



GOVERNMENT OF KARNATAKA  
(Department of Commercial Taxes)

No. ADCOM (AUDIT)/PA/CR-94/18-19 Office of the Commissioner of Commercial Taxes,  
(Karnataka), Vanijya Therige Karyalaya,  
Gandhi Nagar, Kalidasa Road,  
Bengaluru-560009, dated: 06.12.2018.

**COMMISSIONER OF COMMERCIAL TAXES CIRCULAR NO: 03/2018-19**

Sub: Visit to the business premises of the registered persons who are not filing  
Monthly returns in FORM GSTR-3B and not paying the collected taxes.

Ref: Order No. ADCOM (Audit)/JDN/CR-83/2017-18 Dated 15.12.2017

\* \* \*

1. Perusal of the MIS reports with regard filing of returns shows that number of non-filers of GSTR 3B is increasing every month. Inspection of the business premises of these registered persons by the enforcement wings has revealed non-compliance on the part of the taxable persons by not paying taxes legally due to the Government without filing the returns.
2. For effective tackling of the situation with regard to persistent non-filers, more cases are required to be visited to ensure timely payment of tax and filing of returns.
3. In this regard Assistant Commissioner of Commercial Taxes and the Commercial Tax Officers of LGSTOs and the Commercial Tax Officers heading GSTSOs have already been assigned territorial and functional jurisdiction under section 71 of the Karnataka Goods and Services Act, 2017 vide order under reference.
4. In the said order, jurisdiction has also been assigned to the concerned jurisdictional DGSTOs under section 71 of the Karnataka Goods and Services Act, 2017 to assign the cases for visit and the jurisdictional officer's powers includes power to visit the place of business premises for the purpose of carrying out scrutiny, verification and checks required for safeguarding the interest of revenue.

5. However, proper procedure is required to be put in place to monitor the visits to the business premises of these registered persons who are not filing returns and not paying taxes due to the Government.
6. Therefore, the following procedure has been laid down and instructions have been issued to have uniformity with regard to exercise of powers by the officers and follow up action required to be taken up in respect of such cases.
  - a) Visits to business premises should normally be taken up by Assistant Commissioners and Commercial Taxes Officers in respect of repetitive non-filers based on information of top, middle and other category cases of the DGSTOs *as available in GSTPro*. All repetitive non-filers must be invariably be visited.
  - b) Assistant Commissioner of Commercial Taxes and the Commercial Tax Officers of LGSTOs and the Commercial Tax Officers heading GSTSOs shall seek assignment manually in the prescribed FORMAT-1 enclosed to this circular.
  - c) Concerned DGSTOs shall approve such request for assignments manually in the prescribed FORMAT-2 enclosed to this circular.
  - d) Result of such visits shall be reported by the Assistant Commissioner of Commercial Taxes and the Commercial Tax Officers of LGSTOs [LGSTO should consolidate and send] and the Commercial Tax Officers heading GSTSOs to their DGSTOs in the FORMAT-3 enclosed to this circular every fortnight manually. A record of such reports shall be maintained in a visit register by the concerned officer in the format-5 enclosed to this circular.
  - e) DGSTOs shall consolidate the information and send the same to the Additional CCT (Audit), CCT's office FORMAT -4 manually by 5<sup>th</sup> of every month.
  - f) After the completion of proceedings, Assistant Commissioner of Commercial Taxes and the Commercial Tax Officers of LGSTOs [LGSTO should consolidate and send] and the Commercial Tax Officers heading GSTSOs shall send the reports to the concerned DGSTOs.
  - g) These reports shall be put to use after analysis wherever required once the audit module is put in place in the manner which will be prescribed at the relevant point of time as required to be assessed by the proper officers under section 62 and 64 of the Karnataka Goods and Services Act, 2017 to protect the interest of revenue.

7. All the concerned officers shall ensure that the procedures laid down as above and the instructions shall be scrupulously followed for collecting the revenue from repetitive non-filers to increase the compliance of these tax payers. Any deviations will be viewed seriously.



(M.S.SRIKAR)

Commissioner of Commercial Taxes  
(Karnataka), Bengaluru.

To

All the officers in the State.



GOVERNMENT OF KARNATAKA  
[Commercial Taxes Department]

<b>ASSIGNMENT REQUEST FOR VISIT BY ACCT/CTO OF LGSTO/GSTSO</b> <b>As per CCT's CIRCULAR NO.../18-19 Dated.....</b>		
1	Assignment Request Number	
2	Assignment Request date	
3	GSTIN	
4	Legal Name of the Registered Person	
5	Reasons for request	NON-FILER FOR THE MONTH OF .....

ASSISTANT COMMISSIONER OF COMMERCIAL TAXES/  
COMMERCIAL TAX OFFICER  
LGSTO/GSTSO.....



GOVERNMENT OF KARNATAKA  
 [Commercial Taxes Department]  
 Office of the JCCT (Admn), DGSTO-.....

<b>ASSIGNMENT NOTE</b> <b>AS PER CCT's CIRCULAR NO.XXX/2018-19: 06.12.2018.</b>		
1	Assignment Number	.
2	Assignment Date	
3	Tax Period/Tax periods	
4	Name and Designation of the Officer requesting assignment	
5	Assignment Request date	
6	GSTIN	
7	Legal Name of the Registered Person	
8	Reasons for request	NON-FILER FOR THE MONTH OF .....

(.....)  
**Joint Commissioner of Commercial Taxes,**  
**[Admn]. D.G.S.T.O-...**

**MIS FOR VISITS CONDUCTED BY ACCT/CTO OF LGSTO/GSTSO FOR THE FORTNIGHT ENDING .....DURING THE MONTH OF..... IN RESPECT OF NON-FILERS**

NAME AND DESIGNATION OF THE OFFICER	O.B. of Assignments obtained for visit pending at the beginning of the fortnight	Assignments obtained for visits during the fortnight	TOTAL (2+3)	Disposed		Balance (4-6)	Tax Collected Through visit during the fortnight (Rs. In Lakhs)	Tax collected through visits up to the end of the fortnight (Rs. In Lakhs)
				During the fortnight	Up to the end of the fortnight			
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
ACCT- (LGSTO-)								
CTO - (LGSTO-)								
GSTSO								
<b>TOTAL</b>								

ACCT- (LGSTO-)/GSTSO

**VISITS MADE BY ALL THE ACCT/CTO OF LGSTO/GSTSO FOR THE WEEK MONTH OF..... IN RESPECT OF  
NON-FILERS IN THE DIVISION**

Sl.No.	NAME AND DESIGNATION OF THE OFFICER	O.B. of Assignments issued for visits pending at the beginning of the Month	Assignments issued for visits during the Month	TOTAL (2+3)	Disposed		Balance (4-6)	Tax Collected Through visits during the Month (Rs. In Lakhs)	Tax collected through visits up to the end of the Month (Rs. In Lakhs)
					During the Month	Up to the end of the Month			
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
1	ACCT- (LGSTO-)								
2	CTO - (LGSTO-)								
3	GSTSO								
4	ACCT- (LGSTO-)								
5	CTO - (LGSTO-)								
6	GSTSO								
	<b>TOTAL</b>								

DGSTO

