



केन्द्रीय भण्डारण निगम

(भारत सरकार का उपक्रम)

CENTRAL WAREHOUSING CORPORATION

(A Govt. of India Undertaking)

जन जन के लिए भण्डारण - WAREHOUSING FOR EVERY ONE



No.CWC/FD-Taxation/GST/Vo.III

29th January, 2018

The Regional Manager,
Central Warehousing Corporation,
Regional Office,

**Ahmedabad/Bangalore/Bhopal/Bhubaneswar/Chandigarh/
Chennai/Delhi/Guwahati/Hyderabad/Jaipur/Kochi/Kolkata/
Lucknow/Mumbai/Panchkula/Patna/Raipur.**

**Sub: Implementation of Electronic waybill (e-waybill) w.e.f.
01/02/2018)**

Sir/Madam,

As per GST Law, for all inter-state movement of goods i.e. transportation of goods from one state to another state of consignment value exceeding Rs. 50,000/-, e-waybill is to be generated w.e.f. 01/02/2018.

For this, we are enclosing the following:-

- (a) E-waybill rules (Chapter XVI) issued by the Central Board of Excise & Customs which may please be referred.
- (b) For reference purposes and for operational convenience, a presentation made by our GST consultant, M/s. Deloitte on e-waybill procedure, may please be seen & followed. Action taken points for CWC are also indicated at page 17 & 18 of the presentation.
- (c) E-waybill System User Manual on how to generate e-waybill through the common portal as issued by Govt. of India, for reference.
- (d) List of goods exempted from the e-waybill requirement

All the Warehouse Managers causing movement of goods may please be informed accordingly.

This issues with the approval of Competent Authority.

Yours faithfully,

(AMIT PURI)
Dy. General Manager (Tax)

Enc: As above.

Copies for information to:

1. PPS to Managing Director, CWC, CO, New Delhi
2. PS to Director(MCP), CWC, CO, New Delhi
3. PPS to GGM(A/cs), CWC, CO, New Delhi
4. All HODs at CWC, Corporate Office, New Delhi
5. All DGMs/AGMs/Managers / (Sr.) Asstt. Managers / Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
6. PPS to GM(Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website
7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.
8. Accounts In-charge, CWC, All ROs

**Deloitte
Haskins & Sells LLP**



E-way bill - Applicability and next steps

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Introduction

Introduction

- The nationwide e-way bill system has been rolled out on a trial basis from 16 January, 2018.
- The rules for implementation of nationwide e-way bill system for inter-state movement of goods on a compulsory basis will come into effect from 1 February, 2018.
- A waybill is a receipt or a document issued by a carrier giving details and instructions relating to the shipment of a consignment of goods and the details include name of consignor, consignee, the point of origin of the consignment, its destination, and route.
- Electronic Way Bill (E-Way Bill) is basically a compliance mechanism wherein by way of a digital interface the **person causing the movement of goods** uploads the relevant information prior to the commencement of movement of goods and generates e-way bill on the GST portal.
- Rule 138 of the CGST Rules, 2017 provides for the e-way bill mechanism and in this context it is important to note that *“information is to be furnished prior to the commencement of movement of goods”* and *“is to be issued whether the movement is in relation to a supply or for a reason other than supply”*.

When e-way bill is required

➤ **E-way bill is to be issued irrespective of whether the movement of goods is caused by reasons of supply or otherwise:**

- For movement of goods worth > INR 50,000, optional in case value of goods ≤ INR 50,000;
- Should be generated before the movement of goods in Form GST EWB-01
- Required in case of sale, in respect of transportation for reasons other than supply, movement could be in view of export/import, job-work, SKD or CKD, recipient not known, line sales, sales returns, exhibition or fairs, for own use, sale on approval basis, stock transfer, goods sent for testing/display/demo, OSP movement, etc.
- Required in case of transport of good by road, rail, water or air

➤ **Exceptions to e-way bill requirement**

No e-way bill is required to be generated in the following cases:

- Where the goods being transported are specified in Annexure to Rule 138 of the CGST Rules, 2017 (i.e. transport of vegetables, wheat, cereal etc.)
- Where the goods are being transported by a non-motorized conveyance;
- Where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by customs; and
- In respect of movement of goods within such area as are notified under rule 138(14) (d) of the SGST Rules, 2017 of the concerned state **(to be notified)**.

