

GOVERNMENT OF KARNATAKA COMMERCIAL TAXES DEPARTMENT

CITIZEN CHARTER

Commercial Taxes Department is one of the wings of the Finance Department, Karnataka Government Secretariat. The Commercial Taxes Department is headed by the Commissioner of Commercial Taxes at the State level.

In order to improve the delivery of its services, the department has envisaged the Citizens' Charter. The Charter is the declaration of our Vision, Mission, Objectives, standards for delivery of services and achieve the excellence in the implementation of tax policies.

Vision

To build an atmosphere that encourages and incentivises self-compliance of tax laws and to mobilise revenue in an efficient manner while maintaining equity.

Mission

To re-engineer the processes of the department, re-orient the approach of the personnel and help the State Government to formulate policies so as to improve self-compliance, maximize tax collection efficiency and enhance morale of the personnel by periodic up gradation of skills.

Objectives:

The objectives derived from its Vision and Mission statements are:

1. Revenue mobilisation.
2. Increasing tax collection efficiency.
3. Building a good image for the Department.
4. More efficient delivery of services to the tax payers.

Our Key Functions

- Administration of Levy and Collection of taxes under:
 - 1) The Karnataka Value Added Tax Act, 2003.
 - 2) The Karnataka Sales Tax Act, 1957
 - 3) The Central Sales Tax Act, 1956.
 - 4) The Karnataka Agricultural Income Tax Act, 1957.
 - 5) The Karnataka Entertainments Tax Act, 1958.
 - 6) The Karnataka Tax on Luxuries Act, 1979.
 - 7) The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.
 - 8) The Mysore Betting Tax Act, 1932.
 - 9) The Karnataka Tax on Entry of Goods Act, 1979.
 - 10) The Karnataka Goods and Services Taxes Act, 2017

- Registration and monitoring of dealers under the various Acts as enumerated above.
- Receipt of returns and statements and declarations by tax payers
- Receipt of payments and remittance of the same to the Treasury.
- Scrutiny of returns and statements and declarations
- Simplified Issue of statutory forms through e-governance.
- Selective Audit for proper tax compliance.
- To detect and prevent the tax evasion.
- Facilitating the dealers to transport the goods with ease and without delay.

Services provided

- Dissemination of information on changes in tax laws and procedure through electronic and print media.
- Online registration including online amendment
- Online submission of returns
- Online payment of Taxes
- Online request & issue of the CST forms
- Online cross-verification of the CST Forms.
- Online grievance redressal
- Online request & issue of Clearance Certificate
- Online request and download of delivery note for transportation of goods
- **M-Services** – downloading of delivery note through mobile and various other alerts to the dealers.
- SMS based information/complaint by public against the dealers.

Our Standards

The department makes the commitment of providing services at the door steps of the tax payers, completely adopting e-governance, increasing tax collection efficiency and creating a compliant system to redress and monitor tax payers' and public grievances.

We adhere to the following norms in delivering of our services:

- Registration will be issued under the KGST Act, 2017 within 3 common working days from the date of submission of application.
- No due Certificate will be issued under the KVAT Act, 2003 within 15 working days from the date of submission of application.
- "C" form will be issued under the Central Sales Tax Act, 1956 within 10 working days from the date of submission of application.
- "H" form will be issued under the Central Sales Tax Act, 1956 within 10 working days from the date of submission of application.

- “F” form will be issued under the Central Sales Tax Act, 1956 within 10 working days from the date of submission of application.
- “E-1” & “E-2” form will be issued under the Central Sales Tax Act, 1956 within 10 working days from the date of submission of application.
- Registration will be issued under the Karnataka Tax on Professions, Trades, Callings and Employments Acts, 1976 within 15 working days from the date of submission of application.

Our Expectations

We expect citizens to:

- Comply all the provisions of laws
- To file the return and pay the tax in time
- Be prompt in furnishing information
- Fulfill their duties and legal obligations in time
- Avoid unnecessary litigation
- Be interactive and co-operative in audit and cross verification. To intimate the change of data in the registration details like change of address, contact numbers, e-mail id to the concerned authorities. This will enable us to provide services in more efficient and effective manner

Complaints and Grievances

- **e-Grievance Redressal System:** A registered tax payer can submit his/her grievance through the GST common portal.
- The complaints and grievances at head office may be sent the following officer:

**Public Relations Officer,
“ Vanijya Therige Karyalaya”
Ground Floor, 1st Main Road,
Gandhinagar, Bangalore-560 009
Phone: 080- 22265101/10 Ext
129 (Direct): 080- 22267245
e-mail: cto.karbng@nic.in**

- In respect of grievances and complaints relating to e- Initiatives: pro.bng-kar@nic.in
- In case, the grievances and complaints at field offices are not redressed in time, the dealer can approach the Joint Commissioner of the concerned GST Division.