

Rules

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'THE**KARNATAKA TAX ON LOTTERIES RULES, 2003**

In exercise of the powers conferred by Section 37 of the Karnataka Tax on Lotteries Ordinance, 2003 (Karnataka Ordinance 10 of 2003), the Government of Karnataka hereby makes the following rules, namely.—

PART I

1. Title and commencement.—(1) These rules may be called the **Karnataka Tax on Lotteries Rules, 2003.**

(2) They shall come into force on the Tenth day of December, 2003.

2. Definitions.—In these rules, unless the context otherwise requires.—

(A) **"Form"** means a form appended to these rules;

(B) **"Ordinance"** means the Karnataka Tax on Lotteries Ordinance, 2003;

(C) **"Section"** means a section of the Ordinance.

PART II**Registration, Return and Assessment**

3. Registration of promoters and other persons.—(1) Every promoter or person liable to get himself registered under the Ordinance shall apply for registration in Form 1, to the Assistant Commissioner of the area in which principal place relating to activity of lotteries is located, at least seven days before the commencement of supply, distribution or sale of lottery tickets or any activity relating to lotteries in the State either directly by himself or through any other person:

Provided that a promoter or other person who has already commenced supply, distribution or sale of lottery tickets or any other activity relating to lotteries shall apply for registration within three days from the date of commencement of the Karnataka Tax on Lotteries Rules, 2003.

(2) Every application shall be made, signed and verified in the case of the activity of organizing, conducting or promoting a lottery including supplying, distributing and selling of lottery tickets carried on by.—

(a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;

(b) a firm, by a partner thereof;

- (c) a Hindu undivided family, by the Kartha or an adult member thereof;
- (d) a body corporate, by a Director thereof or by a person duly authorized to act on its behalf;
- (e) an association of individuals to which sub-clause (b), (c) or (d) does not apply, by the principal officer or person managing the activity;
- (f) a Government, by the officer authorized to act on behalf of such Government.

(3) Every person signing and verifying an application for registration in the capacity specified in clause (a), (b), (c) or (e) of sub-rule (2) shall also furnish with the application two copies of his recent photograph in passport size at the time of registration and shall also furnish such photograph once in every two years.

(4) Every application under sub-rule (1) made by a promoter shall be accompanied by a registration fee of ten thousand rupees and any other person shall be accompanied by a registration fee of one thousand rupees and such fee shall be paid in the Government Treasury or by a Bank draft in favour of the Assistant Commissioner.

(5) The Assistant Commissioner receiving the application shall, if he is satisfied after making such enquiry as he thinks necessary, that the particulars contained in the application are correct and complete, register the promoter or other person and grant him a certificate of registration in Form 2 and also a copy of such certificate for every place in which any activity relating to lotteries is carried on within the State other than the principal place of business mentioned therein on payment of a fee of rupees five hundred for each copy, and such certificate shall be held by the promoter or person subject to the provisions of the Ordinance and the rules and to the restrictions and conditions specified in the certificate.

(6) When the Assistant Commissioner is not satisfied that the particulars contained in the application are correct and complete, he shall reject the application for reasons to be recorded in writing:

Provided that such rejection shall not be made before giving the applicant an opportunity of being heard in the matter.

(7) Every promoter and every person registered shall, until his registration is cancelled, continue to pay a renewal fee equivalent to the registration fee specified under sub-rule (4), for every year subsequent to that in which he applied for registration, within ten days after the commencement of that year.

(8) Every registration certificate granted under sub-rule (5) shall be deemed to have been granted personally to the promoter or person specified therein, and no registration certificate shall be sold or transferred.

(9) The certificate of registration granted under this rule shall be exhibited at a conspicuous place within the premises of the principal place of business mentioned in the certificate and a copy of such certificate shall also be exhibited at a conspicuous place within the premises of every other place of business mentioned in the certificate or in which activity relating to lotteries is carried.

(10) Every person registered, who discontinues or transfers his activity relating to lotteries or otherwise gets his registration certificate cancelled shall forthwith surrender to the Assistant Commissioner the certificate of registration and the copies thereof, if any, granted to him.

4. Amendment of Registration Certificate.—Where a promoter or other person desires that the certificate of registration granted to him under these rules to be amended, he shall submit an application for this purpose to the Assistant Commissioner setting out the specific matters in respect of which he desires such amendment and the reasons therefor, together with the certificate of registration and any copies thereof, granted to him, and the officer may, if satisfied with the reasons given, make such amendments as the officer thinks necessary, in the certificate of registration and any copies thereof, granted to him.

5. Issue of duplicate Registration Certificate.—Where a registration certificate granted under these rules is lost, destroyed, defaced or mutilated, duplicate copy of the certificate of registration may be granted by the Assistant Commissioner if he is satisfied of such loss, destruction, defacement or mutilation on payment of a fee of one hundred rupees.

