

**GOVERNMENT OF TELANGANA  
COMMERCIAL TAXES DEPARTMENT**

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

**CCT's Ref No.A(1)/5/2024, Date: 21-01-2024**

**CIRCULAR**

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

Ref:- CCT's Ref. No. CS(1)/39/2013, Dt: 01.03.2017.

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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.

In terms of sub-rule (2) of Rule 55 of TVAT Act, 2005, the undersigned hereby notifies the specified five goods i.e., Petroleum crude, High Speed Diesel, Motor spirit, Natural gas and Aviation turbine fuel as the list of sensitive commodities, for which an advance Way bill shall be generated by the consignee and sent to the consignor for interstate movement of the said goods. 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 the above listed commodities. 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 the advance way bill of consignee, when the goods are transported from outside the State to the consignee in the State of Telangana. In case if the above said goods are transported without advance 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 (ST)

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.