



CST KARA SAMADHANA SCHEME, 2018 **USER MANUAL FOR DEALARS**

VER. 1.0 07-08-2018

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USER MANUAL FOR CST KARASAMADHANA SCHEME, 2018

(Procedure for Submission of Application Electronically for Waiver of Interest and Penalty as Per G.O. No. FD 38 CSL 2018, BENGALURU, Dated 4^{th} August 5, 2018)

The list of abbreviation and corresponding description used in the document.

SI. No	Term / Acronym	Description
1	CTD	Commercial Taxes Department
2.	CST	Central Sales Tax Act, 1956
3.	OTP	One Time Password
4	CTD Ref No.	Commercial Taxes Department Reference
		Number

1. Introduction

1.1. OBJECTIVE OF THIS DOCUMENT

- 1.1.1 **CST Karasamadhana Scheme-2018** has been given effect vide Government Order No. FD 38 CSL 2018, Bengaluru, Dated 4th August 2018 and it grants waiver of 100% of arrears of penalty and interest payable by a dealer—under the Central Sales Tax Act, 1956 relating to the assessments / re-assessments—completed on or before 30th June, 2018 subject to making of full payment of arrears of tax on or before 30-10-2018.
- 1.1.2 However, any penalty levied under section 10-A of the CST Act shall not be eligible for benefit of waiver under this Scheme.
- 1.1.3 The scheme is also applicable where the dealer has no arrears of tax but has arrears of penalty and interest only, relating to the assessments or re-assessments completed on or before 30th June 2018. Such arrears of penalty and interest will also be waived.
- 1.1.4 Assessee is required to submit the application electronically by following procedure as prescribed in the website http://ctax.kar.nic.in/ and http://gst.kar.nic.in/.
- 1.1.5 For other details please see the Government Order No. FD 38 CSL 2018, Bengaluru, Dated 4th August 2018

Therefore, the purpose of this document is to provide the procedure for filing of an application electronically for availing the benefit of waiver of interest and penalty under the CST Karasamdahana Scheme, 2018.

1.2. INTENDED AUDIENCE

This document provides the process and procedure for filing of application electronically intended for use by assesses who want to avail the benefit of CST Karasamadhana Scheme, 2018 as provided by the Government Order No. FD 38 CSL 2018, Bengaluru, Dated 4th August 2018 relating to the assessments / re-assessments completed on or before 30th June, 2018 subject to making of full payment of arrears of tax on or before 30-10-2018.

2. IMPORTANT INSTRUCTIONS

- 2.1 Application for waiver of interest and penalty as per Government Order No. FD 38 CSL 2018, Bengaluru, Dated 4th August 2018 shall be filed electronically and a printout shall be taken thereafter and submitted to the assessing authority.
- 2.2 Payment of outstanding tax relating to the assessments / re-assessments completed on or before 30th June, 2018 shall be paid in full through e-Payment (net banking) only (through https://vat.kar.nic.in/epay).
- 2.3 Payment of outstanding tax relating to the assessments / re-assessments completed on or before 30^{th} June, 2018 be paid as a single amount.
- 2.4 After filing the application electronically and making the e-Payment of the amount specified at clause 2.2 above, take the print out of such application and the challan copy and submit to the assessing authority by duly signing along with declaration in Annexure-II

3. PROCEDURE OF FILING OF APPLICATION

3.1.1. Open the website https://ctax.kar.nic.in or https://gst.kar.nic.in/and-click on CST Karasamdahana Scheme, 2018. The following screen will be opened.

