

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

No. V-27/2010/34/CT,

Dated 05/02/2011

NOTIFICATION

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

The Commercial Tax Department, Government of Orissa 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 waybill(s) electronically for the convenience of the registered dealers.

In exercise of the power conferred under sub-rule 4(a) of Rule 80 of the Orissa 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 electronically through the portal of the Department **orissatax.gov.in** in the following manner and subject to the following conditions, with effect from the date of issue of this Notification.

1. E-way bills provided by the Department shall bear unique numbers and be bar-coded.
2. A dealer registered under the Orissa Value Added Tax Act, 2004 & assigned with a TIN shall log on to the portal of the Department orissatax.gov.in by using his TIN and password. He/ She shall click on the **e-Forms** link on the portal and proceed to submit the requisition for issue of e-way bill by entering the details of consignment of goods to be covered in the way bill (Form VAT-402) following the instructions and procedures contained in the said website. After entering the details, the dealer will send request for approval. The dealer cannot make any change in the details of the e-way bill while the request for approval is pending.
3. After approval, the dealer can download the e-waybill, print and use the same. The vehicle/carrier details can be changed by the dealer after approval till the print out of the e-way bill is taken. If, because of any reason the goods are transported in a vehicle other than the one whose details has been printed on the e-waybill, the same should be brought to the notice of the officer in charge of the check-gate, who will enter the details of the vehicle/carrier actually used in the VATIS.

4. If an approved e-way bill cannot be utilised, or the necessity of modifying the details of the consignment of goods covered in the approved e-way bill arises the dealer should cancel the e-way bill before confirmation and printing and file fresh requisition for issue of another e-way bill. If the printed e-waybill cannot be utilised by the dealer, he/she shall inform the concerned circle officer for cancellation of the said e-waybill.
5. For the time being, registered dealers can use e-way bill for movement of the goods through five computerised border check gates having stable intranet connectivity viz.,Jamsolaghat in the district of Mayurbhanj, Girisola in the district of Ganjam, Laxman Nath Road in the district of Balasore, Luhurachati in the district of Bargarh, and Biramitrapur in the district of Sundargarh only.
6. E-way bills can be provided to dealers of all circles except Deogarh and Boudh Circles, Aska, Rambha, Talcher, Koira, Jaraka and Balugaon Assessment Units which do not have CTD intranet connectivity.
7. Since the Government of Orissa has temporarily suspended the operation of the out barrier of Girisola Check-gate in the district of Ganjam, dealers using e-waybill for sending goods out of the State

through that check-gate should inform the unique number of the e-way bill to the DCCT/ACCT in charge of the Circle Office or ACCT, Girisola Check-gate within 7 days of the consignment passing through the check-gate otherwise such e-waybill will be deemed to have been utilised within 30 days of confirmation and printing.

8. The driver/ person in charge of the vehicle shall carry the printed copy of the e-waybill and produce the same before the officer on duty at the check-gate and other authorised officer(s) as and when demanded.
9. No fee will be realised for issue of e-waybill.
10. A dealer, to whom, electronic way bill is issued shall not directly or otherwise transfer his right to use the same to another person /dealer.
11. A dealer is not required to submit the utilisation of e-way bill to the Department, as the utilisation is automatically entered in the portal when the vehicle passes the check-gate. However, the dealer will maintain the register for utilisation of e-way bills separately in Form VAT -403. The said register can also be generated from the Department portal.

12. Dealers will use printed and numbered way bills issued by the Department for passing goods through check-gates other than the five computerised check-gates mentioned above.

13. Further details in this regard can be obtained by visiting the Department's web site **orissatax.gov.in** or by contacting the office of the undersigned.

Sd/-

Nikunja B. Dhal, IAS

Commissioner of Sales Tax

Orissa, Cuttack