Who is required to generate the e-way bill

- E-way bill is to be generated by the **consignor** or by the **consignee** himself if the transportation is being done in own/hired conveyance or by railways, by air, or by vessel.
- If the goods are handed over to a transporter for transportation of goods by road, where neither the consignor nor consignee generates the e-way bill, in that case e-way bill is to be generated by the **transporter**.
- Where the value of consignment is more than INR 50,000/- and the e-way bill is not generated either by the consignor nor by the consignee, it is the responsibility of the **transporter** to generate the e-way bill on the basis of invoice, bill of supply or delivery challan before the movement of goods

Validity of e-way bill

- The validity of e-way bill depends upon the distance to be travelled.
- E-way bill or consolidated e-way bill is valid from the date and time of its issuance as under:

Sl.no.	Distance	Validity Period
1	Upto 100 KM	One day
2	For every 100 KM or part thereof thereafter	One additional day

- In general, the validity of the e-way bill cannot be extended. However, Commissioner may extend the validity period only by way of notification for certain categories of goods which shall be specified in the notification itself
- In case the goods cannot be transported within the above period due to exceptional circumstances, the transporter may generate another e-way bill updating the details in Part B of Form GST EWB-01.

E-way bill generation process

E-way Bill - Generation Process

Components of EWB	Responsibility of consignor/consignee	Responsibility of transporter	Movement of goods by Unregistered Person
<p><u>PART A</u> The first part of the e-way is to be furnished by the person who is causing movement of goods of consignment value exceeding INR 50,000/- and</p> <p><u>PART B</u> The second part of the e-way bill relates to transport details to be furnished by the person who is transporting the goods.</p>	<p><u>Part A of Form GST EWB-01</u></p> <p>As per Rule 138 of the CGST Rules where goods of a consignment value exceeding INR 50,000 are transported by a registered person whether as consignor or recipient, the said person shall furnish information pertaining to the goods in, electronically on the common portal in PART A of E-way bill</p>	<p><u>Part B of Form GST EWB-01</u></p> <p>Further, where such goods have been handed over to a transporter for transportation by road, the registered person shall furnish information relating to transporter in PART – B of the E-way bill on the common portal, and thereafter, the transporter shall be required to generate the e-way bill on the basis of the information furnished by the registered person in Part A of Form GST EWB-01.</p>	<p>In a case where the movement of goods is caused by an unregistered person, such unregistered person or the transporter may generate the e-way bill in Form GST EWB-01 on the common portal.</p>

E-way Bill - Generation Process

Acceptance of e-way bill by recipient -

- E-way bill should be accepted or rejected by the registered recipient on the common portal;
- In case e-way bill is not accepted or rejected within 72 hours by the recipient, it shall be deemed that the same has been accepted

Amendment/cancellation of e-way bill -

- In case of change of conveyance during transit, transporter needs to update the details of conveyance in the e-way bill on the common portal in Form GST EWB-01.
- In case the transporter intends to transport multiple consignments in one conveyance, he can consolidate multiple e-way bills by furnishing details in Form GST EWB-02 and generate consolidated e-way bill.
- If goods are either not transported or are not transported as per the details furnished in the e-way bill, the same needs to be cancelled on the common portal within 24 hours of generation of e-way bill.

Documentation

Documents to be carried by a person-in-charge of a conveyance

- **The person in charge of a conveyance shall carry -**
 - Invoice or bill of supply or delivery challan, as the case may be; and
 - A copy of e-way bill or EBN, either physically or mapped to a RFID (Radio Frequency Identification Device) embedded on to the conveyance as may be notified by the Commissioner.

