

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No.KSA.CR.228/2008-09

Office of the Commissioner of
Commercial Taxes (Karnataka)
Gandhinagar, Bangalore
Dated: 31-12-2009

NOTIFICATION

In exercise of the powers conferred under sub-rule (2-A) of Rule 157 of the Karnataka Value Added Tax Rules, 2005, it is hereby notified that every dealer registered under the Karnataka Value Added Tax Act, 2003 and who is required to carry a delivery note in Form VAT 505 or Form VAT 515 for transporting goods, may obtain a delivery note in Form VAT 505 for such transportation of goods, electronically from 1st day of January, 2010 in the following manner:

- i. Every such dealer shall log on to the website: <http://vat.kar.nic.in/>
- ii. Using the user name and password communicated to him by the jurisdictional Local VAT Officer (LVO) or VAT Sub Officer (VSO), he shall proceed to obtain the delivery note following the instructions contained in the website.
- iii. Each such delivery note would have an automatically generated unique number. In case the dealer is unable to generate the delivery note in Form VAT 505 electronically in the place of loading of goods, due to non availability of internet or computer facility he may still log on to the website <http://vat.kar.nic.in/> , at a place where such internet or computer facility is available, feed the required details and then obtain the delivery note bearing the unique number. This unique number could then be communicated to the place of loading and a self printed delivery note in Form VAT 505 may be used. However, the unique number obtained shall be written on self printed delivery note in Form VAT 505 in clear legible way.

- iv. Every such dealer shall obtain his user name and password from the jurisdictional LVO or VSO, if it is not communicated to him by the LVO or VSO.
- v. Every such dealer can view the report of all the delivery notes in Form VAT 505 issued by him during any given period for which a facility is provided on the website: <http://vat.kar.nic.in/> , in the main menu under the heading “Reports and Help”. In order to ensure that the electronic issue of delivery note in Form VAT 505 is not misused by any unauthorized persons, the dealer shall verify regularly such report of issue of delivery notes in Form VAT 505 to ascertain its genuineness and correctness. In case a dealer finds that any delivery note in Form VAT 505 recorded in his account is not issued by him, he should immediately change his password and for any reason he is unable to change the password he should report this fact to the jurisdictional LVO or VSO in writing. Further, such dealer shall also inform the jurisdictional LVO or VSO within three days from the date of issue of such delivery notes which he claims to be not issued by him.

Explanation: Dealers who are already required to obtain delivery note in Form VAT 505 electronically would not be covered by this notification.

Sd/-
(PRADEEP SINGH KHAROLA)
Commissioner of Commercial Taxes
in Karnataka, Bangalore