

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA,  
CUTTACK

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**No.V-27/2012/ 15246 /CT, Dt. 06/09/2012**

**NOTIFICATION**

**Sub: Electronic issue of waybills (Form VAT-402) under the Odisha Value Added Tax Rules, 2005.**

The Commercial Tax Department, Government of Odisha is committed to provide various e-services to the dealers of the State for facilitating their trade and commerce. This Notification is issued for issue of all waybills through electronic mode only, for the convenience of the registered dealers.

In exercise of the power conferred under sub- rule 4(a) of Rule 80 of the Odisha Value Added Tax Rules, 2005, the undersigned hereby notifies for information of all concerned that the way bills (Form VAT-402) henceforth will be issued only electronically through the portal of the Department "odishatax.gov.in", in the manner, subject to the conditions earlier specified through notifications. The waybills received at the check points at Railway / Air Station / any other place may be closed in the system by the receiving officer in the local circle.

This notification shall come into force from 01.10.2012.

**Sd/-  
(Manoj Ahuja,I.A.S)  
Commissioner of Sales Tax,  
Odisha,Cuttack**