6. Payment of tax in advance, etc.—(1) The statement under sub-section (1) of Section 11 shall be in Form 3 and shall be sent in duplicate to the Assistant Commissioner and shall be accompanied by, a receipt from a Government Treasury or a crossed demand draft in favour of the Assistant Commissioner encashable at a Bank situated in the place of location of the office of the Assistant Commissioner for the full amount of tax payable by him on the basis of such statement of the promoter and a copy of the statement or form submitted to the Director of Small Savings and State Lottery relating to the draws mentioned in the statement.

(2) A notice of demand under sub-section (3) of Section 11 shall be in Form 4.

7. Form of return and assessment.—(1) The return to be submitted by a promoter under Section 9 shall be in Form 5 and such return shall contain the details of draws relating to a month.

(2) (a) The return in Form 5 shall be submitted by the promoter in duplicate to the Assistant Commissioner so as to reach him within ten days after the close of the month to which it relates.

(b) Every promoter shall submit alongwith the return a receipt from a Government Treasury or Crossed Demand Draft in favour of the Assistant Commissioner for the full amount of the tax payable for the year on the basis of the return after deducting therefrom advance taxes already paid for the year.

(c) If the full amount of tax payable under clause (b) is not paid alongwith the return, the Assistant Commissioner shall serve upon the promoter a notice in Form 6 and the promoter shall pay the amount of tax not paid and interest under clause (ii) of sub-section (2) of Section 12 demanded in the notice within three days from the date of service of the notice.

(3) On receipt of the return in Form 5 the Assistant Commissioner shall, if satisfied after such scrutiny of accounts and such enquiry as he considers necessary, that the return is correct and complete, finally assess on the basis of the return, the tax payable under the Ordinance for the month.

(4) Before making the assessment to the best of his judgement under sub-section (4) of Section 9, the Assistant Commissioner shall.—

- (i) if no return submitted by the promoter, issue a notice in Form 7; and
- (ii) if the return submitted by the promoter appears to the Assistant Commissioner to be incorrect or incomplete, issue a notice in Form 8.

(5) Every other person liable to submit a return under Section 9 shall submit a return in Form 9 in duplicate alongwith the declarations specified under sub-rule (6) of Rule 9, to the Assistant Commissioner so as to reach him within ten days after the close of the month to which it relates.

8. Adjustment after final assessment.—After making the final assessment under sub-rule(3) or (4) of Rule 7, the Assistant Commissioner shall serve upon the promoter a notice in Form 10 demanding payment of any amount due or a notice in Form 11 along with a refund payment order in Form 12 or a refund adjustment order in Form 13 or both, after adjusting any tax already paid in advance towards the tax finally assessed.

9. Assessment of draw escaping assessment.—The Assistant Commissioner shall serve on the promoter on whom an assessment has been made under Section 10, a notice in Form 11, subject to such modifications as may be necessary.

PART III

Accounts

10. Nature of accounts and records to be maintained by promoters and other persons.—(1)(a) Every promoter and every person liable to get himself registered under the Ordinance shall issue an invoice or bill of sale at the time of supply or distribution or sale of lottery tickets and such invoice or bill of sale shall accompany the lottery tickets in transit.

(b) An invoice and a sale bill shall contain the following details, namely,—

- (i) a consecutive serial number;
- (ii) the date of its issue;
- (iii) the name, address and registration number of the supplying or distributing or selling promoter or other person;
- (iv) the name and address of the person receiving or buying the lottery tickets;
- (v) name or description and date of the draw relating to the lottery tickets;
- (vi) the quantity of lottery tickets;
- (vii) the value of lottery tickets; and
- (viii) signature of the supplying, distributing or selling promoter or other person or his agent.

(c) The invoice or bill of sale shall bear a serial number which shall run from one to not less than ten thousand and each series of invoices or bills of sale shall be distinguished by one or more alphabets and every such invoice or bill of sale shall be prepared in duplicate and one copy of which shall be issued to the receiver or purchaser and the other copy shall be retained by the promoter or other person.

(d) Any promoter or person issuing invoice or bill of sale through a mechanised device without facility of printing a counterfoil or duplicate shall prepare a duplicate of all such invoices or bills of sale at the close of each day.

(2) Every promoter and every person liable to get himself registered under the Ordinance, shall keep and maintain a true and correct account of his transactions in Kannada or English, showing the particulars of the lottery tickets procured or brought or purchased, distributed or sold and held in stock by him and the value thereof separately together with the documents relating to such transactions of procurement or purchase or distribution or sale, and the draws held.

(3) Every such promoter or person shall keep separate accounts in respect of each draw.

(4) Every such promoter or person shall keep the current books of account including computer hardware and software used in maintenance of accounts and records, at the place or places of business or where any activity relating to lotteries is carried on, mentioned in the registration certificate and every procurement, purchase, supply, distribution or sale of lottery tickets shall be brought to account immediately after the said transaction.

(5) Every such promoter or person shall maintain a daily stock account of lottery tickets in respect of each draw and such account shall contain particulars of receipts or purchases, supplies or deliveries or sales and balance of stocks for each place of his business including any godown.

