

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

No.III(I)38/09\_6702\_\_\_\_\_/CT.,Dt.\_06\_/04/2009

**CIRCULAR**

To

**All the ACCTs in charge of Circle.**

**Sub: Cross checking of waybills / declaration forms and data entry of particulars into VATIS.**

Sir,

As you are all aware, the different declaration forms have been devised and provided in different statutes administered by the CT Department to not only prevent tax evasion but also to ensure genuine transactions and genuine claims for tax concession. The forms have been so designed that, if properly made use of, those can be used as effective tools in the hands of the tax authorities. In the past, it has yielded very good dividend to the Department.

It has come to the notice of the undersigned that some dealers have managed to obtain waybills and misutilised the same in transporting goods from and into the State. In some cases it is also noticed that, dealers show one thing in the quadruplicate copy while the original, duplicate and triplicate copies show transportation of other goods from the State. In the process, frauds may have been committed resulting in loss of revenue. This may have been possible because of lack of vigilance on the part of the issuing authorities at the time of subsequent issue of waybills and non-verification of the waybills received from the check gates with the quadruplicate copy submitted in the office. Although instructions have been issued from this office for taking up cent percent checking of waybills received from the check gate with the quadruplicate copy and wherever necessary, with the accounts of the dealers, many officials have

not followed the instructions. If this check is done regularly, possibility of tax evasion by fraudulent dealers can be minimized.

There are also instances of fake waybills having been used as well as situations where waybills reported lost are found to have been actually utilized. It is sad to note that, such instances of loss are not being probed diligently, but rather handled in a casual manner.

VAT was introduced in all the States with major emphasis on electronic exchange of information among States through the TINXSYS which may be rendered ineffective due to inept handling of forms management in the field offices. The utilization particulars of Form-C, F, E-I, E-II, H and I are not being regularly entered into the VAT system for which there is no scope for further uploading in to the TINXSYS. In many cases, the utilization details of waybills are also not being uploaded in the system for which system-based cross checking with the check-gate data is not possible.

It is therefore reiterated that the Assistant Commissioners in charge of circles must ensure the following:-

1. The waybills received from the check gate must be cross checked with the quadruplicate copy, preferably through the ACTOs, and the official doing such verification must submit a note on the result of such verification under his signature. Waybills received from small check gates where there is no computer or connectivity must be attended to on priority basis. The ACCT concerned may appoint a nodal officer to monitor this job, send a monthly report based on self inspection by email addressed to the Additional Commissioner (VAT).
2. The check gates provided with computers but not connected to the VATIS system shall enter the details of waybills received in a computer database and transmit the data electronically to the circle office in a pen-drive, and the data so received will be uploaded in the check gate

module. This has to be done on weekly basis. Those check-gates which have not been provided with a computer must be provided with one computer by the Range office by 30.05.09 so that they follow this practice.

3. On receipt of particulars of utilization of waybills from the dealers, the utilization details **must be entered in to the system without fail**. This may be done forthwith and preferably on the same day. If the dealer is prepared to give electronic data (in addition to signed copy) the same can be used to enter data with the help of M/s MASTEK Ltd. at the Head Quarter.
4. Like waybills, the utilization details of the declaration forms prescribed under the CST law i.e. Form-C, F, H and I etc. must be entered into the system soon after receipt of such details from the dealer. Unless situation otherwise warrants, a certificate of such entry must be insisted upon from the dealing assistant before issue of subsequent forms.

The above instructions must be scrupulously followed and deviation or lapse would be reflected in the proposed Performance Management System. Receipt of the circular must be acknowledged in the format attached as Annexure-I and sent to the Additional Commissioner (VAT) by 15<sup>th</sup> April 2009.



Commissioner of Commercial Taxes,  
Orissa, Cuttack

**ACKNOWLEDGEMENT**

I, Sri..... ACCT ..... Circle do hereby acknowledge receipt of the instructions imparted in C.C.T(O) circular No..... dt..... . I have clearly read and understood the instructions and accordingly, I appoint Sri ....., designation ..... to function as the nodal officer to ensure cent percent cross checking of waybills and entry of utilization particulars in the VATIS. Sri ..... Senior Clerk & Shri / Smt. .... Data Entry Operator are entrusted with entry of waybill particulars and Sri ....., Senior Clerk & Shri / Smt. .... Data Entry Operator is entrusted with entry of Form-C, F, H etc., I shall undertake self inspection of the progress of the work and submit report by the 5<sup>th</sup> of the succeeding month.

**ACCT ..... Circle**