NOTIFICATION

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

In continuation to this office Notification No.V-27/2010/34/CT dated 05/02/2011, V-27/2010/5203/CT dated 26/03/2011 and 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 that electronic waybills (e-waybills) in form VAT 402 may be obtained by the dealers in the following manner.

(i) Dealers who are filing tax returns electronically (e-filing) under all Acts under which they are registered and make payment of the entire admitted tax electronically (e-payment) will be able to obtain system generated e-waybills from the portal of the Commercial Tax Department after entering the details as stated "hereinafter".

(ii) All other dealers will be required to send their requisition for e-waybills through the portal of the Commercial Tax Department and after those requisitions are approved by the DCST / ACST / STO of the Circle, the dealers will be able to print those approved e-Waybills from the portal.

(iii) In case the difference between the number of e-waybills printed by a particular dealer from the CT Department’s portal and the number of e-Waybills utilised at the designated check gates exceeds 100 in case of dealers whose tax period comprises a month and 25 in case of dealers whose tax period comprises a quarter, the facility of obtaining system generated e-Waybills will be automatically withdrawn by the System. This facility will remain withdrawn till such time the difference as indicated above is less than the defined number. However, the limit
can be enhanced for large corporate dealers using huge quantity of waybills on applications made on their behalf.

(iv) With a view to simplifying the procedure for issue of e-waybills for bringing taxable goods from outside the State (out-to-in) an alternative procedure called, a “Zero Login” procedure is introduced. In this process, the e-Waybills can be generated in two phases.

- In the first phase, the dealer of Orissa will enter the TIN of the dealer outside the State from whom the taxable goods is procured while placing requisition for generation of the e-waybill number and place a requisition for generation of an e-waybill in the CT Department portal. When the e-Waybill requisition is approved by the DCST / ACST / STO of the circle, an e-Waybill number will be generated. Such e-waybill number will be generated by the system for the dealers who file all relevant tax returns electronically and pay full admitted tax electronically. The dealer in Orissa will intimate the e-waybill number to the dealer outside the State for further action.

- In the second phase, the dealer outside the State will use the e-Waybill number as stated above and his / her TIN allotted by the respective State Commercial Tax / Sales Tax Department to log into the portal of CT Department, Orissa and enter details relating to the commodity e.g. description of the commodity(s), Invoice number(s), Quantity(s), Value(s) etc. and details relating to the mode of transportation e.g. vehicle number, transporter details etc. After entering the details he will confirm and print the e-waybill at his / her end.

- Neither the dealer outside the State nor the dealer of Orissa will be able to change any details once the e-waybill is confirmed and printed. It will be
the responsibility of the dealer in Orissa to ensure that the details entered into the system / portal is correct in all respects.

(v) After printing the e-waybill, the dealer outside the State will despatch the consignment along with the e-waybill printed as per the procedure described above.

(vi) All other procedures notified on 05.02.2011 for obtaining e-waybills from the CT Department portal will remain the same.

(vii) It is hereby reiterated that the dealer in Orissa shall not share his password with anybody for “log on” to the CT Department portal. He / she shall be fully responsible for correct entry of the consignment details by the outside state “selling dealer”.

(viii) The e-waybill will be accepted in only such border checkgates as notified from time to time.

(ix) The e-waybill shall neither be misutilised / nor its right to use be transferred to any other person / dealer directly or indirectly.

(x) The dealer placing requisition for e-waybill shall indemnify the State of Orissa / Commercial Tax Department and its official for loss of revenue / liability, if any, arising out of the use / misuse of the e-waybill.

(xi) The detailed guideline and procedure for “Zero Login” facility is available on the CT Department’s website at “https://orissatax.gov.in”.

(xii) This will come into effect from 3rd August, 2011.

Sd/-
(Nikunja B. Dhal, IAS)
Commissioner of Sales Tax
Orissa, Cuttack
Memo No. 12058/CT, Dated 01/08/2011

Copy forwarded to the Joint Commissioner of Commercial Taxes, All Ranges / Deputy Commissioner of Commercial Taxes, All Circles / Deputy Commissioner of Commercial Taxes, All Enforcement Units / Deputy Commissioner of Commercial Taxes, All Vigilance Units / Assistant Commissioner of Commercial Taxes, All Circles / Assistant Commissioner of Commercial Taxes, all border checkgates for information and necessary action.

Sd/-

Deputy Commissioner of Commercial Taxes (IT & P)

Memo No. 12059/CT, Dated 01/08/2011

Copy forwarded to Special Commissioner of Commercial Taxes (Enf.) / Additional Commissioner of Commercial Taxes (Vigilance) / Additional Commissioner of Commercial Taxes (VAT & IT) / Additional Commissioner of Commercial Taxes (Revenue) / Additional Commissioner of Commercial Taxes (Law) / DCCT (VAT) / DCCT (Law) / ACCT (MIS & Stat.) / ACCT (Law) for information and necessary action.

Sd/-

Deputy Commissioner of Commercial Taxes (IT & P)