- **The Commissioner may, by notification, where circumstances so warrant, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill:**
 - Tax invoice or bill of supply or bill of entry; or
 - A delivery challan, where the goods are transported for reasons other than by way of supply.

Verification, Penalty & Detention

Verification, Penalty & Detention

- The proper officer is empowered to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form and also to carry out physical verification of conveyance for all inter-state and intra-state movement of goods, as authorized by the Commissioner.
- As per Sec 122 of CGST Act, 2017, a taxable person who transports any taxable goods without the cover of specified documents (e-way bill is one of the specified document) shall be liable to a **penalty of INR 10,000/-** or tax sought to be evaded, **whichever is higher.**
- As per Sec 129 of CGST Act, 2017, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to **detention or seizure.**
- Where a vehicle has been intercepted and detained for a period **exceeding 30 minutes**, the transporter may upload said information in **Form GST EWB - 04** on the common portal.

Our understanding & Implications of E-way bill on CWC

Our Understanding of the activity of CWC

We understand the following with respect to the GTA service provided by CWC:-

- A customer approaches CWC for providing loading, unloading, storage, warehousing and long distance transportation of its goods and CWC enters into a contract on a principal to principal for providing such services.
- CWC contracts with Handling & Transportation contractor (H&T) for providing the aforesaid services. H&T raises a bill on CWC for providing these services wherein a separate bill is raised for providing the loading, unloading and storage and for the provision of long distance transportation services.
- CWC pays the applicable tax on the transportation services availed from H&T under reverse charge and subsequently raises an invoice on its customer.
- Now CWC wants to know the applicability of generating an e-way bill in case it becomes GTA for its customers.

Implication of E-way bill on CWC

PART-A of FORM GST EWB - 01

- As stated in the slide decks above, the PART-A of the GST EWB – 01 has to be filled by the person causing the movement of the goods of value exceeding Rs 50,000/-. The person causing the movement of the goods can either be the consignor or the consignee.
- The obligation to fill the PART-A of GST EWB – 01 shall be on the registered seller or buyer or importer depending upon their mutual agreement/understanding.
- We would like to inform that PART A of GST EWB – 01 pertains to information relating to Invoice no, date, value of goods, place of delivery, reason for transportation etc. Such details have to be furnished by the consignor/consignee and CWC has no role in it.
- The PART – A of GST EWB – 01 also requires the consignor or consignee to provide the transporter ID.

Action Points for CWC

- Instruct the customer to fill the details in PART – A of GST EWB – 01 before causing movement of the goods. Further, we understand that CWC contracts with H&T to provide the actual long distance transportation services, therefore H&T should provide its transporter ID to CWC and CWC in turn can share the details to its customer, who shall subsequently use the information for filling the Part – A of GST EWB – 01.

Implication of E-way bill on CWC

PART-B of FORM GST EWB - 01

- Post filling of details in PART – A of GST EWB – 01, it is the PART – B details i.e. Vehicle number which provides the validity to the generated E-way bill.
- Since we understand that CWC doesn't own a vehicle and contracts with H&T for providing the transportation services, the transporter ID that shall be provided in PART – A of GST EWB – 01 shall be of H&T. This will apply irrespective of the fact whether CWC qualifies as a GTA or not
- H&T shall be required to login into its account on the common portal and furnish the details in PART – B of GST EWB – 01 i.e. the vehicle number and then generate a valid E-way bill

Action Points for CWC

- CWC should instruct H&T, post the details are furnished in PART – A OF GST EWB 01 by the customer to login into its account on the common portal and generate a valid e-way bill for the movement of the goods by furnishing details in PART – B OF GST EWB – 01 i.e. the vehicle number.
- Further, CWC should instruct its H&T that no movement of the goods should be made without proper generation of the e-way bill.

