

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES:
ORISSA: CUTTACK.**

No.III(I)38/09-23252/CT.,

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CIRCULAR

Sub: Regulatory measures in issue of waybills.

In Rule 80 of the Orissa Value Added Tax Rules, different regulatory measures have been prescribed for issue and use of waybills. As per clause (iv) of sub rule (1) of Rule 80 subsequent issue of waybills should be considered only after examining the accounts of utilization of waybills issued earlier. Therefore the quantity of waybills issued every month should normally be the same as the number of waybills utilized during the month. However on review of the waybills issue position of some Ranges vis-à-vis the corresponding utilization position a glaring difference is noticed. This has so happened because the dealers who are issued with waybills are not serious in rendering accounts of waybills utilized. As a result, a large number of unutilized waybills are remaining in the pipe line having prospect of misuse. It has therefore become expedient to make use of some regulatory measures for proper monitoring and use of waybills.

In the aforementioned context sub rule (17) of Rule 80 may be referred to which provides for specifying the validity period of waybills. The provision of sub rule (17) has not so far been invoked by any Sales Tax Officer or Assistant Commissioner at the time of issue of waybills which has resulted in a very large number of waybills remaining unutilized in the hands of the dealers. **It is therefore impressed upon all the Assistant Commissioners and Sales Tax Officers to specify the validity period of three months at the time of issue of waybills. The waybills issued earlier shall remain valid till 31st March 2010.** The waybills which are not utilized within the period as stipulated above shall be submitted by the dealer for revalidation by the Sales Tax Officer / Assistant Commissioner having jurisdiction, before use.

The aforesaid guidelines must be followed unfailingly for proper regulation of issue and use of waybills and to prevent their likely misuse.

Sd/-
(Nikunja B. Dhal, I.A.S)
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