

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ORISSA
CUTTACK**

No. V-43/2013/ 100/18 /CT, Dated 20-6-14-

NOTIFICATION

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

In exercise of the power conferred under sub-rule (4-a) of Rule 80 of the Orissa Value Added Tax Rules, 2005 and in continuation of this office Notification No.V-27/2010/34/CT dated 05/02/2011, V-27/2010/5203/CT dated 26/03/2011, No. V-27/2010/12702/CT dated 10.08.2011, No. V-27/2010/21474 /CT dated 17/12/2012, No. V-34/13-13121/CT dated 05-06-2013 and in partial modification of this office notification No. V-27/2010/12057/CT, Dated 01/08/2011, the undersigned hereby notifies that electronic waybills (e-Waybills) in form VAT 402 may be obtained by the dealers in the following manner:

- (i) There will be no limit in generating e-Waybills (Form VAT 402) from the system in a single day.
- (ii) E-Waybills remaining un-utilised on any given day from the appointed date shall not exceed -
 - (a) 500 (Five Hundred) in case of a dealer whose tax period comprises a month; and
 - (b) 100 (One Hundred) in case of a dealer whose tax period comprises a quarter.
- (iii) The limit prescribed in clause (ii) above has been enhanced for certain dealers vide this office notification No. V-27/2010/12057/CT, Dated 01/08/2011, which shall remain unaltered.
- (iv) Notwithstanding the limit prescribed in clause (ii) and (iii) above, the total number of e-Waybills remaining unutilised for more than 30 days should not be more than 15% of the limit as defined in clause (ii) and (iii) above, as the case may be. If more than 15% of total unutilised e-Waybills remain unutilised for more than 30 days, system shall not allow generation of e-Waybills even though the total number of e-Waybills remaining unutilised is within the limit indicated in clause (ii) and (iii) above.

ILLUSTRATION:

Prescribed limit for a Dealer – 500

15% of the above limit – 75

Date of generating an e-Waybill (hypothetical) – 1st July 2014

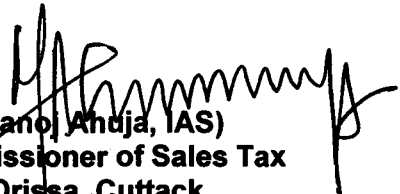
No. of e-Waybills pending from the appointed date – 225

Out of which, No. of e-Waybills pending for more than 30 days – 79

“e-Waybills shall not be allowed to be generated from the system”.

e-Waybills can only be generated if the pendency position (for more than 30 days) is reduced to 75 or less.

- (v) In case of those dealers, who are in requirement of higher number of e-Waybills to carry out their day-to-day transactions, the dealers will be required to make a formal request to the Commissioner for enhancement of the limits as defined in clause (ii) above through an email addressed to “ctdho@odishatax.gov.in”.
- (vi) The decision of the Commissioner of Commercial Taxes, Odisha relating to such enhancement shall be final.
- (vii) The appointed date shall be “1st of May 2014” for the above purpose.
- (viii) This will come into effect from 1st July 2014.


(Manoj Anduja, IAS)
Commissioner of Sales Tax
Orissa, Cuttack

Memo No. 10019 /CT, Dated 20-6-14.

Copy forwarded to the Joint Commissioner of Commercial Taxes, All Ranges / Deputy Commissioner of Commercial Taxes, All Circles / Deputy Commissioner of Commercial Taxes, All Enforcement Units / Deputy Commissioner of Commercial Taxes, All Vigilance Units / Assistant Commissioner of Commercial Taxes, All Circles / Assistant Commissioner of Commercial Taxes, all border check gates for information and necessary action.


Deputy Commissioner
of Commercial Taxes (IT & P)

Memo No. 10020 /CT, Dated 20-6-14.

Copy forwarded to Special Commissioner of Commercial Taxes (Enforcement) / Special Commissioner of Commercial Taxes (Policy) / Additional Commissioner of Commercial Taxes (Vigilance) / Additional Commissioners of Commercial Taxes (IT) / Additional Commissioner of Commercial Taxes (Revenue) / Additional Commissioner of Commercial Taxes (Law) / DCCT (VAT) / DCCT (Law) / ACCT (MIS & Stat.) / ACCT (Law) for information and necessary action.

Handwritten signature and date 20/6/14.

Deputy Commissioner
of Commercial Taxes (IT & P)