Annexure - Details required to be furnished in the E-way bill

Part A	
Details required	
GSTIN of recipient	
Place of delivery	Shall indicate PIN code of place of delivery
Invoice/challan no and date	
Value of goods & HSN code	HSN Code to be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in previous financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year
Reason for transportation	Shall be chosen from one of the codes in Annexure 1. Refer next slide.
Transport document number	Indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number
Part B	
Vehicle details	

Annexure – Codes for Reason for transportation

Code	Description
1	Supply
2	Export or Import
3	Job work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

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[FORM GST EWB-01

(See rule 138)

E-Way Bill

E-Way Bill No. :

E-Way Bill date :

Generator :

Valid from :

Valid until :

PART-A		
A.1	GSTIN of Supplier	
A.2	GSTIN of Recipient	
A.3	Place of Delivery	
A.4	Document Number	
A.5	Document Date	
A.6	Value of Goods	
A.7	HSN Code	
A.8	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number	

Notes:

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at

four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.

2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Reason for Transportation shall be chosen from one of the following:-

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others] ⁹⁹

^{99 99} Substituted w.e.f 01st February 2018 vide Notf no. 03/2018-CT dt 23.01.2018. Till then it read as follows;- **FORM GST**

EWB-01
(See rule 138)
E-Way Bill

PART-A		
A.1	GSTIN of Recipient	
A.2	Place of Delivery	
A.3	Invoice or Challan Number	
A.4	Invoice or Challan Date	
A.5	Value of Goods	

A.6	HSN Code	
A.7	Reason for Transportation	
A.8	Transport Document Number	
PART-B		
B.	Vehicle Number	

Notes:

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
3. Place of Delivery shall indicate the PIN Code of place of delivery.
4. Reason for Transportation shall be chosen from one of the following:

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

[FORM GST EWB-02

(See rule 138)

Consolidated E-Way Bill

Consolidated E-Way Bill No. :

Consolidated E-Way Bill Date :

Generator :

Vehicle Number :

Number of E-Way Bills	
E-Way Bill Number	
] ¹⁰⁰	

¹⁰⁰ Substituted w.e.f 01st Febraury 2018 vide Notf no. 03/2018-CT dt 23.01.2018. Till then it read as follows:

FORM GST EWB-02

(See rule 138)

Consolidated E-Way Bill

Number of E-Way Bills	
E-Way Bill Number	

FORM GST EWB-03*(See rule138C)***Verification Report**

Part A	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Invoice or Challan or Bill Date	
Invoice or Challan or Bill Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
Part B	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or [Union Territory] ¹⁰¹ tax	
Cess	
Penalty payable	
Integrated tax	
Central tax	
State or [Union Territory] ¹⁰² tax	
Cess	
Details of Notice	
Date	
Number	

¹⁰¹ Substituted for the word "UT" w.e.f. 01st February 2018 vide Notf no. 03/2018-CT dt 23.01.2018

¹⁰² Substituted for the word "UT" w.e.f. 01st February 2018 vide Notf no. 03/2018-CT dt 23.01.2018

Summary of findings	
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FORM GST EWB-04

(See rule138D)

