

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK

No. 10693 /CT.,  
III (III) 68/12

Dt. 09 / 05 / 2013

To

All DCCTs/ACCTs /CTOs  
in charge of Circles/ Assessment Units.

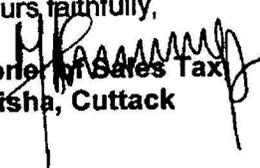
Sub: **Generation and utilization of e-waybills for movement of the goods.**  
through other than border check gates.

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,

Madam/Sir,

All way bills (Form VAT- 402) are being issued electronically through the portal of the Department odishatax.gov.in w.e.f 01.10.2012. The registered dealers are mandated to use e-way bill for interstate movement of goods. It is also mandatory for the registered dealers to enter the name of the check gate through which the vehicle will pass. In some cases the registered dealer has found it uneconomical to route their vehicles through check gates as it involves travelling large distances. Only in such cases, so as not to affect the economics of the business adversely, it is instructed that the dealer may enter another option "Other than check gates" in the electronically generated way bill requesting for the above facility. This option will be provided in the VATIS system .With this option the dealer can generate an e-waybill for movement of the goods even if it does not pass through any border check gates. The driver/ person in charge of the vehicle shall carry the printed copy of the e-waybill with him at the time of movement of the goods. As the utilization in these cases will not be entered at the check gate the same may be entered in the portal by the dealer as and when the waybill is utilized. However, the dealer will maintain the register for utilization of all e-way bills. The register in Form VAT-403 will also be generated from the Departmental portal based on utilization by the dealer. The dealer may submit to the assessing authority the relevant books of accounts on a quarterly basis for verification.

Yours faithfully,

  
Commissioner of Sales Tax  
Odisha, Cuttack