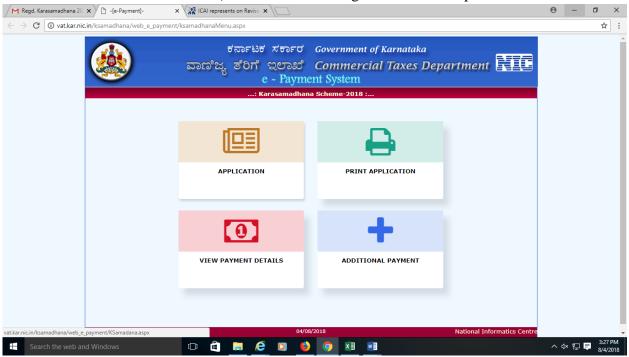


Figure 3.1.1 CST Karasamadhana Scheme, 2018, Main Menu

3.1.2. Click on the icon **Application** and the following screen will be opened.

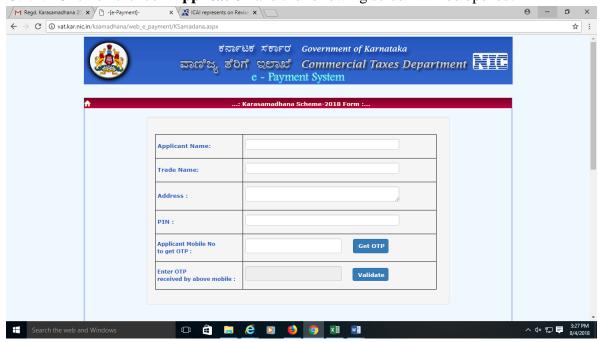


Figure 3.1.2: Input Form for primary details

3.1.3. Enter Applicant's Name, Trade Name, Address and PIN in the respective boxes. The applicant is required to provide his mobile number. Thereafter click on **GET OTP**. You will receive OTP (One Time Password) from the Commercial Taxes Department and will be displayed on your mobile. Enter the OTP and click on **Validate.**

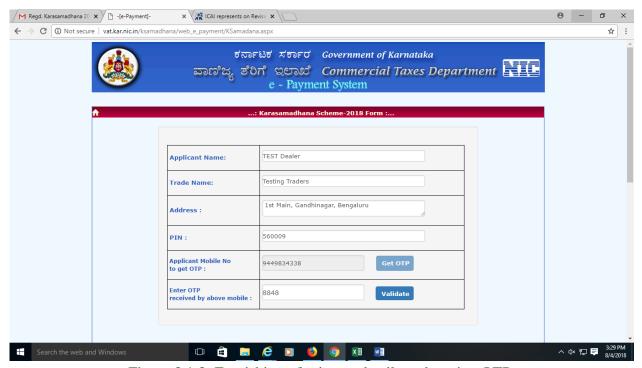


Figure 3.1.3: Furnishing of primary details and getting OTP

4. FURNISHING OF DETAILS OF ARREARS OUTSTANDING

4.1. Once the mobile number is validated by the OTP, the following screen will be opened.

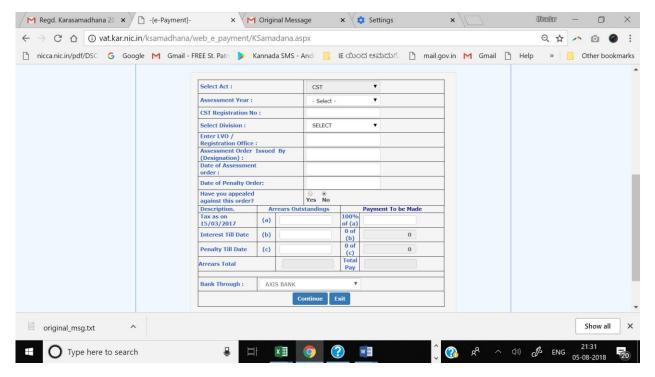


Figure 4.1: Details required to be entered regarding arrears

- 4.2. The Act under which you are applying for Karasamadhana Scheme is displayed as CST
- 4.3. Select the assessment/re-assessment year for which you are applying for the Karasama-dhana Scheme from the dropdown menu (The Government Order mandates that a separate application is required to be filed for each one of the assessment/re-assessment year if you are applying for more than one year for waiver of interest and penalty).
- 4.4. In the box relating to Registration No., you have to enter the registration number as specified in the assessment/re-assessment order of the assessing authority. It may please be noted that if you have selected the period of 2005-06 or any subsequent year, you are required to enter the TIN (Tax Payer's Identification Number) of 11 digit as registration number. The system would validate the said TIN and the name of the LVO/VSO and DVO are auto populated as shown in the screen below.