Report of detention

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	

2. Exempted Goods as on 15.11.2017 [notification No.2/2017-Central Tax (Rate), dated 28th June, 2017, as amended from time to time]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
1.	0101	Live asses, mules and hinnies	Nil
2.	0102	Live bovine animals	Nil
3.	0103	Live swine	Nil
4.	0104	Live sheep and goats	Nil
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	Nil
6.	0106	Other live animal such as Mammals, Birds, Insects	Nil
7.	0201	Meat of bovine animals, fresh and chilled.	Nil
8.	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled	Nil
9.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	Nil
10.	Omitted		
11.	Omitted		
12.	Omitted		
13.	Omitted		
14.	Omitted		
15.	Omitted		
16.	Omitted		
17.	Omitted		
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]	Nil
19.	0301	Live fish.	Nil
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	Nil
21.	0304, 0306, 0307,	All goods, fresh or chilled	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
	0308		
22.	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	Nil
23.	Omitted		
24.	Omitted		
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk	Nil
26.	0403	Curd; Lassi; Butter milk	Nil
27.	0406	Chena or paneer, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked	Nil
29.	0409	Natural honey, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair	Nil
30A	0504	All goods, fresh or chilled	Nil
30 B	0504	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinized; powder and waste of these products	Nil
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.	Nil
33.	0511	Semen including frozen semen	Nil
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Nil
35.	0701	Potatoes, fresh or chilled.	Nil
36.	0702	Tomatoes, fresh or chilled.	Nil
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	Nil
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	Nil
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	Nil
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	Nil
41.	0707	Cucumbers and gherkins, fresh or chilled.	Nil
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	Nil
43.	0709	Other vegetables, fresh or chilled.	Nil
43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	Nil
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	Nil
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split other than those put up in unit container and, - (a) bearing a registered brand name; or	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried, sago pith.	Nil
46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	Nil
46B	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]	Nil
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled	Nil
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled	Nil
49.	0802	Other nuts, Other nuts, <u>fresh</u> such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled	Nil
50.	0803	Bananas, including plantains, fresh or dried	Nil
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.	Nil
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		(Citrus aurantifolia, Citrus latifolia), fresh.	
53.	0806	Grapes, fresh	Nil
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.	Nil
55.	0808	Apples, pears and quinces, fresh.	Nil
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	Nil
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.	Nil
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.	Nil
59.	7, 9 or 10	All goods of seed quality	Nil
60.	0901	Coffee beans, not roasted	Nil
61.	0902	Unprocessed green leaves of tea	Nil
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]	Nil
63.	0910 11 10	Fresh ginger, other than in processed form	Nil
64.	0910 30 10	Fresh turmeric, other than in processed form	Nil
65.	1001	Wheat and meslin other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
66.	1002	Rye other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
67.	1003	Barley other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	
68.	1004	Oats other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
69.	1005	Maize (corn) other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
70.	1006	Rice other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
71.	1007	Grain sorghum other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		voluntarily, subject to the conditions as in the ANNEXURE I]	
73.	1101	Wheat or meslin flour other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
75.	1103	Cereal groats, meal and pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
76.	1104	Cereal grains hulled	Nil
77.	1105	Flour, powder, flakes, granules or pellets of potatoes other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. other	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	
78A	1106 10 10	Guar meal	Nil
79.	12	All goods of seed quality	Nil
80.	1201	Soya beans, whether or not broken, of seed quality.	Nil
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.	Nil
82.	1204	Linseed, whether or not broken, of seed quality.	Nil
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.	Nil
84.	1206	Sunflower seeds, whether or not broken, of seed quality.	Nil
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.	Nil
86.	1209	Seeds, fruit and spores, of a kind used for sowing.	Nil
87.	1210	Hop cones, fresh.	Nil
87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets.	Nil
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.	Nil
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.	Nil
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Nil
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	Nil
92.	1301	Lac and Shellac	Nil
93.	1404 90 40	Betel leaves	Nil
93A	1404 90 60	Coconut shell, unworked	Nil
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur),	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		Palmyra Jaggery; Khandsari Sugar	
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki	Nil
96.	1905	Pappad, by whatever name it is known, except when served for consumption	Nil
97.	1905	Bread (branded or otherwise), <u>except</u> when served for consumption and pizza bread	Nil
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.	Nil
99.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]	Nil
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera	Nil
101.	2202 90 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil
102.	2301, 2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake	Nil
102A.	2306	Cotton seed oil cake	Nil
103.	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water	Nil
103A	26	Uranium Ore Concentrate	Nil
104.	2716 00 00	Electrical energy	Nil
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	Nil
106.	3002	Human Blood and its components	Nil
107.	3006	All types of contraceptives	Nil
108.	3101	All goods and organic manure other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta	Nil
110.	3825	Municipal waste, sewage sludge, clinical waste	Nil
111.	3926	Plastic bangles	Nil
112.	4014	Condoms and contraceptives	Nil
113.	4401	Firewood or fuel wood	Nil
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Nil
115.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government	Nil
116.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government	Nil
117.	48 / 4907	Rupee notes when sold to the Reserve Bank of India	Nil
118.	4907	Cheques, lose or in book form	Nil
119.	4901	Printed books, including Braille books	Nil
120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	Nil
121.	4903	Children's picture, drawing or colouring books	Nil
122.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	Nil
122A	4907	Duty Credit Scrips	Nil
123.	5001	Silkworm laying, cocoon	Nil
124.	5002	Raw silk	Nil
125.	5003	Silk waste	Nil
126.	5101	Wool, not carded or combed	Nil
127.	5102	Fine or coarse animal hair, not carded or combed	Nil
128.	5103	Waste of wool or of fine or coarse animal hair	Nil
129.	52	Gandhi Topi	Nil
130.	52	Khadi yarn	Nil
130A.	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets	Nil
131.	5303	Jute fibres, raw or processed but not spun	Nil
132.	5305	Coconut, coir fibre	Nil
133.	63	Indian National Flag	Nil
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
135.	6912 00 40	Earthen pot and clay lamps	Nil
135A.	69	Idols made of clay	Nil
136.	7018	Glass bangles (except those made from precious metals)	Nil
136A	7113	Bangles of lac/ shellac	Nil
137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	Nil
138.	8445	Charkha for hand spinning of yarns, including amber charkha	Nil
139.	8446	Handloom [weaving machinery]	Nil
140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Nil
141.	8803	Parts of goods of heading 8801	Nil
142.	9021	Hearing aids	Nil
143.	92	Indigenous handmade musical instruments as listed in ANNEXURE II	Nil
144.	9603	Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles	Nil
145.	9609	Slate pencils and chalk sticks	Nil
146.	9610 00 00	Slates	Nil
147.	9803	Passenger baggage	Nil
148.	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey (vii) Wick for diya (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika	Nil
149.	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
		has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.	
150.	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants	Nil

