



Government Of Karnataka
(Department of Commercial Taxes)

No. IPI/CR-09/2022-23

Office of the
Commissioner of Commercial Taxes (K),
Vanijya Terige Karyalaya, Gandhinagar,
Bangalore, Dated: 29-10-2022.

COMMISSIONER OF COMMERCIAL TAXES CIRCULAR NO. 15 / 2022-23

**Sub: Procedure for claiming reimbursement of State GST (SGST) on
Cinematographic shows of Cinema titled "September 13" - reg.**

Ref: Government Order No. FD 37 CSL 2022, Bengaluru, Dated: 19-10-2022.

The Government has issued Order No. FD 37 CSL 2022, Bengaluru, Dated: 19-10-2022 granting the benefit of reimbursement of State GST (SGST) on Cinematographic shows of Kannada Cinema titled "**September 13**" exhibited in Cinema theatres/Multiplex theatres in the State of Karnataka for a period of six months from 04-11-2022 subject to the conditions mentioned in the said G.O.

2. The Exhibitors of Cinema theatres/Multiplex theatres after having filed the returns and deposited State GST on the entry fee though not charged and collected from the customers and having paid the State GST from their own resources are eligible to claim the reimbursement in the following manner:

(a) The Exhibitor shall claim reimbursement of SGST paid on monthly basis by filing Application, manually, in **Annexure-A** to the Proper Officer (LGSTO/SGSTO having geographical jurisdiction) irrespective of the fact whether the Exhibitor falls in the Central or State jurisdiction. **This application shall be filed within ten days from the due date of filing monthly tax return.**

(b) Upon receipt of the Application in **Annexure-A**, the Proper Officer shall scrutinize the Application, with reference to the number of Cinematographic shows exhibited on each day, number of tickets sold, SGST paid though not collected along with the details of payment attributable to the Cinema covered under the reimbursement scheme.

(c) On satisfaction that the Applicant - Exhibitor is eligible for the benefit of reimbursement scheme, the Proper Officer shall issue an Order quantifying the eligible amount of SGST for reimbursement in **Annexure-B** along with recommendation within **ten working days** from the date of receipt of the Application and shall communicate the same to the jurisdictional DGSTO within **three working days** from the date of passing the Order.

(d) Discrepancies, if any, are found with regard to either inconsistency in the particulars declared in **Annexure-A** or non-payment / short payment of admitted SGST amount though not collected and attributable to the Cinema covered under the scheme, the Proper Officer shall issue **Notice of discrepancy** in **Annexure-C** to the Applicant-Exhibitor within **ten working days** from the date of receipt of **Annexure-A**.


(e) The Applicant-Exhibitor shall file reply within **ten working days** from the date of communication of the **Notice of discrepancy**. After considering the reply, if any, the Proper Officer shall pass an Order quantifying the eligible amount of SGST for reimbursement in **Annexure-B** within **ten working days** thereafter and shall communicate the same to the jurisdictional DGSTO within **three working days** from the date of passing such Order.

(f) After considering the reply submitted by the Applicant-Exhibitor, if he is found to be ineligible for availing the benefit of reimbursement, the Proper Officer shall pass a speaking Order in **Annexure-D (Order of rejection)**, rejecting the application within **ten working days** from the date of receipt of reply.

(g) The DGSTO after ascertaining as to the correctness of the Order passed by the Proper Officer, shall submit the same to the Commissioner of Commercial Taxes (Karnataka), Bengaluru within **three working days** for certification and onward submission to the Commissioner, Department of Information and Public Relations, Bengaluru.

3. **Removal of Difficulties,-** If any difficulty arises in following the procedure, the Commissioner of Commercial Taxes may be requested to issue such instructions as are necessary for removing such difficulty.

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. Formats of **Annexure-A**, **Annexure-B**, **Annexure-C** and **Annexure-D** are appended to this Circular.


(C. Shikha, IAS)

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

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

ANNEXURE - A

[Government Order No. FD 37 CSL 2022, Bengaluru, Dated: 19-10-2022]

Application for claiming reimbursement of SGST by the Exhibitor

1	Name and address of the Exhibitor	
2	GSTIN:	
3	Name of the office of State tax having geographical jurisdiction (LGSTO / SGSTO):	
4	(a) Tax Period and Date of filing of Monthly return: (Month) / (Date)	
	(b) Total no. of days and Total no. of shows of Kannada Cinema titled " September 13 " exhibited in the month	
	(c) Total entry fee collected (excluding tax component) relating to the said shows	Rs....
	(d) Amount of SGST paid (not collected from the viewers but paid from own resources) attributable to " September 13 "	Rs....
	(e) Total CGST collected attributable to " September 13 "	Rs....
5	(a) Details of total SGST paid along with valid monthly Return	Rs....
	(b) Amount of SGST claimed as reimbursement attributable to " September 13 "	

DECLARATION

I do hereby solemnly declare that to the best of my knowledge and belief the information furnished above is true and complete.

I have enclosed copy of FORM GSTR-3B relating to the above tax period.

Date:

Place:

Signature

Name and status of the person signing.
Name and full address of the business.

NOTE: 1. Application to be filed separately for each tax period (Month) manually.
2. Strike out whichever is not applicable.