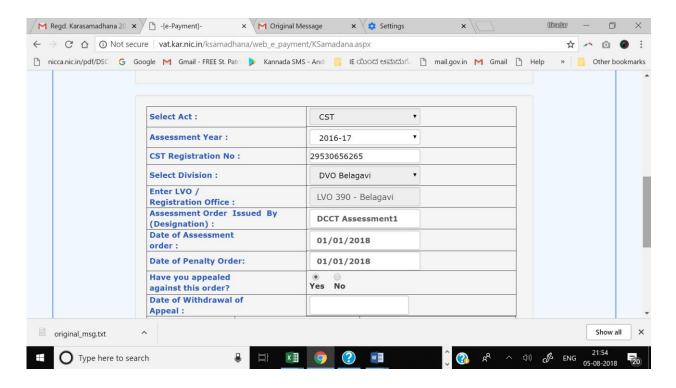


Figure 4.4: The application form after entering the details

- 4.5. If you are applying for waiver of interest and penalty under the provisions of CST upto the assessment years 2004-05, the correct **Registration** shall be entered. Further the **Office of Registration** shall also be keyed in and the divisional office shall be correctly selected from the drop down menu provided.
- 4.6. In the box provided for **Assessment Order Issued by (Designation)**, the designation of the assessing authority shall be entered (for example, (upto 2004-05) the designation of the assessing authority would be **Deputy Commissioner of Commercial Taxes 10** (or same may be entered in the abbreviated form as **DCCT 10**). The special characters such as "-", "()" shall not be entered.
- 4.7. In the box provided for **Date of Assessment Order**, the same shall be entered as per the assessment order issued by the assessing authority in the format **DD/MM/YYYY** (for example, 01/01/2018).
- 4.8. In the box provided for Date of Penalty Order, the same shall be entered as per the penalty order issued by the assessing authority in the format DD/MM/YYYY (for example, 01/01/2018). If the penalty is levied in the same order of assessment, the date of order of assessment shall be entered.
- 4.9. If the appeal is pending before any authority under the provisions of the CST Act, you have to click in the radio button of **Yes**. Thereafter another **box Date of Withdrawal of Appeal** will appear as shown below.

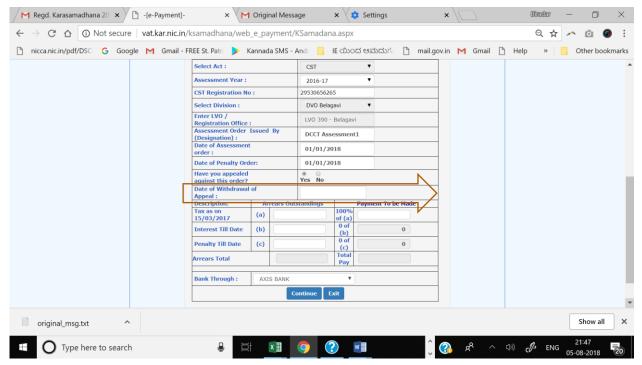


Figure 4.10 whether an appeal is filed or not

4.10. Please enter the date of withdrawal of Appeal.

5. Payment of tax, interest and penalty

5.1. The arrears of tax and penalty levied relating to the assessments / re-assessments completed on or before 30th June, 2018 and also the interest accrued as on the date of filing of this application need to be entered in the respective boxes provided as shown below:

