

Free E-Book

NO E-WAY BILL REQUIRED UNDER GST FOR EXEMPTED GOODS IN INDIA

Ready Reckoner For E-way Bill Alphabetically, With Case Law



**GHANSHYAM
UPADHYAY (GSTP)**

2nd Edition 2022.

Compiled By

GHANSHYAM UPADHYAY LLB,

PRAVEEN UPADHYAY B.Com.

GST PRACTITIONERS

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E-WAY BILLS READY RECKONER WITH CASE LAW
Compiled by GHANSHYAM UPADHAY, PRAVEEN UPADHYAY
(M) 9246527173

CONTENTS

I	Message by Sri Dr. MVK MOORTHY , Supreme Court Advocate,
II	Message by Sri P.V. Subba Rao , Retired Joint Commissioner of C.T.
III	Message by Sri N. Sai Kishore , Additional Commissioner of State Tax Telangana. Hyderabad
IV	Message by Sri J.V.M. SARMA , Additional Commissioner of State Tax AP. Vijayawada
V	Message by Sri NAGESH RANGI , President of Telangana Tax Practitioner Association,
VI	Message by Sri SUDHIR HALAKHANDI , FCA,
VII	Message by CA Sri Sandeep Kanoi , Founder of Taxguru Website.
VIII	Message by Sri S.P. SINGH , Advocate: Allahabad High Court, (U.P.)
IX	Message by Sri RAKESH BANSAL , Advocate: Delhi High Court.
X	About GHANSHYAM UPADHYAY by Sri V. NAGENDRA PRASAD , Advocate, Hyderabad
XI	Preface
XII	CONTENTS E-WAY BILLS READY RECKONER WITH CASE LAW (No E-way bills under GST for Exempted Goods)

E-WAY BILLS READY RECKONER WITH CASE LAW

		Page No.
1	E-WAY BILLS READY RECKONER WITH CASE LAW (No E-way bills under GST for Exempted Goods)	1 to 180
	CASE LAW for E-WAY BILLS	50 pages 181 to 230
2	Advertisement	3 pages
3	Circulars on E-WAY BILLS, related Forms from MOV-1 to MOV-11	231 to 269
4	FAQ on E-WAY BILLS	270 to 313
5	DETENTION, INSPECTION, SEIZURE AND CONFISCATION OF GOODS IN TRANSIT UNDER GST LAWS	314 to 342
6	Old Memories of Our Publications	23 Pages



DedicatedTo

Lord Shree Ganesh, Shree Saraswati & Laxmi mataji, Shree Venkateshwara,
Shree Brahmani Mataji, Shree Bajrangbali, Shree Maharishi Shrang & Shanta mataji,
Our parent, Guru Late Sri JAINARAYAN VYAS. Who have always blessed us to reach this Stage.

- GHANSHYAM UPADHYAY
- PRAVEEN UPADHYAY

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(Formally Known as NAC of GSTPs)

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Dr. MVK Moorthy

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General Secretary
Gujarat

Dt.25-10-2022

MESSAGE

3-Books on GST Law namely “GST Rate Finder on Goods in India, Central Goods and Service Tax Act 2017, as amended upto date together with Circulars and Notifications and the 3rd one Case Laws for – waybills are proposed to be brought to circulation for the larger benefit of all stake holders connected and concerned with the implementation of the GST Law. It is not such an easy task to bring three e-Books at a time but very sparingly and rarely possible for such a dynamic, prolific author with lot of experience and command on the subject and such rarest jewel is found in none other than Sri. Ghanshyam Upadhyay, a seasoned practitioner with the versatile knowledge both theoretically and practically.

On earlier occasions, I had the opportunity of penning messages in connection with publication of books under GST Regime, but this time, the situation rolling on is entirely a strange one. The services being rendered by him to the tax administration, adjudicating authorities and the tax practitioners fraternity is really priceless.

National Presidential Secretariat : # 204, Thomas Prabhu Reliance Complex, Opp: PSR Eye Hospital, Main Road, Himayat Nagar, Hyderabad -500029, Telangana, Mob: 9849004423, 9990118668 Email : np.natp2018@gmail.com



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(Formerly Known as NAC of GSTPs)

Ameet Dave

Dy. President

Madhya Pradesh

Dr. MVK Moorthy

President

Telangana

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I wish the triple books all success, for such encouragement would enable the author for many more e-books in times to come.

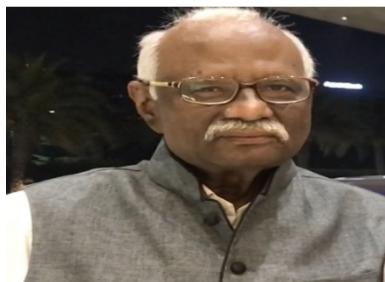
Regards



(Dr.MVK MOORTHY)

(National President & Supreme Court Advocate)

National Presidential Secretariat : # 204, Thomas Prabhu Reliance Complex, Opp: PSR Eye Hospital, Main Road, Himayat Nagar,
Hyderabad -500029, Telangana, Mob: 9849004423, 9990118668 Email : np.natp2018@gmail.com



P.V. SUBBA RAO, B.A., B.L.,
Advocate & Chief Advisor,
Telangana Tax Practitioners' Association,
Joint Commissioner (CT) (Retd.)

MESSAGE

Dear Sri Ghanshyamjee,

I am happy to express my deep gratitude for the dedicated work you do, day after day for the benefit of the tax professionals, tax collectors and taxpayers. Your untiring efforts in releasing the following four e-books are an inspiration to fellow professionals.

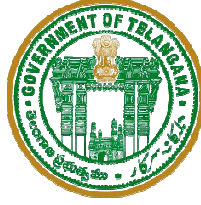
- 1. Case law for e-way bills, registrations and ITC under GST.**
- 2. The CGST Act, 2017**
- 3. GST rate finder on goods in India.**
- 4. Ready reckoner for e-way bill.**

Your contribution is invaluable and priceless (also these are free e-books). I am always impressed by the excellent work you do, and this time is no exception. You have been consistently a valuable asset to the stakeholders. Telangana Tax Practitioners' Association must be lucky and proud of having such an asset on its rolls. I am sure; many others would emulate your commitment, in successfully completing such tasks. I could never take for granted the best efforts you made. I see it and I appreciate you.

पुस्तकस्था ऽ या विद्या परहस्तगं धनं।
कार्यकाले समुत्पन्ने न सा विद्या न ऽद् धनं॥
(Chanakya)

One whose knowledge is confined to books and whose wealth is in the possession of others, can use neither his knowledge nor wealth, when the need for them arises. Therefore, my appeal to all the stakeholders is to use the knowledge in the free e-books and be benefited. I wish you and your son Praveen all the best, in your future endeavors. May God bless you both with excellent happiness and the best health!

**P.V. Subba Rao
Advocate, Hyderabad.**



N. Sai Kishore

Additional Commissioner of State Tax,
Telangana State, Hyderabad.

Office of Commissioner(CT)

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MESSAGE

I am immensely happy to know that Sri Ghanshyam Upadhyay & Sri Praveen Upadhyay, GST Consultants have come up with their 1st edition of e-book: Case Law for e-Way Bills, Registrations & Input Tax Credit under GST. It is a free e-book encompassing all the case laws rendered on e-Way Bills, Registrations & Input Tax Credit under GST.

I appreciate Sri Ghanshyam Upadhyay & Sri Praveen Upadhyay for their efforts to come up with this book and extend my best wishes in their endeavor to enlighten about recent judgments of various High Courts and Supreme Court on very useful aspects of e-Way Bills and Input Tax Credit under GST.



N. Sai Kishore

Additional Commissioner of State Tax, Telangana State, Hyderabad.



J.V.M. SARMA,
Additional Commissioner (State Tax), A.P.

It gives me immense pleasure and I feel fortunate to share the message that Mr. Ghanshyam Upadhyay, who needs no introduction to the tax administrators as well as tax practitioners in the indirect taxes arena. I know Sri Upadhyay for two and half decades. A well learnt, highly committed man with the motto of sharing of knowledge.

It is very happy n proud to say that for the last two decades he is doing an excellent service to all practitioners as well as tax administrators by providing the updated versions from time to time. Especially in the GST regime where a huge number of notifications n circulars are issued within a very short time the updated versions are most important and the work is highly industrious and needs attention n focus on the subject.

Now Mr. Ghanshyam is coming with latest free E versions for which the people who are connected with GST are greatly indebted for his excellent contributions. I wish many more updated versions will come from Mr. Upadhyay from time to time and I pray the almighty to bless him with good health , great energy n prosperity

J.V.M. SARMA,
Addl Commissioner
State Tax, Vijayawada,
Andhra Pradesh

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Nagesh Rangi

Message

I am happy to write a message for the latest E-Book on "No E Way bill required under GST for exempted goods in INDIA" Ready Reckoner for E-way bills Alphabetically, with Case Law compiled by Sri Ghanshyam Upadhyay, GST Practitioner and senior member of our

Telangana Tax Practitioners' Association. I found the e-book very useful especially for the GST Practitioners in their day to day work.

I congratulate him for bringing out another useful e-book for our fraternity. Perhaps he is the only tax professional, who has been bestowing a lot of attention to share the knowledge with fellow professionals, by bringing several books on GST. I wish him all the best.

**Nagesh Rangi
President**



CA Sudhir Halakhandi

220-221 City Tower,

BEAWAR -305 901 (RAJ)

One More GST E-Book by Shri Ghanshyam Upadhyay and he is doing wonderful work to enlighten the Trading and Professional Community about this complex piece of the Indirect Tax Law.

GST was introduced in India to simplify the Indirect taxation of the Country but in the Last 5 years we have seen that the law is not so simple but Shri Upadhyay is doing very good work to provide at least simple literature about this Tax to us.

I congratulate Mr. Upadhyay for his continuous endeavour and hope that this new work will also meet with great success like his all previous projects.

My good wishes.

- Regards

CA SUDHIR HALAKHANDI

30-10-2022

Dated: **29/10/2022**

CA Sandeep Kanoi



Books are the quietest and most constant of friends; they are the most accessible and wisest of counsellors, and the most patient of teachers.

Charles W. Eliot

I would like to first Congratulate Sri Ghanshyam Upadhyay for coming up with his latest three Free E-Books on “GST RATE FINDER ON GOODS IN INDIA, CASE LAW FOR E-WAY BILLS, REGISTRATIONS & INPUT TAX CREDIT UNDER GST and READY RECKNOR FOR WAY BILL ALPHABETICALLY WITH CASE LAW.”

As we all know, the GST in our Country even after almost 5 year of its Implementation is going through Transition Phase and due to that frequent changes are happening in GST Laws and such frequent changes made it difficult for Taxpayers and Tax Professionals to stay updated with changes. Book will help readers to keep themselves updated with changes related to the Goods & Services Tax under GST in India.

This e-books will prove useful compilation and a good reference material as it compiles Alphabetically Notifications and Circulars related to Goods in India.

Mr. Ghanshyam has earlier too written books on GST Rate Finder on Services in India, E-Way Bills, Telangana VAT & AP VAT in addition to compiling CGST, IGST and UTGST act from time to time with changes till the date of compilation. These books served as Practical guide to the Trade, Advocates, Chartered Accountants Tax Practitioners and others.

I sincerely hope that Hard work put in by Sri Ghanshyam Upadhyay in coming up with this books will help overcome the challenges in Correct Classification of Goods under GST.

Self-less service and dedicated hard work of Sri Ghanshyam is appreciable. My Best wishes for Grand Success of his above three e-Books titled “Free E Book on GST RATE FINDER ON GOODS IN INDIA, CASE LAW FOR E-WAY BILLS, REGISTRATIONS & INPUT TAX CREDIT UNDER GST and READY RECKNOR FOR WAY BILL ALPHABETICALLY WITH CASE LAW”.

CA Sandeep Kanoi

Founder of www.taxguru.in

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Respected Readers,

Message

It is very pleasant to all the Advocates, Tax Practitioners and Taxpayers know that Renowned Tax book writer Sri Ghanshyam Upadhyay & Praveen Upadhyay, GST Practitioners, are releasing four latest e-book of **“THE CENTRAL GOODS AND SERVICES TAX ACT 2017, GST RATE FINDER ON GOODS IN INDIA, CASE LAW FOR E-WAY BILLS, REGISTRATIONS & INPUT TAX CREDIT UNDER GST and READY RECKNOR FOR WAY BILL ALPHABETICALLY WITH CASE LAW.”**. Which is as amended by Finance Act, 2022 updated as on 01-10-2022. He also published many books / e-book on APVAT, TSVAT and GST Books & “GST RATE FINDER ON SERVICES IN INDIA”, “EXEMPTED GOODS & SERVICES UNDER GST IN INDIA ” & “NO E-WAY BILLS REQUIRED UNDER GST FOR EXEMPTED GOODS”. are very useful books to all

This e-books serves as practical guide to the Traders, Advocates, Tax Practitioners and others in the existing circumstances in which the disputes, regarding classification of Goods are still the order of the day.

S.P. SINGH

Advocate : Allahabad High Court

President

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Patron:- Sonebhadra Tax Bar Association



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Sri Ghanshyam Upadhyay deserves all praise for his patience and continuous hard work in bringing out it in the form of four latest e-book of **“THE CENTRAL GOODS AND SERVICES TAX ACT 2017, GST RATE FINDER ON GOODS IN INDIA, CASE LAW FOR E-WAY BILLS, REGISTRATIONS & INPUT TAX CREDIT UNDER GST and READY RECKNOR FOR WAY BILL ALPHABETICALLY WITH CASE LAW”**., and wish him a huge success.



S.P.Singh

Advocate- Allahabad High court,

President :

Federation of Tax Bar Association of India.,

Patron:- Sonebhadra Tax Bar Association.



RAKESH BANSAL

Advocate –Delhi High Court

National Vice-President

(Advocates' Tax Bar Association)

MESSAGE

It is a matter of great pleasure to all the Tax Practitioners and Taxpayers know that Renowned Tax book writer Sri GHANSHYAM UPADHYAY & PRAVEEN UPADHYAY, GST Practitioners, are releasing latest three Free E-Books on “GST RATE FINDER ON GOODS IN INDIA, CASE LAW FOR E-WAY BILLS, REGISTRATIONS & INPUT TAX CREDIT UNDER GST and READY RECKNOR FOR WAY BILL ALPHABETICALLY WITH CASE LAW(No e-way required under GST for Exempted goods in India) .”. In past Mr. UPADHYAY also published many books/free e-books on APVAT, TSVAT and GST Books & “GST RATE FINDER ON SERVICES IN INDIA”, “EXEMPTED GOODS & SERVICES UNDER GST IN INDIA ” & “NO E-WAY BILLS REQUIRED UNDER GST FOR EXEMPTED GOODS IN INDIA”. are very useful books / e-books to Tax Practitioners

In this e-book there is very good compilation and best references on GST Rate on Goods in India compiled and arranged in a systematic manner. The Goods & Services and the corresponding Rate of Taxes are enlisted quite carefully with an objective to achieve the utmost authenticity, and compiled with the latest Notifications, Circulars and other useful information to stakeholders.

I am sure that the all e-books will prove as a very useful guide to all concerned.

I congratulate the authors SRI GHANSHYAM UPADHYAY & SRI PRAVEEN UPADHYAY for their commendable contribution in the field of indirect tax laws.

(RAKESH BANSAL)

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GHANSHYAM UPADHYAY

ABOUT THE COMPILER OF GST E-BOOK

Mr. Ghanshyam Upadhyay is a renowned consultant and educationist in the field of tax matters. He is a registered GST Practitioner practicing in Direct and Indirect Tax Laws. He is providing tax consultancy to business community for more than 28 years.

Apart from providing consultancy services, he is also actively associated with various tax forums like Telangana Tax Practitioner Association, A.P./Telangana Tax Bar Association & All India Federation Tax Practitioners. In addition to the above activities, he is also a member of Authors Guild of India and Rajasthani Graduates Association. He has authored many books on Goods and Service Tax, TELANGANA / A.P. Value Added Tax including its first Hindi edition and has been actively guiding and writing books on various Tax Laws. His latest publication is “**GST Rate Finder on Goods**”, a **Ready Reckoner for Goods, arranged in alphabetical method along with seven other Ready Reckoners and E- publication GST Rate Finder on Services in India, Taxable Goods and Services under GST Regime exempted goods and services under GST Law in India and ultimately a very useful book namely No E-Way required under GST for exempted goods in India.**

His present Free E-Books titled as “**GST RATE FINDER ON GOODS IN INDIA, CASE LAW FOR E-WAY BILLS, REGISTRATIONS & INPUT TAX CREDIT UNDER GST and READY RECKNOR FOR WAY BILL ALPHABETICALLY WITH CASE LAW**”, updated till Oct’2022 is now in the market useful to the businessmen and tax practitioners alike and moreover it acts as a guide for easy reference to all the stakeholders.

I wish him a good luck.



V. NAGENDRA PRASAD.

Advocate

PREFACE

This “**E-WAY BILL Ready Reckoner under GST in India with Case Law**” is a information about e-waybills requirement as per Notifications and Rules138 under the provisions of **The Central Goods and Services Tax Act, 2017.**,

This e-book is very useful for Traders, Businessmen, Tax-Consultants, Lawyers, Chartered Accountants, Tax-Payers, Officers of Goods and Services Tax Department.

For the convenience of the users of this E-Book, wherever required, we have provided the information on “**No E-Waybill Required, Compulsory E-waybill & No GST Registration required, etc.,**”.

We are thankful for all the support, motivation, valuable suggestions and providing useful information given by our all friends & well-wishers for bringing out this “**E-WAY BILL Ready Reckoner under GST in India with Case Law (NO E-WAY BILL REQUIRED UNDER GST FOR EXEMPTED GOODS IN INDIA)**”

We are also thankful of **Sri Dr. MVK MOORTHY**, Supreme Court Advocate, Hyderabad, (Telangana), **Sri P.V. Subba Rao**, Retired Joint Commissioner of CT, Hyderabad, (Telangana), **Sri N. Sai Kishore**, Additional Commissioner of State Tax, Telangana State, Hyderabad, **Sri J.V.M.SARMA**, Additional Commissioner of State Tax, Vijayawada, Andhra Pradesh, **Sri SUDHIR HALAKHANDI**, FCA, Beawar City, (Rajasthan), **Sri CA SRI SANDEEP KANOI**, Founder of Taxguru Consultancy & Online Publication, MUMBAI (Maharashtra), **Sri NAGESH RANGI**, President of Telangana Tax Practitioners Associations, **Sri S.P. SINGH**, Advocate: Allahabad High Court, (U.P.), **Sri RAKESH BANSAL**, Advocate, Delhi High Court and **Sri V NAGENDRA PRASAD**, Advocate, for giving their valuable messages for this E-book,

Though due care and attention has been taken while compiling and publishing this E-Book, Authors / Publishers are not liable for any omissions, errors or inaccuracies in this E-Book.

Suggestions to improve the contents of the present new edition can be reached at Email: gsupadhyay1948@gmail.com

We hope this E-Book will be warmly accepted by the readers with same interest as that of our previous E-Books.



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PRAVEEN UPADHYAY

B.Com

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Page No.
1 to 180
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E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5

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.	8201	Sch. Exempt-137	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017,	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
After e-way bill has been generated in accordance with the provisions of sub-rule (1) of Rule 138, 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 FORMGST EWB-02 may be generated by him on the said common portal prior to the movement of goods.	-	-	Rule 138 (6)	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 may be generated by him

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
After 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 may be, 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.	-	-	Rule 138 (5A) Proviso	Transporter shall not be allowed to assign the e-way bill number to another transporter.
Alghoza - double flute (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (55)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
All goods, fresh or chilled (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0203, 0204, 0205, 0206, 0207, 0208, 0209	Sch. Exempt-8	42/2017 CT (Rate) 15-11-2017	

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products	0506	Sch. Exempt-31	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
All goods [other than fresh or chilled] *{ ,other than pre-packaged and labelled }* { See HSN Code 0504 - GUTS, BLADDERS AND STOMACHS OF ANIMALS(OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED] (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0504	Sch. Exempt-30B	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13- 07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>All goods [other than fresh or chilled] and *[other than pre-packaged and labelled]</p> <p>* Subs the words "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". by N.No.7/2022, CT (Rate), Dt. 13-07-2022, w.e.f. 18-07-2022.</p>	<p>0303, 0304, 0305, 0306, 0307, 0308</p>	<p>Sch. Exempt-22</p>	<p>7/2022 CT (RATE) From 18-07-2022</p>	<p>(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]</p>

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
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	0303, 0304, 0305, 0306, 0307, 0308	Sch. Exempt-22	42/2017, 7/2022 CT (RATE) from 15-11-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>All goods [other than fresh or chilled] other *[other than pre-packaged and labelled]</p> <p>* Subs the words "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" by N.No.7/2022, CT (Rate), Dt. 13-07-2022, w.e.f. 18-07-2022.</p>	<p>0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210</p>	Sch. Exempt-9	7/2022 CT (RATE) From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>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</p>	<p>0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210</p>	Sch. Exempt-9	42/2017, 7/2022 CT (RATE) from 15-11-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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]” *</p> <p><i>*Inserted New Entry by the N.No.42/2017-Central Tax (Rate), Dt.14-11-2017, w.e.f. 15-11-2017</i></p>	0504	Sch. Exempt-30B	42/2017, Rule 138(14), Sec. 23. From 15-11-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>All goods and organic manure [other than put up in unit containers and bearing a registered brand name]</p> <p>(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]</p>	3101	Sch. Exempt-108	2/2017 CT (Rate), 27/2017 CT Dt.30-06-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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 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]</p> <p>*Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017 .</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)],-GST/RCM will not apply on transport of the Organic manure by a GTA.</p>	3101	Sch. Exempt-108	28/2017, 7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>All goods and organic manure *[, other than pre-packaged and labelled]</p> <p>*Subs. the words “[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] ” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022.</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)],-GST/RCM will not apply on transport of the Organic manure by a GTA.</p>	3101	Sch. Exempt-108	<p style="color: red;">Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13- 07-2022 From 18-07-2022</p>	
All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.	0507 90	Sch. Exempt-32	<p>2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017</p>	<p>(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]</p>

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
All goods of seed quality	9	Sch. Exempt-59	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
All goods of seed quality	12	Sch. Exempt-79	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
All goods, fresh or chilled * *Inserted New Entry by the N.No.42/2017-Central Tax (Rate), Dt.14-11-2017 . w.e.f. 15-11-2017	0504	Sch. Exempt-30A	42/2017, Rule 138(14), Sec. 23. From 15-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
All types of contraceptives	3006	Sch. Exempt-107	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Amber charkha	8445	Sch. Exempt-138	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Hansaveena (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (18)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;	-	-	Rule 138(14)(k)	No E-Waybill Required
Any Taxable goods (E-waybill is not required) if the value of the consignment is less than Rs.50,000* *Note : See Some State Govt. issued Notification for increased limit	-	-	Rule 138 (1), Expl. 2	*No E-Waybill Required
Apples, pears and quinces, fresh.	0808	Sch. Exempt-55	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	0809	Sch. Exempt-56	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake	2302, 2304, 2305, 2306, 2308, 2309	Sch. Exempt-102	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.	0308	Sch. Exempt-24	2/2017 CT (Rate), 27/2017 42/2017, W.E.F.01-07-2017 to 14-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
*[xxxxx] *Omitted the entry " Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. " by the N.No.42/2017, CT (RATE), From 15-11-2017	0308	Sch. Exempt-24	42/2017, CT (RATE) From 15-11-2017 Omitted	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Bananas, including plantains, fresh or dried	0803	Sch. Exempt-50	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Bangles of lac/ shellac **Subs. "7113" by the N.No.7/2018-Central Tax (Rate), Dt.25-01-2018 . (Note See HSN Code 7117- IMITATION JEWELLERY) (No E-Waybill Required),	7117 **[7113]	Sch. Exempt-136A	7/2018, Rule 138(14) From 25-01-2018	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Bansuri (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (56)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Barley [other than those put up in unit container and bearing a registered brand name]	1003	Sch. Exempt-67	2/2017 CT (Rate), 27/2017 , W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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 right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] *Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017 .</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	1003	Sch. Exempt-67	28/2017, 7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Barley *[[, other than prepackaged and labelled]] *Subs. the words “[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] ” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022. (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	1003	Sch. Exempt-67	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Behala(violin type) (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (35)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Betel leaves	1404 90 40	Sch. Exempt-93	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Birds' eggs, in shell, fresh, preserved or cooked	0407	Sch. Exempt-28	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Bones and horn-cores [All goods], unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products	0506	Sch. Exempt-31	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Brazil nuts, fresh, whether or not shelled or peeled	0801	Sch. Exempt-48	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Bread (branded or otherwise), <u>except</u> pizza bread	1905	Sch. Exempt-97	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]	1008	Sch. Exempt-72	2/2017 CT (Rate), 28/2017 , W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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 voluntarily, subject to the conditions as in the ANNEXURE I]</p> <p>*Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017.</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	1008	Sch. Exempt-72	28/2017, 7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra,Ragi] * [, other than prepackaged and labelled]] *Subs. the words “[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]” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022. (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	1008	Sch. Exempt-72	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Bulbul Tarang (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (1)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Butter milk, Curd, Lassi, other than pre-packaged and labelled]* *Subs. the entry "Curd; Lassi; Butter milk" by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022 (No E-Waybill Required) [No GST registration Required, Sec.23(1)(a)] .	0403	Sch. Exempt-26	7/2022 CT (RATE) From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Butter milk; Curd; Lassi	0403	Sch. Exempt-26	2/2017 CT (Rate), 27/2017 7/2022, W.E.F.01-07-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	0704	Sch. Exempt-38	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	0706	Sch. Exempt-40	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]	1103	Sch. Exempt-75	2/2017 CT (Rate), 28/2017 , W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p style="color: red;">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] *Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017 . (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GST/RCM will not apply on transport of the Food grains by a GTA.</p>	1103	Sch. Exempt-75	28/2017, 7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Cereal groats, meal and pellets *[other than prepackaged and labelled]]</p> <p>*Subs. the words “[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] ” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022.</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GST/RCM will not apply on transport of the Food grains by a GTA.</p>	1103	Sch. Exempt-75	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	
<p>Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]</p>	1102	Sch. Exempt-74	2/2017 CT (Rate), 28/2017 , W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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]</p> <p>*Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017 .</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GST/RCM will not apply on transport of food grain including flour, pulses and Rice by a GTA</p>	1102	Sch. Exempt-74	28/2017, 7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Cereal flours other than of wheat or meslin, [maize(corn) flour, Rye flour,etc.] *[[other than prepackaged and labelled]]</p> <p>*Subs. the words “[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] ” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022.</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GST/RCM will not apply on transport of food grain including flour, pulses and Rice by a GTA</p>	1102	Sch. Exempt-74	<p>Rule 138(14), Sec. 23.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p>	<p>(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]</p>

