

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

**No.III (I) 38/09/ 1264 /CT.,**

**Dated 21/ 01 /2011**

**CIRCULAR**

**Sub: - Validity period of waybills issued to dealers assigned to LTUs.**

In the circular issued vide this office order no.III (I) 38/09-23253/CT dated 04.12.09, the validity period of waybills issued is prescribed as three months. The Deputy / Assistant Commissioners of Sales Tax and Sales Tax Officers have been instructed to specify the validity period of three months at the time of issue of waybills in accordance with sub rule (17) of Rule 80 of Orissa Value Added Tax Rules. In the mean time, it has been brought to my notice that big dealers who have large inter-state transactions and who use large quantity of waybills for their business have to approach the DCST / ACST / STOs frequently for renewal of waybills and at times, encounter avoidable difficulties in furnishing utilisation of waybills and obtaining fresh waybills.

Considering the difficulties faced by dealers and to facilitate trade and commerce **validity period of the waybills is increased from three months to six months for the dealers who are assigned to LTUs.** It is therefore impressed upon all Deputy / Assistant Commissioners of Sales Tax and Sales Tax Officers to specify the validity period of six months at the time of issue of waybills to the dealers whose records are assigned to LTUs. In case of dealers other than the dealers assigned to LTUs the validity period of waybills remain as “three months” from the date of issue.

Sd/-  
(N.B. Dhal)  
Commissioner of Sales Tax, Orissa,  
CUTTACK