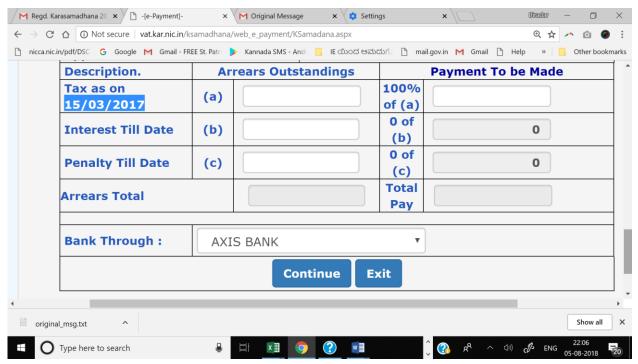


Figure 5.1 Details of arrears of tax, interest and penalty outstanding to be entered

- 5.2. After entering the amount of outstanding tax relating to the assessments / re-assessments completed on or before 30th June, 2018 the system will itself display the amount of tax to be paid as the outstanding liability. Secondly, the outstanding interest as on the date of filing of this electronic application need to be entered in the corresponding box and the system will display **0** as the amount payable. Further, if you enter the outstanding penalty relating to the assessments / re-assessments completed on or before 30th June, 2018, the system will display **0** as the amount to be paid.
- 5.3. The total amount payable is displayed by the system is the outstanding tax relating to the assessments / re-assessments completed on or before 30th June, 2018 as shown below:

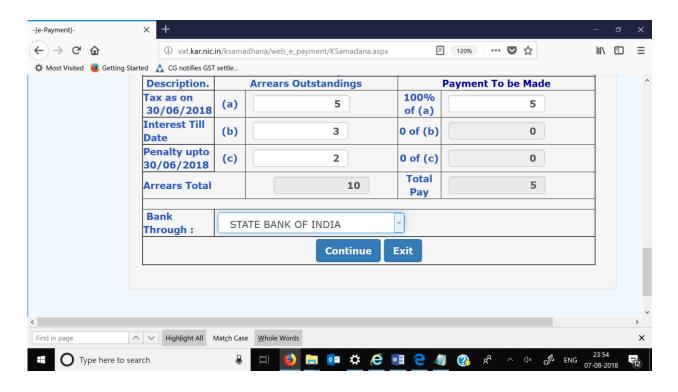


Figure 5.3 Entered details of arrears of outstanding tax, interest and penalty

6. THE PROCEDURE OF PAYMENT TAX:

It is mandatory to pay the arrears entered as described in clauses 5.1 to 5.3 above by e-payment only.

6.1 STEP BY STEP PROCEDURE OF E-PAYMENT

Step:1 - Select the bank through which you want to make the e-payment (State Bank of India in the instance case). Click on **Continue**, the screen will display the details of the transaction that has been entered.



Figure 6.1.1: Verification screen for e-Payment

Step 2 Now click on Submit. You will see a unique Commercial Tax Reference number (CTD Ref. No.) that is generated. Note this number for future use.

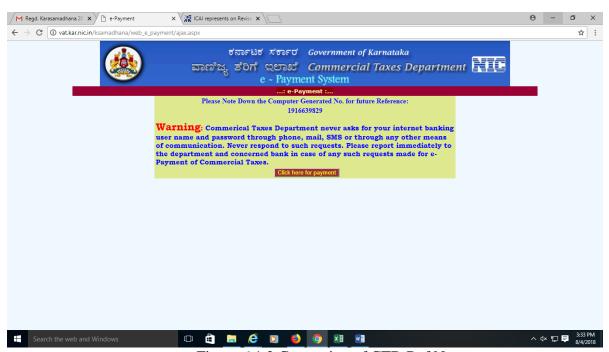


Figure 6.1.2 Generation of CTD Ref No.

Step 3: Now click on 'Click here for Payment'. You will be directed to the net-banking website of your bank. Please enter the username and password provided by the banker. All the

details entered in Step 1 to Step 3 will be automatically passed on to the net-banking website.

