

**CIRCULAR No. 03/2014**

Sub: e-Token approval at Check post – instructions issued – Reg.

Ref: 1. Circular 16 & 22/2011  
2. Circular 12/2013

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Traders shall declare the details of consignments crossing the Commercial Tax Check posts through online well before the consignment reaches at the check post. Commercial Tax Inspectors at the Check post should verify and approve the e-Tokens in KVATIS immediately on release of vehicle from the check post. The duty Inspector in the on-line check post shall approve all the e-tokens corresponding to the released vehicles in KVATIS during the duty period itself. For off-line check posts the token shall be approved within 7 days of the transaction, from the nearest CTD Office. Even though repeated instructions have been issued, large numbers of submitted tokens are pending for approval in KVATIS.

Unless the e-Tokens are approved at respective check post through KVATIS, it will cause difficulties to ascertain the consignment transaction while scrutinising the returns. Similarly failure to approve the tokens will open up chances for re-use of advance tax payment against such unapproved token subsequently claiming void transaction. With the advancement in the software technology, possibility of manipulation in the printed copy of the e-Token could not be ruled out.

Therefore all check post officials shall compulsorily approve the e-token in KVATIS before releasing the vehicle from check post. In case the real time approval in KVATIS is not possible due to technical or other reasons, it should be endorsed in the General Diary and the list of released vehicles are to be recorded in a manual register. In such case, the respective duty inspector shall subsequently approve the e-consignment declarations in KVATIS and endorse a certificate in the manual register to the effect that all entries in the register are approved in KVATIS. Every day before handing over the duty to the successor, the relieving inspector shall endorse in the duty register that e-tokens in respect of all vehicles released by him are approved in KVATIS.

All the supervisory officers visiting the check post shall verify the status periodically and the observations shall be endorsed in the 'Inspection Register'. The Deputy Commissioners shall circulate these instructions to all the subordinate officers and obtain acknowledgement.

Sd/-  
Commissioner