

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

No. V-27/2010/21474 /CT, Dated 17/12/2012

NOTIFICATION

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

In continuation to this office Notification No.V-27/2010/34/CT dated 05/02/2011, No.V-27/2010/5203/CT dated 26/03/2011, No. V-27/2010/ 12057/CT, Dated 01/08/2011 and in exercise of the power conferred under sub-rule (4-a) of Rule 80 of the Orissa Value Added Tax Rules, 2005, to encourage auto generation of e- way bills the undersigned hereby notifies that

- (i) Dealers who are filing tax returns electronically (e-filing) under all Acts under which they are registered and make payment of the entire admitted tax will be able to obtain system generated e-waybills from the portal of the Commercial Tax Department.
- (ii) In case the difference between the number of e-waybills printed by a particular dealer from the CT Department's portal and the number of e-Waybills utilised at the designated check gates exceeds 100 in case of dealers whose tax period comprises a month and 25 in case of dealers whose tax period comprises a quarter, the facility of obtaining system generated e-Waybills will be automatically withdrawn by the System. This facility will remain withdrawn till such time the difference as indicated above is less than the defined number. However, the limit can be enhanced for large corporate dealers using huge quantity of waybills on applications made on their behalf; to the issuing authority. **In cases where the dealer declares that the goods transported are not passed through any check gates for which waybill has been issued but transaction has actually taken place, the issuing authority after verification of entry in relevant books of accounts can close the waybill and the waybill may be treated as utilised .The waybills**

closed in this manner will be treated as the transactions not made through any check gates. To avail this opportunity, the dealer shall file an affidavit stating the fact and circumstances under which the goods vehicle has not passed through the check gate mentioned in the way bill.

- (iii) All other procedures notified earlier for obtaining e-waybills from the CT Department portal will remain the same.
- (iv) This will come into effect from the date of issue of this notification.

**Sd/-
(Manoj Ahuja, IAS)
Commissioner of Sales Tax
Orissa, Cuttack**

Memo No. 21475/CT,

Dated 17/12/2012

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 checkgates for information and necessary action.

Sd/-

Deputy Commissioner of Commercial Taxes (IT & P)

Memo No. 21476 /CT,

Dated 17/12/2012

Copy forwarded to Special Commissioner of Commercial Taxes (Enf.) / Additional Commissioner of Commercial Taxes (Vigilance) / Additional Commissioner of Commercial Taxes (VAT & 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.

Sd/-

Deputy Commissioner of Commercial Taxes (IT & P)