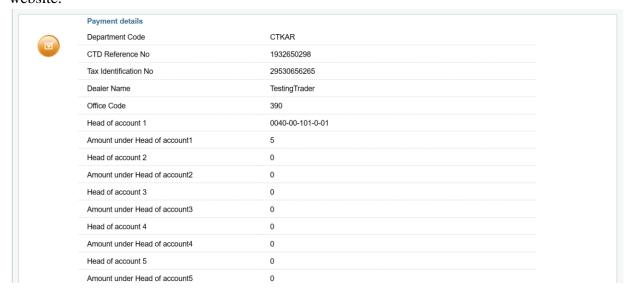


Figure 6.1.3 Details entered in CTD website are displayed in the bank's website

Step-4 Enter your login and password and confirm the transaction. After debiting your account in the banks website, the net-banking website within 30-40 seconds, will return the link to Commercial Taxes website. you will be directed back to Commercial Taxes website with the details as shown below.



Figure 6.1.4 Updating of successful payment details on to the CTD portal by Bank website

The payment details are automatically updated to the CTD website.

6.1. VERIFICATION OF E-PAYMENT

Sometimes, the internet may get disconnected after making the payment in the bank website. In such cases, you can use the Verify option to update the payment details on the CTD website.

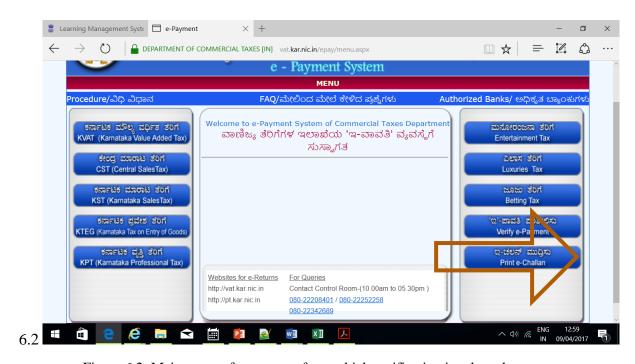


Figure 6.2: Main menu of e payment from which verification is selected

6.2.1 Step 1: On clicking of this option, a screen is prompted to enter CTD Ref.No or TIN/RC number. The date of making payment and the amount is mandatory.

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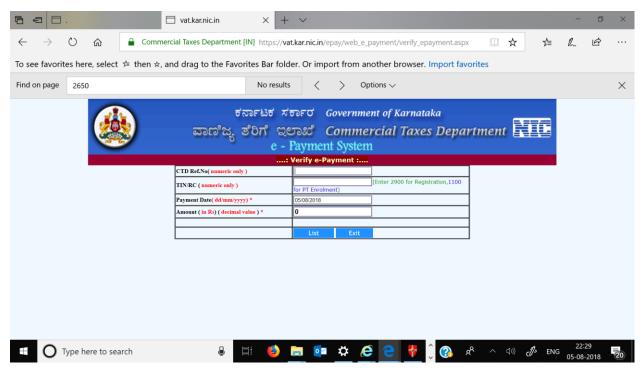


Figure 6.2.1 Mandatory fields to be entered

6.2.2 Step 2: Now click on **List**. All the details of transactions that have been entered for the requested are listed.

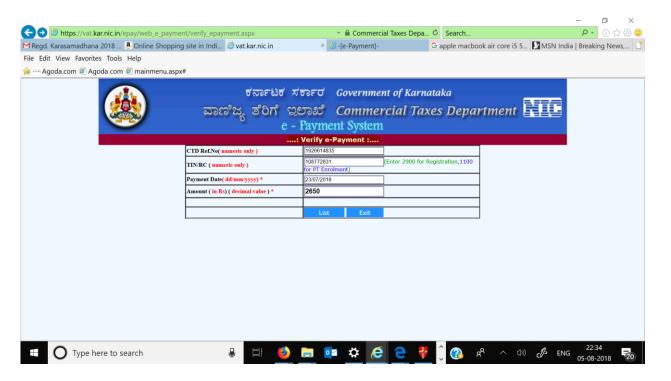


Figure 6.2.2 After entering the mandatory fields and clicking on **list** the following screen appears.

