



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

No.KGST/CR.55/2017-18

Office of the  
Commissioner of Commercial Taxes,  
(Karnataka) Vanijya Terige Karyalaya,  
Gandhingar, Bengaluru-560009, dated: 18-09-2017

**COMMISSIONER OF COMMERCIAL TAXES CIRCULAR NO. 08 /2017-18**

Sub: KGST Act , 2017 – Issue of registration to dealers in  
Fireworks (firecrackers) - regarding

Ref: ದಿನಾಂಕ: 10-08-2017ರಂದು ಬೆಂಗಳೂರಿನ ದೀಪಕ್ ಆಟದ ಮೈದಾನದ  
ಚಿಲ್ಲರೆ ಪಟಾಕಿ ವರ್ತಕರ ಸಂಘದವರು ಸಲ್ಲಿಸಿರುವ ಮನವಿ ಪತ್ರ.


\*\*\*

Representation has been received from ದೀಪಕ್ ಆಟದ ಮೈದಾನದ ಚಿಲ್ಲರೆ ಪಟಾಕಿ ವರ್ತಕರ ಸಂಘ, Jayanagar 7<sup>th</sup> Block, Bengaluru, stating that the members of the Association are applying for issue of licence from the Commissioner of Police, Bengaluru City for selling fireworks (firecrackers) from temporary sheds. Obtaining of registration from the Commercial Tax Department has been made mandatory for issue of licences. They have requested for issuance of circular similar to the one which was issued in the previous years.

2. The matter is examined and the following instructions are issued.

- (a) Every person who occasionally undertakes transactions involving supply of goods or services or both in the State, shall be required to be registered under the provisions of section 24 of the Karnataka Goods and Services Tax Act, 2017 as a casual taxable person. Such a person before applying for registration, shall declare his Permanent Account Number, mobile number, email address, State in **Part A of FORM GST REG-01** on the notified Common Goods and Services Tax Portal for facilitating registration, payment of tax, furnishing of returns etc.
- (b) On successful verification of the Permanent Account Number, mobile number and email address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and email address.

- (c) Using the above reference number generated, the applicant shall electronically submit an application in **Part B of FORM GST REG-01**, duly signed or verified through electronic verification code, along with the documents specified in the said form at the common portal.
- (d) A person applying for registration as a casual taxable person shall make an advance deposit of tax of an amount equivalent to an estimated tax liability of such person for the period for which registration is sought and the acknowledgment under sub-rule (5) of Rule 8 shall be issued electronically only after the said deposit, in **FORM GST REG-02**.
- (e) As provided in sub-section (1) of section 27 of the Karnataka Goods and Services Tax Act, the Certificate of Registration issued to a casual taxable person shall be valid for the period specified in the application for registration or 90 days from the effective date of registration whichever is earlier and such person shall make the taxable supplies only after the issuance of the Certificate of Registration. Where any extension of time is sought, such taxable person shall deposit an additional amount of tax equivalent to the estimated tax liability of such person for the period for which the extension is sought.
- (f) Local SGST Officers shall accept applications for registration from casual traders who intend to sell fireworks (firecrackers) from temporary sheds in the places to be permitted by the Commissioner of Police in the licence to be issued for this purpose, even where the applicant has given only his residential address in the applications as submitted on the common portal. If a provision to amend the registration certificate to include the additional place of business in the common portal is made available, the casual taxable person shall apply for amendment to include the temporary shed for the place to be permitted by the Commissioner of Police in the license to be issued for this purpose and the Local SGST Officers shall take action as per law.

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

To,

All the Local SGST Officers and Joint Commissioner of Commercial Taxes (Administration), DGSTO in Bengaluru for necessary action.