

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No. IPI / CR-27/2021-22

Office of the
Commissioner of Commercial Taxes,
Gandhinagar, Bangalore,
Dated 30-03-2022.

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

Sub: Procedure for claiming reimbursement of State GST (SGST) on Cinematographic shows of Cinema titled "The Kashmir Files" - reg.

Ref: Government Order No. FD 11 CSL 2022, Bengaluru, Dated: 18-03-2022

The Government has issued Order No. FD 11 CSL 2022, Dated: 18-03-2022 granting the benefit of reimbursement of State GST (SGST) on Cinematographic shows of Hindi Cinema titled "The Kashmir Files" exhibited in Cinema theatres/ Multiplex theatres in the State of Karnataka for a period of six months from 14-03-2022 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**.