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Cereal grains hulled	1104	Sch. Exempt-76	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	1213	Sch. Exempt-90	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Chande (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (112)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Charkha Amber	8445	Sch. Exempt-138	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Chena or paneer, other than put up in unit containers and bearing a registered brand name;	0406	Sch. Exempt-27	2/2017, 28/2017, Rule 138(14), Sec. 23. From 01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Chena or paneer, *[, other than pre-packaged and labelled] (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0406	Sch. Exempt-27	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
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] (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0406	Sch. Exempt-27	28/2017, 7/2022, Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Chenda (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (104)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Chengila - metal disc (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (122)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Cheques, lose or in book form	4907	Sch. Exempt-118	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>*[XXXXXX]</p> <p>*Omitted the entry " Cheques, loose or in book form " by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	4907	Sch. Exempt-118	7/2022 CT (RATE) From 18-07-2022 Omitted	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>Chikara (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	92	Sch. Exempt-143 (28)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Children's picture, drawing or colouring books	4903	Sch. Exempt-121	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
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 (Citrus aurantifolia, Citrus latifolia), fresh.	0805	Sch. Exempt-52	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Classical sarangi (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (40)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Coconut shell, unworked* *Inserted the New Entry by the N.No.42/2017-Central Tax (Rate), Dt.14-11-2017 . w.e.f. 15-11-2017 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	1404 90 60	Sch. Exempt-93A	42/2017, Rule 138(14), Sec. 23. From 15-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Coconut, coir fibre	5305	Sch. Exempt-132	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Coconuts, fresh or dried, whether or not shelled or peeled	0801	Sch. Exempt-47	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Coffee beans, not roasted	0901	Sch. Exempt-60	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p style="color: red;">Coir pith compost 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]</p> <p style="color: red;">* Inserted New entry "" by the N.No.19/2018-Central Tax (Rate), Dt.26-07-2018. W.e.f. 27-07-2018</p> <p style="color: red;">(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	53	Sch. Exempt-132A	19/2018, 7/2022 Rule 138(14), Sec. 23. From 27-07-2018 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Coir pith compost *[, other than pre-packaged and labelled]</p> <p>* Subs. the words " 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]" by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	53	Sch. Exempt-132A	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Condoms and contraceptives	4014	Sch. Exempt-112	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
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 and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.	-	-	Rule 138(1) Expln-2.	Consignment value of goods
Consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;	-	-	Rule 138(14)(I)	No E-Waybill Required

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Consignor or the consignee has not generated the e-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in FORM GSTEWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, 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-	-	-	Rule 138 (7)	Transporter shall, in respect of inter-State supply, generate the e-way bill in FORM GSTEWB-01 & may also Generate a Consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods
Contraceptives of All types	3006	Sch. Exempt-107	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Coral, unworked (0508) and worked coral (9601)	-	-	Rule 138(14) ANX(8), 27/2017 CT Dt.30-06-2017, W.E.F.01-07-2017	(No E-Waybill Required),
Cotton seed oil cake* *Inserted New entries 102A by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017. **Entry 102B Renumbered from 102A by N.No.7/2018-Central Tax (Rate), Dt.25-01-2018 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	2306	Sch. Exempt- 102B**	28/2017 & ** 7/2018- CT (R.), Rule 138(14), Sec. 23. From 22-09-2017	(No E-Waybill Required),

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.	0306	Sch. Exempt-22	2/2017 CT (Rate), 27/2017 CT Dt.30-06-2017, W.E.F.01-07-2017 to 14-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Cucumbers and gherkins, fresh or chilled.	0707	Sch. Exempt-41	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Curd, Lassi, Butter milk, other than pre-packaged and labelled]*</p> <p>*Subs. the entry "Curd; Lassi; Butter milk" by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p> <p>(No E-Waybill Required) [No GST registration Required, Sec.23(1)(a)] .</p>	0403	Sch. Exempt-26	7/2022 CT (RATE) From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>Curd; Lassi; Butter milk</p>	0403	Sch. Exempt-26	2/2017 CT (Rate), 27/2017 7/2022, W.E.F.01-07-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Currency	-	-	Rule 138(14) ANX(6), 27/2017 CT Dt.30-06-2017, W.E.F.01-07-2017	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (100)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Damru (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (72)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.	0804	Sch. Exempt-51	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Deities made of stone, marble or wood* *Inserted New entry ...by the N.No.19/2018-Central Tax (Rate), Dt.26-07-2018.W.e.f. 27-07-2018	44 or 68	Sch. Exempt-114A	19/2018, Rule 138(14), Sec. 23. From 27-07-2018	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018*	2306 *[2302]	Sch. Exempt-102A	7/2018, 19/2018 CT (R.), Rule 138(14), Sec. 23. From 25-01-2018	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Details of the e-way bill generated under this rule 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	-	-	Rule 138 (11)	Details of the e-way bill generated available
Dhad (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (71)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Dhak (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (106)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec 23(1)(a), Rule 138(14)(e)]
Dhol (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (107)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Dhol (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (74)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Dholak (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (75)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Dholi (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (108)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Dholki (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (76)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	2835	Sch. Exempt-105	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Dilruba (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (29)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Dimadi (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (73)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Documents and devices to be carried by a person-in-charge of a conveyance.-(1) The person in charge of a conveyance shall carry— (a) the invoice or bill of supply or delivery challan, as the case may be; and (b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner: Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel: [Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01	-	-	Rule 138A (1)	-
Dollu (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (105)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Dotar, Dotor, or Dotara (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (2)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Dried leguminous vegetables, shelled, whether or not skinned or split [[, other than pre-packaged and labelled]]</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	0713	Sch. Exempt-45	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>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 (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] }]</p> <p>*Subs. the words “*[other than put up in unit containers and bearing a registered brand name]” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017 . ;</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	0713	Sch. Exempt-45	28/2017, 7/2022 CT (R.), Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Dried leguminous vegetables, shelled, whether or not skinned or split.	0713	Sch. Exempt-45	2/2017, 28/2017, CT (R.), Rule 138(14), Sec. 23. From 01-07-2017 to 31-03-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Dried makhana, whether or not shelled or peeled * [, other than pre-packaged and labelled] *Subs. the words " [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]" by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	08	Sch. Exempt-46B	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Dried makhana, whether or not shelled or peeled * [,other than those put up in unit container and,- (a) bearing a registered brand name; or	08	Sch. Exempt-46B	42/2017,7/2022, CT (Rate) Rule 138(14), Sec. 23. From 15-11-2017 to	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	0712	Sch. Exempt-44	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Duggi (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (77)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Duty Credit Scrips* *Inserted New entry..... by the N.No.35/2017-Central Tax (Rate), Dt.13-10-2017 .	4907	Sch. Exempt-122A	35/2017, Rule 138(14), Sec. 23. From 13-10-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Earthen pot and clay lamps	6912 00 40	Sch. Exempt-135	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]	0206	Sch. Exempt-12	2/2017 CT (Rate), 27/2017 42/2017, W.E.F.01-07-2017 to 14-11-2017	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a), Rule 138(14)(e)]
*[xxxxx] Omitted the entry " Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container] " by the N.No.42/2017, CT (RATE), From 15-11-2017	0206	Sch. Exempt-12	42/2017, CT (RATE) From 15-11-2017 Omitted	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a), Rule 138(14)(e)]
Eggs Birds, in shell, fresh, preserved or cooked	0407	Sch. Exempt-28	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Ekkalam (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (65)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Ektara (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (3)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Ektara violin (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (30)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Elathalam (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (123)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Empty cargo containers are being transported; and	-	-	Rule 138(14)(m)	No E-Waybill Required
Empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.	-	-	Rule 138(14)(o), N.No.26/2018	No E-Waybill Required

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Esraj (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (31)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
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	-	-	Rule 138 (1)	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 on the common portal and a unique number will be generated
E-way bill generated details under this rule 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 may be, shall communicate his acceptance or rejection of the consignment	-	-	Rule 138 (11)	Details of the e-way bill generated available

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
E-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.	-	-	Rule 138(13)	Valid in every State and Union territory.

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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 twenty four hours of generation of the e-way bill:</p> <p>Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:</p> <p>Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of Part B of FORM GST EWB-01.</p>	-	-	Rule 138 (9)	May be Cancelled electronically on the common portal within twenty four [24] hours of generation of the e-way bill:
<p>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:</p> <p>Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:</p>	-	-	Rule 138 (3)	

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1	2	3	4	5
E-way bill or a consolidated e-way bill generated under Rule 138 shall be valid for the period as mentioned below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned Distance: For every 100 km. or part thereof thereafter,	-	-	Rule 138 (10)(2)	Validity period of E-way bill
E-way bill or a consolidated e-way bill generated under Rule 138 shall be valid for the period as mentioned below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned Distance: For every 20 km. or part thereof thereafter, Validity period : One additional day in case of Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:	-	-	Rule 138 (10)(4)	Validity period of E-way bill

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
E-way bill or a consolidated e-way bill generated under Rule 138 shall be valid for the period as mentioned below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned	-	-	Rule 138 (10)(1)	Validity period of E-way bill
E-way bill or a consolidated e-way bill generated under Rule 138 shall be valid for the period as mentioned below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned	-	-	Rule 138 (10)(3)	Validity period of E-way bill
E-way bill unique number generated under sub-rule (1) of Rule 138 shall be valid for a period of fifteen days for updation of Part B of FORM GST EWB-01.	-	-	Rule 138 (9)	Valid for a period of fifteen days for updation of Part B of FORM GST EWB-01.
E-waybill is not required if the value of the (Taxable goods) consignment is less than Rs.50,000* *Note : See Some State Govt. issued Notification for increased limit	-	-	Rule 138 (1), Expl. 2	*No E-Waybill Required
Fine or coarse animal hair, not carded or combed	5102	Sch. Exempt-127	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Firewood or fuel wood	4401	Sch. Exempt-113	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Fish fillets and other fish meat (whether or not minced), fresh or chilled. (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0304	Sch. Exempt-21	2/2017 CT (Rate), Dt.30-06-2017, 42/2017 W.E.F.01-07-2017 to 14-11-2022	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a), Rule 138(14)(e)]
All goods, fresh or chilled* *Subs. the entry "Fish fillets and other fish meat (whether or not minced), fresh or chilled. " by the N.No.42/2017-Central Tax (Rate), Dt.14-11-2017 .w.e.f. 15-11-2017 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0304, 0306, 0307, 0308 *[0304]	Sch. Exempt-21	42/2017, Rule 138(14), Sec. 23. From 15-11-2017	

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
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%]	3	Sch. Exempt-18	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	0302	Sch. Exempt-20	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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 than those put up in unit container and bearing a registered brand name]</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GST/RCM will not apply on transport of the Food grains including flour, pulses and Rice by a GTA.</p>	1106	Sch. Exempt-78	2/2017 CT (Rate), 28/2017 , W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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 than those put up in unit container and,-</p> <p style="margin-left: 20px;">(a) bearing a registered brand name; or</p> <p style="margin-left: 20px;">(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]</p> <p>*Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017 .</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] -GST/RCM will not apply on transport of the Food grains including flour, pulses and Rice by a GTA.</p>	1106	Sch. Exempt-78	28/2017, 7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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 than pre-packaged and labelled]]</p> <p>*Subs. the words “[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]” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022.</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] -GST/RCM will not apply on transport of the Food grains including flour, pulses and Rice by a GTA.</p>	1106	Sch. Exempt-78	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Flour, of potatoes [other than those put up in unit container and bearing a registered brand name] (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)].	1105	Sch. Exempt-77	2/2017 CT (Rate), 28/2017 , W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
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] * Subs. the words “Flour, of potatoes” by the N.No.42/2017-Central Tax (Rate), Dt.14-11-2017 .w.e.f. 15-11-2017 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)].	1105	Sch. Exempt-77	42/2017, 7/2022 Rule 138(14), Sec. 23. From 15-11-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Flour, powder, flakes, granules or pellets of potatoes}}* [[, other than prepackaged and labelled]]</p> <p>* Subs. the words “[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] ” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)].</p>	1105	Sch. Exempt-77	Rule 138(14), Sec. 23.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>Folk sarangi (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	92	Sch. Exempt-143 (39)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
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	0401	Sch. Exempt-25	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Fresh ginger, other than in processed form	0910 11 10	Sch. Exempt-63	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Fresh Grapes,	0806	Sch. Exempt-53	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Fresh Hop cones	1210	Sch. Exempt-87	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Fresh turmeric, other than in processed form	0910 30 10	Sch. Exempt-64	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Gandhi Topi	52	Sch. Exempt-129	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Geger - brass vessel (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (124)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Getchu Vadyam or Jhallari (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (4)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Gethu or Jhallari (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (43)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Ghat singhari or gada singari (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (78)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Ghatam and Matkam (Earthenware pot drum) (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (125)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Ghumot (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (79)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Ghungroo (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (126)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Glass bangles (except those made from precious metals)	7018	Sch. Exempt-136	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Gogona (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (61)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Goods (Taxable) Consignment Value Below Rs. <u>50,000</u> * *Note : See Some State Govt. issued Notification for increased limit	-	-	Rule 138 (1)	*No E-Waybill Required
Goods are being transported by a non-motorised conveyance;	-	-	Rule 138(14)(b)	No E-Waybill Required
Goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;	-	-	Rule 138(14)(c)	No E-Waybill Required
Goods are being transported upto a distance of twenty (20) kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55	-	-	Rules 138(14)(n), 55 & DC	No E-Waybill Required- Weighbridge for weighment

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Goods are being transported— (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or (ii) under customs supervision or under customs seal;	-	-	Rule 138(14)(h)	No E-Waybill Required
Goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:	-	-	Third proviso of Rule 138 (1)	Compulsory E-waybill- Job work

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Goods are transferred from one conveyance to another, the consignor 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 Part B of FORM GST EWB-01: Provided that where the goods are transported for a distance of upto fifty 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 the conveyance may not be updated in the e-way bill.	-	-	Rule 138 (5)	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 Part B of FORM GST EWB-01:
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, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01:	-	-	Rule 138(2A)	Railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.
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 a public conveyance, by road, the said person shall generate the e-way bill in FORM GSTEWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01.	-	-	Rule 138(2)	Generate the e-way bill in FORM GSTEWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01.

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
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;	-	-	Rule 138(14)(f)	No E-Waybill Required
Goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017-Central Tax (Rate), dated the 21st September.	-	-	Rule 138(14)(j) N.No. 07/2017 & 26/2017	No E-Waybill Required
Goods being transported are transit cargo from or to Nepal or Bhutan;	-	-	Rule 138(14)(i)	No E-Waybill Required
Goods being transported is treated as no supply under Schedule III of the Act;	-	-	Rule 138(14)(g)	No E-Waybill Required- Schedule III goods

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Goods of seed quality	9	Sch. Exempt-59	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Goods of seed quality	12	Sch. Exempt-79	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
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	-	-	Rule 138(14)(e), 2/2017 CT(Rate) , 27/2017 CT Dt. 30-08-2017	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a), Rule 138(14)(e)]
Gopichand or Gopiyatra or Khamak (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (5)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Gottuvadhyam or Chitravina (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (6)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Grain sorghum [other than those put up in unit container and bearing a registered brand name] (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	1007	Sch. Exempt-71	2/2017 CT (Rate), 28/2017 , W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
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] *Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017. (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	1007	Sch. Exempt-71	28/2017,7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Grain sorghum *[[, other than prepackaged and labelled]] *Subs. the words “[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] ” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022. (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	1007	Sch. Exempt-71	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Grapes, fresh	0806	Sch. Exempt-53	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.	1202	Sch. Exempt-81	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Guar meal *Inserted New Entry by the N.No.42/2017-Central Tax (Rate), Dt.14-11-2017 . w.e.f. 15-11-2017 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	1106 10 10	Sch. Exempt-78A	42/2017, Rule 138(14), Sec. 23. From 15-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Gubguba or Jamuku - Percussion string instrument (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (44)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Gummeta (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (80)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Handicraft goods are transported from one State or Union territory to another State or Union territory 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.	-	-	N.N0.56/2018, C T , Dt.23-10-2018, Fourth Proviso of Rule 138 (1)	Compulsory E-waybill- Handicraft goods

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Handloom [weaving machinery]	8446	Sch. Exempt-139	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Harmonium (hand-pumped) (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (64)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Hearing aids	9021	Sch. Exempt-142	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Hoof meal; horn meal; (All goods) hooves, claws, nails and beaks; antlers; etc.	0507 90	Sch. Exempt-32	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Hop cones, fresh.	1210	Sch. Exempt-87	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Hop cones, neither ground nor powdered nor in the form of pellets ; *Inserted New Entry by the N.No.42/2017-Central Tax (Rate), Dt.14-11- 2017 . w.e.f. 15-11-2017	1210 10 00	Sch. Exempt-87A	42/2017, Rule 138(14), Sec. 23. From 15-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Horn meal; Hoof meal; (All goods) hooves, claws, nails and beaks; antlers; etc.	0507 90	Sch. Exempt-32	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Horn-cores and Bones [All goods], unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products	0506	Sch. Exempt-31	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Human hair, unworked, whether or not washed or scoured; waste of human hair	0501	Sch. Exempt-30	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Human Blood and its components	3002	Sch. Exempt-106	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Human hair, dressed, thinned, bleached or otherwise worked	6703	Sch. Exempt-134	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Idakka (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (109)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Idols made of clay* *Inserted New entries 135A..... by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017 . (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	69	Sch. Exempt-135A	28/2017, Rule 138(14), Sec. 23. From 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
In respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;	-	-	Rule 138(14)(d)	No E-Waybill Required
Indian Harmonium: Double reed (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (49)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Indian National Flag	63	Sch. Exempt-133	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Indigenous handmade musical instruments	92	Sch. Exempt-143	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
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 the 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.	-	-	Rule 138 (8)	-
Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	1701 or 1702	Sch. Exempt-94	2/2017 CT (Rate), 28/2017 42/2017, W.E.F.01-07-2017 to 14-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar]</p> <p>*Subs the entry “Jaggery of all types including Cane Jaggery(gur) and Palmyra Jaggery”by the N.No.42/2017-Central Tax (Rate), Dt.14-11-2017 .w.e.f. 15-11-2017</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	1701 or 1702	Sch. Exempt-94	42/2017, 7/2022 Rule 138(14), Sec. 23. From 15-11-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled *Subs the entry “Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar] ”by the N.No.42/2017-Central Tax (Rate), Dt.14-11-2017 .w.e.f. 15-11-2017 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	1701 or 1702	Sch. Exempt-94	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Jaltarang Chimpta - fire tong with brass jingles (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (121)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)	Chapter 71		Rule 138(14) ANX(5), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]
Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government	4802 / 4907	Sch. Exempt-115	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Jute fibres, raw or processed but not spun	5303	Sch. Exempt-131	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Kahal (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (68)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta	3304	Sch. Exempt-109	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Kamaicha (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (32)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Kanch tarang, a type of glass harp (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (133)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Kanjira - small frame drum with one jingle (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (101)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Kanjira (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (81)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Kansi - small without jingles (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (102)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Karnal (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (66)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Kashtha tarang, a type of xylophone (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (134)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Katho (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (7)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Kerosene oil sold under PDS	-		Rule 138(14) ANX(2), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]
Khadi fabric, sold through Khadi and Village Industries Commission (KVIC) and KVIC certified institutions/outlets]	50 to 55	Sch. Exempt-130A	28/2017, Rule 138(14), Sec. 23. From 22-09-2017	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]

*Inserted New entries 130A by the N.No.28/2017 Central Tax

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Khadi yarn	52	Sch. Exempt-130	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope”; * *Inserted New entry ...by the N.No.19/2018-Central Tax (Rate). Dt.26-	46	Sch. Exempt-114B	19/2018, Rule 138(14), Sec. 23. From 27-07-2018	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Khartal or Chiplya (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (127)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Khol (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (82)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Kinpar and Dhopar (tribal drums) (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (83)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Kuzhal (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (50)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Lac and Shellac	1301	Sch. Exempt-92	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Lassi, Butter milk, Curd, other than pre-packaged and labelled]* *Subs. the entry "Curd; Lassi; Butter milk" by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	0403	Sch. Exempt-26	7/2022 CT (RATE) From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Lassi; Butter milk; Curd	0403	Sch. Exempt-26	2/2017 CT (Rate), 27/2017 42/2017, From.01-07-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Leguminous vegetables, shelled or unshelled, fresh or chilled.	0708	Sch. Exempt-42	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	0705	Sch. Exempt-39	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Linseed, whether or not broken, of seed quality.	1204	Sch. Exempt-82	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers	-		Rule 138(14) ANX(1), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]
Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	0105	Sch. Exempt-5	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Live asses, mules and hinnies	0101	Sch. Exempt-1	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Live bovine animals	0102	Sch. Exempt-2	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Live fish.	0301	Sch. Exempt-19	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Live sheep and goats	0104	Sch. Exempt-4	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Live swine	0103	Sch. Exempt-3	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	6	Sch. Exempt-34	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.	1212	Sch. Exempt-89	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Maddale (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (84)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Magadi Veena (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (17)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Maize (corn) [other than those put up in unit container and bearing a registered brand name]	1005	Sch. Exempt-69	2/2017 CT (Rate), 28/2017 , W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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]</p> <p>*Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017 .</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	1005	Sch. Exempt-69	28/2017,7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Maize(corn) *[, other than prepackaged and labelled]]</p> <p>*Subs. the words “[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] ” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022.</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	1005	Sch. Exempt-69	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.</p>	0714	Sch. Exempt-46	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, N.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec. 23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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 pre-packaged and labelled]</p> <p>* Subs. the words " 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 " by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	0714	Sch. Exempt-46A	<p>Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p>	<p>(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]</p>