(6)(a) Every person where he is not liable to tax in respect of any draw, by reason of he not being the promoter, furnish to the Assistant Commissioner a declaration in Form 14 obtained from the promoter and the promoter shall issue the declaration to such person.

(b) Every promoter who is required to issue such declaration shall obtain on payment of one rupee per form from the Assistant Commissioner and shall furnish to the person supplying, distributing or selling lottery tickets relating to any draw organized, conducted or promoted by such promoter, the original and duplicate portion thereof duly filled in and signed by him or by any responsible person authorized by him in this behalf, and shall retain the triplicate with him.

(c) No promoter shall give a declaration except in the form obtained by him on application from the Assistant Commissioner, and not declared obsolete or invalid under this rule.

(d) A person who claims exemption from liability to tax in respect of any lottery shall attach to his return in which such lottery is included, the portion marked "original" of the declaration received by him from the promoter and shall also produce for inspection the portion of it marked "duplicate", if the Assistant Commissioner, in his discretion, directs him so to do.

(e) Every declaration form obtained from the Assistant Commissioner by a promoter shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or any loss of revenue to the State Government, resulting directly or indirectly from such theft or loss.

(f) Account of the declaration forms shall be maintained by a promoter in the form of a register in Form 15 and an updated abstract of said accounts shall be furnished by the promoter to the Assistant Commissioner whenever so required, and in any case, a complete monthly abstract thereof shall be furnished by him along with the return for each month.

(g) If any declaration in Form 14 is lost, destroyed or stolen, the promoter shall report the fact to the Assistant Commissioner immediately, and as directed by the Assistant Commissioner make appropriate entries in the

remarks column of the register in Form 15 and take such other steps to issue public notice of the loss, destruction or theft.

(h) Where a blank or duly completed form of declaration in Form 15 is lost in the custody of either the issuing promoter or the receiving person, such promoter or the person, shall furnish in respect of every such form an indemnity bond to his Assistant Commissioner, for such sum as the Assistant Commissioner may, having regard to the circumstances of the case fix:

Provided that where more than one declaration form is lost, the promoter may furnish one such indemnity bond to cover all the declaration forms so lost.

(i) Where a duly completed form of declaration furnished by the promoter has been lost in the custody of receiving person, the person may demand from the promoter, a duplicate of such form and the same shall be furnished with the following declaration recorded in red ink and signed by the promoter on all the three portion of such form.

'I hereby declare that this is the duplicate of the declaration form No., signed on and issued to who is a registered person and whose registration certificate number is

(j) Any unused declaration form held in stock with a promoter shall be surrendered to the Assistant Commissioner on the discontinuance of the activity in lottery by the promoter or cancellation of his certificate of registration or on his ceasing to be a promoter.

(k) No promoter to whom a declaration form is issued by the Assistant Commissioner, shall either directly or through any other person, transfer the same to another person, except as provided in clause (b).

(l) A declaration form in respect of which a report has been received by the Assistant Commissioner under clause (g) shall be deemed to have been declared to be invalid.

(m) The Assistant Commissioner shall from time to time publish in the Karnataka Gazette, the particulars of the declaration form in respect of which a report has been received under clause (g).

(n) The State Government, may, by notification, declare that declaration forms of a particular description shall be deemed to be obsolete or invalid with effect from such date as may be specified in such notification.

(o) On publication of the notification referred to in clause (n), all promoters shall on or before the date with effect from which the forms are so declared to be obsolete or invalid, surrender to the Assistant Commissioner all unused forms of the said description as may be in their possession and obtain in exchange such new forms as may be substituted for the form declared obsolete or invalid:

Provided that new form shall not be issued to a promoter until he has rendered account of old forms lying with him and returned any balance in his hand to the Assistant Commissioner.

11. Notice to produce accounts, etc.—Any Officer requiring any promoter or person to produce before him the accounts and other documents or to furnish any information relating to his business or any activity relating to lotteries under Section 20 shall serve upon the promoter or person a notice in Form 16.

PART IV Appeals and Revisions

12. Appeals.—(1) An appeal under Section 15 shall be made in Form 17 and shall be accompanied by the original or an authenticated copy of the order in respect of which appeal has been preferred.

(2) The appeal may be sent to the Appellate Authority by registered post or may be presented to the authority or to such officer as the Appellate Authority may appoint in this behalf, by the appellant or by his authorized agent or a legal practitioner duly authorized by the appellant in writing.

(3)(a) If the proof of payment of tax or other amount disputed in appeal has not been produced or the papers presented are not in conformity with the provisions of the Ordinance and these rules, the appellant or his agent or pleader shall rectify the defects within a period of seven days from the date of notice issued in this behalf.

(b) If the defects are not rectified within the time specified in the notice, the Appellate Authority shall hear the appellant or his agent or pleader if present, and may pass order directing the appeal to be registered or rejected.

13. Communication of Appellate or Revisional Orders.—(1) Every order of an Appellate or Revising Authority under Section 15 or 16 or 17, shall be communicated to the appellant or every other person affected by the order, to the Assistant Commissioner against whose order the appeal was filed and to any other authority concerned.

