

**GOVERNMENT OF TELANGANA  
COMMERCIAL TAXES DEPARTMENT**

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

**CCT's Ref. No. CS(1)/18/2015, Date. 04-05-2016**

**CIRCULAR**

Sub: EODB- Internal Memo to Departmental Officers in VTC – Regarding.

\*\*\*\*\*

Kind attention of all the Deputy Commissioner is invited to the subject cited.

As per the Section (45) read with Rules 56 and Rule 57, any officer empowered by the Government in this behalf may stop a vehicle or vessel , examine the contents, inspect the records relating to the goods carried.

Since the internal check posts have been abolished for long, the department has been deploying mobile squads for Vehicular Traffic Check across the state.

While it is understood that a surprise element has to be incorporated while planning the VTCs, certain guidelines need to be followed:

- 1) As per Rule 59(2) of the T VAT Act, the power to inspect records/goods of a vehicle lies with any officer NOT below the rank of an ACTO
- 2) The Vehicular Traffic Check Program has to be authorized by the concerned CTO/DC of the concerned Circle or Division respectively, or by the JC/Addl CCT in the O/o CCT, or any officer empowered by the Head of Vigilance & Enft Dept. As per Rule 59 (1) (16) of the TVAT Act)
- 3) The VTC programs have to be planned keeping in view the seasonality of the commodity, traffic density of the goods vehicles and potential escape routes
- 4) The VTC may also be taken up on the basis of Specific complaint or any information received from market intelligence.
- 5) While planning the VTC, the concerned authority should ensure that there is no overlapping of jurisdiction by VTC officers, thereby ensuring that there is no multiple checking of vehicles along a single route.

The result of the VTC has to be submitted within 24 hours to the concerned authority.

Sd/- V. Anil Kumar  
Commissioner of Commercial Taxes

To  
All Deputy Commissioners (CT) of the Divisions  
All Commercial Tax Officers in the state  
Copy to Senior Officers in the Office of Commissioner (CT)