

**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

Office of the
Commissioner of Commercial Taxes,
Telangana :: Hyderabad.

CCT's Ref. No.A(1)/5/2024, Date: 29-02-2024

CIRCULAR

Sub:- C.T. Department – Mandatory usage of e-Waybills for VAT
Commodity as specified below – Regarding.

Ref:- 1. CCT's Ref. No. CS(1)/39/2013, Dt: 01.03.2017.
2. CCT's Ref. No.A(1)/5/2024, Date: 21-01-2024.

Attention of all the Officers noted in the address entry is invited to the subject & reference cited, wherein the usage of e-Way bill was made mandatory w.e.f. 07.03.2017. Accordingly, all the dealers were required to generate E-waybills mandatorily under the provisions of TVAT Act, 2005, without any exception.

Further, in terms of sub-rule (2) of Rule 55 of TVAT Act, 2005, the undersigned hereby notifies Alcoholic liquor for human consumption as a sensitive commodity, for which an advance Way bill shall be generated by the consignee and sent to the consignor for interstate movement of the said goods. These goods are in addition sensitive goods already notified vide reference 2nd cited above. This E-waybill shall accompany the goods and shall be tendered by the person-in-charge of the goods vehicle, when intercepted by the authority prescribed.

In this connection, the TGCT portal is being provided with an option for the dealer to apply for creation of Login credentials. This application will have to be either approved or rejected by the jurisdictional authority(after due verification) within three(3) days. Upon approval, the dealer will be able to generate e-Way bills for the said commodities (both advance waybill and outward waybill).

Accordingly, the Jurisdictional Authorities shall ensure generation of e-Way bills by the taxpayer located in their jurisdiction, both while purchasing and selling Alcoholic Liquor for human consumption. The same shall be monitored while conducting Vehicular Traffic Check (VTC).

Therefore, all the Joint Commissioners (ST) in the State are requested to issue suitable instructions to all the field staff for insisting on advance E-waybill of consignee, when the goods are transported from outside the State to the consignee in the State of Telangana and for normal e-way bill in the remaining transactions. In case if the above said goods are transported without an e-way bill necessary action

as per the provisions of TVAT shall be taken. Any deviation in this regard will be viewed seriously.

The Joint Commissioners (ST) are also requested to give wide publicity to these instructions in the trade circles and also affixing the same in the notice board of every office.

Above instructions shall be followed scrupulously.

Sd/-T.K Sreedevi
Commissioner (CT)

To

All the Joint Commissioners (ST),

Deputy Commissioners (ST),

Assistant Commissioners (ST).

All field officers.

Copy to

CCW for making necessary changes in the portal.

All senior officers for information.