(2) The order passed on appeal or revision shall be given effect to by the Assistant Commissioner who shall refund without interest any excess tax found to have been collected and shall collect any additional tax which is found to be due, in the same manner as a tax assessed by himself.

PART V

14. Notice regarding entering into partnership or dissolution of partnership.—If a promoter or other person enters into partnership in regard to his business or activity relating to lotteries, he shall report the fact to the Assistant Commissioner within seven days of his entering into such partnership.

15. Notice of discontinuance of business or activity relating to lotteries or change of place of business or where any activity relating to lotteries is carried on.—If, at any time, a promoter or other person.—

- (a) discontinues or sells or otherwise disposes of the whole or any part of any business or activity relating to lotteries carried on by him; or
- (b) changes his place of business or where any activity relating to lotteries is carried on or any of his places of business or where any activity relating to lotteries is carried on; or
- (c) opens a new place of business or where any activity relating to lotteries is carried on; or
- (d) changes the name of any business in lotteries carried on by him, the promoter or if he is dead, his legal representative shall notify the fact to the Assistant Commissioner concerned within seven days thereafter.

16. Declaration to be given in certain cases.—Every promoter or a person liable for registration under Section 8, shall within ten days from the date of which he becomes liable for registration under Section 8, send to the Assistant Commissioner a declaration in Form 18, stating the name or names of the person or persons who are authorized to sign returns under the Ordinance on his behalf or to make statements in any enquiry under the Ordinance, and all returns signed and statements so made by such person or persons shall be binding on the promoter or other person concerned and the declaration furnished may be revised from time to time.

17. Promoter or persons to exhibit name boards.—Every promoter or a person liable for registration under Section 8 shall exhibit at the entrance to his place of business or where any activity relating to lotteries is carried on, including branches and godowns, a name board showing the name of the promoter or person with full address.

18. Taking of evidence.—An Officer of the Commercial Taxes Department may issue a summons in Form 19 for the production of any document or the appearance of any person.

19. Service of notices, etc.—The service on a promoter or person of any notice, summons or order under the Ordinance or these rules may be effected in any of the following ways, namely.—

- (a) by giving or tendering it to such promoter or person or his manager or agent; or
- (b) if such promoter or person or his manager or agent is not found by leaving it at his last known place of business or residence or where any activity relating to lotteries was carried on or by giving or tendering it to some adult member of his family; or

- (c) if the address of such promoter or person is known to the Assistant Commissioner by sending it to him by registered post; or
- (d) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or where any activity relating to lotteries was carried on or residence.

20. Fees for grant of copies.—The fees payable for the grant of certified copies of any document under the Ordinance, or these rules, shall be five rupees per page which shall be paid in cash:

Provided that one certified copy of an order of assessment passed under the Ordinance required by the promoter shall be supplied to him free of cost on his making an application for the certified copy within a period of ten days from the date on which the notice of assessment was served on him.

21. Particulars to be furnished by Banks, Clearing Houses and others.—(1) Every Bank including any branch of a Bank in the State shall, if so required by an officer, furnish any such particulars as he may require in respect of the transactions of any promoter or person with such Bank including copies of any statement of profit and loss account, trading account, balance-sheet and stock inventory, filed by the promoter or other person with such Bank.

(2) Every person who during the course of his business or any activity relating to lotteries handles, possesses any lottery tickets shall, if so required by an officer, furnish any such particulars as he may require in respect of the transaction of any promoter so far as it relates to the lotteries including the lottery tickets handled, possessed or processed by him for or on behalf of such promoter.

22. Method of payment of money into Treasury or Bank.—(1) The tax or fee or other amounts under the Ordinance or these rules shall be paid by the promoter or other person, by remittance into the Government Treasury or Reserve Bank of India or any Scheduled Bank as may be specified by the State Government or Commissioner or by crossed demand draft in favour of the Assistant Commissioner.

(2) Every payment made under the Ordinance or under these rules into a Government Treasury or the Reserve Bank of India or any other Scheduled Bank specified, shall be accompanied by a Challan in Form 20 and the Challan Form may be obtained from any Government Treasury or at the office of any Assistant Commissioner.

(3) Such Challans shall be filled up in triplicate and the copies marked "original" and "duplicate" shall be returned to the promoter or other person duly receipted as proof of payments of which the copy marked "duplicate" shall be attached by him to the return or statement to be submitted to the

Assistant Commissioner and the third copy marked "triplicate" shall be retained by the Treasury.

23. Penalty.—The Assistant Commissioner shall levy a penalty of five thousand rupees on any promoter or person who commits a breach of sub-rule (7) or (9) of Rule 3 or sub-rule (1) of Rule 10 or Rule 14, 15, 16 or 17 and where the breach is continuing one, levy a further penalty of one thousand rupees for every day after the first breach, during the period which the breach continues.

24. Penalty for failure to issue prescribed declaration.—(1) Every registered promoter or other person having supplied, distributed or sold lottery tickets to any other registered person in the State, shall issue the declaration prescribed as required of him within one month from the date of the relevant supply, distribution of sale.

