

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES:ODISHA, CUTTACK

No. 9360 /CT.,

Dt. 8 /06/2016

V-27/1/2015-1.T-CET

Notification

**Sub: Facility for self-closure of e-waybills for movement of goods through
Interception Point of Bhubaneswar Airport**

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

In exercise of the powers conferred by sub-rule 4(a) of Rule 80 of the OVAT Rules, 2005 and in continuation of the earlier notifications and circulars issued on the subject, I, Saswat Mishra, I.A.S, Commissioner of Sales Tax, Odisha, make further order as follows.

- 1) At present, in order to generate e-waybill in VATIS application, a registered dealer has to either enter the name of the check gate through which the goods-carrying vehicle will pass or has to click the option "Other than Check gate" in case the goods-carrying vehicle will not pass through any check gate. When the vehicle passes through the designated check gate, the waybill is closed by the officials of the check gate by accessing VATIS application then and there. But in the "Other than check gate" cases, the waybill is closed by the dealer himself.
- 2) Interception Point of Bhubaneswar Airport is also considered as a check gate. But since there is no VATIS connectivity at the Air Port, the IP officials cannot close the waybills then and there. Therefore, they have been instructed to close



the waybills subsequently by accessing VATIS application in the concerned Circle office.

- 3) But it has come to my notice that for various reasons, timely closure of waybills does not happen even long after verification of goods by the Airport IP officials.
- 4) Such non-closure of waybills creates difficulties for the dealers to avail further waybills. Moreover, such 'open' waybills pose a risk of tax evasion by unscrupulous dealers.
- 5) Therefore, to overcome this problem, it is hereby decided that the dealers bringing goods through the Interception Point of Bhubaneswar Airport will be provided with the facility of self-closure of waybills with effect from 01.07.2016.



08.06.16
(Saswat Mishra, I.A.S.)
Commissioner of Sales Tax
Odisha, Cuttack