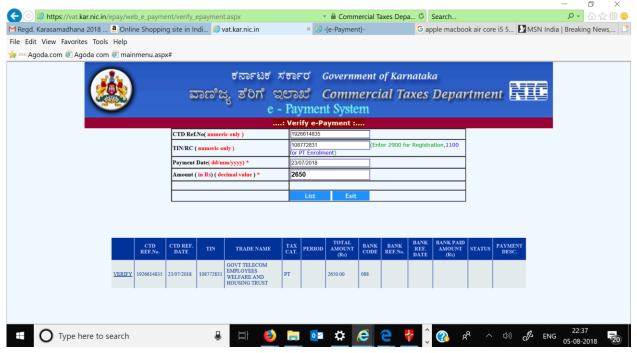


Figure 6.2.3 System will display the information as entered in CTD portal but not bank's details

Step 3: Now click on **Verify**. The payment details that have been made for the selected transaction in bank's website are displayed and updated on the CTD website.

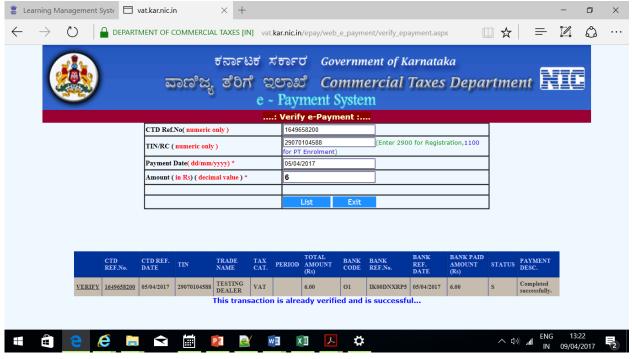


Figure 6.2.4 The successful payment details are updated onto the CTD portal



6.4.4 Updated successful payment details on to the CTD portal

- **Step 4:** If the payment made is successful, then the transaction is verified and you may proceed to obtain the challan.
- **Step 5:** If any problem is encountered in the net-banking website, such as amount is credited more than once/ not able to login/ password is forgotten/incorrect balance, then contact the Bank Helpline.

7. PRINT E-CHALLAN

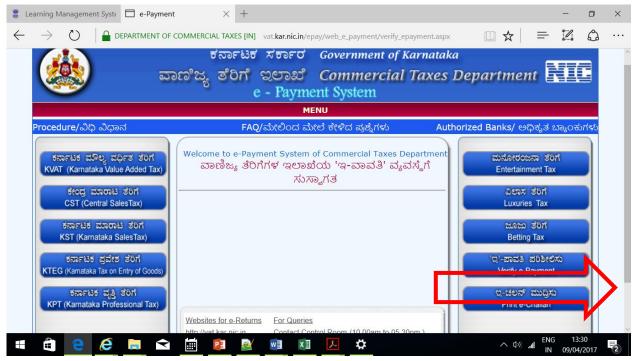


Figure 7: Select Print challan option from main menu

Step 1: On clicking **Print challan** option, a screen is prompted to enter CTD Ref.No. or TIN number. The date of making payment and the amount is mandatory.

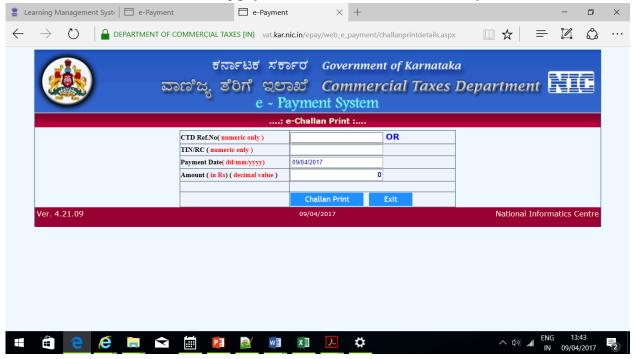


Figure 7.1 Mandatory fields to be filled

Step 2 After entering all the mandatory fields Click on **print.**

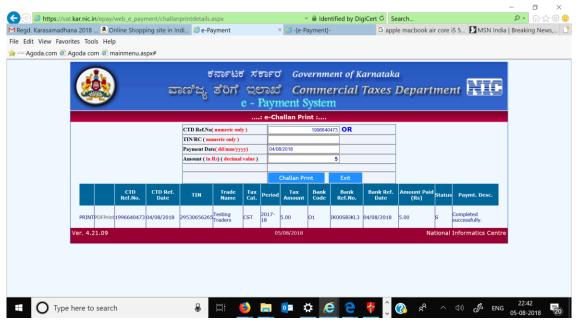


Figure 7.2 the screen displayed after entering the fields and clicking on **Print challan**

