No. _____507_____/CT.,   Dated.__08_/_01_/2018

POL-41/3/2017   <u>NOTIFICATION</u>

Whereas, with the issue of Notification No.38443/F dated 30.12.2017 by the State Government appointing 1ˢᵗ day of February 2018 as the date from which Rule 138,138A, 138B, 138C and 138D of the Odisha Goods and Services Tax Rules will be effective, it will be mandatory for a person in charge of a conveyance transporting goods, either inter-state or intra-state, of consignment value exceeding fifty thousand rupees to carry the following documents as prescribed in clause (a) and (b) of sub-rule (1) of Rule 138A from 1ˢᵗ day of February' 2018, namely:-

(a) the invoice or bill of supply or delivery challan, as the case may be; and

(b) a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

And whereas, in the pre-GST period, there was no provision of e-waybill under the Odisha Value Added Tax Act' 2005 and rules framed there-under for intra-state transportation of goods within Odisha.

And whereas, it is being felt that the stakeholders need some more time to get acquainted with the e-waybill provisions for intra-state transportation of goods within Odisha.

Now, therefore, in exercise of the powers conferred by sub-rule (5) of rule 138A of the Odisha Goods and Service Tax Rules, 2017, read with Section 168 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) I, Saswat Mishra (I.A.S), Commissioner of State Tax, do hereby specify that the person-in-charge of the conveyance transporting goods of consignment value exceeding fifty thousand rupees from any place within Odisha to another place within Odisha shall carry the following documents instead of the e-waybill, namely :-

(a)   tax invoice or bill of supply or bill of entry; or

(b)   a delivery challan, where the goods are transported for reasons other than by way of supply

This Notification shall come into force with effect from the 1ˢᵗ of February, 2018.

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

Memo No. 508 /CT   Dated. 08 / 09 /2018
        Copy forwarded to the Principal Secretary to Finance Department, Government of Odisha for kind information and with a request to rescind the Finance Department Notification No.23040-FIN-CTI-TAX-0035-2017 dated 03.08.2017 w.e.f.01.02.2018.

                                                        Commissioner of State Tax
                                                        Odisha, Cuttack

Memo No. 509 /CT   Dated. 08 / 09 /2018
        Copy forwarded to the Chief Commissioner (Central Tax), Bhubaneswar/ Commissioner (Central Tax), Bhubaneswar Zone, Bhubaneswar/Commissioner (Central Tax), Rourkela Zone, Rourkela for kind information and with a request to issue similar Notification under the CGST Act and the rules framed there-under.

                                                        Commissioner of State Tax
                                                        Odisha, Cuttack

Memo No. 510 /CT   Dated. 08 / 09 /2018
        Copy in duplicate is forwarded to the Director, Printing, (Stationery and Publication), Odisha Madhupatna, Cuttack for publication in the Odisha Gazette. This is a statutory notification and hence shall bear SRO number. 25 copies of the same may please be supplied to this office. PDF copy sent by e-mail to the Deputy Director (PP).

                                                        Commissioner of State Tax
                                                        Odisha, Cuttack

Memo No. 511 /CT   Dated. 08 / 09 /2018
        Copy forwarded to all Special Commissioners / All Additional Commissioners (H.O.)/ Additional Commissioner (Vigilance)/ JCSTs of all the Territorial Ranges /DCSTs in charge of all the Enforcement Ranges/ Vigilance Divisions/ All DCSTs/ACSTs/ STOs in charge of Circles/Assessment Units/ STOs in charge of Investigation Units for information and necessary action.

                                                        Commissioner of State Tax
                                                        Odisha, Cuttack

Memo No. 512 /CT   Dated. 08 / 09 /2018
        Copy forwarded to the ACST (IT)/ System Analyst for information they are requested to take necessary steps for placing the notification in the CTD web-site for general information.

                                                        Commissioner of State Tax
                                                        Odisha, Cuttack

5 spare copies to Policy Section
5 spare copies to Library