

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

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**No.- III (III) 94/11- 17764 /CT, Dt. 16-10-2012**

**CIRCULAR**

***Sub: Validity period of printed waybills in Form VAT-402 issued manually prior to 01.10.2012.***

In the meanwhile e-waybills in Form VAT-402 have been made mandatory w.e.f. 01.10.2012 as per the power conferred under sub-rule (4-a) of Rule-80 of OVAT Rules, 2005. Now all waybills are issued electronically through the CTD portal only.

It is therefore, impressed upon all concerned using printed waybills issued manually, that such waybills issued prior to 01.10.2012 by the circle offices shall remain valid till the date of their validity i.e. 3 months from the date of their issue or re-validation, as the case may be or till 31.12.2012, whichever is earlier. Under no circumstances, such waybills which have been issued earlier shall be re-validated after 01-10-2012.

For the time being, registered dealers can use such waybills but the dealers will be required to utilize all such waybills latest by 31.12.2012. Use of such waybills at check gates or otherwise will not be allowed under any condition after 31-12-2012. The waybills which remain unutilized within the period as stipulated above shall be returned by the dealers to the concerned circle from which it is issued, for cancellation and proper record.

It is expected that some stock of printed waybills in Form VAT-402 may still be available in different field offices. It is instructed that the available stock of printed waybills in Form VAT-402 should be returned to the Head Office by end of this month positively.

The aforesaid guidelines must be followed for proper regulation and use of waybills earlier issued manually and to prevent their likely misuse.

**Sd/-  
(Sri Manoj Ahuja)  
Commissioner of Sales Taxes  
Odisha, Cuttack**

**Memo No. 17765 /CT, Dated. 16-10-2012**

Copy forwarded to Special C.C.T. (Enforcement)/ all Zonal Additional C.C.T.s / J.C.C.T.s of all Ranges / D.C.C.T.s / A.C.C.T.s / C.T.O.s in charge of all the Circles / Assessment Units / Check gates for information and necessary action.

**Sd/-**

**Joint Commissioner  
of Commercial Taxes (VAT)**