

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

No.III(I)38/09-20088/CT.,

Dt.15/12/2010

CIRCULAR

Sub: Submission of original copy of waybill by the dealer in respect of consignment of goods passing through Girisola unified check gate to outside the State.

As per the guidelines issued vide Circular No.18308/CT., dt.17.9.2009, of this office, while any consignment of goods is being despatched to a place outside the State, the duly filled in original copy of the waybill is to be retained in the check gate for onward transmission to the circle office for verification, from where the waybill is issued.

Since, the operation of outer gate of the Girisola check gate was suspended with effect from dt.23.09.2010 vide Government in Finance Department letter No.40908/F. Dt.22.9.2010, in case of any consignment of goods passing through the Girisola check gate to outside the State w.e.f.23.9.2010, the original copy of the waybill form accompanying such consignment is required to be submitted by the dealer before the waybill issuing authority, along with the statement of accounts of utilization of waybill in pursuance with the provisions laid down under the second proviso to sub-rule (5) of rule 80 of Orissa Value Added Tax Rules, 2005.

**Sd/-
Commissioner of Commercial Taxes,
Orissa, Cuttack**