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
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	0714	Sch. Exempt-46A	42/2017, 7/2022 Rule 138(14), Sec. 23. From 15-11-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Manjeera or jhanj or taal (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (128)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	4905	Sch. Exempt-122	2 /2017, 7/2022 CT (R.),2 /2017 ST/UTT (R.),2 /2017 (IT)(R.), Rule 138(14), Sec. 23. From 01/07/2017 to 17-07-2022	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
*[xxxx] *Omitted the entry " Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed " by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	4905	Sch. Exempt-122	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 Omitted From 18-07-2022	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a), Rule 138(14)(e)]
Maram (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (85)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Mashak (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (58)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Mayuri Vina or Taus (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (33)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Meat of bovine animals frozen [other than frozen and put up in unit container]	0202	Sch. Exempt-8	2 /2017, 42/2017 CT (R.),2 /2017 ST/UTT (R.),2 /2017 (IT)(R.), Rule 138(14), Sec. 23. From 01/07/2017 to 14-11-2017 See "All goods"	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
All goods, fresh or chilled	0203, 0204, 0205, 0206, 0207, 0208, 0209	Sch. Exempt-8	42/2017 CT (Rate) 15-11-2017	
Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers	0210	Sch. Exempt-17	2/2017 CT (Rate), 27/2017, 42/2017, W.E.F.01-07-2017 to 14-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
*[xxxxx] Omitted the entry " Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers " by the N.No.42/2017, CT (RATE), From 15-11-2017	0210	Sch. Exempt-17	42/2017, CT (RATE) From 15-11-2017 Omitted	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]	0207	Sch. Exempt-13	2/2017 CT (Rate), 27/2017, 42/2017, W.E.F.01-07-2017 to 14-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
*[xxxxx] Omitted the entry " Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container] " by the N.No.42/2017, CT (RATE), From 15-11-2017	0207	Sch. Exempt-13	42/2017, CT (RATE) From 15-11-2017 Omitted	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Meat of bovine animals, fresh and chilled.	0201	Sch. Exempt-7	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]	0205	Sch. Exempt-11	2/2017 CT (Rate), 27/2017, 42/2017, W.E.F.01-07-2017 to 14-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
*[xxxxx] Omitted the entry " Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container] " by the N.No.42/2017, CT (RATE), From 15-11-2017	0205	Sch. Exempt-11	42/2017, CT (RATE) From 15-11-2017 Omitted	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]	0204	Sch. Exempt-10	2/2017 CT (Rate), 27/2017, 42/2017, W.E.F.01-07-2017 to 14-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
*[xxxxx] Omitted the entry " Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container] " by the N.No.42/2017, CT (RATE), From 15-11-2017	0204	Sch. Exempt-10	42/2017, CT (RATE) From 15-11-2017 Omitted	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]	0203	Sch. Exempt-9	2/2017 CT (Rate), 27/2017 CT Dt.30-06-2017, W.E.F.01-07-2017 to 14-11-2017 See All goods	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Melons (including watermelons) and papaws (papayas), fresh.	0807	Sch. Exempt-54	2/2017 CT (Rate), 27/2017 CT Dt.30-06-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Mizhavu (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (86)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Mohan Veena (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (19)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.	0307	Sch. Exempt-23	2/2017 CT (Rate), 27/2017 42/2017, W.E.F.01-07-2017 to 14-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>*[xxxxx] *Omitted the entry " Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.. " by the N.No.42/2017, CT (RATE), From 15-11-2017</p>	0307	Sch. Exempt-23	42/2017, CT (RATE) From 15-11-2017 Omitted	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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1	2	3	4	5
Morsing (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (62)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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1	2	3	4	5
Movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;	-	-	Rule 138(14)(k)	No E-Waybill Required
Movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;	-	-	Rule 138(14)(d)	No E-Waybill Required
Mridangam (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (87)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Muddhas made of sarkanda and phool bahari jhadoo	9603	Sch. Exempt-144	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Municipal waste, sewage sludge, clinical waste	3825	Sch. Exempt-110	2/2017 CT (Rate), Dt.30-06-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Music, printed or in manuscript, whether or not bound or illustrated* *Inserted New entry by the N.No.25/2018-Central Tax (Rate), Dt.31-12-2018,w.e.f. 01-01-2019 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	4904 00 00	Sch. Exempt-121A	25/2018, Rule 138(14), Sec. 23. From 01-01-2019	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Nadaswaram (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (51)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Nagara - pair of kettledrums (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (113)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Nagphani (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (69)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Nakula Veena (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (20)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Nanduni (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (21)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Natural honey, other than put up in unit container and bearing a registered brand name	0409	Sch. Exempt-29	2/2017 CT (Rate), 27/2017 42/2017, W.E.F.01-07-2017 to 20-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Natural honey, *[, other than pre-packaged and labelled] (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0409	Sch. Exempt-29	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13- 07-2022 From 18-07-2022	
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	0409	Sch. Exempt-29	28/2017,7/2022, Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	
Natural honey, other than put up in unit container and bearing a registered brand name (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0409	Sch. Exempt-29	2/2017, 28/2017, Rule 138(14), Sec. 23. From 01-07-2017 to 21- 09-2017	

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	Chapter 71		Rule 138(14) ANX(4), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]
Newspapers, journals and periodicals, whether or not illustrated or containing advertising material (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	4902	Sch. Exempt-120	2/2017 CT (Rate), 27/2017 CT Dt.30-06-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Non-alcoholic Toddy, Neera including date and palm neera (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	2201	Sch. Exempt-100	2/2017 CT (Rate), 27/2017 CT Dt.30-06-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container] (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	2201	Sch. Exempt-99	2 /2017, 7/2022 CT (R.),2 /2017 ST/UTT (R.),2 /2017 (IT)(R.), Rule 138(14), Sec. 23. From 01/07/2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Water [other than aerated, mineral, [xxxx] distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]</p> <p>*Omitted the word " purified, " by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	2201	Sch. Exempt-99	<p>Rule 138(14), Sec. 23.</p> <p>7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p>	<p>(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]</p>
<p>Nothing contained in clause (b) of this sub-rule(1) of Rule 138A shall apply in case of movement of goods by rail or by air or vessel [(b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner: }</p> <p>[See Rule 138A Documents and devices to be carried by a person-in-charge of a conveyance.-(1) The person in charge of a conveyance shall carry—</p>	-	-	<p>Rule 138A (1) first proviso</p>	-

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Nut - clay pot (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (129)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Oats [other than those put up in unit container and bearing a registered brand name] (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	1004	Sch. Exempt-68	2/2017 CT (Rate), 28/2017 , W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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] *Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017.</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	1004	Sch. Exempt-68	28/2017,7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Oats *[[, other than prepackaged and labelled]]</p> <p>*Subs. the words “[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] ” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	1004	Sch. Exempt-68	<p>Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p>	<p>(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]</p>

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Onavillu (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (34)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	0703	Sch. Exempt-37	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Organic manure and All goods [other than put up in unit containers and bearing a registered brand name]	3101	Sch. Exempt-108	2/2017 CT (Rate), Dt.30-06-2017, 28/2017, W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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 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]</p> <p>*Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017 .</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)],-GST/RCM will not apply on transport of the Organic manure by a GTA.</p>	3101	Sch. Exempt-108	28/2017, 7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>All goods and organic manure *[, other than pre-packaged and labelled]</p> <p>*Subs. the words “[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] ” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022.</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)],-GST/RCM will not apply on transport of the Organic manure by a GTA.</p>	3101	Sch. Exempt-108	<p>Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p>	

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
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.	0810	Sch. Exempt-57	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Other nuts, Other nuts, fresh 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	0802	Sch. Exempt-49	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Other live animal such as Mammals, Birds, Insects	0106	Sch. Exempt-6	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]	0208	Sch. Exempt-14	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>*[xxxxx] Omitted the entry " Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container] " by the N.No.42/2017, CT (RATE), From 15-11-2017</p>	0208	Sch. Exempt-14	42/2017, CT (RATE) From 15-11-2017 Omitted	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.	1207	Sch. Exempt-85	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Other vegetables, fresh or chilled.	0709	Sch. Exempt-43	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Pakhavaj (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (88)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Pakhavaj jori - Sikh instrument similar to tabla (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (89)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Pam bai - unit of two cylindrical drums (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (114)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Panchamukha vadyam (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (90)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Pappad	1905	Sch. Exempt-96	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Parai thappu, halgi - frame drum played with two sticks (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (115)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Parts of goods of heading 8801 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	8803	Sch. Exempt-141	2 /2017 CT (R.),2 /2017 ST/UTT (R.), 2 /2017 (IT)(R.), Rule 138(14), Sec. 23. From 01/07/2017 to 31-12-2021	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Parts of goods of heading 8801 [Note See HSN CODE 8801 - Balloons and dirigibles, gliders and other non-powered aircraft] (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] Subs. the HSN Code " 8803" by the N.No. 19/2021, CT, Dt. 28th December, 2021, W.E.F. 01-01-2022	8807 * [8803]	Sch. Exempt-141	19/2021,7/2022 CT, Dt. 28th December, 2021, W.E.F. 01-01-2022 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
[xxxxx]* *Omitted the entry " Parts of goods of heading 8801 " by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	8807	Sch. Exempt-141	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 Omitted From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Passenger baggage (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	9803	Sch. Exempt-147	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Patayani thappu - medium frame drum played with hands (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (103)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Peel of citrus fruit or melons (including watermelons), fresh. (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0814	Sch. Exempt-58	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Pena or Bana (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (36)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Pepa (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (47)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Person to whom the information specified in sub-rule (11) of Rule 138 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, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.	-	-	Rule 138 (12)	Acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods, whichever is earlier,
Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container] (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0209	Sch. Exempt-15	2/2017 CT (Rate), 27/2017 42/2017, W.E.F.01-07-2017 to 14-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>*[xxxxx] Omitted the entry " Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container] " by the N.No.42/2017, CT (RATE), From 15-11-2017</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	0209	Sch. Exempt-15	42/2017, CT (RATE) From 15-11-2017 Omitted	
<p>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	0209	Sch. Exempt-16	2/2017 CT (Rate), 27/2017 42/2017, W.E.F.01-07-2017 to 14-11-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>*[xxxxx] Omitted the entry " Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers] " by the N.No.42/2017, CT (RATE), From 15-11-2017</p>	0209	Sch. Exempt-16	42/2017, CT (RATE) From 15-11-2017 Omitted	

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
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.	1211	Sch. Exempt-88	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Plastic bangles (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	3926	Sch. Exempt-111	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Plates and cups made up of all kinds of leaves/ flowers/bark * *Inserted New entry ...by the N.No.15/2019-Central Tax (Rate), Dt.30-09-2019.W.e.f. 01-10-2019 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	46	Sch. Exempt-114C	15/2019, Rule 138(14), Sec. 23. From. 01-10-2019	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Postal baggage transported by Department of Posts (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	-		Rule 138(14) ANX(3), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]

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1	2	3	4	5
Postal items, like envelope, Post card etc., sold by Government (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	4817 / 4907	Sch. Exempt-116	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Potatoes, fresh or chilled. (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0701	Sch. Exempt-35	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Printed books, including Braille books (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	4901	Sch. Exempt-117	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khi, parched paddy or rice coated with sugar or gur, commonly known as Murki</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GST/RCM will not apply on transport of the Rice by a GTA.</p>	1904	Sch. Exempt-95	2 /2017, 7/2022 CT (R.),2 /2017 ST/UTT (R.),2 /2017 (IT)(R.), Rule 138(14), Sec. 23. From 01/07/2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khi, parched paddy or rice coated with sugar or gur, commonly known as Murki * [, other than pre-packaged and labelled]</p> <p>* Inserted the words and symbols * by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GST/RCM will not apply on transport of the Rice by a GTA.</p>	1904	Sch. Exempt-95	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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1	2	3	4	5
Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsikanthi 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) Chandantika (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	Any chapter	Sch. Exempt-148	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Pulluvan kutam (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (45)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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1	2	3	4	5
Pulluvan veena - one stringed violin (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (37)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Pulses { Note See Dried leguminous vegetables, shelled, whether or not skinned or split [other than put up in unit container and bearing a registered brand name] }	0713	Sch. Exempt-45	2/2017 CT (Rate), 27/2017 CT Dt.30-06-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Pung (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (91)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Pungi or Been (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (48)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Ramsinga (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (67)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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1	2	3	4	5
Ranjan Veena (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (26)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Rape or colza seeds, whether or not broken, of seed quality.	1205	Sch. Exempt-83	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Ravanahatha (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (38)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Raw silk	5002	Sch. Exempt-124	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Rice [other than those put up in unit container and bearing a registered brand name]	1006	Sch. Exempt-70	2/2017 CT (Rate), 28/2017 , W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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1	2	3	4	5
<p>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]</p> <p>*Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017 .</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GST/RCM will not apply on transport of the Rice by a GTA.</p>	1006	Sch. Exempt-70	28/2017, 7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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1	2	3	4	5
<p>Rice * [[, other than prepackaged and labelled]]</p> <p>*Subs. the words “[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]” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022 .</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GST/RCM will not apply on transport of the Rice by a GTA.</p>	1006	Sch. Exempt-70	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>Rudra Veena (See Indigenous handmade musical instruments)</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	92	Sch. Exempt-143 (22)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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1	2	3	4	5
Rupee notes when sold to the Reserve Bank of India	48 / 4907	Sch. Exempt-117	2/2017 CT (Rate), 27/2017 CT Dt.30-06-2017, W.E.F.01-07-2017 to 26-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Rupee notes or coins when sold to Reserve Bank of India or the Government of India”;]* *Subs. the entry “Rupee notes when sold to the Reserve Bank of India” by the N.No.19/2018-Central Tax (Rate), Dt.26-07-2018.W.e.f. 27-07-2018 (on Currency No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	48 / 4907 or 71 *[48 / 4907]	Sch. Exempt-117	19/2018, Rule 138(14), Sec. 23. From 27-07-2018	
Rye [other than those put up in unit container and bearing a registered brand name]	1002	Sch. Exempt-66	2/2017 CT (Rate), 28/2017 , W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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1	2	3	4	5
<p>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]</p> <p>*Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017 .</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	1002	Sch. Exempt-66	28/2017,7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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1	2	3	4	5
<p>Rye *[[, other than prepackaged and labelled]]</p> <p>*Subs. the words “[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] ” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022.</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	1002	Sch. Exempt-66	<p>Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13- 07-2022 From 18-07-2022</p>	<p>(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]</p>

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Sal leaves, siali leaves, sisal leaves, sabai grass *Inserted the New entry..... by the N.No.19/2018-Central Tax (Rate), Dt.26-07-2018. ,W.e.f. 27-07-2018 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	1401	Sch. Exempt-92A	19/2018, Rule 138(14), Sec. 23. From 27-07-2018	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Salt, all types	2501	Sch. Exempt-103	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Sambal (See Indigenous handmade musical instruments) (No E-Waybill Required) [Person not be liable for GST registration, Sec.23(1)(a)]	92	Sch. Exempt-143 (116)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Sanitary towels (pads) or sanitary napkins; tampons”; * Inserted New entry ...by the N.No.19/2018-Central Tax (Rate), Dt.26-07-2018. W.e.f. 27-07-2018 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	9619 00 10 or 9619 00 20	Sch. Exempt-146A	19/2018, Rule 138(14), Sec. 23. From 27-07-2018	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Sankarjang - lithophone (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (130)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Santoor - Hammered chord box (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (46)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Saraswati Veena (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (23)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Sarinda (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (41)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Sarod (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (8)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]	0909	Sch. Exempt-62	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Seeds, fruit and spores, of a kind used for sowing.	1209	Sch. Exempt-86	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Semen including frozen semen	0511	Sch. Exempt-33	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Shehnai (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (52)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Shellac and Lac	1301	Sch. Exempt-92	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Shruti box (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (63)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Shuddha madalam or Maddalam (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (92)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Silk waste	5003	Sch. Exempt-125	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Silkworm laying, cocoon	5001	Sch. Exempt-123	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Sitar (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (9)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Slate pencils and chalk sticks	9609	Sch. Exempt-145	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Slates	9610 00 00	Sch. Exempt-146	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Soya beans, whether or not broken, of seed quality.	1201	Sch. Exempt-80	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	8802 60 00	Sch. Exempt-140	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Sruti upanga (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (60)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Stick daff or stick duff - daff in a stand played with sticks (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (117)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Sundari (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (53)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Sunflower seeds, whether or not broken, of seed quality.	1206	Sch. Exempt-84	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Supply of goods being transported is treated as no supply under Schedule III of the Act;	-	-	Rule 138(14)(g)	No E-Waybill Required- Schedule III goods
Surbahar (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (10)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Surshringar (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (11)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Swarabat (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (12)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Swarmandal (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (13)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
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.	1214	Sch. Exempt-91	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Tabala / tabl / chameli - goblet drum (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (93)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Tabla (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (94)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Tabla tarang - set of tablas (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (95)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Tamak' (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (118)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Tamarind dried *Inserted the New entry by NNo./15/2019, CT (Rate), Dt.30-09-2019, w.e.f.01-10-2019 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0813	Sch. Exempt-57A	15/2019, Rule 138(14), Sec. 23. From 01-10-2019	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Tambura (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (14)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Tamte (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (96)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Tangmuri (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (54)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Tarshehnai (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (42)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Tasha - type of kettledrum (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (119)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Taxable Goods Consignment Value Below Rs. <u>50,000</u> * *Note : See Some State Govt. issued Notification for increased limit	-	-	Rule 138 (1)	*No E-Waybill Required

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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 such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]</p> <p>Ins. The New entry "" by the N.No.19/2021, CT, Dt. 28th December, 2021, W.E.F. 01-01-2022</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	2009 89 90	Sch. Exempt-97A	Rule 138(14), Sec. 23, 19/2021, 7/2022 CT, Dt. 28th December, 2021, from 01-01-2022 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Tender coconut water *[, other than pre-packaged and labelled]</p> <p>*Subs. the words " 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 such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I " by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	2009 89 90	Sch. Exempt-97A	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>Tender coconut water other than put up in unit container and bearing a registered brand name</p>	2202 90 90	Sch. Exempt-101	2/2017 CT (Rate), 27/2017 CT Dt.30-06-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>* [xxxxx] *Omitted the entry Tender coconut water other than put up in unit container and bearing a registered brand name</p>	2202 90 90	Sch. Exempt-101	*Omitted the entry	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>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 such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I] Ins. The New entry "" by the N.No.19/2021, CT, Dt. 28th December, 2021, W.E.F. 01-01-2022 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	2009 89 90	Sch. Exempt-97A	Rule 138(14), Sec. 23, 19/2021, 7/2022 CT, Dt. 28th December, 2021, from 01-01-2022 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Thali - metal plate (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (131)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Thanthi Panai (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (97)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Thattukazhi mannai (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (132)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Thavil (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (110)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>The consignor or the recipient, who has furnished the information in Part A of FORMGST 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 the consignment:</p> <p>Provided that after 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 may be, 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.</p>	-	-	Rule 138 (5A)	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 the consignment
<p>Thimila (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	92	Sch. Exempt-143 (98)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>Titti (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]</p>	92	Sch. Exempt-143 (59)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>Tomatoes, fresh or chilled.</p>	0702	Sch. Exempt-36	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Triveni Veena (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (27)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Tumbak, tumbaknari, tumbaknaer (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (99)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Tumbi (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (15)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Tuntuna (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (16)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Turi (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (70)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Udukai (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (111)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Unique E-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.	-	-	Rule 138 (4)	-
Unprocessed green leaves of tea	0902	Sch. Exempt-61	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Unworked Coral (0508) and worked coral (9601);	0508, 9601		Rule 138(14)(8) N No. 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill Required),
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.	-	-	Rule 138 (4)	Unique E-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Uranium Ore Concentrate* }** *Inserted the New Entry by the N.No.42/2017-Central Tax (Rate), Dt.14-11-2017 . w.e.f. 15-11-2017 **Inserted and shall deemed to have been inserted retrospectively with effect from the 1st day of July, 2017 by the Finance Act 2019 Dt 1-08-2019 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	26	Sch. Exempt-103A	W.E.F. 1st day of July, 2017 <u>by the Finance Act 2019</u> <u>Dt 01-08-2019 , Rule 138(14)</u>	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Urumees (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (120)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Used personal and household effects	-		Rule 138(14) ANX(7), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Vegetable materials, for manufacture of jhadoo or broom sticks *Inserted the New entry by the N.No.19/2018-Central Tax (Rate), Dt.26-07-2018. W.e.f. 27-07-2018 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	1404 90 90	Sch. Exempt-93B	19/2018, Rule 138(14), Sec. 23. From 27-07-2018	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]
Vegetables (uncooked or cooked by steaming or boiling in water), frozen* *Subs. the Entry “*[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] ”by the N.No.25/2018-Central Tax (Rate), Dt.31-12-2018.W.e.f. 01-01-2019, (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0710	Sch. Exempt-43A	25/2018 CT (R.), Rule 138(14) , Sec. 23. From 01-01-2019	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption” * (Inserted New) Subs Entry by the N.No.25/2018 -Central Tax (Rate), Dt.31-12-2018 .w.e.f. 01-01-2019 (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	0711	Sch. Exempt-43B	25/2018, 19/2021 - CT (R.), Rule 138(14), Sec. 23. From 01-01-2019 to 31-12-2021	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]
Vegetables provisionally preserved, but unsuitable in that state for immediate consumption Subs. the entry "Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption" by the N.No.19/2021, CT, Dt. 28th December, 2021, W.E.F. 01-01-2022	0711	Sch. Exempt-43B	Rule 138(14), Sec. 23., 19/2021, CT, Dt. 28th December, 2021, W.E.F. 01-01-2022	(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]
Venu (Carnatic flute) Pullanguzhal (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (57)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Vichitra Veena (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (24)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Waste of wool or of fine or coarse animal hair	5103	Sch. Exempt-128	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]	2201	Sch. Exempt-99	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Wheat and meslin [other than those put up in unit container and bearing a registered brand name] (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GST/RCM will not apply on transport of the Food grains by a GTA.	1001	Sch. Exempt-65	2/2017, 28/2017 CT (R.), Rule 138(14), Sec. 23. From 01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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]</p> <p>*Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017 .</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GSTRCM will not apply on transport of the Food grains by a GTA.</p>	1001	Sch. Exempt-65	28/2017, 7/2022, Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Wheat and meslin * [[, other than prepackaged and labelled]]</p> <p>*Subs. the words “[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] ” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022 .</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GSTRCM will not apply on transport of the Food grains by a GTA.</p>	1001	Sch. Exempt-65	Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
<p>Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].</p>	1101	Sch. Exempt-73	2/2017 CT (Rate), 28/2017 , W.E.F.01-07-2017 to 21-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>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]</p> <p>*Subs. the words “other than put up in unit containers and bearing a registered brand name” by the N.No.28/2017-Central Tax (Rate), Dt.22-09-2017</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GSTRCM will not apply on transport of the Food grains including flour... by a GTA.</p>	1101	Sch. Exempt-73	28/2017, 7/2022 Rule 138(14), Sec. 23. From 22-09-2017 to 17-07-2022	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Wheat or meslin flour *[other than prepackaged and labelled]]</p> <p>*Subs. the words “ 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] ” by the N.No.7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p> <p>(No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)] - GSTRCM will not apply on transport of the Food grains including flour... by a GTA.</p>	1101	Sch. Exempt-73	<p>Rule 138(14), Sec. 23. 7/2022, CT (R.), Dt.13-07-2022 From 18-07-2022</p>	<p>(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]</p>

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
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 twenty four 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 that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of Part B of FORM GST EWB-01.	-	-	Rule 138 (9)	May be Cancelled electronically on the common portal within twenty four [24] hours of generation of the e-way bill:
Where empty cargo containers are being transported; and	-	-	Rule 138(14)(m)	No E-Waybill Required
Where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.	-	-	Rule 138(14)(o), N.No.26/2018	No E-Waybill Required
Where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:	-	-	Third proviso of Rule 138 (1)	Compulsory E-waybill

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Where Handicraft goods are transported from one State or Union territory to another State or Union territory 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.	-	-	N.NO.56/2018, C T , Dt.23-10-2018, Fourth Proviso of Rule 138 (1)	Compulsory E-waybill
Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;	-	-	Rule 138(14)(I)	No E-Waybill Required
Where the consignor or the consignee has not generated the e-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in FORM GSTEWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, 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 or a courier agency, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.	-	-	Rule 138 (7)	Transporter shall, in respect of inter-State supply, generate the e-way bill in FORM GSTEWB-01 & may also Generate a Consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods

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1	2	3	4	5
<p>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:</p> <p>Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:</p> <p>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:</p> <p>Provided also that where the goods are transported for a distance of upto fifty 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 may be, the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.</p>	-	-	Rule 138 (3)	
Where the goods are being transported by a non-motorised conveyance;	-	-	Rule 138(14)(b)	No E-Waybill Required
Where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;	-	-	Rule 138(14)(c)	No E-Waybill Required

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Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a <u>delivery challan</u> issued in accordance with rule 55.	-	-	Rule 138(14)(n), 55 & DC	No E-Waybill Required-upto a distance of twenty [20] kms from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor -DC
Where the goods are being transported— (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or (ii) under customs supervision or under customs seal;	-	-	Rule 138(14)(h)	No E-Waybill Required
Where the goods are transferred from one conveyance to another, the consignor 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 Part B of FORM GST EWB-01: Provided that where the goods are transported for a distance of upto fifty 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 the conveyance may not be updated in the e-way bill.	-	-	Rule 138 (5)	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 Part B of FORM GST EWB-01:

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1	2	3	4	5
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, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01: Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.	-	-	Rule 138(2A)	Railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.
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 a public conveyance, by road, the said person shall generate the e-way bill in FORM GSTEWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01.	-	-	Rule 138(2)	Generate the e-way bill in FORM GSTEWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01.
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;	-	-	Rule 138(14)(f)	No E-Waybill Required- Non-GST goods

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017-Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time; [1.The supply of goods by the CSD to the Unit Run Canteens; 2.The supply of goods by the CSD to the authorized customers; 3.The supply of goods by the Unit Run Canteens to the authorized customers]	-	-	Rule 138(14)(j) N.No. 07/2017 & 26/2017	No E-Waybill Required
Where the goods being transported are transit cargo from or to Nepal or Bhutan;	-	-	Rule 138(14)(i)	No E-Waybill Required

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
<p>Where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.,</p> <p>Where the consignor or the consignee has not generated the e-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in FORM GSTEWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods:</p>	-	-	Rule 138 (7) Proviso	Transporter shall, in respect of inter-State supply, generate the e-way bill in FORM GSTEWB-01 & may also Generate a Consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods
<p>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;</p>	-	-	Rule 138(14)(e)	No E-Waybill Required- Exempted goods