the successful transaction will be displayed. Click on **Print** to print the e-Challan. The challan as shown below will be displayed.

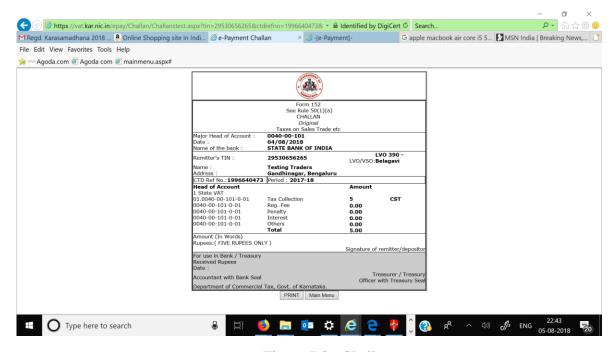


Figure 7.3: Challan

8. DOWNLOADING OF FILLED APPLICATION

8.1. After printing the challan go to the main menu of Karasamdhana Scheme.

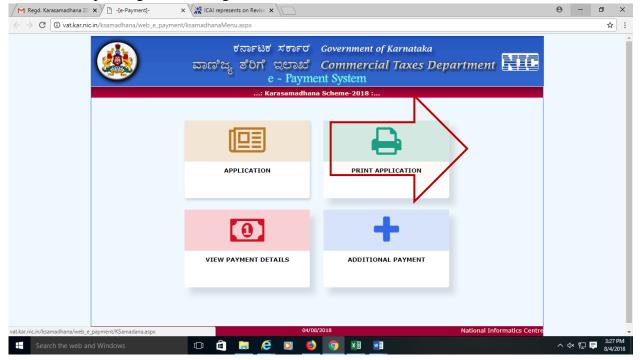


Figure 8.1: Main menu of Karasamadhana Scheme

8.2. Click on **Print application.** The following screen will be opened.

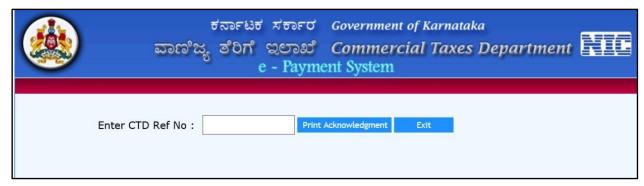


Figure 8.2 Input form for printing of filled application

8.3. Enter the **CTD Ref no**. of e-payment of outstanding tax and click on print acknowledgement. The duly filled application along with details of full payment of tax will be displayed as shown below.

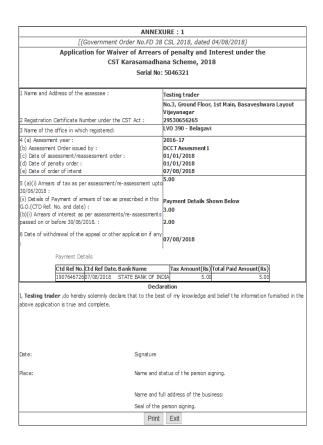


Figure 8.3 Duly filled application as downloaded from the website

- 8.4. The assesse shall sign the downloaded above application and submit it to the concerned assessing authority along with declaration in Annexure II to the Government Order Number FD 38 CSL 2018, Bengaluru, Dated 4th August 2018.
- 8.5. For details please see the Government Order Number FD 38 CSL 2018, Bengaluru, Dated 4th August 2018.