

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

**No. III (XII)52/04 18308 /CT**

**Dt. 17/ 09/ 09**

**CIRCULAR**

**Sub: Issue and use of waybill in Form VAT-402.**

Waybills in Form XXXII prescribed under the OST Rules, are still in use. In the meanwhile waybills in Form VAT -402 as per sub-rule (3) of Rule 79 have been printed and will be supplied henceforth. It is expected that some stock of waybills in Form XXXII may still be available in different field offices. It is, therefore, impressed upon all concerned handling issue of waybills, that the available stock of waybills in Form-XXXII, be issued at first till the stock is fully exhausted and there after only to issue waybills in Form VAT-402. As soon as the stock of waybills in Form XXXII is exhausted, it should be intimated to the Head Office.

As per rule, waybills in Form VAT-402 are to be issued in triplicate and accordingly, waybills have been printed in booklets each containing 25 sets. The waybill forms are marked "Original, Duplicate and Triplicate", which shall be used by the registered dealers in respect of sale /despatch of goods to other states or purchase / receipt of goods from other state.

Each consignment of goods brought from outside the state shall be accompanied by the original and duplicate copy of the waybills duly filled in and signed by the consigner / consignee. The original copy shall be retained by the officer in charge of the check post or any other officer authorized by the undersigned, to intercept goods vehicle at a place other than a check gate. The duplicate copy will go with the consignment basing on which the triplicate copy will be filled in by the dealer to whom the said waybill was issued. While rendering accounts of waybills utilized

in Form VAT-403, the dealer shall submit the triplicate copy of the waybills utilized.

The registered dealer, while despatching goods to a place outside the state, shall fill in all the three copies at a time, original and duplicate copy will be accompanying the consignment but the third copy will be retained for furnishing the same in the office of issue along with the “statement of waybill utilized in VAT Form-403”.

In the check gate only the original copy will be retained for onward transmission to the circle office from where the waybills are issued. The Circle offices will meticulously check the original copy of the waybill received from the check gates with the triplicate copy of the waybill submitted by the dealer at the time of rendering accounts of utilization of waybills.

Sd/-

(N. B Dhal)

**Commissioner of Commercial Taxes  
(Orissa), Cuttack**