(2) Any promoter or person who defaults in issuing the declaration as required by sub-rule (1) shall be liable to be proceeded against by the affected person and upon conviction by a Magistrate Court shall be punishable with fine which may extend to five thousand rupees and where the default is continuing, with a further fine which may extend to one hundred rupees for every day after the first breach during the period which the default continues.

25. Forms to be used.—Where a form has been prescribed by these rules for keeping or maintaining of any accounts or for submission of any returns or any statement, only the appropriate form prescribed by these rules shall be used for the purpose.

FORM 1

(See rule 3)

Application for Grant of Certificate of Registration

To

The Assistant Commissioner

I, Son/Daughter/Wife of Assistant Commi... on behalf of the promoter/distributor/agent/retailer carrying on business in lotteries / activity relating to lotteries whose particulars are given below hereby apply for registration under Section 8 of the Karnataka Tax on Lotteries Ordinance, 2003.

1. Name and full Postal address of the Promoter/Distributor/ Agent/retailer and Telephone Number :
2. Name and Address of the person applying for Registration and his/her status
3. Details of branches, godowns, sales outlets within the State of Karnataka with full address and Telephone number

4. Status of Business (Partnership, Company, etc., specify) :
5. Business Category (Promoter/Distributor, etc., specify) :
6. Authorised signatory name, Designation, Address and Telephone number with Specimen signature. :
7. Date of commencement of business :
8. Language in which Accounts are maintained :
9. Name, Address, Telephone No. and details of the Proprietor/Partners/Directors and others with details of Immovable property possessed by the proprietor/individual Partners/firm/company and others :

Name	Status	Age	Father's Name/Husband Name/Wife Name	Present Address
(1)	(2)	(3)	(4)	(5)

Permanent Address	Telephone No. Off. Res.	Description of Building/Land	Extent of interest	In the business
(7)	(8)	(9)	(10)	(11)

Details immovable

Survey No. (for land) House No.	Extent	Location/Address	Ownership (Exclusive/joint)	Name and Address and Telephone No. of witness, who should be able to identify these person
(12)	(13)	(14)	(15)	(16)

10. Particulars of all Bank Accounts where the Promoter or other person has accounts with Account No. and Name and address of the Banks

11. Whether copies/originals of following documents are filed
 1. Purchase deed/Sale or lease deed of business premises : Yes/No
 2. Rental details of business : Yes/No
 3. Lease deed : Yes/No
 4. Partnership deed : Yes/No
 5. Memorandum of articles : Yes/No
 6. Licence obtained from any other department connected with the business (Licence/PAN of Income Tax, Shops and Establishments, etc.)
 7. Is the applicant required officially/by obligation to obtain clearance/licence from other department, if so, details : Yes/No
 8. Details of enrolment under the KTPTC and E Act, 1976 (to be filled in by the Assistant Commissioner)
 9. The names and address of two respectable persons in the applicants' area whom the department may contact to ascertain his standing and status :

Name and Address

- (i).....
- (ii).....

DECLARATION

I,..... Son/Daughter/Wife of..... hereby declare that to the best of my knowledge and belief the information furnished in this application are true and correct.

Place :

Date :

(Name and Address and Signature of the person signing with status and relationship to the Promoter/other person (specify))

FORM 2 (See rule 3)

Certificate of Registration

Registration Certificate No.....

This is to certify that whose principal place of business/activity relating to lotteries is situated at has been registered as a promoter under Section 8 of the Karnataka Tax on Lotteries

Ordinance, 2003, subject to the provisions of the said Ordinance and the Rules framed thereunder and also to the following conditions.—

- (1) The certificate should be exhibited at a conspicuous place within the premises of the business.
- (2) A correct account should be kept of the daily transactions at the place of business.
- (3) The promoter of person shall afford all facilities for the checking of his account, records and documents and shall, at all reasonable times, produce for inspection, accounts or other documents and shall furnish fully and correctly any information in his possession as may be required for the purposes of the Ordinance by any officer empowered by Government in this behalf.
- (4) The prescribed return(s) should be sent to the Assistant Commissioner within the prescribed time.
- (5) This certificate should not be transferred or sold. Nor should it be amended without the permission of the Assistant Commissioner which should be applied for and obtained.
- (6) All corrections in this certificate should be made and attested by the Assistant Commissioner.
- (7) The registered promoter/other person shall be responsible for all the acts of his manager, agent or servant.
- (8) The registered promoter/other person shall, until his registration is cancelled, continue to pay the renewal fee as prescribed every year.
- (9) The registered promoter/other person shall surrender the registration certificate and copies thereof, if any, granted to him in the event of cancellation of his registration certificate.

The promoter has additional place(s) of business as noted below.—

(i)

(ii)

This certificate is valid from until cancelled.
Date:.....

