

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

No. 14605/CT.,
III(I)182/05

Dt. 27/08/2010

CIRCULAR

Sub: Revalidation and grace period of waybills.

It has been brought to my notice that some sales tax officers are reluctant to revalidate the waybills before the expiry date. Similarly difficulties are faced by the dealers when goods brought from outside the state arrive at border check gates, just after expiry of the validity of the waybills.

To solve the problems faced by the dealers and keeping in view the fact that waybills are meant for facilitating movement of goods in a regulated manner, the following instructions are now issued for guidance of all officers of the CT Department.

1. The issuing officers are allowed to revalidate the waybills within the period of fifteen days before the date of expiry.
2. If the date of validity of the waybills has expired during transit of goods in interstate movement, the check gate officer after considering the facts and circumstances of the case and on his/her satisfaction may allow a grace period up to seven days from the date of expiry. To that effect, the ACST / STO / ASTO working at check gate is required to endorse the grace period by affixing rubber seal under his signature in the following manner:

Grace period allowed till dated _____

Signature
Date :
Name :
Designation :

Sd/-

(N.B Dhal, I.A.S)
Commissioner of Commercial Taxes,
Orissa, Cuttack