

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No.KSA.CR.16/2021-22

Office of the
Commissioner of Commercial Taxes,
Gandhinagar, Bangalore,
Dated 30-12-2021.

COMMISSIONER OF COMMERCIAL TAXES CIRCULAR NO. 03 / 2021-22

Sub: Karasamadhana Scheme, 2021-Extending the benefit to TDS Authorities in respect of Waiver of Interest levied under sub-section (7) of section 9-A of Karnataka Value Added Tax, 2003 – Issue of Revised Instructions for implementation in view of further extension of time for payment of tax-reg.

- Ref: 1. Government Order No. FD 49 CSL 2021, Dated: 24-11-2021.**
2. Commissioner of Commercial Taxes Circular No. 02 / 2021-22 dated: 29-11-2021
3. Government Order No. FD 49 CSL 2021, Dated: 29-12-2021.

Pursuant to Government Order No. FD 49 CSL 2021, Dated: 24-11-2021 under reference (1) above, extending the benefit to TDS Authorities in respect of waiver of interest levied under sub-section (7) of Section 9-A of Karnataka Value Added Tax Act, 2003, Circular Instructions were issued prescribing the Conditions and Procedure to be followed by TDS Authorities for availing the benefits and the Departmental Officers for implementation of Karasamadhana Scheme, 2021, vide Commissioner of Commercial Taxes Circular No. 02 / 2021-22 dated: 29-11-2021 under reference (2).

2. The Government vide Order No. FD 49 CSL 2021, Dated: 29-12-2021 under reference (3) above has further extended time for payment of tax up to 31-01-2022 to avail the benefits under the Karasamadhana Scheme, 2021.

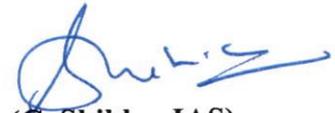
3. In the light of the above, the following revised instructions are issued for implementation of the said scheme in respect of TDS Authorities.

4. **Conditions and Procedure:** Grant of waiver of Interest levied under sub-section (7) of Section 9-A of the Act is subject to the following conditions.

- (a) Any TDS Authority who makes payment of balance TDS amount for each of the financial years under VAT regime on or before **31-01-2022** will be eligible for the Scheme.

- (b) The TDS Authority opting for this Scheme shall submit application in the physical format **Annexure-(A)** appended to this Circular, for each financial year separately to their respective Jurisdictional Local GST Office / Sub-GST Office on or before **15-02-2022**.
- (c) The Jurisdictional Local GST Officer / Sub-GST Officer shall scrutinize the application and discrepancies, if any, are found with regard to either non-payment of balance TDS amount or any other details furnished, the concerned Officer shall inform the TDS Authorities on or before **28-02-2022**. The TDS Authority shall submit replies and make good short payments, if any, on or before **15-03-2022**.
- (d) On satisfaction that the Applicant-TDS Authority is eligible for the benefit of the Scheme, the LGSTO / SGSTO shall pass an Order waiving the Interest payable by the TDS Authority in **Annexure-(B)**, separately for each financial year, on or before **31-03-2022**.
- (e) If the TDS Authority is found ineligible for availing the benefit of Interest waiver, LGSTO / SGSTO shall pass a speaking order rejecting the application on or before **31-03-2022**.

The instructions issued above shall be followed by the Jurisdictional LGSTOs and SGSTOs scrupulously. The Joint Commissioner of Commercial Taxes (Administration), DGSTOs shall supervise this work for effective implementation.



(C. Shikha, IAS)

Commissioner of Commercial Taxes
in Karnataka, Bangalore.
Commissioner of Commercial Taxes
Karnataka, Bangalore.

Copy to all the Joint Commissioners of Commercial Taxes (Administration), Local GST Officers / Sub-GST Officers in the State.