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

No. 20480 /2009 /CT., Dated 27-10-2009

To
All Joint Commissioners of Commercial Taxes
All Assistant Commissioners of Commercial Taxes

Sub: - Cross checking of Waybills

Madam/Sir,

You are aware that waybills have been prescribed in Orissa VAT Act to prevent evasion of tax and to ensure that transactions made by the dealers are properly accounted for in his books of accounts, and taxes due to the state are paid. Waybills are issued to the dealers in order to enable them to bring goods from outside the state into the state, and to despatch goods from inside the state to outside the state. Orissa is a consuming state and the lion shares of the taxes come from the sale of goods brought from outside the state. **Waybills received from the check gates and waybills data entered in the VATIS system need to be cross verified with the utilisation statements furnished by the dealer scrupulously in order to ensure that the waybills issued to the dealers are properly utilised and taxes are paid.** Circulars have been issued from this office time and again for cross verification of waybills. Some of the circulars are quoted below:

In the circular issued vide this office letter no. 6702 Dt 6.04.09, it has been instructed that the Assistant Commissioner in charge of the Circle must ensure the following:

1. The waybills received from the checkgates must be cross checked with the quadruplicate copy preferably through the ACTO's, and the officer doing such verification must submit a note on the result of such verification with his signature. **Waybills received from small checkgates where there is no computer and connectivity must be attended to on priority basis.** The **ACCT concerned may appoint a nodal officer to**
monitor this job, and send a monthly report based on self inspection by email addressed to the Additional Commissioner (VAT)

2. The checkgates provided with computers but not connected to the VATIS system shall enter the details of waybills received in a computer database and transmit the soft copy of the data to the circle and the data received will be uploaded in the check gate module. This has to be done on weekly basis.

3. On receipt of particulars of utilisation of waybills from the dealer, the utilisation details must be entered into the system without fail. This must be done forthwith and preferably on the same day. If the dealer is prepared to give electronic data (in addition to the signed copy), the same can be fed into VATIS system.

The work flow relating to cross verification of waybills received from the checkgates has been prescribed in the circular on restructuring of work in circle offices communicated vide this office letter no. 9829 Dt 20.5.09. Regarding cross-verification of waybills, it is instructed that

- Forms and waybill clerk (FWCL) to sort out the waybills received from the checkgates and put the waybills in the respective waybill files of the dealers and to place the file of the dealer before the ACTO (F & W). The ACTO (F&W) is required to
  - Cross verify the details furnished in the utilisation statement of waybills with the waybill data as entered in the check gates and received through system in respect of a dealer.
  - Report discrepancy, if noticed any to the concerned STO for taking appropriate action.

Despite issue of the circulars on verification of waybills and prescription of elaborate procedure for such verification, this important aspect of work is sadly neglected resulting in evasion of tax. It has been brought to the notice of the undersigned that waybills received from the check gates are not sorted out and kept in bundles in circle offices.

It is reiterated that the ACCT in charge of the circle should ensure the verification of waybills in accordance with the circular issued on the subject. He will declare one officer of his circle as nodal officer to supervise the verification of waybills.
The senior officers shall inspect this aspect of work and report their observations to the undersigned. The ACCT shall submit a report to the Assistant Commissioner of Commercial Taxes (MIS & Statistics) on verification of waybills by 7th of every month in the following format:

Name of the year:
Name of the month:-
Name of the Circle:-
Name of the nodal Officer:-
Name of the ACTOs (F &W):-

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<th>1- No of waybills issued to the dealer during the month</th>
<th>2- No of waybills issued to the dealers upto the month</th>
<th>3- No of waybills utilisation submitted in the office by the dealers upto the month</th>
<th>4- No of waybills received from the checkgates upto the month</th>
<th>5- No of waybills cross-verified with waybills utilisation statements / waybills received from the checkgates</th>
<th>6- Discrepancy noticed, if any</th>
<th>7- No of reports submitted against such discrepancy</th>
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The above instructions must be scrupulously followed and any deviation or lapse shall be viewed seriously.

NIKUNJA B. DHAL I.A.S.
Commissioner of Commercial Taxes, Orissa, CUTTACK