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FINANCE DEPARTMENT

NOTIFICATION

The 3rd August, 2017

S.R.O. No.348/2017— In exercise of the powers conferred by rule 138 of the Odisha Goods and Services Tax Rules, 2017, the State Government do hereby specify the following documents that the person in charge of the conveyance carrying any consignment of goods in the State of Odisha shall carry, while the goods are in movement or in transit storage;—

1. For transportation of Goods on Road:
 - (i) Tax invoice or Bill of Supply or Delivery Challan
 - (ii) Lorry Receipt or Goods Forwarding Notes.
2. For transportation of Goods by Railway:
 - (i) Tax Invoice or Bill of Supply or Delivery Challan
 - (ii) Railway Receipt of Parcel Way Bills or Manifests.
3. For transportation of Goods by Air:
 - (i) Tax Invoice of Bill of Supply or Delivery Challan
 - (ii) Air Way Bill or Air Consignment Note.
4. For transportation of Goods by Sea:
 - (i) Tax Invoice of Bill of Supply or Delivery Challan
 - (ii) Bill of Lading.

[No.23040-FIN-CT1-TAX-0035/2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government