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Where the person to whom the information specified in sub-rule (11) of Rule 138 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, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.	-	-	Rule 138 (12)	Acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods, whichever is earlier,
Where the person to whom the information specified in sub-rule (11) of Rule 138 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, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.	-	-	Rule 138 (12)	Acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods, whichever is earlier,
Where the supply of goods being transported is treated as no supply under Schedule III of the Act;	-	-	Rule 138(14)(g)	No E-Waybill Required- Schedule III goods

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Wood charcoal (including shell or nut charcoal), whether or not agglomerated	4402	Sch. Exempt-114	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Wool, not carded or combed	5101	Sch. Exempt-126	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]
Worked coral (9601) and Unworked Coral (0508);	0508, 9601		Rule 138(14)(8) Nno. 27/2017 CT Dt.30-08-2017, W.E.F.01-07- 2017	(No E-Waybill Required),
Yarn Khadi	52	Sch. Exempt-130	2/2017 CT (Rate), 27/2017 CT Dt.30-08-2017, W.E.F.01-07-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

E-WAY BILL Ready Reckoner under GST Act 2017

Compiled by **GHANSHYAM UPADHYAY, B.com, PGDT, LLB & PRAVEEN UPADHYAY, B.com, GST PRACTITIONERS.**

Description	Chapter or Heading or Sub-heading or Tariff item (HSN Code)	S. No. of Notf. 2/2017 CT (Rate)	By N. No./ Date / Secs./ Rules	Remarks
1	2	3	4	5
Yazh (See Indigenous handmade musical instruments) (No E-Waybill Required), [No GST registration Required, Sec.23(1)(a)]	92	Sch. Exempt-143 (25)	28/2017 CT (R.), Rule 138(14) Dt. 22-09-2017	(No E-Waybill is required to be generated), [No GST registration Required if deals in exclusively exempted goods only, Sec.23(1)(a), Rule 138(14)(e)]

Case law for E-way bills under GST
Compiled by GHANSHYAM UPADHYAY

Decision of the Case	Case Name & Website links
<p>AAR cannot decide on requirement of e-way bill for consignments pertaining to multiple invoices [Dt. 21-05-2019] एएआर एकाधिक चालानों से संबंधित खेप के लिए ई-वे बिल की आवश्यकता पर निर्णय नहीं ले सकता</p>	<p>Tamil Nadu Edible Oils Private Limited (GST AAR Tamilnadu)</p> <p>Read more at: https://taxguru.in/goods-and-service-tax/aar-cannot-decide-requirement-e-way-bill-consignments-pertaining-multiple-invoices.html</p> <p>Copyright © Taxguru.in</p>
<p>Authority cannot detain goods/conveyance in transit for non-payment of tax by other person in supply chain [GST Authority cannot] [Dt. 04-02-2022] आपूर्ति श्रृंखला में अन्य व्यक्ति द्वारा कर का भुगतान न करने पर प्राधिकरण माल/वाहन को पारगमन में नहीं रोक सकता</p>	<p>Shiv Enterprises Vs State of Punjab (Punjab and Haryana High Court)</p> <p>Read more at: https://taxguru.in/goods-and-service-tax/gst-authorities-detain-goods-ground-inadmissible-itc.html</p> <p>Copyright © Taxguru.in</p>
<p>Blocking of EWB Portal- HC disposes contempt petition [Dt. 14-12-2020] EWB पोर्टल को ब्लॉक करना- HC ने अवमानना याचिका का निपटारा किया</p>	<p>Case Name : Barak Valley Cements Ltd Vs Union of India (Gauhati High Court)</p> <p>Read more at: https://taxguru.in/goods-and-service-tax/blocking-ewb-portal-hc-disposes-contempt-petition.html</p> <p>Copyright © Taxguru.in</p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Confiscation of consignments without valid E-way bills with No tax implication [Dt. 26-02-2019] बिना किसी कर निहितार्थ वाले वैध ई-वे बिल के खेपों की जब्ती</p>	<p><u>Case Name : M/s. Caterpillar India Pvt Ltd Vs State Tax Officer (Madras High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/confiscation-consignments-without-valid-e-way-bills-with-no-tax-implication.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Confiscation order in Form GST MOV 11 passed: HC ask appellant to file appeal against final order of confiscation [dt. 05-03-2021] फॉर्म GST MOV 11 में जब्ती आदेश पारित: HC ने अपीलकर्ता को जब्ती के अंतिम आदेश के खिलाफ अपील दायर करने को कहा</p>	<p><u>Case Name : Sakul Nazar Mohmd Vs State of Gujarat (Gujrat High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/confiscation-order-form-gst-mov-11-passed-hc-ask-appellant-file-appeal-against-final-order-confiscation.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Detention of conveyance in absence of discrepancy in E Way Bill or Tax Invoice not sustainable [Dt. 18-10-2019] ई-वे बिल या टैक्स चालान में विसंगति के अभाव में वाहन को रोकना टिकाऊ नहीं है</p>	<p><u>Case Name : Insha Trading Company Vs. State Of Gujarat (Gujarat High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/detention-conveyance-absence-discrepancy-bill-tax-invoice-sustainable.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Detention of goods – Delay in e-way bill – HC ask dept to pass speaking order [Dt. 23-09-2021] माल बंदी - ई-वे बिल में देरी - एचसी ने विभाग से बोलने का आदेश पारित करने के लिए कहा</p>	<p><u>Case Name : AB Traders Vs State Of Gujarat & 1 Other(S) (Gujarat High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/detention-goods-delay-e-way-bill-hc-ask-dept-pass-speaking-order.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Detention of goods for alleged undervaluation not justified [Dt. 28-11-2019] कथित अवमूल्यन के लिए माल को रोकना उचित नहीं है</p>	<p><u>Haier Appliances India (P) Ltd Vs Assistant State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/detention-goods-alleged-undervaluation-not-justified.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Detention of goods justified if route described in e-way bill not matches with Actual Transport route [Dt. 15-12-2020] यदि ई-वे बिल में वर्णित मार्ग वास्तविक परिवहन मार्ग से मेल नहीं खाता है तो माल को रोकना उचित है</p>	<p><u>Case Name : K.M.Oil Industries Meenpatty Vs Assistant State Tax officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/income-tax/goods-detention-justified-actual-route-varies-one-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Detention of goods merely for handwritten & Photocopied transport receipt is Illegal [Dt. 11-10-2019] केवल हस्तलिखित और फोटोकॉपी परिवहन रसीद के लिए माल को रोकना अवैध है</p>	<p><u>Case Name : F S Enterprise Vs State of Gujarat (Gujarat High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/detention-goods-merely-handwritten-photocopied-transport-receipt-illegal.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Detention under GST: Out of two e-way bills validity of one expired – Conditional release by Tripura HC [Dt. 30-06-2021] जीएसटी के तहत निरोध: दो ई-वे बिलों में से एक की वैधता समाप्त हो गई - त्रिपुरा एचसी द्वारा सशर्त रिलीज</p>	<p><u>Case Name : ATC Supply Chain Solution Pvt. Ltd. Vs. The State of Tripura & Ors (Tripura High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/detention-gst-way-bills-validity-expired-conditional-release-tripura-hc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Detention under GST: e-way bill not necessary for transportation of used car or house hold articles - Kerala HC [Dt. 22-07-2021] जीएसटी के तहत रोक: इस्तेमाल की गई कार या घरेलू सामानों के परिवहन के लिए ई-वे बिल जरूरी नहीं -केरल एचसी</p>	<p><u>Case Name : Assistant State Tax Officer (Intelligence) Vs. VST And Sons (P) Limited (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-transportation-car-house-hold-articles.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Downloading of e-way bill from official website mandatory from 1.4.2018 [Dt. 24-12-2019] 1.4.2018 से आधिकारिक वेबसाइट से ई-वे बिल डाउनलोड करना अनिवार्य</p>	<p><u>Case Name : Shaurya Enterprises Vs State of U.P. (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/income-tax/downloading-e-way-bill-official-website-mandatory-1-4-2018.html</u> <u>Copyright © Taxguru.in</u></p>
<p>E-way bill declaration made after detention of goods cannot absolve assessee from penalty [Dt. 13-07-2018] "माल को रोके जाने के बाद की गई ई-वे बिल घोषणा करदाता को जुर्माने से मुक्त नहीं कर सकती"</p>	<p><u>Case Name : Asstt. STO Vs Indus Towers Ltd. (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-declaration-detention-goods-absolve-assessee-penalty.html</u> <u>Copyright © Taxguru.in</u></p>
<p>E-way bill did not mention correct details- Decide case on Merits: HC [Dt. 24-09-2020] ई-वे बिल में सही ब्योरा नहीं था-मेरिट के आधार पर फैसला करें : हाईकोर्ट</p>	<p><u>Case Name : M/s. Jaitron Communication Pvt. Ltd. Vs State Of U. P. (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-mention-correct-details-decide-case-merits-hc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>e-way bill download was not mandatory till March 31, 2018 [Dt. 22-11-2019] 31 मार्च 2018 तक ई-वे बिल डाउनलोड करना अनिवार्य नहीं था</p>	<p><u>Case Name : Mudassirun Nisan Vs. Addl. Commissioner (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-download-not-mandatory-till-march-31-2018.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>E-way bill for a consignment of value < 50K for multiple invoices in the same conveyance [Dt. 04-02-2020] एक ही वाहन में कई चालानों के लिए <50K मूल्य की खेप के लिए ई-वे बिल</p>	<p><u>Case Name : Bon Cargos Private Ltd. Vs Union of India (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-consignment-50k-multiple-invoices-conveyance.html</u> <u>Copyright © Taxguru.in</u></p>
<p>E-way bill not required for intra-state movement of unmanufactured tobacco [Dt. 25-07-2018] गैर-विनिर्मित तंबाकू के राज्य के भीतर आवाजाही के लिए ई-वे बिल की आवश्यकता नहीं ।</p>	<p><u>Case Name : In re Ashok Kumar Patel (GST AAR Madhya Pradesh)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/generation-e-way-bill-required-intra-state-movement-unmanufactured-tobacco.html</u> <u>Copyright © Taxguru.in</u></p>
<p>E-Way Bill- Goods seized- Penalty order passed- Writ cannot be filed [Dt. 05-11-2018] ई-वे बिल- माल जब्त- जुर्माना आदेश पारित- रिट दायर नहीं की जा सकती</p>	<p><u>Case Name : Bharat Iron Store Vs. Union of India (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-goods-seized-penalty-order-passed-writ-filed.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
Compiled by GHANSHYAM UPADHYAY

Decision of the Case	Case Name & Website links
<p>E-way bill not necessary for transportation of used car or house hold articles -Kerala HC [Detention under GST] [Dt. 22-07-2021] पुरानी कारों या घरेलू सामानों के परिवहन के लिए ई-वे बिल आवश्यक नहीं -केरल एचसी</p>	<p><u>Case Name : Assistant State Tax Officer (Intelligence) Vs. VST And Sons (P) Limited (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-transportation-car-house-hold-articles.html</u> <u>Copyright © Taxguru.in</u></p>
<p>E-way bill not required for Watches of Rs. 449550 discounted to Rs. 8.99 [Dt. 17-09-2020] रुपये 449550 की घड़ियों के लिए ई-वे बिल की आवश्यकता नहीं है। रुपये 8.99 की छूट।</p>	<p><u>Case Name : Best Sellers (Cochin) Private Limited Vs Assistant State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/income-tax/e-way-bill-required-watches-rs-449550-discounted-rs-8-99.html</u> <u>Copyright © Taxguru.in</u></p>
<p>E-way bill not required for intra-state movement of unmanufactured tobacco [Generation of e-way bill] [Dt. 25-07-2018] गैर-विनिर्मित तंबाकू के राज्य के भीतर आवाजाही के लिए ई-वे बिल बनाने की आवश्यकता नहीं है</p>	<p><u>Case Name : In re Ashok Kumar Patel (GST AAR Madhya Pradesh)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/generation-e-way-bill-required-intra-state-movement-unmanufactured-tobacco.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>E-way bill- Penalty order can be appealed before Appellate Authority [Dt. 05-11-2018] ई-वे बिल- अपीलीय प्राधिकारी के समक्ष दंड आदेश की अपील की जा सकती है</p>	<p><u>Case Name : Air Transport Corporation (Assam) (P.) Ltd. Vs. State of U.P. (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-penalty-order-appealed-appellate-authority.html</u> <u>Copyright © Taxguru.in</u></p>
<p>E-way bill procedure & details to be filled in GSTR-1 are out of Purview of AAR [Dt. 22-05-2019] जीएसटीआर-1 में भरे जाने वाले ई-वे बिल प्रक्रिया और विवरण एएआर के दायरे से बाहर हैं</p>	<p><u>Case Name : In re Mrs. Rajendrababu Ambika (GST AAR Tamil Nadu)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-procedure-details-filled-gstr-1-out-purview-aar.html</u> <u>Copyright © Taxguru.in</u></p>
<p>E-Way Bill Provisions takes care of Interest of Revenue: HC [Dt. 03-01-2018] ई-वे बिल प्रावधान राजस्व के हितों का ख्याल रखता है: एचसी</p>	<p><u>K.K.Ramesh Vs. The Union of India (Madras High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-provisions-takes-care-of-interest-of-revenue-hc.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>E-way Bill- Release detained goods on compliance of GST Rules: HC [Dt. 05-11-2018] ई-वे बिल- जीएसटी नियमों के अनुपालन पर हिरासत में लिए गए सामान को रिहा करें: उच्च न्यायालय</p>	<p><u>Case Name : S.K. Traders Vs. Asstt. State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-release-detained-goods-compliance-gst-rules-hc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>E-way bill- Shifting of Goods by other vehicle due to breakdown- Penalty despite vehicle no. updation unsustainable [Dt. 14-02-2020] ई-वे बिल- ब्रेकडाउन के कारण दूसरे वाहन से माल का स्थानांतरण- वाहन नंबर अपडेशन के बावजूद पेनल्टी नहीं चल सकती</p>	<p><u>Case Name : Integrated Constructive Solutions Vs Vs ACST&E-cum-Proper Officer (GST Appellate Authority, Himachal Pradesh)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/eway-bill-shifting-goods-vehicle-due-breakdown-penalty-vehicle-updation-unsustainable.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Fabrication of e-way bill on GST Portal: HC Grants Bail to Accused [Dt. 29-06-2022] जीएसटी पोर्टल पर ई-वे बिल का निर्माण: कोर्ट ने आरोपी को दी जमानत</p>	<p><u>Gurjeet Singh Vs State of Chhattisgarh (Chhattisgarh High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/fabrication-e-way-bill-gst-portal-hc-grants-bail-accused.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>First GST AA Decision- Section 129 proceeding cannot be initiated for Minor mistake(s) in e-way bill [Dt. 07-12-2019] पहला जीएसटी एए निर्णय- ई-वे बिल में छोटी सी गलती के लिए धारा 129 कार्यवाही शुरू नहीं की जा सकती है</p>	<p><u>Case Name : M/s K.B Enterprises Vs Asst. Commissioner State Taxes & Excise (Appellate Authority, Himachal Pradesh)</u></p> <p><u>Read more at: https://taxguru.in/goods-and-service-tax/section-129-proceeding-cannot-initiated-minor-mistakes-e-way-bill.html</u></p> <p><u>Copyright © Taxguru.in</u></p>
<p>Generation of e-way bill not required for intra-state movement of unmanufactured tobacco [Dt. 25-07-2018] गैर-विनिर्मित तंबाकू के राज्य के भीतर आवाजाही के लिए ई-वे बिल बनाने की आवश्यकता नहीं है ।</p>	<p><u>Case Name : In re Ashok Kumar Patel (GST AAR Madhya Pradesh)</u></p> <p><u>Read more at: https://taxguru.in/goods-and-service-tax/generation-e-way-bill-required-intra-state-movement-unmanufactured-tobacco.html</u></p> <p><u>Copyright © Taxguru.in</u></p>
<p>Genuineness of E-way Bill related to Coal- HC grants interim bail [Dt. 10-02-2022] कोयले से जुड़े ई-वे बिल की असलियत- हाईकोर्ट ने दी अंतरिम जमानत</p>	<p><u>Faruk Alom @ Faruk Alam Vs State of Assam (Gauhati High Court) -</u></p> <p><u>Read more at: https://taxguru.in/goods-and-service-tax/genuineness-e-way-bill-related-coal-hc-grants-interim-bail.html</u></p> <p><u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Goods & Vehicles should not be detained merely for mistake in selection of ODC vehicle type while generating e-Way Bill [Dt. 27-04-2022] केवल ई-वे बिल बनाते समय ओडीसी वाहन के प्रकार के चयन में गलती के लिए माल और वाहनों को नहीं रोका जाना चाहिए</p>	<p>Dhabriya Polywood Limited Vs Union of India (Gujarat High Court) Read more at: https://taxguru.in/goods-and-service-tax/goods-vehicles-detained-mistake-selection-odc-vehicle-type-generating-e-way-bill.html Copyright © Taxguru.in</p>
<p>Goods Can't be detained for mere non-mention of Applicable GST on E-Way Bill [RULE 138 A of the SGST Rules, there is no requirement to mention the details of the tax payment in the copy of the e-way bill that accompanies the goods.] ई-वे बिल पर लागू जीएसटी का उल्लेख न करने के लिए माल को रोका नहीं जा सकता [एसजीएसटी नियमों के नियम 138 ए, माल के साथ आने वाले ई-वे बिल की प्रति में कर भुगतान के विवरण का उल्लेख करने की कोई आवश्यकता नहीं है।]</p>	<p style="text-align: center;">Krishnakumar Vs Asst. State Tax Officer (Kerala High Court) - Dt. 19-08-2020 WP (C.) NO. 16961 OF 2020 [U] WWW.TAXGURU .IN</p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Goods cannot be detained if e-way bill been Generated after movement of goods but before interception of the same by Dept. [Dt. 05-06-2018] माल की आवाजाही के बाद ई-वे बिल उत्पन्न होने पर माल को रोका नहीं जा सकता है, लेकिन विभाग द्वारा उसी के अवरोधन से पहले।</p>	<p><u>Case Name : M/s. Bhumika Enterprises Vs State Of U.P. (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/goods-cannot-be-detained-if-e-way-bill-been-generated-after-movement-of-goods-but-before-interception-of-the-same-by-dept.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Goods cannot be detained if expired E-way Bill extended before detention order [Dt. 06-08-2019] ई-वे बिल की अवधि समाप्त होने पर डिटेंशन ऑर्डर से पहले बढ़ाए जाने पर माल को रोका नहीं जा सकता है</p>	<p><u>Case Name : Ram Charitra Ram Harihar Prasad Vs State of Bihar (Patna High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/goods-cannot-detained-expired-e-way-bill-extended-before-detention-order.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Goods cannot be detained merely because Consignee mentioned as Unregistered Person in E-Way Bill [Dt. 21-08-2020] माल को केवल इसलिए हिरासत में नहीं लिया जा सकता है क्योंकि ई-वे बिल में कंसाइनी का उल्लेख अपंजीकृत व्यक्ति के रूप में किया गया है</p>	<p><u>Case Name : ABCO Trades (P) LTD Vs The Assistant State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/goods-detained-consignee-mentioned-unregistered-person-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Goods cannot be detained merely because driver has taken a different route [Dt. 04-03-2020] माल को केवल इसलिए रोका नहीं जा सकता क्योंकि चालक ने अलग रास्ता अपनाया है</p>	<p><u>Case Name : Commercial Steel Company v. Assistant Commissioner of State Tax (Telangana High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/goods-cannot-detained-driver-different-route.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Goods not to be seized if e-way bill generated before seizure order [Dt. 09-04-2018] जब्ती आदेश से पहले ई-वे बिल जनरेट हुआ तो जब्त नहीं किया जाएगा माल [Seizure order as well as penalty notice dated 28.03.2018 issued under Sections 129(1) and 129 (3) of the Act as well as the consequential proceedings are hereby set aside.]</p>	<p>https://www.taxguru.in/wp-content/uploads/2018/12/Axpress-Logistics-India-P.-Ltd.-Vs-Union-of-India-Allahabad-High-Court.pdf</p>
<p>Goods seized as were not accompanied by E-way bill; HC allows release on furnishing security [Dt. 14-11-2018] जब्त किया गया माल क्योंकि ई-वे बिल के साथ नहीं था; HC ने जमानत देने पर रिहाई की अनुमति दी ।</p>	<p>Case Name : Abhay Traders Vs. State of U.P. & Ors (Allahabad High Court) Read more at: https://taxguru.in/goods-and-service-tax/goods-seized-accompanied-e-way-bill-hc-release-furnishing-security.html Copyright © Taxguru.in</p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Goods seized for non filing of Part-B of E-way Bill must be released on security [Dt. 01-09-2018] ई-वे बिल का पार्ट-बी दाखिल न करने पर जब्त किया माल सुरक्षा पर जारी किया जाना चाहिए</p>	<p><u>Case Name : New Shiva Transport Service Vs State of U.P. (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/goods-seized-non-filing-part-b-e-way-bill-released-security.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Goods seized for wrong e-way bill date must be released on furnishing of security <u>other than cash or bank guarantee</u> [Dt. 23-06-2018] गलत ई-वे बिल दिनांक के लिए जब्त किया गया माल नकद या बैंक गारंटी के अलावा अन्य सुरक्षा प्रस्तुत करने पर जारी किया जाना चाहिए</p>	<p><u>Case Name : Pragati Enterprises Vs State of U.P. (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/goods-seized-wrong-e-way-bill-date-must-released-on-furnishing-of-security-other-cash-bank-guarantee.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Goods transported within a distance of 50 km cannot be seized for non filling of Part B of E-Way Bill [Dt. 12-06-2018] ई-वे बिल का पार्ट बी नहीं भरने पर 50 किमी की दूरी के भीतर परिवहन किए गए माल को जब्त नहीं किया जा सकता है</p>	<p><u>Case Name : S.B.G.C Logistics Vs State of U.P. (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/goods-transported-within-a-distance-of-50-km-cannot-be-seized-for-non-filing-of-part-b-of-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Goods without E-Way Bill cannot be detained without notice U/s. 129 [Dt. 26-06-2019] बिना ई-वे बिल के माल को यू/एस-129 के नोटिस के बिना नहीं रोका जा सकता है।</p>	<p><u>Case Name : Sri Krishna Traders Vs State of Gujarat (Gujarat High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/goods-e-way-bill-detained-notice-u-s-129.html</u> <u>Copyright © Taxguru.in</u></p>
<p>GST Authority cannot detain goods/conveyance in transit for non-payment of tax by other person in supply chain [Dt. 04-02-2022] जीएसटी प्राधिकरण आपूर्ति श्रृंखला में अन्य व्यक्ति द्वारा कर का भुगतान न करने के लिए पारगमन में माल/वाहन को रोक नहीं सकता</p>	<p><u>Shiv Enterprises Vs State of Punjab (Punjab and Haryana High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/gst-authorities-detain-goods-ground-inadmissible-itc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>GST – Inspection, search and seizure-Power of Police authorities [Dt. 25-11-2019] जीएसटी - निरीक्षण, तलाशी और जब्ती-पुलिस अधिकारियों की शक्ति</p>	<p><u>Case Name : ALI Trading & anr. Vs State of Assam (Gauhati High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/gst-inspection-search-seizure-power-police-authorities.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>GST Section 107(7) Appellant paid 10% of remaining taxes – Recovery proceeding deemed to be stayed [Dt. 11-11-2019] जीएसटी - धारा 107(7) - अपीलकर्ता ने शेष करों का 10% भुगतान किया - वसूली कार्यवाही रोकी गई समझी गई</p>	<p><u>Case Name : Smeara Enterprises Vs State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/gst-section-1077-appellant-paid-10-per-cent-remaining-taxes-recovery-proceeding-deemed-stayed.html</u> <u>Copyright © Taxguru.in</u></p>
<p>GST: No penalty for vehicle movement in wrong direction due to Human Error [Dt. 30-07-2022] GST: मानवीय त्रुटि के कारण गलत दिशा में वाहन चलाने पर कोई जुर्माना नहीं</p>	<p><u>Transways India Transport Vs Joint Commissioner of Commercial Taxes (Appeals) (Karnataka High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/gst-penalty-vehicle-movement-wrong-direction-human-error.html</u> <u>Copyright © Taxguru.in</u></p>
<p>GST: Penalty equal to tax amount cannot be imposed for Section 122(xiv) Breach [Dt. 07-01-2021] जीएसटी: धारा 122(xiv) उल्लंघन के लिए कर राशि के बराबर जुर्माना नहीं लगाया जा सकता है</p>	<p><u>Case Name : Gopikrishna Infrastructure Pvt. Ltd. Vs State of Tripura (Tripura High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/gst-penalty-equal-tax-amount-imposed-section-122xiv-breach.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>GST: Release goods and vehicle on payment of 25% of tax amount- HC [Dt. 11-03-2020] GST: कर राशि के 25% भुगतान पर माल और वाहन जारी करें- HC</p>	<p><u>Case Name : Balaji Steel Rolling Mills Ltd. Vs State of Tripura (Tripura High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/gst-release-goods-vehicle-payment-25-per-cent-tax-amount-hc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>GST: Release goods and vehicle on payment of tax amount- HC [Dt. 11-03-2020] GST: टैक्स राशि के भुगतान पर माल और वाहन छोड़ें- HC</p>	<p><u>Case Name : Siddhali Stone Gallery Vs State of Gujarat (Gujarat High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/gst-release-goods-vehicle-payment-tax-amount-hc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>GST: Section 129(1)(b) applies to transporter as person interested in goods [Dt. 04-02-2019] जीएसटी: धारा 129(1)(बी) माल में रुचि रखने वाले व्यक्ति के रूप में ट्रांसपोर्टर पर लागू होती है</p>	<p><u>Case Name : Daily Express Vs Assistant State Tax Office (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/gst-section-1291b-applies-transporter-person-interested-goods.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>GST: Section 130 proceeding not sustainable legally in absence of Intention to evade Tax [Dt. 06-11-2020] जीएसटी: धारा 130 कार्यवाही कर से बचने के इरादे के अभाव में कानूनी रूप से टिकाऊ नहीं है</p>	<p>Veer Pratab Singh Vs State of Kerala (Kerala High Court) Read more at: https://taxguru.in/goods-and-service-tax/gst-section-130-proceeding-sustainable-legally-absence-intention-evade-tax.html Copyright © Taxguru.in</p>
<p>GST showed in Invoice as SGST/CGST instead of IGST – Shown correctly in E-way Bill- Penalty Imposable ? [Dt. 22-08-2022] जीएसटी चालान में आईजीएसटी के बजाय एसजीएसटी/सीजीएसटी के रूप में दिखाया गया है - ई-वे बिल में सही ढंग से दिखाया गया है- जुर्माना (दंड) असंभव</p>	<p>Case Name : S.P. Traders Vs Assistant State Tax Officer Surveillance (Kerala High Court) Read more at: https://taxguru.in/goods-and-service-tax/gst-showed-invoice-sgst-cgst-instead-igst-shown-correctly-e-way-bill-penalty-imposable.html Copyright © Taxguru.in</p>
<p>GST: Vehicle cannot be detained for mere Deficiency in Lorry Receipt [Dt. 14-04-2019] GST: केवल लॉरी रसीद में कमी के लिए वाहन को रोका नहीं जा सकता</p>	<p>Case Name : F S Enterprise Vs State of Gujarat (Gujarat High Court) Read more at: https://taxguru.in/goods-and-service-tax/gst-vehicle-detained-mere-deficiency-lorry-receipt.html Copyright © Taxguru.in</p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>GST: Vehicle cannot be seized For Want of Second E-Way Bill if First Was Valid [Dt. 04-06-2022] जीएसटी: दूसरे ई-वे बिल के अभाव में वाहन को जब्त नहीं किया जा सकता है यदि पहला वैध था।</p>	<p>Assistant Commissioner Vs Ashok Kuamr Sureka (Calcutta High Court) Read more at: https://taxguru.in/goods-and-service-tax/gst-vehicle-seized-want-second-e-way-bill-first-e-way-bill-valid.html Copyright © Taxguru.in</p>
<p>GSTN may provide additional field to feed vehicle type in E-way bill Form: HC [Dt. 04-08-2022] जीएसटीएन ई-वे बिल फॉर्म में वाहन के प्रकार को फीड करने के लिए अतिरिक्त फ़ील्ड प्रदान कर सकता है: एचसी</p>	<p>Riadi Steels LLP Vs State of U.P. (Allahabad High Court) - Read more at: https://taxguru.in/goods-and-service-tax/gstn-provide-additional-field-feed-vehicle-type-n-e-way-bill-form-hc.html Copyright © Taxguru.in</p>
<p>HC accepts writ despite receipt of Bid by GST department for Sale of goods & vehicle [Dt. 20-07-2020] माल और वाहन की बिक्री के लिए जीएसटी विभाग द्वारा बोली प्राप्त होने के बावजूद एचसी रिट स्वीकार करता है।</p>	<p>Case Name : Sawariya Traders Vs Sate of Gujarat (Gujarat High Court) Read more at: https://taxguru.in/goods-and-service-tax/hc-accepts-writ-despite-receipt-bid-gst-department-sale-goods-vehicle.html Copyright © Taxguru.in</p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>HC ask dept to impose Minor Penalty for Mistake in Address in E-Way Bill [Dt. 24-04-2022] HC ने विभाग से ई-वे बिल में पते में गलती के लिए मामूली जुर्माना लगाने को कहा।</p>	<p>Technosteel Infraprojects Pvt. Vs The State Of Madhya Pradesh (Madhya Pradesh High Court) Read more at: https://taxguru.in/goods-and-service-tax/hc-ask-dept-impose-minor-penalty-mistake-address-e-way-bill.html Copyright © Taxguru.in</p>
<p>HC deletes penalty equal to tax amount for E-way Bill Expiry & Imposes Rs. 10000 Penalty [Dt. 07-01-2021] एचसी ने ई-वे बिल की समाप्ति के लिए कर राशि के बराबर जुर्माना हटा दिया और 10,000 रुपये का जुर्माना लगाया ।</p>	<p>Case Name : M/S Sri Gopikrishna Infrastructure Pvt.Ltd Vs The State of Tripura and Ors (Tripura High Court) Read more at: https://taxguru.in/goods-and-service-tax/hc-deletes-penalty-equal-tax-amount-e-way-bill-expiry-imposes-rs-10000-penalty.html Copyright © Taxguru.in</p>
<p>HC deletes penalty under GST as there was no intention to evade tax [Dt. 07-04-2022] एचसी ने जीएसटी के तहत जुर्माना हटाया क्योंकि कर से बचने का कोई इरादा नहीं था</p>	<p>Smart Roofing Private Limited Vs State Tax Officer (Madras High Court) Read more at: https://taxguru.in/goods-and-service-tax/hc-deletes-penalty-gst-intention-evade-tax.html Copyright © Taxguru.in</p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>HC directs release of goods detained for non-availability of E-way bill considering other documents [Dt. 22-06-2018] एचसी ने अन्य दस्तावेजों पर विचार करते हुए ई-वे बिल की अनुपलब्धता के लिए हिरासत में लिए गए सामान को छोड़ने का निर्देश दिया।</p>	<p><u>Case Name : Puneet Automobiles Ltd. Vs State of U.P. (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-directs-release-of-goods-detained-for-non-availability-of-e-way-bill-considering-other-documents.html</u> <u>Copyright © Taxguru.in</u></p>
<p>HC on Goods detained for not uploading Part-B of E-Way Bill [Dt. 09-08-2018] ई-वे बिल का पार्ट-बी अपलोड नहीं करने पर हिरासत में लिए गए माल पर हाईकोर्ट</p>	<p><u>Case Name : M/S. Panel Source LLP Vs The Assistant State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-goods-detained-not-uploading-part-b-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>
<p>HC order on goods detained for not accompanying Part-B of E-way bill [Dt. 26-04-2019] ई-वे बिल के पार्ट-बी के साथ नहीं आने पर हिरासत में लिए गए सामानों पर हाईकोर्ट का आदेश</p>	<p><u>Case Name : M/s. Neuvera Wellness Ventures Pvt. Ltd Vs. State of Gujarat (Gujarat High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-order-goods-detained-not-accompanying-part-b-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>HC order release of Good detained for not showing correct Vehicle number on E-way Bill [Dt. 02-11-2019] ई-वे बिल पर वाहन का सही नंबर नहीं दिखाने पर हिरासत में लिए गए माल को रिहा करने का हाईकोर्ट का आदेश</p>	<p>Case Name : AMM Aquapure Systems Vs Asstt. STO (Kerala High Court) Read more at: https://taxguru.in/goods-and-service-tax/hc-order-release-good-detained-not-showing-correct-vehicle-number-e-way-bill.html Copyright © Taxguru.in</p>
<p>HC order release of goods & Truck on payment of GST & Penalty alongwith furnishing of Bank Guarantee [Dt. 23-09-2020] एचसी ने बैंक गारंटी प्रस्तुत करने के साथ-साथ जीएसटी और जुर्माना के भुगतान पर माल और ट्रक जारी करने का आदेश दिया</p>	<p>Case Name : Arpit Parcel Service Vs State of Gujarat (Gujarat High Court) Read more at: https://taxguru.in/goods-and-service-tax/hc-order-release-goods-truck-payment-gst-penalty-alongwith-furnishing-bank-guarantee.html Copyright © Taxguru.in</p>
<p>HC order release of Goods and Vehicle detained for Alleged mismatch [Dt. 18-12-2020] कथित बेमेल के लिए हिरासत में लिए गए सामान और वाहन की रिहाई के लिए HC का आदेश।</p>	<p>Case Name : Piyush Steel, D and I Excelcus Vs State of Gujarat (Gujarat High Court) Read more at: https://taxguru.in/goods-and-service-tax/hc-order-release-goods-vehicle-detained-alleged-mismatch.html Copyright © Taxguru.in</p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>HC order release of goods detained for typographical error in e-way bill [Dt. 02-11-2018] ई-वे बिल में टंकण त्रुटि के लिए हिरासत में लिए गए माल को छोड़ने का एचसी का आदेश।</p>	<p><u>Case Name : Sabitha Riyaz Vs The Union of India (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-order-release-goods-detained-typographical-error-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>
<p>HC orders release of vehicle seized which was not carrying Invoice & e-Way Bill [Dt. 20-05-2019] HC ने जब्त किए गए वाहन को छोड़ने का आदेश दिया, जिसमें चालान और ई-वे बिल नहीं था</p>	<p><u>Case Name : Mkc Traders And Another Vs State of U.P. (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-orders-release-vehicle-seized-carrying-invoice-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>
<p>HC permits release of Goods Detained for not containing Vehicles Details in E-Way Bill on furnishing BG & Bond [Dt. 09-08-2018] एचसी ने बीजी और बॉन्ड प्रस्तुत करने पर ई-वे बिल में वाहन विवरण शामिल नहीं करने के लिए हिरासत में लिए गए सामान को जारी करने की अनुमति दी</p>	<p><u>Case Name : K. Karunakaran Vs Asst. State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/goods-detained-vehicles-details-e-way-billkerala-hc-permits-release-furnishing-bg-bond.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>HC quashes order detaining goods for Non-accompaniment of E-way bill [Dt. 19-06-2018] HC ने ई-वे बिल के साथ न होने पर माल को रोकने के आदेश को रद्द किया</p>	<p><u>Case Name : M/S Modern Traders Vs. State Of U P And 2 Others (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-quashes-order-detaining-goods-nonaccompaniment-eway-bill.html</u> <u>Copyright © Taxguru.in</u></p>
<p>HC reduces penalty for minor lapses in E-way bill to Rs. 5000 from Rs. 18.96 Lakh [Dt. 12-02-2019] HC ने ई-वे बिल में मामूली चूक के लिए जुर्माना रुपये 18.96 लाख से घटाकर 5000 रुपये कर दिया। ।</p>	<p><u>Case Name : Tvl.R K Motors Vs State Tax Officer (Madras High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-reduces-penalty-minor-lapses-e-way-bill-rs-5000-rs-18-96-lakh.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Hc releases Ambulances which were detained for not having E-way bill [Dt. 28-07-2021] एचसी ने एम्बुलेंस जारी की जिन्हें ई-वे बिल नहीं होने के कारण रोक दिया गया था।</p>	<p><u>East India InfoTech Pvt. Ltd. Vs State of Tripura (Tripura High Court) -</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-releases-ambulances-detained-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>HC releases Detained Goods & Vehicle on Deposit of GST & Penalty [Dt. 09-01-2020] एचसी ने जीएसटी और जुर्माना जमा करने पर रोके गए सामान और वाहन को जारी किया</p>	<p><u>Case Name : Arya Traders Vs. State of Gujarat (Gujarat high court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-releases-detained-goods-vehicle-deposit-gst-penalty.html</u> <u>Copyright © Taxguru.in</u></p>
<p>HC releases goods detained on the ground of wrong classification of goods [Dt. 04-03-2020] एचसी माल के गलत वर्गीकरण के आधार पर हिरासत में लिए गए माल को रिहा करता है।</p>	<p><u>Case Name : Daily Fresh Fruits India Private Limited. Vs Asst. State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-releases-goods-detained-ground-wrong-classification-goods.html</u> <u>Copyright © Taxguru.in</u></p>
<p>HC releases goods seized for difference of date in tax invoice & E-way Bill on furnishing of security [Dt. 15-05-2019] एचसी ने कर चालान और ई-वे बिल में तारीख के अंतर के लिए सुरक्षा प्रस्तुत करने पर जब्त माल जारी किया</p>	<p><u>Case Name : M/s. Ganga Industries Vs Union of India (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-releases-goods-seized-difference-date-tax-invoice-e-way-bill-furnishing-security.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>HC releases goods seized for writing wrong Tax Invoice No. on E-way Bill [Dt. 27-10-2018] HC ने ई-वे बिल पर गलत टैक्स इनवॉयस नंबर लिखने पर जब्त किया माल जारी किया</p>	<p><u>Case Name : Hindon Machinery Tools Vs State of U.P & Ors. (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-releases-goods-seized-writing-wrong-tax-invoice-no-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>
<p>HC releases Vehicle seized due to Expiry of E-Way Bill [Dt. 15-02-2018] ई-वे बिल में पते में गलती के लिए एचसी ने विभाग से मामूली जुर्माना लगाने को कहा</p>	<p><u>Case Name : Jaspreet Kalra Vs. Union Of India (High Court of Uttarakhand)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-releases-vehicle-seized-due-expiry-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Impose Minor Penalty for Mistake in Address in E-Way Bill : HC [HC ask dept to impose Minor Penalty] [Dt. 24-04-2022] ई-वे बिल में पते में गलती के लिए एचसी ने विभाग से मामूली जुर्माना लगाने को कहा</p>	<p><u>Technosteel Infraprojects Pvt. Vs The State Of Madhya Pradesh (Madhya Pradesh High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/hc-ask-dept-impose-minor-penalty-mistake-address-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>