Signed
Assistant Commissioner
(Seal)

FORM 3

(See Rule 6(1))

Statement of weekly draws and tax paid

Registration No.	
Name and address of the promoter	
Week and Year to which the statement relates	
Total number of draws to be conducted during the week to which the statement is filed	
Total tax payable	
Details of tax paid	

Week and Year to which the statement relates Total number of draws to be conducted during the week to which the statement is filed Total tax payable

Details of draws

Sl.No.	Name of draw	Date of draw	Tax payable
1			
2			
3			

DECLARATION

I,..... do solemnly declare that to the best of my knowledge and belief, the information furnished in the above statement is true and complete and that it relates to the week from to

Place:

Date:

Signature
Proprietor/Partner/Director/Manager
(Seal)

FORM 4
(See Rule 6(2))

Notice for short payment and provisional assessment of weekly tax

Registration No.

To

Take notice that according to the statement submitted by you for the week from to under Section 11 of the Karnataka Tax on Lotteries Ordinance, 2003, you are liable to pay a tax of Rs., for the week from to and a sum of Rs. (in words) (..... rupees) is still payable by you* / you have been provisionally assessed under Section 11(3) of the Karnataka Tax on Lotteries Ordinance, 2003, to a tax of Rs. and a sum of Rs. (in words) (..... rupees) is still payable by you*. You are hereby called upon the said amount along with interest under Section 12(2)(ii) of the Karnataka Tax on Lotteries Ordinance, 2003, within three days from the date of service of this notice to you by remittance to the Government Treasury or by crossed demand draft in favour of the undersigned, failing which the amount and the said interest will be recovered in the manner specified in Section 12(4) of the Karnataka Tax on Lotteries Ordinance, 2003.

Place:

Date:

Assistant Commissioner.

Note: * Strike out whichever is not applicable.

FORM 5
(See Rule 7(1))
Return of monthly draws

Registration Certificate No.	
Name and address of the promoter	
Month and Year to which the statement relates	
Total number of draws to be conducted during the month to which the statement is filed	
Total tax payable	
Details of tax paid	

Sl.No.	Name of draw	Date of draw	Tax payable
1			
2			
3			

DECLARATION

I, do solemnly declare that to the best of my knowledge and belief, the information furnished in the above statement is true and complete and that it relates to the month of

Place:

Date:

Signature

Proprietor/Partner/Director/Manager
(Seal)

FORM 6
(See Rule 7(2)(c))

Notice for short payment and non-payment of monthly tax

Registration Certificate number

To

Take notice that for the month of you have submitted a return in Form 5 showing the tax payable by you as Rs. After deducting the tax already paid by you under Section 11 of the Karnataka Tax on Lotteries Ordinance, 2003, for the said month a sum of Rs. (in words) is still payable by you, which you should have paid on or before You are hereby called upon the said amount along with interest under sub-section (2) of Section 12 of the Karnataka Tax on Lotteries Ordinance, 2003, within three days from the date of service of this notice to you, by remittance to the Government Treasury or by crossed demand draft in favour of the undersigned, failing which the amount and the said penalty will be recovered in the manner specified in sub-section (4) of Section 12 of the Karnataka Tax on Lotteries Ordinance, 2003.

Place:

Date:

Assistant Commissioner.

FORM 7
(See Rule 7(4)(i))
Proposition Notice

Registration No.

To

.....

Whereas being liable to pay tax under the Karnataka Tax on Lotteries Ordinance, 2003, you have failed to submit the return in Form 5 for the month of, I propose to determine and assess the tax payable by you to the best of my judgement under sub-section (4) of Section 9 and also to direct payment of penalty under sub-section (5) of Section 9 of the Karnataka Tax on Lotteries Ordinance, 2003.

You are hereby given an opportunity of being heard. Accordingly, you are required to attend in person or by a legal practitioner or by an agent authorized in writing at (place)..... at (time)..... on (date)..... and to show cause why you should not be assessed to tax and penalty for the said period. You may produce or cause to be produced your account books and other documents and file the return for scrutiny and consideration while making the assessment.

Place:

Date:

Assistant Commissioner.

FORM 8
(See Rule 7(4)(ii))
Proposition Notice

Registration No.

To

.....

Whereas I am of the opinion that the return in Form 5 for the month of submitted by you is incorrect and incomplete, I propose to determine your tax liability for the said month to the best of my judgement as Rs..... The reasons for non-acceptance of the return and the basis of the proposed assessment are furnished below. You are hereby called upon to show cause against the proposed assessment, adducing evidences, if any, either in person or through a legal practitioner or an agent authorized in writing, at a.m./p.m. on at my office/camp at failing which it will be presumed that you have no objections to the proposed assessment and orders as deemed fit will be passed.

Place:

Date:

Assistant Commissioner.

FORM 9
(See Rule 7(5))
Monthly Return of non-promoters

Registration Certificate No.	
Name and address of the person	
Month and Year to which the statement relates	
Total number of draws relating to the lottery tickets sold during the month to which the statement is filed	
Total number of declarations filed towards such draws	

Details of declarations

Sl.No.	Number and date of the declaration	Name and registration no. of the promoter who has issued the declaration	Number of draws covered by the declaration
1			
2			
3			

DECLARATION

I,..... do solemnly declare that to the best of my knowledge and belief, the information furnished in the above statement is true and complete and that it relates to the month of

Place:

Date:

Signature
Proprietor/Partner/Director/Manager
(Seal)

FORM 10
(See Rule 8)

Month of Assessment

Registration Certificate No.