Explanation. -

(i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) (a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase “registered brand name” means, -

(A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country

(iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of above table.

(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

CHAPTER XVI

E-WAY RULES

[138. **Information to be furnished prior to commencement of movement of goods and generation of e-way bill.**-(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A** of **FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required at the common portal and a unique number will be generated on the said portal:

Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation 1. – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.

Explanation 2.- For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**:

Provided that where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall furnish, on the common portal, the-

- (a) information in **Part B** of **FORM GST EWB-01**; and

(b) the serial number and date of the Railway Receipt or the Air Consignment Note or Bill of Lading, as the case may be.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that the registered person or, the transporter, as the case may be may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case maybe, the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1.— For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.— The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Where the goods are transferred from one conveyance to another, the consigner or the recipient, who has provided information in **Part- A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of less than ten kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in **Part-A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part-B** of **FORM GST EWB-01** for further movement of consignment:

Provided that once the details of the conveyance have been updated by the transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case maybe, who has furnished the information in **Part-A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** maybe generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case maybe, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

Provided that where the goods to be transported are supplied through an e-commerce operator, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:

Provided further the unique number generated under sub-rule (1) shall be valid for 72 hours for updation of **Part B** of **FORM GST EWB-01**.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Table

Sl. No.	Distance	Validity period
(1)	(2)	(3)

1.	Upto 100 km.	One day
2.	For every 100 km. or part thereof thereafter	One additional day:

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in **Part B** of **FORM GST EWB-01**.

Explanation.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.

- (11) The details of e-way bill generated under sub-rule (1) shall be made available to the-
- (a) supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter; or
 - (b) recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case maybe, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- (d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State;
- (e) where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-

section (i), *vide* number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;

(f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; and

(g) where the goods being transported are treated as no supply under Schedule III of the Act.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE
[(See rule 138 (14)]

S. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";