

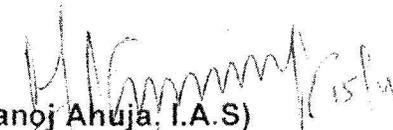
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,  
ODISHA, CUTTACK

No. 5931 /CT., Dt. 15/04/2015  
VI(VI)27/2014 NOTIFICATION

Whereas, instances have come to my notice that when Dal and Pulses consignments brought from outside the State are intercepted en-route, the waybills were shown although generated much earlier. It may be due to the fact that on the strength of same waybill, multiple consignments have brought into the State by avoiding the checkgate. The Odisha Byabasai Mahasangha have also been agitating that many unscrupulous dealers are bringing Dal and Pulses clandestinely to the disadvantage of honest dealers.

As a measure to prevent the fraudulent dealers from clandestine import of Dal and Pulses and to check evasion of taxes and misuse of waybills in this trade, I, Sri Manoj Ahuja, IAS, Commissioner of Sales Taxes, Odisha, Cuttack, in exercise of power conferred by sub-rule (4-a) of Rule-80 of the Odisha Value Added Tax Rules, 2005, and in continuation of this office Notification Nos.(i) V-27/2010/34/CT dt.05.02.11, (ii)V-27/2010/5203/CT dt.26.03.11, (iii)V-7/2010/B295/CT dt.25.05.11, (iv)V-27/2010/12057/CT dt.01.08.11, (v)V-27/2010/12702/CT dt.10.08.11, (vi)V-27/2012/15246/CT dt.06.09.12, (vii)V-27/2010/21474/CT dt.17.12.12, (viii)V-34/13-13121/CT dt.05.06.2013 and in partial modification of this office Notification No.27/2010/12057/CT dt.01.08.2011, **hereby notifies** that the electronic waybills (e- waybills) in form VAT-402 in case of Dal and Pulses shall be valid for **five days** from the date of generation of waybill.

This Notification shall come into force with immediate effect.

  
(Manoj Ahuja, I.A.S)  
Commissioner of Sales Tax  
Odisha, Cuttack