

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK

No. III-11/3/2015-Policy 18372 /CT.,

Dt. 06 / 12 /2016

NOTIFICATION

Sub: Generation, utilization and closing of e-waybills for movement of goods

Ref: Notification No. V-27/2010/34/CT, dt.05.02.11
Notification No. V-27/2010/5203/CT, dt.26.03.11
Notification No. V-27/2010/8295/CT, dt.25.05.11
Notification No. V-27/2010/12057/CT, dt.01.08.11
Notification No. V-27/2010/12702/CT, dt.10.08.11
Notification No. V-27/2012/15246/CT, dt.06.09.12
Notification No. V-27/2010/21474/CT, dt.17.12.12
Circular No III (III) 68/12-10693/CT, dt.02.05.2013

Madam/Sir,

As per the existing notification, when a dealer declares some goods to have been transported into Odisha not through the check gate mentioned in the waybill, the waybill issuing authority can close the waybill after verification of entry in relevant books of accounts. The waybills closed in this manner will be treated as transactions not made through any check gate. To avail this opportunity, the dealer has to file an affidavit stating the fact and circumstances under which the goods-carrying vehicle did not pass through the check gate as mentioned in the way bill.

Dealers are now requesting that when they admit such transactions on their own and account for the same, they should not be called upon to execute an affidavit to this effect which seems to be an empty exercise, wasting their valuable business time.

Therefore, in exercise of sub-rule 4(a) of Rule 80 of Odisha Value Added Tax Rules'2005, it is hereby ordered that if the e-way bills (Form VAT- 402) are admitted by the registered dealers in writing, as utilized (as transactions not made through any check gate) and properly accounted for, the competent authorities shall close the e-waybills without insisting on any affidavit or production of accounts.

This will come into immediate effect from the date of issue of this notification.

Yours faithfully



(Saswat Mishra, I.A.S)

Commissioner of Commercial Taxes