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Decision of the Case	Case Name & Website links
<p>Imposition of penalty/ tax for failure to re-validate e-way bill without finding of evasion is unjustified [Dt. 17-08-2022] चोरी का पता लगाए बिना ई-वे बिल को फिर से मान्य करने में विफलता के लिए जुर्माना/कर लगाना अनुचित है</p>	<p>Sanskruithi Motors Vs Joint Commissioner (Kerala High Court) Read more at: https://taxguru.in/goods-and-service-tax/imposition-penalty-tax-failure-re-validate-e-way-bill-finding-evasion-unjustified.html Copyright © Taxguru.in</p>
<p>Imposes Rs. 10000 Penalty by HC & deletes penalty equal to tax amount for E-way Bill Expiry [HC deletes penalty equal to tax] [Dt. 09-03-2021] एचसी ने ई-वे बिल की समाप्ति के लिए कर राशि के बराबर जुर्माना हटा दिया और रुपये 10000 जुर्माना लगाया।</p>	<p>Case Name : M/S Sri Gopikrishna Infrastructure Pvt.Ltd Vs The State of Tripura and Ors (Tripura High Court) Read more at: https://taxguru.in/goods-and-service-tax/hc-deletes-penalty-equal-tax-amount-e-way-bill-expiry-imposes-rs-10000-penalty.html Copyright © Taxguru.in</p>
<p>Maximum Penalty of Rs. 1000 for Minor clerical error in E-way Bill [Dt. 09-03-2021] अधिकतम जुर्माना रु.1000 ई-वे बिल में मामूली लिपिकीय त्रुटि के लिए</p>	<p>Case Name : Tirthamoyee Aluminium Products Vs. State of Tripura (High Court of Tripura) Read more at: https://taxguru.in/goods-and-service-tax/maximum-penalty-rs-1000-minor-clerical-error-e-way-bill.html Copyright © Taxguru.in</p>

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Decision of the Case	Case Name & Website links
<p>Mere difference in Address in Invoice & E-way Bill not justify detention of Goods -[It is only a clerical mistake and is not a serious mistake] [Dt. 31-01-2020] चालान और ई-वे बिल में पते में अंतर मात्र माल की रोक को सही नहीं ठहराता है</p>	<p><u>Case Name : M.R. Traders Vs Assistant State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/mere-difference-address-invoice-e-way-bill-justify-detention-goods.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Mere E way bill Expiry not amount as intention to evade taxes- [Dt. 20-08-2022] मात्र ई-वे बिल की समाप्ति राशि कर चोरी करने के इरादे के रूप में नहीं है-</p>	<p><u>Hero Steel Limited Vs Assistant Commissioner State Taxes & Excise-cum-Proper Officer (GST Appellate Authority)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-expiry-amount-intention-evade-taxes.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Minor penalty for Minor mistake in e-way bill: GST Appellate Authority [Dt. 07-12-2019] ई-वे बिल में मामूली गलती के लिए मामूली जुर्माना: जीएसटी अपीलिय प्राधिकारी</p>	<p><u>Case Name : M/s K.B Enterprises Vs Assistant Commissioner (GST Appellate Authority,Himachal Pradesh)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/minor-penalty-minor-mistake-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Mistake of two digits of vehicle no. in invoice & E-way bill is typographic error [Dt. 14-02-2020] गाड़ी नंबर के दो अंको की गलती चालान और ई-वे बिल में टाइपोग्राफिक त्रुटि है</p>	<p><u>Case Name : M/s Mahalakshmi Packagers Manufacture Vs ACST&E-cum-Proper Officer (GST Appellate Authority, Himachal Pradesh)</u></p> <p>Read more at: <u>https://taxguru.in/goods-and-service-tax/mistake-digits-vehicle-invoice-eway-bill-typographic-error.html</u></p> <p><u>Copyright © Taxguru.in</u></p>
<p>Multiple invoices under one E-way Bill: HC releases Goods on Simple Bond [Dt. 11-02-2019] एक ई-वे बिल के तहत कई चालान: एचसी ने साधारण बॉन्ड पर सामान जारी किया</p>	<p><u>Case Name : Stove Kraft Pvt. Limited Vs The Assistant State Tax Officer (Kerala High Court)</u></p> <p>Read more at: <u>https://taxguru.in/goods-and-service-tax/multiple-invoices-one-e-way-bill-hc-releases-goods-simple-bond.html</u></p> <p><u>Copyright © Taxguru.in</u></p>
<p>No Denial of ITC if transactions were genuine & supplier registration cancelled thereafter- HC [Dt. 16-11-2021] यदि लेनदेन वास्तविक थे और उसके बाद आपूर्तिकर्ता पंजीकरण रद्द कर दिया गया था तो आईटीसी से कोई इनकार नहीं- एचसी</p>	<p><u>Case Name : LGW Industries Limited & Ors. Vs Union of India & Ors. (Calcutta High Court)</u></p> <p>Read more at: <u>https://taxguru.in/goods-and-service-tax/denial-itc-transactions-genuine-supplier-registration-cancelled-hc.html</u></p> <p><u>Copyright © Taxguru.in</u></p>

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Decision of the Case	Case Name & Website links
<p>No detention of goods for mere mismatch in Value in e-way bill [Dt. 25-11-2020] ई-वे बिल में मूल्य में केवल बेमेल के लिए माल की कोई रोक नहीं है</p>	<p><u>Case Name : P. H. Muhammad Kunju And Brothers Vs Assistant State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/detention-good-mere-mismatch-value-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>
<p>No detention of goods & vehicle on value of goods being less than MRP [Dt. 16-03-2020] एमआरपी से कम मूल्य के माल पर माल और वाहन को नहीं रोका जा सकता है</p>	<p><u>K.P. Sugandh Ltd. Vs State Of Chhattisgarh Through Secretary (Chhattisgarh High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/no-detention-of-goods-and-vehicle-on-value-of-goods-being-less-than-mrp.html</u> <u>Copyright © Taxguru.in</u></p>
<p>No detention of goods under GST for undervaluation in invoice [Dt. 16-03-2020] चालान में अवमूल्यन के लिए जीएसटी के तहत माल की कोई रोक नहीं</p>	<p><u>Case Name : K. P. Sugandh Ltd. Vs State Of Chhattisgarh (Chhattisgarh High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/detention-goods-gst-undervaluation-invoice.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>No detention of goods for mere non-mention of Tax payment details on E-Way Bill [Dt. 12-08-2020] ई-वे बिल पर कर भुगतान विवरण का उल्लेख न करने के लिए माल की कोई रोक नहीं है</p>	<p><u>Case Name : M.S. Steel and Pipes Vs Asst. State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/detention-goods-mere-mention-tax-payment-details-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>
<p>No detention of Goods in Transit for alleged Wrong Classification [Dt. 13-10-2020] कथित गलत वर्गीकरण के लिए पारगमन में माल की कोई रोक नहीं है</p>	<p><u>Asharaf Ali K. H. Vs Assistant State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/detention-goods-transit-alleged-wrong-classification.html</u> <u>Copyright © Taxguru.in</u></p>
<p>No penalty for expiry of e-way bill if no intention to evade tax [Dt. 01-03-2022] टैक्स चोरी करने का इरादा नहीं तो ई-वे बिल की समाप्ति पर कोई जुर्माना नहीं</p>	<p><u>Case Name : Ashok Kumar Sureka Vs Assistant Commissioner (Calcutta High Court)</u> <u>Read more at: https://taxguru.in/income-tax/penalty-expiry-e-way-bill-intention-evade-tax.html</u> <u>Copyright © Taxguru.in</u></p>