To

NOTICE

Take notice that you have been finally assessed under the Karnataka Tax on Lotteries Ordinance, 2003, to a tax of Rs.....(Rupees.....)(in words) only for the month of (the period upto and inclusive of the date of discontinuance of business)*, and that after deducting the total amount of the payment already made by you towards the month, you have to pay a further sum of Rs.....(Rupees.....) (in words) only. This balance of tax should be paid within three days from the date of service of this notice by crossed demand draft in favour of the undersigned or by remittance into the Government Treasury or to the Commercial Tax Inspector/Bill Collector of this office, failing which the amount will be recovered as if it were an arrear of land revenue or sales tax and you will be liable to interest as provided in Section 12 of the Karnataka Tax on Lotteries Ordinance, 2003.

Total Tax payable

Total Tax paid

Balance due

Date of Assessment

Place:

Date :

Assistant Commissioner

Note: *Strike out whichever is not applicable.

FORM 11
(See Rule 8)

Notice of Final Assessment and Refund Order/Refund Adjustment Order

Month of Assessment

Registration Certificate number

To.....

NOTICE

Take notice that you have been finally assessed under the Karnataka Tax on Lotteries Ordinance, 2003 to a tax of Rs..... Rupees..... (in words) only for the month of The total amount of tax paid by you already is Rs..... (Rupees.....)(in words) only, that is Rs..... is in excess of the tax due.

2. The sum of Rs..... paid by you in excess as stated above is refunded / adjusted towards due by you for the month of The refund payment order and refund adjustment order is/are enclosed.

Total tax payable

Total tax paid

Excess amount paid

Date of Assessment

Place

Date

Signature of Assistant Commissioner.

FORM 12
(See Rule 8)

Refund Payment Order

Book No.	Voucher No.	Book No.	Voucher No.
Refunds		Refunds	
Counterfoil order for the refund of tax/fee under the Karnataka Tax on Lotteries Ordinance, 2003		Order for the refund of tax/fee under the Karnataka Tax on Lotteries Ordinance, 2003 (Payable at the Government Treasury within three months of the date of issue).	
Refund payable to Registration Certificate No.		To the Treasury Officer,	
Date of Order directing refund		1. Certified that with reference to the assessment records of bearing Registration Certificate No..... for the month of, a refund of Rs..... is due to.....	

Amount of Refund	2. Certified that the amount of tax/fee concerning which this refund is allowed has been duly credited to the Government Treasury.
	3. Certified that no refund order regarding the sum now in question has previously been granted and and this order of refund has been entered in the original file of assessment under my signature.
Number in collection register showing the collection of amount regarding which refund is made.	4. Please pay to..... the sum of Rs..... (in figures) (Rupees.....(in words)
(Signed).....	
Designation.....	Date.....
Signature of the recipient of the Voucher.....	(Signed)..... Designation.....
Date of encashment in the Government Treasury	Date of encashment in the Government Treasury. Date..... Place..... Pay rupees..... only The 200.....
	Treasury Officer. Received Payment. Claimant's Signature.

Place.....
Date.....

Receiving Officer.

FORM 13
(See Rule 8)

Refund Adjustment Order

Registration Certificate No.....

Demand Register No.....

To

1. Certified with reference to the assessment records of (Name)..... bearing Registration Certificate Number for the month of..... a refund of Rs..... is due to (Name)

2. Certified that the tax concerning which this refund is allowed has been credited to the Government Treasury.

3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. This refund is adjusted towards the amount of..... due from the said refundee for the month of.....

Signature.....

Designation.....

Seal

Place.....

Date.....

FORM 14
(See Rule 10(6))

Sl. No.

Book No.

Declaration to be issued by the promoter

1. I/We (full address) with registration certificate number..... and borne on the rolls of the Assistant Commissioner..... have supplied/sold the following lottery tickets to Messrs...../through Messrs..... with registration certificate number* in my/our/their sale bill/invoice No..... dated..... for Rs.....

Sl. No.	Name of the draw	Date of draw	Total number of lottery tickets supplied/sold	Serial Numbers of lottery tickets	Value of tickets supplied/sold
(1)	(2)	(3)	(4)	(5)	(6)

2. I am/We are the promoter of the above lotteries and I/we shall pay tax on the above lotteries.

Place:

Date :

Name and Signature of the person signing
with relationship to the promoter.

