

E-way Bill for Intra-State Movement - No E-Way Bill is required to be generated for intra-city movement as well as intra-state movement of all goods except for 19 notified goods of consignment value exceeding fifty thousand rupees

GOVERNMENT OF GUJARAT

No.GSL/GST/RULE-138(14)/B.12

Ahmedabad: 11.04.2018

NOTIFICATION

By the Commissioner of State Tax, Gujarat State

(Under section 68 of the Gujarat Goods and Services Tax Act, 2017)

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Gujarat Goods and Services Tax Rules, 2017, in supercession of the notification No.GSL/GST/RULE-138(14)/B.11 dated the 28th March, 2018 and whereas the Council has decided to enforce the e-way bill for intra-state movement of goods from 15th April, 2018, the Commissioner of State Tax, Gujarat State hereby notifies that no E-Way Bill is required to be generated for intra-city movement as well as intra-state movement of all goods within whole of the territory of the State except for intra-state movement within whole of the territory of the State of following 19 goods of consignment value exceeding fifty thousand rupees:

1. All kinds of edible oils
2. All kinds of taxable Oil seeds
3. All kinds of oil cakes
4. Iron and Steel
5. Ferrous and Non-ferrous metal and scrape thereof
6. Ceramic tiles
7. Brass parts and Brass items
8. Processed Tobbaco and products thereof
9. Cigarette, Gutkha and Pan Masala
10. All types of Yanrs
11. All types of Plywood, Block board, Decorative and Laminated Sheets

12. Coal including Coke in all its forms
13. Timber and Timber products
14. Cement
15. Marble and Granite
16. Kota Stones
17. Naphtha
18. Light Diesel Oil
19. Tea (in leaf or powder form)

However, when the person-in-charge of the conveyance is exempted from carrying E-Way Bill, he will be required to carry the documents such as tax invoice, delivery challan, bill of supply or bill of entry, as the case may be.

All the provisions and the procedures laid down in rules 138- Information to be furnished prior to the commencement of movement of goods and generation of e-way bill, 138A- Documents and devices to be carried by person-in-charge of a conveyance, 138B-Verification of documents and conveyances, 138C-Inspection and verification of goods and 138D-Facility for uploading information regarding detention of vehicle shall apply mutatis mutandis to the above listed goods for the intra-state movement in the State.

Explanation:

1. No e-way bill is required to be generated for intra-city movement of all goods.
2. For the purpose of this notification, the word "city" shall be the city as notified by the Government under the Gujarat Municipalities Act, 1963 and / or the Bombay Provincial Municipal Corporation Act, 1949 and shall include village as notified under the Bombay Land Revenue Code, 1879 and the word "intra-city" shall be construed accordingly.

This notification shall come into force from the 15th day of April, 2018.

P D Vaghela

**Commissioner of State Tax
Gujarat State, Ahmedabad**