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Decision of the Case	Case Name & Website links
<p>No penalty for mere clerical error in E way Bill: GST Appellate Authority [Dt. 31-10-2019] ई-वे बिल में केवल लिपिकीय त्रुटि के लिए कोई जुर्माना (दंड) नहीं: जीएसटी अपीलीय प्राधिकारी</p>	<p><u>Case Name : Goodwear Fashions (P) Ltd. vs. Assistant Commissioner, Mobile Squad, Rudrapur (Uttarakhand GST Appellate Authority)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/penalty-mere-clerical-error-e-way-bill-gst-appellate-authority.html</u> <u>Copyright © Taxguru.in</u></p>
<p>No penalty for non-transportation of goods within validity of E way bill due to agitation & blocked traffic: SC [Dt. 22-01-2022] आंदोलन और अवरुद्ध यातायात के कारण ई-वे बिल की वैधता के भीतर माल का परिवहन न करने पर कोई जुर्माना (दंड) नहीं: SC</p>	<p><u>Assistant Commissioner (ST) & Ors. Vs Satyam Shivam Papers Pvt. Limited (Supreme Court of India) -</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/penalty-non-transportation-goods-validity-e-way-bill-agitation-blocked-traffic-sc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>No penalty for vehicle movement in wrong direction due to Human Error [GST : No penalty for...] [Dt. 30-06-2022] मानवीय त्रुटि के कारण गलत दिशा में वाहन चलाने पर कोई जुर्माना नहीं</p>	<p><u>Transways India Transport Vs Joint Commissioner of Commercial Taxes (Appeals) (Karnataka High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/gst-penalty-vehicle-movement-wrong-direction-human-error.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>No seizure if waybill produced after interception but before the seizure In the case of Modern Traders Vs State of UP, Writ Tax No. 763 of 2018, the Allahabad high court held that when the e-way bill was produced on the same day of the interception of goods along with documents indicating payment of GST, however before the seizure order is passed, there is no justification for passing orders of seizure and levy of penalty.</p> <p>इंटरसेप्शन के बाद लेकिन जब्ती से पहले पेश किए जाने पर कोई जब्ती नहीं। मॉडर्न ट्रेडर्स बनाम स्टेट ऑफ यूपी, 2018 के रिट टैक्स नंबर 763 के मामले में, इलाहाबाद उच्च न्यायालय ने माना कि जब ई-वे बिल उसी दिन पेश किया गया था। जीएसटी के भुगतान का संकेत देने वाले दस्तावेजों के साथ माल का अवरोधन, हालांकि जब्ती आदेश पारित होने से पहले, जब्ती के आदेश पारित करने और जुर्माना लगाने का कोई औचित्य नहीं है।</p>	<p><u>Modern Traders Vs State of UP, Writ Tax No. 763 of 2018, the Allahabad high court</u></p> <p><u>Read more at: https://taxguru.in/goods-and-service-tax/issues-relating-eway-bill-important-case-laws-e-way-bill.html</u></p> <p><u>Copyright © Taxguru.in</u></p>
<p>No Set Formula for Offloading Consignment Truck: Telangana HC [Dt. 28-04-2021] खेप ट्रक को उतारने के लिए कोई निर्धारित फॉर्मूला नहीं: तेलंगाना HC</p>	<p><u>Case Name : Vijay Metal Vs Deputy Commercial Tax officer (Telangana High Court)</u></p> <p><u>Read more at: https://taxguru.in/goods-and-service-tax/no-set-formula-for-offloading-consignment-truck-telangana-hc.html</u></p> <p><u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>No Tax Evasion on Mere Non-Extension of Validity of E-Way Bill [Dt. 02-06-2021] ई-वे बिल की वैधता का विस्तार न करने पर कोई कर चोरी नहीं</p>	<p><u>Case Name : Satyam Shivam Papers Pvt. Ltd. Vs Asst. Commissioner ST and 4 Others (Telangana High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/mere-non-extension-validity-e-way-bill-doesnt-amount-tax-evasion-telangana-high-court.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Non-filing of Part-B of E-way bill: HC orders release of goods on furnishing of security [Dt. 06-11-2018] ई-वे बिल का पार्ट-बी दाखिल न करना: एचसी ने जमानत देने पर माल छोड़ने का आदेश दिया</p>	<p><u>Case Name : New Shiva Transport Service Vs State of U.P. (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/non-filing-part-b-e-way-bill-hc-orders-release-goods-furnishing-security.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Not to block EWB Portal of petitioner till further order: HC [dt. 14 Oct 2020] अगले आदेश तक याचिकाकर्ता के ईडब्ल्यूबी पोर्टल को ब्लॉक नहीं करेंगे : हाईकोर्ट</p>	<p><u>Barak Valley Cements Ltd Vs Union of India (Gauhati High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/block-ewb-portal-petitioner-order-hc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Only Minor penalty imposable for Bonafide mistake in date on e-way bill [Dt. 24-04-2022] ई-वे बिल पर तारीख में वास्तविक गलती के लिए केवल मामूली जुर्माना लगाया जा सकता है</p>	<p><u>Greenlights Power Solutions Vs State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/corporate-law/minor-penalty-imposable-bonafide-mistake-date-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Out of two e-way bills validity of one expired – Conditional release by Tripura HC [Detention under GST: Out of two e-way bills] [Dt. 30-06-2021] दो ई-वे बिलों में से एक की वैधता समाप्त हो गई - त्रिपुरा एचसी द्वारा सशर्त रिलीज</p>	<p>Case Name : ATC Supply Chain Solution Pvt. Ltd. Vs. The State of Tripura & Ors (Tripura High Court)</p> <p>Read more at: https://taxguru.in/goods-and-service-tax/detention-gst-way-bills-validity-expired-conditional-release-tripura-hc.html</p> <p>Copyright © Taxguru.in</p>
<p>Part B' of GST e-way bill- not required if distance is less than 50 KM [Dt. 12-06-2018] जीएसटी ई-वे बिल का पार्ट-बी- 50 KM से कम दूरी होने पर जरूरी नहीं ।</p>	<p>Case Name : Rivigo Services (P.) Ltd. Vs State of U.P. (Allahabad High Court)</p> <p>Read more at: https://taxguru.in/goods-and-service-tax/part-b-of-gst-e-way-bill-not-required-if-distance-is-less-than-50-km.html</p> <p>Copyright © Taxguru.in</p>
<p>Penalty by State for e-way bill without any Authority to issue e-way bill not sustainable [Dt. 13-04-2018] ई-वे बिल जारी करने के लिए किसी प्राधिकरण के बिना ई-वे बिल के लिए राज्य द्वारा जुर्माना टिकाऊ नहीं है</p>	<p>Satyendra Goods Transport Corp. Vs State of U.P. & ors. (Allahabad High Court)</p> <p>Read more at: https://taxguru.in/goods-and-service-tax/penalty-state-e-way-bill-without-authority-issue-e-way-bill-not-sustainable.html</p> <p>Copyright © Taxguru.in</p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Penalty cannot be imposed for mere delay in producing E-Way Bill: Allahabad High Court [Dt. 22-12-2017] ई-वे बिल पेश करने में सिर्फ देरी के लिए जुर्माना नहीं लगाया जा सकता: इलाहाबाद हाई कोर्ट</p>	<p><u>Case Name : M/S Raj Iron & Building Materials Vs. Union Of India (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/penalty-cannot-be-imposed-for-mere-delay-in-producing-e-way-bill-allahabad-high-court.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Penalty cannot be levied for Genuine Human Errors in E-Way Bill [Dt. 04-12-2018] ई-वे बिल में वास्तविक मानवीय त्रुटियों के लिए जुर्माना नहीं लगाया जा सकता है</p>	<p><u>Case Name : Rai Prexim India Private Limited Vs State Of Kerala (High Court Kerala)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/penalty-cannot-levied-genuine-human-errors-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Penalty equal to tax amount cannot be imposed for Section 122(xiv) Breach [See GST : Penalty equal to tax amount cannot ...] [Dt. 07-01-2021] धारा 122(xiv) उल्लंघन के लिए कर राशि के बराबर जुर्माना नहीं लगाया जा सकता है।</p>	<p><u>Case Name : Gopikrishna Infrastructure Pvt. Ltd. Vs State of Tripura (Tripura High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/gst-penalty-equal-tax-amount-imposed-section-122xiv-breach.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Penalty imposed ignoring updated e-way bill is unsustainable [Dt. 14-02-2020] अपडेटेड ई-वे बिल को नज़रअंदाज़ करने पर लगाया गया जुर्माना टिकाऊ नहीं है</p>	<p><u>Case Name : On Dutt S/o Shri Bal Krishan Vs ACST&E-cum-Proper Officer (GST Appellate Authority, Himachal Pradesh)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/penalty-imposed-ignoring-corrected-updated-e-way-bill-unsustainable.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Penalty Maximum of Rs. 1,000 for Minor clerical error in E-way Bill [Maximum Penalty] [Dt. 09-03-2021] जुर्माना अधिकतम रु. 1,000 ई-वे बिल में मामूली लिपिकीय त्रुटि के लिए</p>	<p><u>Case Name : Tirthamoyee Aluminium Products Vs. State of Tripura (High Court of Tripura)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/maximum-penalty-rs-1000-minor-clerical-error-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Penalty not justified for mere expiry of E-Way bill when all other documents in order [Dt. 11-02-2020] ई-वे बिल की समाप्ति के लिए जुर्माना उचित नहीं है जब अन्य सभी दस्तावेज क्रम में हों</p>	<p><u>Case Name : Bhushan Power & Steel Limited Vs Asst. Commissioner State Taxes & Excise (GST Appellate Authority, Himachal Pradesh)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/penalty-not-justified-mere-expiry-e-way-bill-all-other-documents-order.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Penalty not justified merely for mentioning document No. instead of Invoice No. in E way bill [Dt. 27-09-2021] ई-वे बिल में चालान संख्या के बजाय केवल दस्तावेज संख्या का उल्लेख करने के लिए दंड उचित नहीं है</p>	<p><u>Case Name : Neelmetal Products Ltd. SIDCUL Pantnagar Vs Commissioner State Tax (Joint Commissioner (Appeal), State Tax, Haldani)</u></p> <p><u>Read more at: https://taxguru.in/goods-and-service-tax/penalty-justified-merely-mentioning-document-instead-invoice-e-way-bill.html</u></p> <p><u>Copyright © Taxguru.in</u></p>
<p>Penalty order can be appealed before Appellate Authority [E-WAY BILL -Penalty order can...] [Dt. 05-11-2018] ई-वे बिल-जुर्माने के आदेश के खिलाफ अपीलीय प्राधिकारी के समक्ष अपील की जा सकती है</p>	<p><u>Case Name : Air Transport Corporation (Assam) (P.) Ltd. Vs. State of U.P. (Allahabad High Court)</u></p> <p><u>Read more at: https://taxguru.in/goods-and-service-tax/e-way-bill-penalty-order-appealed-appellate-authority.html</u></p> <p><u>Copyright © Taxguru.in</u></p>
<p>Perishable Goods in Transit Can't Seized, if applicable IGST paid with valid E-way Bill & Invoice [Dt. 19-08-2020] वैध ई-वे बिल और चालान के साथ भुगतान किए गए आईजीएसटी लागू होने पर पारगमन में खराब होने वाले सामान को जब्त नहीं किया जा सकता है</p>	<p><u>Case Name : Venkateshvara Logistics Fleet Owners and Transport Contractors Vs Assistant Commissioner (Karnataka High Court)</u></p> <p><u>Read more at: https://taxguru.in/goods-and-service-tax/perishable-goods-transit-seized-applicable-igst-paid-valid-e-way-bill-invoice.html</u></p> <p><u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Procedural lapse in E-Way Bil No Intention to Evade Tax Penalty Deleted [Dt. 14-02-2020] ई-वे बिल में प्रक्रियागत चूक टैक्स से बचने का कोई इरादा नहीं जुर्माना हटाया गया</p>	<p><u>Case Name : In Re Om Dutt S/O Shri Bal Krishan (GST Appellate Authority, Himachal Pradesh)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/procedural-lapse-e-way-bil-intention-evade-tax-penalty-deleted.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Release detained goods on compliance of GST Rules: HC [E-WAY BILL- Release detained] [Dt. 08-06-2018] जीएसटी नियमों के अनुपालन पर हिरासत में लिया गया सामान छोड़ें: एचसी</p>	<p><u>Case Name : Berger Paints India Ltd. Vs Assistant State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/release-goods-detained-compliance-gst-rules-hc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Release Goods / Vehicles on Simple Bond, no need to furnish bank guarantee: HC [Dt. 31-01-2020] सामान/वाहन को साधारण बांड पर छोड़ें, बैंक गारंटी देने की कोई आवश्यकता नहीं: HC</p>	<p><u>Umiya Enterprise Vs Assistant State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/release-goods-vehicles-simple-bond-need-furnish-bank-guarantee-hc.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Release goods and vehicle on payment of 25% of tax amount- HC [GST-Release goods] [Dt. 03-09-2020] टैक्स राशि का 25% भुगतान करने पर माल और वाहन छोड़ें- HC</p>	<p><u>Case Name : Balaji Steel Rolling Mills Ltd. Vs State of Tripura (Tripura High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/gst-release-goods-vehicle-payment-25-per-cent-tax-amount-hc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Release goods and vehicle on payment of tax amount- HC [GST-Release goods] [Dt.] टैक्स राशि के भुगतान पर माल और वाहन छोड़ें- HC</p>	<p><u>Case Name : Siddhali Stone Gallery Vs State of Gujarat (Gujarat High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/gst-release-goods-vehicle-payment-tax-amount-hc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Release goods despite expiry of E-way bill on furnishing of Bank Guarantee for Tax & Penalty [Dt. 08-11-2019] कर और दंड के लिए बैंक गारंटी प्रस्तुत करने पर ई-वे बिल की समाप्ति के बावजूद माल जारी करें।</p>	<p><u>Case Name : National Steel Agencies Vs Asst.State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/release-goods-despite-expiry-e-way-bill-furnishing-bank-guarantee-tax-penalty.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Release Vehicle & Goods on Furnishing of Indemnity Bond: HC [Dt. 05-06-2020] क्षतिपूर्ति बांड प्रस्तुत करने पर वाहन और सामान जारी करें: HC</p>	<p><u>Case Name : Sri Gopikrishna Infrastructure Pvt. Ltd Vs. The State of Tripura and ors (High Court of Tripura)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/release-vehicle-goods-furnishing-indemnity-bond-hc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Restore e-way Bill facility for filing of GST returns: NCLT [Dt. 27-01-2020] जीएसटी रिटर्न दाखिल करने के लिए ई-वे सुविधा बहाल करें: एनसीएलटी</p>	<p><u>Case Name : Abhijit Guhathakurta R.P. for the 13 Videocon Group Companies Vs Central Goods & Services Department (National Company Law Tribunal)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/restore-e-way-facility-filing-gst-returns-nclt.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Rule 138(5) not applies to goods transported from one state to another state [Dt. 19-01-2021] नियम 138(5) एक राज्य से दूसरे राज्य में ले जाने वाले माल पर लागू नहीं होता है</p> <p>[Rule 138(5) : Where the goods are transferred from one conveyance to another, the consignor 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 Part B of FORM GST EWB-01:</p> <p>Provided that where the goods are transported for a distance of <u>upto fifty kilometers within the State</u> in the e-way bill]</p>	<p>Case Name : UP and UP Elevators Vs State of Kerala (Kerala High Court)</p> <p>Read more at: https://taxguru.in/goods-and-service-tax/rule-1385-applies-goods-transported-one-state-another-state.html</p> <p>Copyright © Taxguru.in</p>
<p>Rule not prescribe for cancellation of e-way bill if no transportation of goods is made within 24 Hours [Dt. 18-01-2021] 24 घंटे के भीतर माल का परिवहन नहीं करने पर ई-वे बिल रद्द करने का नियम निर्धारित नहीं है</p>	<p>Case Name : Anandeshwar Traders Vs State Of U.P. (Allahabad High Court)</p> <p>Read more at: https://taxguru.in/goods-and-service-tax/rule-prescribe-cancellation-e-way-bill-transportation-goods-made-24-hours.html</p> <p>Copyright © Taxguru.in</p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Section 107(7) Appellant paid 10% of remaining taxes – Recovery proceeding deemed to be stayed [GST Section 107(7) Appellant ..] [Dt. 11-11-2019] धारा 107(7) अपीलकर्ता ने शेष करों का 10% भुगतान किया - वसूली कार्यवाही रोकी गई समझी गई ।</p>	<p>Case Name : Smeara Enterprises Vs State Tax Officer (Kerala High Court) Read more at: https://taxguru.in/goods-and-service-tax/gst-section-1077-appellant-paid-10-per-cent-remaining-taxes-recovery-proceeding-deemed-stayed.html Copyright © Taxguru.in</p>
<p>Section 129(1)(b) applies to transporter as person interested in goods [GST : Section 129(1)(b) applies ...] [Dt. 04-02-2019] धारा 129(1)(बी) माल में रुचि रखने वाले व्यक्ति के रूप में ट्रांसपोर्टर पर लागू होती है</p>	<p>Case Name : Daily Express Vs Assistant State Tax Office (Kerala High Court) Read more at: https://taxguru.in/goods-and-service-tax/gst-section-1291b-applies-transporter-person-interested-goods.html Copyright © Taxguru.in</p>
<p>Seized Vehicle along with Goods released on satisfaction of Rule 140 Requirement [Dt. 09-01-2020] नियम 140 की आवश्यकता की संतुष्टि पर जारी किए गए माल के साथ जब्त वाहन। / [नियम 140 आवश्यकता की पूर्ति पर छोड़ा गया माल सहित जब्त वाहन]</p>	<p>Case Name : AK Overseas Vs. State of U.P. & Ors. (Allahabad High Court) Read more at: https://taxguru.in/goods-and-service-tax/seized-vehicle-goods-released-satisfaction-rule-140-requirement.html Copyright © Taxguru.in</p>

Case law for E-way bills under GST
Compiled by GHANSHYAM UPADHYAY

Decision of the Case	Case Name & Website links
<p>Seizure of goods for expiry of e-way bill, expired after detention not justified [Dt. 22-11-2018] ई-वे बिल की एक्सपायरी के लिए माल की जब्ती, बंदी के बाद एक्सपायरी न्यायोचित नहीं।</p>	<p>Case Name : Timexo Fasteners India (P.) Ltd. Vs State of U.P. (Allahabad High Court) Read more at: https://taxguru.in/goods-and-service-tax/seizure-goods-expiry-e-way-bill-expired-after-detention-not-justified.html Copyright © Taxguru.in</p>
<p>Seizure of goods for mere Non-mentioning of Vehicle No. in E-Way Bill is illegal [Dt. 05-05-2018] ई-वे बिल में केवल वाहन संख्या का उल्लेख न करने के लिए माल की जब्ती अवैध है</p>	<p>Case Name : VSL Alloys (India) Pvt. Ltd. Vs State Of U.P. And Another (Allahabad High Court) Read more at: https://taxguru.in/goods-and-service-tax/seized-of-goods-for-mere-non-mentioning-of-vehicle-no-in-e-way-bill-is-illegal.html Copyright © Taxguru.in</p>
<p>Seizure of goods merely for partly wrong Truck No. on E-way Bill is harassment of dealer: HC [Dt. 02-11-2018] ई-वे बिल पर केवल आंशिक रूप से गलत ट्रक नंबर के लिए माल की जब्ती डीलर का उत्पीड़न है: HC</p>	<p>Case Name : Rajavat Steels Vs State of U.P. Ashok Kumar, J. (Allahabad High Court) Read more at: https://taxguru.in/goods-and-service-tax/seizure-goods-partly-wrong-truck-no-e-way-bill-harassment-dealer-hc.html Copyright © Taxguru.in</p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Seizure of goods not justified if defects in E-way Bill not subsist on the date of passing of order of detention [Dt. 27-11-2020] यदि ई-वे बिल में दोष निरोध के आदेश के पारित होने की तिथि पर मौजूद नहीं है तो माल की जब्ती उचित नहीं है।</p>	<p><u>Case Name : Suraj Hitech Pvt Ltd Vs Assistant State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/seizure-goods-justified-defects-e-way-bill-subsist-passing-order-detention.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Seizure of goods for E-way bill illegal, if seized before time fixed to reply [Dt. 02-11-2018] ई-वे बिल के लिए माल की जब्ती अवैध, यदि समय से पहले जब्त किया गया तो जवाब देने के लिए तय</p>	<p><u>Case Name : Singh Tyres Vs State Of U.P. And Another (High Court Allahabad)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/seizure-goods-e-way-bill-illegal-seized-time-fixed-reply.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Shifting of Goods by other vehicle due to breakdown- Penalty despite vehicle no. updation unsustainable [E-WAY BILL -Shifting of Goods....] [Dt. 14-02-2020] ब्रेकडाउन के कारण अन्य वाहन द्वारा माल का स्थानांतरण - वाहन संख्या अद्यतन के बावजूद जुर्माना नहीं चल सकता है</p>	<p><u>Case Name : Integrated Constructive Solutions Vs Vs ACST&E-cum-Proper Officer (GST Appellate Authority, Himachal Pradesh)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/eway-bill-shifting-goods-vehicle-due-breakdown-penalty-vehicle-updation-unsustainable.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
Compiled by GHANSHYAM UPADHYAY

Decision of the Case	Case Name & Website links
<p>State Govt. can prescribe documents for goods till e-way bill become applicable: HC [Dt. 02-08-2018] राज्य सरकार ई-वे बिल लागू होने तक माल के लिए दस्तावेज लिख सकते हैं: एचसी</p>	<p><u>Case Name : U.P. Kar Adhivakta Sangthan (Regd.) Vs State of U.P. (Allahabad High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/state-govt-can-prescribe-documents-for-goods-till-e-way-bill-become-applicable-hc.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Tax authorities to detain goods only in the case of deliberate tax evasion and not for technical or minor defects [Dt. 06-09-2021] कर अधिकारियों को केवल जानबूझकर कर चोरी के मामले में माल को रोकना है न कि तकनीकी या मामूली दोषों के लिए।</p>	<p><u>Case Name : NE Equipment Solutions Pvt. Ltd. Vs State of Tripura and others (Tripura High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/tax-authorities-clear-distinction-deliberate-tax-evasion-technical-minor-defects.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Typographic error in entering distance in E-way bill is minor mistake: HC [Dt. 11-02-2020] ई-वे बिल में दूरी दर्ज करने में टाइपोग्राफिक त्रुटि एक छोटी सी गलती है: HC</p>	<p><u>Case Name : Godrej Consumer Products Ltd. Vs ACST&E-Cum (GST Appellate Authority)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/typographic-error-entering-distance-e-way-bill-minor-mistake-hc.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Unblocking of E-way bill possible only on payment of due tax [Dt. 31-01-2020] देय कर के भुगतान पर ही संभव है ई-वे बिल को अनब्लॉक करना</p>	<p><u>Case Name : P.M. Saleem Vs State of Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/unblocking-e-way-bill-possible-only-payment-due-tax.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Validity of Unloading of goods after expiry of E-way bill which reached destination before expiry of E-way Bill [Dt. 20-11-2020] ई-वे बिल की समाप्ति के बाद गंतव्य पर पहुंचने वाले ई-वे बिल की समाप्ति के बाद माल की अनलोडिंग की वैधता</p>	<p><u>Case Name : Hemanth Motors Vs State of Karnataka (Karnataka High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/validity-unloading-goods-expiry-e-way-bill-reached-destination-expiry-e-way-bill.html</u> <u>Copyright © Taxguru.in</u></p>
<p>Value of All Invoices in a Consignment Relevant For E-Way Bill Generation [Dt. 21-12-2020] ई-वे बिल जनरेशन के लिए प्रासंगिक एक कंसाइनमेंट में सभी चालानों का मूल्य</p>	<p><u>Case Name : Bon Cargos Private Limited Vs Assistant State Tax Officer (Kerala High Court)</u> <u>Read more at: https://taxguru.in/goods-and-service-tax/value-invoices-consignment-relevant-e-way-bill-generation.html</u> <u>Copyright © Taxguru.in</u></p>

Case law for E-way bills under GST
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Decision of the Case	Case Name & Website links
<p>Vehicle cannot be detained due to <u>expiry of second e-way bill when first e-way bill is valid</u> [Dt. 08-06-2022] पहला ई-वे बिल वैध होने पर दूसरे ई-वे बिल की समाप्ति के कारण वाहन को रोका नहीं जा सकता है</p>	<p>Assistant Commissioner Vs Ashok Kumar Sureka (Calcutta High Court) Read more at: https://taxguru.in/goods-and-service-tax/vehicle-detained-due-expiry-e-way-bill-e-way-bill-valid.html Copyright © Taxguru.in</p>
<p>Vehicle cannot be detained for mere Deficiency in Lorry Receipt [GST : Vehicle cannot ...] [Dt. 14-04-2019] केवल लॉरी रसीद में कमी के लिए वाहन को रोका नहीं जा सकता</p>	<p>Case Name : F S Enterprise Vs State of Gujarat (Gujarat High Court) Read more at: https://taxguru.in/goods-and-service-tax/gst-vehicle-detained-mere-deficiency-lorry-receipt.html Copyright © Taxguru.in</p>
<p>Vehicle cannot be seized For Want of Second E-Way Bill if First Was Valid [GST : Vehicle cannot be siezed ...] [Dt. 04-06-2022] दूसरे ई-वे बिल के अभाव में वाहन को जब्त नहीं किया जा सकता है यदि पहला वैध था</p>	<p>Assistant Commissioner Vs Ashok Kuamr Sureka (Calcutta High Court) Read more at: https://taxguru.in/goods-and-service-tax/gst-vehicle-seized-want-second-e-way-bill-first-e-way-bill-valid.html Copyright © Taxguru.in</p>

Case law for E-way bills under GST
Compiled by GHANSHYAM UPADHYAY

Decision of the Case	Case Name & Website links
<p>Vehicle carrying goods ought not to be stopped/seized by authorities for expiry of E-way bill [Dt. 18-04-2022] माल ढोने वाले वाहनों को ई-वे बिल की अवधि समाप्त होने पर अधिकारियों द्वारा रोका/जब्त नहीं किया जाना चाहिए</p>	<p>Podder & Podder Industries Private Limited Vs The State of Tripura and others (Tripura High Court) Read more at: https://taxguru.in/goods-and-service-tax/vehicle-carrying-goods-stopped-seized-authorities-expiry-e-way-bill.html Copyright © Taxguru.in</p>
<p>Vehicle Seized with Goods Released on complying CGST Rule 140 [Dt. 09-01-2020] सीजीएसटी नियम 140 का पालन करने पर छोड़ा गया माल सहित वाहन जब्त [Rule 140. Bond and security for release of seized goods–(1) The seized goods may be released on a provisional basis upon execution of a bond for the value of the goods]</p>	<p>Case Name : A K Overseas Vs State Of U.P and 2 Others (Allahabad High Court) Read more at: https://taxguru.in/goods-and-service-tax/vehicle-seized-goods-released-complying-cgst-rule-140.html Copyright © Taxguru.in</p>

CBEC-20/16/03/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 13th April, 2018

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)/The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances –Reg.

Sub-section (1) of section 68 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”) stipulates that the person in charge of a conveyance carrying any consignment of goods of value exceeding a specified amount shall carry with him the documents and devices prescribed in this behalf. Sub-section (2) of the said section states that the details of documents required to be carried by the person in charge of the conveyance shall be validated in such manner as may be prescribed. Sub-section (3) of the said section provides that where any conveyance referred to in sub-section (1) of the said section is intercepted by the proper officer at any place, he may require the person in charge of the conveyance to produce the documents for verification, and the said person shall be liable to produce the documents and also allow the inspection of goods.

1.1 Rules 138 to 138D of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the “CGST Rules”) lay down, in detail, the provisions relating to e-way bills. As per the said provisions, in case of transportation of goods by road, an e-way bill is required to be generated before the commencement of movement of the consignment. Rule 138A of the CGST rules prescribes that the person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan, as the case may be; and in case of transportation of goods by road, he shall also carry a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

1.2 Section 129 of the CGST Act provides for detention, seizure and release of goods and conveyances in transit while section 130 of the CGST Act provides for the confiscation of goods or conveyances and imposition of penalty.