Note: *Strike out whichever is not applicable

FORM 15

(See Rule 10(6))

Register of Declarations in Form 14 issued to other persons in the State

PART - I

Details of receipt of Form 14

Sl. No.	Date of Receipt	Authority from whom received	No. of books received	Sl.No. of each book and of the declaration forms contained in each book	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

PART - II

Details of issues of Form 14

Sl. No.	Date of issue	Sl.No. of the book	Sl. No. of declaration forms issued	Name and Address of the person to whom issued
(1)	(2)	(3)	(3)	(4)

Registration No. of the person	Invoice / Sale bill No. and date	Name and date of the draws relating to the lottery tickets supplied/sold	Sl. Nos. and total number of lottery tickets sold	Value
(1)	(2)	(3)	(4)	(5)

PART III

Details of Form 14 surrendered

Sl. No.	Date of surrender	Sl. No. of the book	Sl. No. of declaration forms	Remarks
(1)	(2)	(3)	(4)	(5)

PART IV

Details of Form 14 lost/destroyed/stolen etc.

Sl. No.	Date of loss/ destruction/ theft	Sl. No. of the book	Sl. No. of declaration forms	Remarks
(1)	(2)	(3)	(4)	(5)

FORM 16

(See Rule 11)

Notice calling for accounts and other documents under Section 20 of the Karnataka Tax on Lotteries Ordinance, 2003

*Whereas, I desire to ascertain whether you are liable to register/renew your Registration Certificate under Section 8/*Whereas, I desire to satisfy myself that the return furnished by you for the month of

*Whereas, I desire to satisfy myself that the accounts maintained by you for the period are true and correct or are in accordance with the Rules.

You are hereby requested to appear in person before me/or arrange to represent you before me by a legal practitioner or duly authorized representative at (Place) at (Time) on and to produce the following documents before me:

- (1) All your account books, invoices, bills relating to draws, stocks, supplies, purchases and sales of lottery tickets.
- (2) Any other document containing information relating to lotteries organized, conducted or promoted by you.

You are also informed that failure to comply with the terms of this Notice is an offence punishable under Section 25 of the Ordinance.

Assistant Commissioner.

Note: *Strikeout whichever is not applicable.

FORM 17
(See Rule 12(1))

Form of appeal against an order of assessment and other order/proceedings

To

The Joint Commissioner (Appeals),
..... Division.

The day of 200 .

- (1) Name(s) of appellant(s)
- (2) Assessment month
- (3) Assistant Commissioner passing the assessment order/
other order/proceeding disputed
- (4) Date on which the notice of assessment/proceeding was served
- (5) Address to which notice may be sent to the appellant
- (6) Relief claimed in appeal.—
 - (a) Number of draws determined and tax assessed by
the Assessing Authority:
 - (b) If draws are disputed.—
 - (i) Disputed number of draws:
 - (ii) Tax due on the disputed draws.
 - (c) If rate of tax is disputed.—
 - (i) Number of draws involved:
 - (ii) Amount of tax disputed.
 - (d) Any other relief claimed:
- (7) Grounds of appeal, etc.

.....
(Signed) Appellant(s)

.....
(Signed) Authorised representative, if any:

VERIFICATION

I/We the appellant(s) named in the above appeal do hereby declare that what is stated therein is true to the best of my/our knowledge and belief.

Verified today the day of 200 .

.....
(Signed) Appellant(s)

.....
(Signed) Authorised representative, if any.

Note: (1) The appeal should be accompanied by the order appealed against in original or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the Appellate Authority and by proof of payment of the tax and penalty not disputed in the appeal.

(2) The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal (without any argument or narrative) and such grounds should be numbered consecutively.

FORM 18

(See Rule 16)

Declaration of authorization

I/We of engaged in the business/activity relating to lotteries under the name and style of at and other places in the State of Karnataka as and liable to register/pay tax under the Karnataka Tax on Lotteries Ordinance, 2003, do hereby declare and authorize the following person/persons whose signature/signatures are appended below and identified by me/us shall be the person/persons authorized to sign the returns under the Ordinance on behalf of the aforesaid business concern or to make statements in any enquiry under the Ordinance as required under Rule 16.

Place:

Date:

Signature/s of
the Declarant/s
Status of the
Declarant/s

Name/s and Signature/s of the authorised person(s)

Name

Signature

Status

_____	_____	_____
_____	_____	_____
_____	_____	_____

Identified by

Signature of the Identifier

Status of the Identifier

Note: Strikeout whichever is not applicable.

Form 19
(See Rule 18)

Summons to appear and/or to produce documents

To

Whereas, your attendance is necessary to give evidence/whereas the following documents are required with reference to an inquiry under the Karnataka Tax on Lotteries Ordinance, 2003, namely, pending before me, you are hereby summoned to appear in person/to produce or cause to be produced the said documents before me on the day of 200at (time)at (place) and not to depart thence until permitted by me.

Given under my hand and seal this day of
.....

.....
Signature
Official Designation.....

Seal

Note: Strikeout whichever is not applicable.

Form 20
(See Rule 22)

Challan of Tax under the Karnataka Tax on Lotteries Ordinance, 2003

Remitted in the Bank/Treasury

at.....

Major Head-0045.....

Treasury Code

Drawing Officer Code

Date

Challan number

Remitter's Name and Address

Payment on account of

Amount(in figures)

Amount (in words)only.