to other registered dealers in the State; and
- iii. Details of statutory forms in respect of turnovers of inter-State sale or exports outside the territory of India or transfer other than by way of sale to his branch or head office or an agent situated outside the State, relating to goods manufactured by the industrial unit.

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Notification-III

In exercise of the powers conferred by sub-section (2) of Section 31 of the Karnataka Value Added Tax, 2003 (Karnataka Act 32 of 2004), it is hereby notified with immediate effect that every dealer who is an industrial unit claiming any tax incentive including tax exemption or tax based loan or reimbursement of tax paid under any of the Industrial Policies of the State Government and every dealer who purchases goods from such dealer, shall for all tax periods during which the industrial unit is claiming such tax incentive, shall maintain and keep accounts and records in the following manner, namely:-

1. The industrial unit should obtain and submit to its jurisdictional Local VAT Officer or VAT Sub-Officer declarations from each of its purchasing dealers within the State that they have not effected any inter-State sales or exports outside the territory of India or transfer of goods other than by way of sale to its branch or head office or an agent situated outside the State, of products purchased from the industrial unit. In case such purchasers have effected any interstate sale or exports outside the territory of India or transfer of goods other than by way of sale to their branch or head office or an agent situated outside the State, such details should also be obtained and submitted by the industrial unit.
2. The dealer purchasing goods from the industrial unit should maintain separate account of purchase and disposal of such goods including any interstate sale or exports outside the territory of India or transfer of goods other than by way of sale to their branch or head office or an agent situated outside the State. He shall also issue declarations to the industrial unit confirming effecting or not effecting any interstate sale or export outside the territory of India or transfer other than by way of sale to his branch or head office or an agent situated outside the State, of goods manufactured by the industrial unit.

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