2. In this regard, various references have been received regarding the procedure to be followed in case of interception of conveyances for inspection of goods in movement and detention, seizure and release and confiscation of such goods and conveyances. In order to ensure uniformity in the implementation of the provisions of the CGST Act across all the field formations, the Board, in exercise of the powers conferred under section 168 (1) of the CGST Act, hereby issues the following instructions:

- (a) The jurisdictional Commissioner or an officer authorised by him for this purpose shall, by an order, designate an officer/officers as the proper officer/officers to conduct interception and inspection of conveyances and goods in the jurisdictional area specified in such order.
- (b) The proper officer, empowered to intercept and inspect a conveyance, may intercept any conveyance for verification of documents and/or inspection of goods. On being intercepted, the person in charge of the conveyance shall produce the documents related to the goods and the conveyance. The proper officer shall verify such documents and where, prima facie, no discrepancies are found, the conveyance shall be allowed to move further. An e-way bill number may be available with the person in charge of the conveyance or in the form of a printout, sms or it may be written on an invoice. All these forms of having an e-way bill are valid. Wherever a facility exists to verify the e-way bill electronically, the same shall be so verified, either by logging on to <http://mis.ewaybillgst.gov.in> or the Mobile App or through SMS by sending **EWBVER <EWB_NO>** to the mobile number **77382 99899** (For e.g. EWBVER 120100231897).
- (c) For the purposes of verification of the e-way bill, interception and inspection of the conveyance and/or goods, the proper officer under rule 138B of the CGST Rules shall be the officer who has been assigned the functions under sub-section (3) of section 68 of the CGST Act vide Circular No. 3/3/2017 – GST, dated 05.07.2017.
- (d) Where the person in charge of the conveyance fails to produce any prescribed document or where the proper officer intends to undertake an inspection, he shall record a statement of the person in charge of the conveyance in **FORM GST MOV-01**. In addition, the proper officer shall issue an order for physical verification/inspection of the conveyance, goods and documents in **FORM GST MOV-02**, requiring the person in charge of the conveyance to station the conveyance at the place mentioned in such order and allow the inspection of the goods. The proper officer shall, within twenty four hours of the aforementioned issuance of **FORM GST MOV-02**, prepare a report in **Part A** of **FORM GST EWB-03** and upload the same on the common portal.
- (e) Within a period of three working days from the date of issue of the order in **FORM GST MOV-02**, the proper officer shall conclude the inspection proceedings, either by himself or through any other proper officer authorised in this behalf. Where circumstances warrant such time to be extended, he shall obtain a written permission in **FORM GST MOV-03** from the Commissioner or an officer authorized by him, for extension of time beyond three working days and a copy of the order of extension shall be served on the person in charge of the conveyance.

- (f) On completion of the physical verification/inspection of the conveyance and the goods in movement, the proper officer shall prepare a report of such physical verification in **FORM GST MOV-04** and serve a copy of the said report to the person in charge of the goods and conveyance. The proper officer shall also record, on the common portal, the final report of the inspection in **Part B** of **FORM GST EWB-03** within three days of such physical verification/inspection.
- (g) Where no discrepancies are found after the inspection of the goods and conveyance, the proper officer shall issue forthwith a release order in **FORM GST MOV-05** and allow the conveyance to move further. Where the proper officer is of the opinion that the goods and conveyance need to be detained under section 129 of the CGST Act, he shall issue an order of detention in **FORM GST MOV-06** and a notice in **FORM GST MOV-07** in accordance with the provisions of sub-section (3) of section 129 of the CGST Act, specifying the tax and penalty payable. The said notice shall be served on the person in charge of the conveyance.
- (h) Where the owner of the goods or any person authorized by him comes forward to make the payment of tax and penalty as applicable under clause (a) of sub-section (1) of section 129 of the CGST Act, or where the owner of the goods does not come forward to make the payment of tax and penalty as applicable under clause (b) of sub-section (1) of the said section, the proper officer shall, after the amount of tax and penalty has been paid in accordance with the provisions of the CGST Act and the CGST Rules, release the goods and conveyance by an order in **FORM GST MOV-05**. Further, the order in **FORM GST MOV-09** shall be uploaded on the common portal and the demand accruing from the proceedings shall be added in the electronic liability register and the payment made shall be credited to such electronic liability register by debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the CGST Act.
- (i) Where the owner of the goods, or the person authorized by him, or any person other than the owner of the goods comes forward to get the goods and the conveyance released by furnishing a security under clause (c) of sub-section (1) of section 129 of the CGST Act, the goods and the conveyance shall be released, by an order in **FORM GST MOV-05**, after obtaining a bond in **FORM GST MOV-08** along with a security in the form of bank guarantee equal to the amount payable under clause (a) or clause (b) of sub-section (1) of section 129 of the CGST Act. The finalisation of the proceedings under section 129 of the CGST Act shall be taken up on priority by the officer concerned and the security provided may be adjusted against the demand arising from such proceedings.
- (j) Where any objections are filed against the proposed amount of tax and penalty payable, the proper officer shall consider such objections and thereafter, pass a speaking order in **FORM GST MOV-09**, quantifying the tax and penalty payable. On payment of such tax and penalty, the goods and conveyance shall be released forthwith by an order in **FORM GST MOV-05**. The order in **FORM GST MOV-09** shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the

electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the CGST Act.

- (k) In case the proposed tax and penalty are not paid within seven days from the date of the issue of the order of detention in **FORM GST MOV-06**, action under section 130 of the CGST Act shall be initiated by serving a notice in **FORM GST MOV-10**, proposing confiscation of the goods and conveyance and imposition of penalty.
- (l) Where the proper officer is of the opinion that such movement of goods is being effected to evade payment of tax, he may directly invoke section 130 of the CGST Act by issuing a notice proposing to confiscate the goods and conveyance in **FORM GST MOV-10**. In the said notice, the quantum of tax and penalty leviable under section 130 of the CGST Act read with section 122 of the CGST Act, and the fine in lieu of confiscation leviable under sub-section (2) of section 130 of the CGST Act shall be specified. Where the conveyance is used for the carriage of goods or passengers for hire, the owner of the conveyance shall also be issued a notice under the third proviso to sub-section (2) of section 130 of the CGST Act, proposing to impose a fine equal to the tax payable on the goods being transported in lieu of confiscation of the conveyance.
- (m) No order for confiscation of goods or conveyance, or for imposition of penalty, shall be issued without giving the person an opportunity of being heard.
- (n) An order of confiscation of goods shall be passed in **FORM GST MOV-11**, after taking into consideration the objections filed by the person in charge of the goods (owner or his representative), and the same shall be served on the person concerned. Once the order of confiscation is passed, the title of such goods shall stand transferred to the Central Government. In the said order, a suitable time not exceeding three months shall be offered to make the payment of tax, penalty and fine imposed in lieu of confiscation and get the goods released. The order in **FORM GST MOV-11** shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the CGST Act. Once an order of confiscation of goods is passed in **FORM GST MOV-11**, the order in **FORM GST MOV-09** passed earlier with respect to the said goods shall be withdrawn.
- (o) An order of confiscation of conveyance shall be passed in **FORM GST MOV-11**, after taking into consideration the objections filed by the person in charge of the conveyance and the same shall be served on the person concerned. Once the order of confiscation is passed, the title of such conveyance shall stand transferred to the Central Government. In the order passed above, a suitable time not exceeding three months shall be offered to make the payment of penalty and fines imposed in lieu of confiscation and get the conveyance released. The order in **FORM GST MOV-11** shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the CGST Act.

- (p) The order referred to in clauses (n) and (o) above may be passed as a common order in the said **FORM GST MOV-11**.
- (q) In case neither the owner of the goods nor any person other than the owner of the goods comes forward to make the payment of tax, penalty and fine imposed and get the goods or conveyance released within the time specified in **FORM GST MOV-11**, the proper officer shall auction the goods and/or conveyance by a public auction and remit the sale proceeds to the account of the Central Government.
- (r) Suitable modifications in the time allowed for the service of notice or order for auction or disposal shall be done in case of perishable and/or hazardous goods.
- (s) Whenever an order or proceedings under the CGST Act is passed by the proper officer, a corresponding order or proceedings shall be passed by him under the respective State or Union Territory GST Act and if applicable, under the Goods and Services Tax (Compensations to States) Act, 2017. Further, sub-sections (3) and (4) of section 79 of the CGST Act/respective State GST Acts may be referred to in case of recovery of arrears of central tax/State tax/Union territory tax.
- (t) The procedure narrated above shall be applicable *mutatis mutandis* for an order or proceeding under the IGST Act, 2017.
- (u) Demand of any tax, penalty, fine or other charges shall be added in the electronic liability ledger of the person concerned. Where no electronic liability ledger is available in case of an unregistered person, a temporary ID shall be created by the proper officer on the common portal and the liability shall be created therein. He shall also credit the payments made towards such demands of tax, penalty or fine and other charges by debiting the electronic cash ledger of the concerned person.
- (v) A summary of every order in **FORM GST MOV-09** and **FORM GST MOV-11** shall be uploaded electronically in **FORM GST-DRC-07** on the common portal.
3. The format of **FORMS GST MOV-01** to **GST MOV-11** are annexed to this Circular.
4. It is requested that suitable standing orders and trade notices may be issued to publicise the contents of this Circular.
5. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Board at an early date. Hindi version will follow.

(Upender Gupta)
Commissioner (GST)

GOVERNMENT OF INDIA

FORM GST MOV-01

**STATEMENT OF THE OWNER / DRIVER/ PERSON IN CHARGE
OF THE GOODS AND CONVEYANCE**

Statement of Sri _____ S/o _____ age _____ years, residing at _____ owner / driver / person- in- charge of the goods and conveyance bearing No. _____ (Vehicle Number) made before the _____ (Designation of the proper officer) on DD/MM/YYYY at _____ AM/PM at _____ (place).

Today, you have intercepted the above mentioned conveyance and after disclosing your identity, you have requested me to produce my credentials and the documents relating to the goods in movement for your verification.

In this regard, I hereby declare the following.

1. : Personal Details						
NAME						
FATHER'S NAME						
AGE:	Yrs	DL NO:		RTO		
Conveyance Registration No.			Engine No.		Chassis No.	
Proof of Identity						
ADDRESS						
Phone:				Email, If any		
2.Details of the transporter:						
NAME						
ADDRESS						
Phone:				Email		
3	I am the person-in-charge of the goods conveyance number			/	/	/
4	I am transporting the goods from			To		
5	I have	a) not produced any documents relating to the goods under transportation				
		b) produced the documents, recorded in the Annexure, relating to the goods under transportation, which I have duly certified and signed as correct.				

I hereby further declare that, except the documents mentioned in the Annexure to this statement **which have been** tendered to you, there are no other documents with me or in the conveyance relating to the goods in movement.

The facts recorded in this statement are as per the submissions made by me and the contents of the statement were explained to me once again in the _____ (language) which is known to me and I declare that the information furnished in this statement is true and correct and I have retained a copy of this statement.

“Before me”

(Owner/Driver/Person in charge)

Signature
Designation

ANNEXURE TO THE DEPONENT STATEMENT IN FORM GST MOV-01

PARTICULARS OF GOODS UNDER MOVEMENT- AS PER DOCUMENTS TENDERED									
S L. N O.	L R N O	LR DAT E	INVOIC E/ BOS/DC NO	INVOIC E/BOS/D C DATE	CONSI GNOR	CONSIG NEE	COMMODI TY	VALU E	EWB BILL NO, IF ANY
1	2	3	4	5	6	7	8	9	10

“Before me”

(Owner/Driver/Person in charge)

Signature
Designation

GOVERNMENT OF INDIA

FORM GST MOV-02

**ORDER FOR PHYSICAL VERIFICATION / INSPECTION OF THE
CONVEYANCE, GOODS AND DOCUMENTS**

The goods conveyance bearing No. / / / carrying _____ goods was intercepted by the undersigned _____(Designation of the officer), on / / at AM/PM at _____(Place). The owner/driver/person-in- charge of the goods conveyance has:

1. failed to tender any document for the goods in movement, or
2. tendered the documents mentioned in the Annexure to **FORM GST MOV-01** for verification.

Upon verification of the documents tendered, the undersigned is of the opinion that the inspection of the goods under movement is required to be done in accordance with the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with State/UT Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 for the following reasons.

	The owner / driver / person-in charge of the conveyance has not tendered any documents for the goods in movement
	<i>Prima facie</i> the documents tendered are found to be defective
	The genuineness of the goods in transit (its quantity etc) and/or tendered documents requires further verification
	E-Way bill not tendered for the goods in movement
	Others (Specify)

Hence, you are hereby directed,-

- (1) to station the conveyance carrying goods at _____(place) at your own risk and responsibility,
- (2) to allow and assist in physical verification and inspection of the goods in movement and related documents,
- (3) not to move the goods and conveyance from the place at which it is stationed until further orders and not to part with the goods in question.

Proper officer

To,
Sri.
Owner/Driver/Person-in-charge

Conveyance No: / / /

GOVERNMENT OF INDIA

**FORM GST MOV-03
ORDER OF EXTENTION OF TIME FOR INSPECTION BEYONF THREE
WORKING DAYS**

Order No.

The conveyance bearing No. _____ was intercepted by _____ (Designation of the officer) on _____ (date & time) at _____ (Place) and the same was directed to be stationed at _____ (place) for inspection by serving an Order in **FORM GST MOV-02** on the person in charge of the conveyance.

Now, the proper officer has requested for extension of time for conducting the inspection of the goods and conveyance for the following reasons:

The request of the proper officer has been examined and the same is found to be reasonable. The time period for conduct of inspection is hereby extended for a further period of _____ days.

The proper officer is hereby directed to serve a copy of this order on the person in charge of the conveyance.

JOINT/ADDL. COMMISSIONER

Place:

Date:

GOVERNMENT OF INDIA

FORM GST MOV-04

PHYSICAL VERIFICATION REPORT

Ref: FORM GST MOV-02 No._____ Dated

The physical verification of the goods conveyance bearing No._____ has been conducted in the presence of Shri_____ owner / person in charge of the goods vehicle. The details of the physical verification are as under:-

PHYSICAL VERIFICATION REPORT							
Date of Physical Verification							
Goods Conveyance number							
Name of the Transporter							
Sl. No	Transport Document/ LR No. & Date	Tendered Invoice / Documents No. & Date	Description of goods as per invoice including HSN code	Description of goods in the conveyance	Quantity as per invoice	Quantity as per physical verification	Diff.
1							
	Date:	Date:					
2							
	Date:	Date:					

I hereby declare that the physical verification of the goods and conveyance mentioned above has been conducted in my presence and I accept that the contents recorded in this report are true and correct.

Signature of the Owner /
Person in charge

Signature
Designation of the Proper Officer

ACKNOWLEDGEMENT :

I hereby duly declare that I have received a copy of the above report of physical verification.

Signature of the Owner /
Person in charge

GOVERNMENT OF INDIA

FORM GST MOV-05

RELEASE ORDER

Ref: FORM GST MOV-02 NO._____ **Dated**

1. The goods conveyance bearing No._____ carrying goods was inspected by me (name and designation) on_____ and on inspection, no discrepancy was noticed either in the documents or in the physical verification of goods.

or

2. The goods conveyance bearing No._____ carrying goods was inspected by me (name and designation) on _____ and after inspection, an order of detention was issued in **FORM GST MOV-06** on _____ and a notice in **FORM GST MOV-07** was served on the person in charge of the conveyance on _____ . The owner or person in charge of the conveyance has-

a. come forward and made the payment of tax and penalty as proposed and proceedings is drawn in this regard.

b. made the payment of tax and penalty as demanded in the order in **FORM GST MOV-09**.

c. come forward and furnished a bond in **FORM GST MOV-08** along with the bank guarantee for the amount equivalent to the tax and penalty proposed.

or

3. The goods conveyance bearing No._____ carrying goods was inspected by me (name and designation) on _____ and after inspection and following the due process, an order of confiscation of goods and conveyance was issued in **FORM GST MOV-11** and served on the owner/person in charge of the conveyance on _____. The owner/person-in-charge has come forward and made the payment of tax, penalty, fine in lieu of confiscation of goods and conveyance.

In view of the above, the goods and conveyance are hereby released on _____ at _____ AM/PM in good condition.

Signature

Designation of the Proper Officer,

ACKNOWLEDGEMENT :

I hereby duly declare that I have received a copy of the above order.

Signature of the Owner /
Person-in-charge

* Strike through whichever is not applicable

**GOVERNMENT OF INDIA
FORM GST MOV-06**

ORDER OF DETENTION UNDER SECTION 129 (1) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND THE STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 / UNDER SECTION 20 OF THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017

The goods conveyance bearing No. _____ was intercepted and inspected by the undersigned on _____ at _____ (place and time) AM/PM. At the time of interception, the owner/ driver/ person in charge of the goods/ conveyance is Shri _____

	the owner/ driver/ person in charge of the goods conveyance Shri _____ has not tendered any documents for the goods in movement
	<i>Prima facie</i> , the documents tendered are found to be defective
	The genuineness of the goods in transit (its quantity etc) and/or tendered documents requires further verification
	E-Way bill not tendered for the goods in movement
	Others (Specify)

For the above said reasons, an order for physical verification / inspection of the conveyance, goods and documents was issued in **FORM GST MOV-02** dated _____ and served on the owner/driver/person in charge of the conveyance. A physical verification and inspection of goods in movement was conducted on _____ by _____ (name and designation) in the presence of the owner/driver/person in charge of the conveyance Shri _____ and a report was drawn in **FORM GST MOV-04**. The following discrepancies were noticed.

Discrepancies noticed after physical verification of goods and conveyance	
	Mismatch between the goods in movement and documents tendered, the details of which are as under- a) ----- b) ----- c) -----
	Mismatch between E-Way bill and goods in movement, the details of which are as under- a) ----- b) ----- c) -----
	Goods not covered by valid documents, and the details are as under- a) -----

	b) ----- c) -----
	Others (Specify) a) ----- b) ----- c) -----

In view of the above discrepancies, the goods and conveyance are required to be detained for further proceedings. Hence, the goods and above conveyance are detained by the undersigned and the driver/person in charge of the conveyance is hereby directed to station the conveyance at _____(place) at his own risk and responsibility and not to part with any goods, till the issue of release order in **FORM GST MOV-05**.

Signature
Designation of the Proper Officer

To,
Shri _____
Driver/Person in charge
Vehicle/Conveyance No:
Address:

GOVERNMENT OF INDIA

FORM GST MOV- 07

NOTICE UNDER SECTION 129 (3) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND THE STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 / UNDER SECTION 20 OF THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017

The conveyance bearing No. _____ was intercepted by _____ (Name and Designation of the proper officer) on _____ (date) at _____ (time) at _____ (place). The statement of the driver/person in charge of the vehicle was recorded on _____ (date).

2. The goods in movement were inspected under the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State/ Union Territory Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 on _____ (date) and the following discrepancies were noticed.

(i)

(ii)

(iii)

3. In view of the above, the goods and the conveyance used for the movement of goods were detained under sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 and sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State/ Union Territory Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the Central Goods and Services Tax Act, 2017 by issuing an order of detention in **FORM GST MOV 06** and the same was served on the person in charge of the conveyance on _____ (date).

4. Sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods and conveyance detained on the payment of tax and penalty as under:

(i) the applicable tax and penalty equal to one hundred per cent of the tax payable on such goods, where the owner of the goods comes forward to pay such tax and penalty.

(ii) the applicable tax and penalty equal to the fifty per cent of the value of the goods reduced by the tax amount paid thereon under the Central Goods and Services Tax Act, 2017 and State/UT Goods and Services Tax Act calculated separately or the applicable tax and penalty equal to the value of the goods reduced by the tax amount paid thereon under the Integrated Goods and Services Tax Act, where the owner of the goods does not come forward to pay such tax and penalty.

5. Clause (c) of sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods upon furnishing of a security equivalent to the amount

payable under clause (a) or clause (b) of the said sub-section, as indicated supra at (i) and (ii) of para 4 above, in **FORM GST MOV-08**.

6. The calculation of proposed tax and penalty is as under:

1) CALCULATION OF APPLICABLE TAX

					RATE OF TAX				TAX AMOUNT			
Sl. no	Description of goods	HS N code	Quantity	Total value (Rs .)	Central tax	State tax / Union territory tax	Integrated tax	Ce ss	Central tax	State tax / Union territory tax	Integrated tax	Ce ss
1	2	3	4	5	6	7	8	9	10	11	12	13

2) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (a) OF SUB-SECTION (1) OF SECTION 129

					RATE OF TAX				PENALTY AMOUNT			
SL .N O	DESC RIPTI ON OF GOO DS	H S N C O D E	QUA NTI TY	TO TA L VA LU E (R S.)	CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S
1	2	3	4	5	6	7	8	9	10	11	12	13

3) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (b) OF SUB-SECTION (1) OF SECTION 129

					AMOUNT OF TAX				PENALTY AMOUNT			
SL .N O	DESC RIPTI ON OF GOO DS	H S N C O D E	QUA NTI TY	TO TA L VA LU E (R s .)	CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S

						RY TAX				RY TAX		
1	2	3	4	5	6	7	8	9	10	11	12	13

7. You are hereby directed to show cause, within seven days from the receipt of this notice, as to why the proposed tax and penalty mentioned supra should not be payable by you, failing which, further proceedings under the provisions of the Central Goods and Services Tax Act, 2017 State/Union Territory Goods and Services Tax Act, 2017 or the Integrated Goods and Services Tax Act, 2017 and the Goods and Services Tax (Compensation to States) Act, 2017 shall be initiated.

8. You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

9. If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex-parte on the basis of available records and on merits.

Signature
Name and Designation of the
Proper Officer

To,
Sri. _____
Driver/Person in charge
Vehicle/Conveyance No:
Address:

GOVERNMENT OF INDIA

FORM GST MOV -08

BOND FOR PROVISIONAL RELEASE OF GOODS AND CONVEYANCE

I/We.....S/D/W of.....hereinafter called "obligor(s)" am/are held and firmly bound to the President of India (hereinafter called "the President") and/or the Governor of(State) (hereinafter called "the Governor") for the sum of.....rupees to be paid to the President / Governor for which payment will and truly be made. I jointly and severally bind myself and my heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; dated this.....day of.....

WHEREAS, in accordance with the provisions of sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017, the goods have been detained vide order numberdated..... having value ofrupees and involving an amount of tax of rupees. On my request, the goods have been permitted to be released provisionally by the proper officer on execution of the bond of valuerupees and a security ofrupees against which bank guarantee has been furnished in favour of the President/ Governor; and

WHEREAS, I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act.

And if all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within seven days of the date of detention being made in writing by the said proper officer, this obligation shall be void.

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President/Governor shall, at his option, be competent to make good all the losses and damages from the amount of the bank guarantee or by endorsing his rights under the above- written bond or both;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address Date
Place

Occupation

Accepted by me this.....day of
.....(month).....(year)
..... (designation of officer) for and on behalf of the
President
/Governor.

(Signature of the Officer)

GOVERNMENT OF INDIA

**FORM GST MOV -09
ORDER OF DEMAND OF TAX AND PENALTY**

Order No.

Order Date

1.	Conveyance No.	
2.	Person in charge of the Conveyance	
3.	Address of the Person in charge of the Conveyance	
4.	Mobile No. of the Person in charge of the conveyance	
5.	e-mail ID of the Person in charge of the conveyance	
6.	Name of the transporter	
7.	GSTIN of the transporter, if any	
8.	Date and Time of Inspection	
9.	Date of Service of Notice	
10.	Order passed by	
11.	Date of Service of Order	
12.	Demand as per Order	

Act	Tax	Interest	Penalty	Fine/Other charges	Demand No.
CGST Act					
SGST / UTGST Act					
IGST Act					
Cess					
Total					

DETAILS OF GOODS DETAINED

Sl.No.	Description of goods	HSN Code	Quantity	Value

DETAILS OF CONVEYANCE DETAINED

Sl.No.	Description	Details
1.	Conveyance Registration No.	
2.	Vehicle Description	
3.	Engine No.	
4.	Chassis No.	
5.		

ORDER ENCLOSED

(Name and
designation of
Proper Officer)

**ORDER UNDER SECTION 129 (3) OF THE CENTRAL GOODS AND SERVICES
TAX ACT, 2017 READ WITH RELEVANT PROVISIONS OF THE STATE/UNION
TERRITORY GOODS AND SERVICES TAX ACT, 2017 INTEGRATED GOODS
AND SERVICES TAX ACT, 2017 AND GOODS AND SERVICES (COMPENSATION
TO STATES) ACT, 2017**

The conveyance bearing No. _____ was intercepted by _____ (name and designation of the proper officer) on _____ (date) at _____ (time) at _____ (place). The statement of the driver/person in charge of the vehicle was recorded on _____ (date).

2. The goods in movement was inspected under the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State/ Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 on _____ (date) and the following discrepancies were noticed.

- (i)
- (ii)
- (iii)

3. In view of the above, the goods and the conveyance used for the movement of goods were detained under sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with sub-section (3) of section 68 of the State/ Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 by issuing an order of detention in **FORM GST MOV-06** and the same was served on the person in charge of the conveyance on _____ (date).

4. Sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods and conveyance detained on the payment of tax and penalty as under:

(i) the applicable tax and penalty equal to one hundred per cent of the tax payable on such goods, where the owner of the goods comes forward to pay such tax and penalty.

(ii) the applicable tax and penalty equal to the fifty per cent of the value of the goods reduced by the tax amount paid thereon under the Central Goods and Services Tax Act and State/Union Territory Goods and Services Tax Act calculated separately or the applicable tax and penalty equal to the fifty per cent of the value of the goods reduced by the tax amount paid thereon under the Integrated Goods and Services Tax Act, where the owner of the goods does not come forward to pay such tax and penalty.

4.1. Clause (c) of sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 provides for the release of goods upon furnishing of a security equivalent to the amount payable under clause (a) or clause (b) of the said sub-section, as indicated supra at (i) and (ii) of para 4 above, in **FORM GST MOV-08**.

5. The calculation of proposed tax and penalty is as under:

1) CALCULATION OF APPLICABLE TAX

SL.N O	DESC RIPTI ON OF GOO DS	H S N C O D E	QUA NTI TY	TO TA L VA LU E (Rs .)	RATE OF TAX				TAX AMOUNT			
					CEN TRA L TAX	STAT E TAX / UNIO N TER RITORY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E TAX / UNIO N TER RITORY TAX	INTE GRAT ED TAX	C E S S
1	2	3	4	5	6	7	8	9	10	11	12	13

2) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (a) OF SUB-SECTION (1) OF SECTION 129

SL.N O	DESC RIPTI ON OF GOO DS	H S N C O D E	QUA NTI TY	TO TA L VA LU E (Rs .)	RATE OF TAX				PENALTY AMOUNT			
					CEN TRA L TAX	STAT E TAX / UNIO N TER RITORY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E TAX / UNIO N TER RITORY TAX	INTE GRAT ED TAX	C E S S
1	2	3	4	5	6	7	8	9	10	11	12	13

3) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (b) OF SUB-SECTION (1) OF SECTION 129

SL NO	DESC RIPTION OF GOODS	HS NC ODE	QUA NTI TY	TO TA L VA LU E (Rs)	AMOUNT OF TAX				PENALTY AMOUNT			
					CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E TAX / UNIO N TER RITO RY TAX	INTE GRAT ED TAX	C E S S
1	2	3	4	5	6	7	8	9	10	11	12	13

6. Incorporating the above points, a notice in **FORM GST MOV-07** was issued and duly served on the person in charge of the conveyance, providing him an opportunity to show cause against the demand of tax and penalty as applicable and make payment of the same and to get the goods and conveyance released.

7. In response to the said notice,

(i) the owner of the goods/ person in charge of the conveyance has come forward and made the payment of tax and penalty as proposed. In view of this, the applicable tax and penalty proposed are hereby confirmed.

(ii) the owner of the goods/ person in charge of the conveyance has neither made the payment of tax and penalty proposed nor has he filed any objections to the notice issued in **FORM GST MOV-07** and hence, the proposed tax and penalty are confirmed.

(iii) the owner of the goods/ person in charge of the conveyance has filed objections as under:

- a. ..
- b. ..
- c. ...

8. The objections filed by him were perused and found acceptable/ not acceptable for the following reasons:

< SPEAKING ORDER Text >

9. In view of the above, the applicable tax and penalty are hereby calculated/recalculated as under:

< RECALCULATION PART >

10. You are hereby directed to make the payment forthwith/not later than seven days from the date of the issue of the order of detention in **FORM GST MOV-06**, failing which action under section 130 of the Central/State Goods and Services Tax Act /section 21 of the Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and Services Act shall be initiated.

Signature
Name and Designation of the
Proper Officer

To,
Shri _____
Driver/Person in charge
Vehicle/Conveyance No:
Address:

GOVERNMENT OF INDIA

FORM GST MOV -10

NOTICE FOR CONFISCATION OF GOODS OR CONVEYANCES AND LEVY OF PENALTY UNDER SECTION 130 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 READ WITH THE RELEVANT PROVISIONS OF STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017 / THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017 AND GOODS AND SERVICES TAX (COMPENSATION TO STATES) ACT, 2017

The conveyance bearing No. _____ was intercepted by _____ (Designation of the proper officer) on _____ (date) at _____ (time) at _____ (place). The statement of the driver/person in charge of the vehicle was recorded on _____ (date).

2. The goods in movement was inspected under the provisions of subsection (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State Goods and Services Tax Act / Section 21 of the Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with subsection (3) of section 68 of the Central Goods and Services Tax Act on _____ (date) and the following discrepancies were noticed.

(i)

(ii)

(iii)

3. In view of the above, the goods and conveyances used for the movement of goods were detained under sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the State/ Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with subsection (3) of section 68 of the Central Goods and Services Tax Act by issuing an order of detention in **FORM GST MOV 06** and the same was served on the person in charge of the conveyance on _____ (date). Along with the order of detention in **FORM GST MOV 06**, a notice was issued in **FORM GST MOV 07** under the provisions of sub-section (3) of section 129 of the Central Goods and Services Tax Act, 2017, specifying the tax and penalty payable in respect of the goods in question.

4. Subsequently, after observing the principles of natural justice, an order demanding the applicable tax and penalty was issued in **FORM GST MOV-09** on _____ (Date) and the same was served on the person in charge of the conveyance. However, neither the owner of the goods nor the person in charge of the conveyance came forward to make the payment of applicable tax and penalty within the time allowed in the order passed supra.

5. In view of this, the undersigned proposes to confiscate the above goods and the conveyance used to transport such goods under the provisions of section 130 of the Central Goods and Services Tax Act, 2017 read with State Goods and Services Tax Act / section 21

of the Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and Services Tax Act, 2017/Goods and Services Tax (Compensation to States) Act, 2017. In addition, you are liable to pay the tax, penalty and other charges payable in respect of such goods and the conveyance.

OR

As the goods were transported without any valid documents, it is presumed that the goods were being transported for the purposes of evading the taxes. In view of this, the undersigned proposes to confiscate the above goods and the conveyance used to transport such goods under the provisions of section 130 of the Central Goods and Services Tax Act, 2017 read with the relevant provisions of the State Goods and Services Tax/Union Territory Goods and Services Tax Act, the Integrated Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, 2017. In addition, you are liable to pay the tax, penalty and other charges payable in respect of such goods and the conveyance.

6. The calculation of proposed tax and penalty is as under:

1) CALCULATION OF TAX

SL .N O	DESC RIPTI ON OF GOODS	H S C O D E	QUA NTI TY	TO TA L VA LU E (Rs)	RATE OF TAX				TAX AMOUNT			
					CEN TRA L TAX	STAT E / UNIO N TER RITORY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E / UNIO N TER RITORY TAX	INTE GRAT ED TAX	C E S S
1	2	3	4	5	6	7	8	9	10	11	12	13

2) CALCULATION OF PENALTY

SL .N O	DESC RIPTI ON OF GOODS	H S C O D E	QUA NTI TY	TO TA L VA LU E (Rs)	RATE OF TAX				PENALTY AMOUNT			
					CEN TRA L TAX	STAT E / UNIO N TER RITORY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E / UNIO N TER RITORY TAX	INTE GRAT ED TAX	C E S S

)		RITORY TAX				RITORY TAX		
1	2	3	4	5	6	7	8	9	10	11	12	13

3) DETERMINATION OF FINE IN LIEU OF CONFISCATION OF GOODS

					FINE AMOUNT			
SL. NO	DESCRIPTION OF GOODS	HSN CODE	QUANTITY	TOTAL VALUE (Rs.)	CENTRAL TAX	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CESS
1	2	3	4	5	6	7	8	9

4) CALCULATION OF FINE IN LIEU OF CONFISCATION OF CONVEYANCE

					RATE OF TAX				FINE AMOUNT			
SL. NO	DESCRIPTION OF GOODS	HSN CODE	QUANTITY	TOTAL VALUE (Rs.)	CENTRAL TAX	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CESS	CENTRAL TAX	STATE TAX / UNION TERRITORY TAX	INTEGRATED TAX	CESS
1	2	3	4	5	6	7	8	9	10	11	12	13

7. You are hereby directed to show cause, within seven days from the receipt of this notice, as to why the goods in question and the conveyance used to transport such goods shall not be confiscated under the provisions of section 130 of the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, 2017 and why the tax, penalty and other charges payable in respect of such goods and the conveyance shall not be payable by you.
8. You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

9. If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex-parte on the basis of available records and on merits.

Signature
Name and Designation of the
Proper Officer

To,
Shri _____
Driver/Person in charge
Vehicle/Conveyance no:
Address:

GOVERNMENT OF INDIA

FORM GST MOV -11

**ORDER OF CONFISCATION OF GOODS AND CONVEYANCE AND DEMAND OF
TAX, FINE AND PENALTY**

Order No.

Order Date:

1.	Conveyance No.	
2.	Person in charge of the Conveyance	
3.	Address of the Person in charge of the Conveyance	
4.	Mobile No. of the Person in charge of the conveyance	
5.	e-mail ID of the Person in charge of the conveyance	
6.	Name of the transporter	
7.	GSTIN of the transporter, if any	
8.	Date and Time of Inspection	
9.	Date of Service of Notice of Confiscation	
10.	Order passed by	
11.	Date of Service of Order	
12.	Demand as per Confiscation Order	

On the Goods

Act	Tax	Interest	Penalty	Fine/ Other charges	Demand No.
CGST Act					
SGST / UTGST Act					
IGST Act					
Cess					
Total					

On the Conveyance

Act	Tax	Interest	Penalty	Fine/ Other charges	Demand No.
CGST Act					
STATE TAX / UTGST Act					

IGST Act					
Cess					
Total					

DETAILS OF GOODS CONFISCATED

Sl.No.	Description of goods	HSN Code	Quantity	Value

DETAILS OF CONVEYANCE CONFISCATED

Sl.No.	Description	Details
1.	Conveyance Registration No.	
2.	Vehicle Description	
3.	Engine No.	
4.	Chassis No.	
5.		

ORDER ENCLOSED

(Name and
designation of
Proper Officer)

ORDER OF CONFISCATION UNDER SECTION 130 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 READ WITH THE RELEVANT PROVISIONS OF THE STATE/UNION TERRITORY GOODS AND SERVICES TAX ACT/ THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017

The conveyance bearing No._____ was intercepted by _____ (Name and Designation of the proper officer) on _____ (date) at _____(time) at _____(place). The statement of the driver/person in charge of the vehicle was recorded on _____(date).

2. The goods in movement was inspected under the provisions of sub-section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with the relevant provisions of the State/ Union Territory Goods and Services Tax Act/the Integrated Goods and Services Tax Act, 2017 and Goods and Services Tax (Compensation to States) Act, 2017 on _____(date) and the following discrepancies were noticed.

(i)

(ii)

(iii)

3. In view of the above, the goods and conveyances used for the movement of goods were detained under sub-section (1) of section 129 of the Central Goods and Services Tax Act read with sub-section (3) of section 68 of the State/ Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act read with sub-section (3) of section 68 of the Central Goods and Services Tax Act by issuing an order of detention in **FORM GST MOV 06** and the same was served on the person in charge of the conveyance on ____ (date). Along with the order of detention in **FORM GST MOV 06**, a notice was issued in **FORM GST MOV 07** under the provisions of sub-section (3) of section 129 of the Central Goods and Services Tax Act, specifying the tax and penalty payable.

4. Subsequently, after observing the principles of natural justice, an order demanding the applicable tax and penalty was issued in **FORM GST MOV-09** on _____(Date) and the same was served on the person in charge of the conveyance. However, neither the owner of the goods nor the person in charge of the conveyance came forward to make the payment of applicable tax and penalty within the time allowed in the order passed supra. Hence, a notice in **FORM GST MOV-10** was issued on _____(Date) proposing to confiscate the goods and the conveyance used for transporting such goods and the same was duly served on the person in charge of the conveyance. In the said notice, the tax, penalty and other charges payable in respect of such goods and the conveyance were also demanded.

OR

As the goods were transported without any valid documents, it was presumed that the goods were transported for the purposes of evading the taxes. Hence, it was proposed to confiscate the above goods and the conveyance used to transport such goods under the provisions of section 130 of the Central Goods and Services Tax Act, 2017 read with State Goods and Services Tax Act / Section 21 of the UT Union Territory Goods and Services Tax Act or

section 20 of the Integrated Goods and Services Tax Act, 2017 and the Goods and Services Tax (Compensation to States) Act, 2017 by issue of a notice in **FORM GST MOV-10**. In the said notice, the tax, penalty and other charges payable in respect of such goods and the conveyance were also demanded.

5. The person in charge has not filed any objections/ the objections filed were found to be not acceptable for the reasons stated below:

- a) ...
- b) ...
- c) ...

6. In view of the above, the following goods and conveyance are confiscated by the undersigned by exercising the powers vested under section 130 of the Central Goods and Services Tax Act and under section 130 of the State Goods and Services Tax Act / Section 21 of the Union Territory Goods and Services Tax Act or under section 20 of the Integrated Goods and Services Tax Act which are listed as under:

SL.NO	DESCRIPTION OF GOODS	HSN CODE	QUANTITY	TOTAL VALUE (Rs.)
1	2	3	4	5

7. You are also informed that the above goods and conveyance shall be released on the payment of the following tax, penalty and fines in lieu of confiscation if the same is made within ----- days from the date of this order.

(1) CALCULATION OF TAX

SL NO	DESCRIPTION OF GOODS	HSN CODE	QUANTITY	TOTAL VALUE (Rs.)	RATE OF TAX				TAX AMOUNT			
					CENTRAL TAX	STATE TAX	UNION TAX	INTEGRATED TAX	CENTRAL TAX	STATE TAX	UNION TAX	INTEGRATED TAX
1	2	3	4	5	6	7	8	9	10	11	12	13

(2) CALCULATION OF PENALTY

					RATE OF TAX	PENALTY AMOUNT

SL .N O	DESC RIPTI ON OF GOODS	HSN C O D E	QUA NTI TY	TO TA L VA LU E (Rs)	CEN TRA L TAX	STAT E TAX / UNIO N TERRI TORY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E TAX / UNIO N TERRI TORY TAX	INTE GRAT ED TAX	C E S S
1	2	3	4	5	6	7	8	9	10	11	12	13

(3) DETERMINATION OF FINE IN LIEU OF CONFISCATION OF GOODS

FINE AMOUNT								
SL. NO	DESCRIP TION OF GOODS	HSN CO DE	QUANT ITY	TOT AL VAL UE (Rs.)	CEN TR AL TAX	STATE TAX / UNION TERRIT ORY TAX	INTEGRA TED TAX	CE SS
1	2	3	4	5	6	7	8	9

(4) CALCULATION OF FINE IN LIEU OF CONFISCATION OF CONVEYANCE

RATE OF TAX						FINE AMOUNT						
SL .N O	DESC RIPTI ON OF GOODS	HSN C O D E	QUA NTI TY	TO TA L VA LU E (Rs)	CEN TRA L TAX	STAT E TAX / UNIO N TERRI TORY TAX	INTE GRAT ED TAX	C E S S	CEN TRA L TAX	STAT E TAX / UNIO N TERRI TORY TAX	INTE GRAT ED TAX	C E S S
1	2	3	4	5	6	7	8	9	10	11	12	13

Signature

Name and Designation of the Proper Officer

To,
Shri _____
Driver/Person in charge
Vehicle/Conveyance no:
Address:

Circular No. 49/23/2018-GST

F. No. CBEC/20/16/03/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 21st June, 2018

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All) / The Principal Directors General / Directors General (All)

Madam/Sir,

Subject: Modifications to the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular No. 41/15/2018-GST dated 13.04.2018 –reg.

Circular No. 41/15/2018-GST dated 13.04.2018 was issued to clarify the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.

2. In order to clarify certain issues regarding the specified procedure in this regard and in order to ensure uniform implementation of the provisions of the CGST Act across all the field formations, the Board, in exercise of the powers conferred under section 168 (1) of the Central Goods and Services Tax Act, hereby issues the following modifications to the said Circular:-

- (i) In para 2 (e) of the said Circular, the expression “three working days” may be replaced by the expression “three days”;
- (ii) The statement after paragraph 3 in **FORM GST MOV-05** should read as: “In view of the above, the goods and conveyance(s) are hereby released on (DD/MM/YYYY) at ____ AM/PM.”

3.0 Further, it is stated that as per rule 138C (2) of the Central Goods and Services Tax Rules, 2017, where the physical verification of goods being transported on any conveyance has been done during transit at one place within a State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be

carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently. Since the requisite FORMS are not available on the common portal currently, any action initiated by the State tax officers is not being intimated to the central tax officers and *vice-versa*, doubts have been raised as to the procedure to be followed in such situations.

3.1 In this regard, it is clarified that the hard copies of the notices/orders issued in the specified FORMS by a tax authority may be shown as proof of initiation of action by a tax authority by the transporter/registered person to another tax authority as and when required.

3.2 Further, it is clarified that only such goods and/or conveyances should be detained/confiscated in respect of which there is a violation of the provisions of the GST Acts or the rules made thereunder.

Illustration: Where a conveyance carrying twenty-five consignments is intercepted and the person-in-charge of such conveyance produces valid e-way bills and/or other relevant documents in respect of twenty consignments, but is unable to produce the same with respect to the remaining five consignments, detention/confiscation can be made only with respect to the five consignments and the conveyance in respect of which the violation of the Act or the rules made thereunder has been established by the proper officer.

4. It is requested that suitable trade notices may be issued to publicise the contents of this Circular.

5. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Board at an early date. Hindi version will follow.

(Upender Gupta)
Commissioner (GST)

CBEC-20/13/01/2018-GST
Government of India
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 4th September, 2018

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)

The Principal Directors General / Directors General (All)

Madam/Sir,

Subject: E-way bill in case of storing of goods in godown of transporter - regarding

Various representations have been received on the matter pertaining to the textile sector and problems being faced by weavers & artisans regarding storage of their goods in the warehouse of the transporter. It has been stated that textile traders use transporters' godown for storage of their goods due to their weak financial conditions. The transporters providing such warehousing facility will have to get themselves registered under GST and maintain detailed records in cases where the transporter takes delivery of the goods and temporarily stores them in his warehouse for further transportation of the goods till the consignee/recipient taxpayer's premises. The transport industry is facing difficulties due to the same and a request has been made to treat these godowns as transit godowns.

2. In view of the difficulties being faced by the transporters and the consignee/recipient taxpayer and to ensure uniformity in the procedure across the sectors and the country, the Board in exercise of its power conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 (hereafter referred to as the CGST Act) hereby clarifies the issues in the succeeding paragraphs.

3. As per rule 138 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules) e-way bill is a document which is required for the movement of goods from the supplier's place of business to the recipient taxpayer's place of business. Therefore, the goods in movement including when they are stored in the transporter's godown (even if the godown is located in the recipient taxpayer's city/town) prior to delivery shall always be accompanied by a valid e-way bill.

4. Further, section 2(85) of the CGST Act defines the "place of business" to include "a place from where the business is ordinarily carried out, and **includes a warehouse, a godown or any other place where a taxable person stores his goods**, supplies or receives goods or services or

both”. An additional place of business is the place of business from where taxpayer carries out business related activities within the State, in addition to the principal place of business.

5. Thus, in case the consignee/ recipient taxpayer stores his goods in the godown of the transporter, then the transporter’s godown has to be declared as an additional place of business by the recipient taxpayer. In such cases, mere declaration by the recipient taxpayer to this effect with the concurrence of the transporter in the said declaration will suffice. Where the transporter’s godown has been declared as the additional place of business by the recipient taxpayer, the transportation under the e-way bill shall be deemed to be concluded once the goods have reached the transporter’s godown (recipient taxpayer’ additional place of business). Hence, e-way bill validity in such cases will not be required to be extended.

6. Further, whenever the goods are transported from the transporters’ godown , which has been declared as the additional place of business of the recipient taxpayer, to any other premises of the recipient taxpayer then, the relevant provisions of the e-way bill rules shall apply. Hence, whenever the goods move from the transporter’s godown (i.e, recipient taxpayer’s additional place of business) to the recipient taxpayer’s any other place of business, a valid e-way bill shall be required, as per the extant State-specific e-way bill rules.

7. Further, the obligation of the transporter to maintain accounts and records as specified in section 35 of the CGST Act read with rule 58 of the CGST Rules shall continue as a warehouse-keeper. Furthermore, the recipient taxpayer shall also maintain accounts and records as required under rules 56 and 57 of the CGST Rules. Furthermore, as per rule 56 (7) of the CGST Rules, books of accounts in relation to goods stored at the transporter’s godown (i.e., the recipient taxpayer’s additional place of business) by the recipient taxpayer may be maintained by him at his principal place of business. It may be noted that the facility of declaring additional place of business by the recipient taxpayer is in no way putting any additional compliance requirement on the transporters.

8. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

9. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

CBEC/20/16/03/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 14th September, 2018

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All) / The Principal Directors General / Directors General (All)

Madam/Sir,

Subject: Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018 - regarding

Kind attention is invited to Circular No. 41/15/2018-GST dated 13th April, 2018 as amended by Circular No. 49/23/2018-GST dated 21st June, 2018 vide which the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances was specified.

2. Various representations have been received regarding imposition of penalty in case of minor discrepancies in the details mentioned in the e-way bill although there are no major lapses in the invoices accompanying the goods in movement. The matter has been examined. In order to clarify this issue and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') hereby clarifies the said issue hereunder.

3. Section 68 of the CGST Act read with rule 138A of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the CGST Rules') requires that the person in charge of a

conveyance carrying any consignment of goods of value exceeding Rs 50,000/- should carry a copy of documents viz., invoice/bill of supply/delivery challan/bill of entry and a valid e-way bill in physical or electronic form for verification. In case such person does not carry the mentioned documents, there is no doubt that a contravention of the provisions of the law takes place and the provisions of section 129 and section 130 of the CGST Act are invocable. Further, it may be noted that the non-furnishing of information in **Part B** of **FORM GST EWB-01** amounts to the e-way bill becoming not a valid document for the movement of goods by road as per Explanation (2) to rule 138(3) of the CGST Rules, except in the case where the goods are transported for a distance of upto fifty kilometres within the State or Union territory to or from the place of business of the transporter to the place of business of the consignor or the consignee, as the case may be.

4. Whereas, section 129 of the CGST Act provides for detention and seizure of goods and conveyances and their release on the payment of requisite tax and penalty in cases where such goods are transported in contravention of the provisions of the CGST Act or the rules made thereunder. It has been informed that proceedings under section 129 of the CGST Act are being initiated for every mistake in the documents mentioned in para 3 above. It is clarified that in case a consignment of goods is accompanied by an invoice or any other specified document and not an e-way bill, proceedings under section 129 of the CGST Act may be initiated.

5. Further, in case a consignment of goods is accompanied with an invoice or any other specified document and also an e-way bill, proceedings under section 129 of the CGST Act may not be initiated, *inter alia*, in the following situations:

- a) Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;
- b) Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;
- c) Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
- d) Error in one or two digits of the document number mentioned in the e-way bill;

e) Error in 4 or 6 digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;

f) Error in one or two digits/characters of the vehicle number.

6. In case of the above situations, penalty to the tune of Rs. 500/- each under section 125 of the CGST Act and the respective State GST Act should be imposed (Rs.1000/- under the IGST Act) in **FORM GST DRC-07** for every consignment. A record of all such consignments where proceedings under section 129 of the CGST Act have not been invoked in view of the situations listed in paragraph 5 above shall be sent by the proper officer to his controlling officer on a weekly basis.

7. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

**NATIONAL ACADEMY OF CUSTOMS, INDIRECT TAXES AND NARCOTICS
(NACIN)**

Frequently Asked Questions on E Way Bill

Q 1. What is an E Way Bill?

Ans. E-way bill (FORM GST EWB-01) is an electronic document (available to supplier / recipient / transporter) generated on the common portal evidencing movement of goods of consignment value more than Rs. 50000/-. It has two Components-Part A comprising of details of GSTIN of supplier & recipient, place of delivery (indicating PIN Code also), document (Tax invoice, Bill of Supply, Delivery Challan or Bill of Entry) number and date, value of goods, HSN code, and reasons for transportation; and Part B –comprising of transport details - transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number) and Vehicle number for road.

Q 2. What is the common portal for e-way bill?

Ans. The Common Goods and Services Tax Electronic Portal for furnishing electronic way bill is www.ewaybillgst.gov.in.

Q 3. What is consignment value?

Ans. The consignment value of goods shall be the value, determined in accordance with the provisions of section 15 of the CGST Act, 2017, 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.

Q 4. Whether consignment value of goods shall include tax also? In case of movement other than by way of supply, value may not be available? How to value such cases?

Ans. As per Explanation 2 to Rule 138(1) of CGST Rules, 2017, the consignment value shall also include the Central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document. Furthermore, in view of the valuation provisions in Section 15 of the CGST Act, 2017, Customs duty shall also be includible in the value of goods.

In case of movement of goods for reasons other than supply, the movement would be occasioned by means of a delivery challan which is a mandatory document. The delivery

challan has to necessarily contain the value of goods as per Rule 55 of the CGST Rules, 2017. The value given in the delivery challan should be adopted in the e-way bill.

Q 5. What are the benefits of e-way bill?

Ans. Following benefits are expected from e-way bill mechanism

- (i) Physical interface to pave way for digital interface resulting in elimination of state boundary check-posts
- (ii) It will facilitate faster movement of goods
- (iii) It will improve the turnaround time of trucks and help the logistics industry by increasing the average distances travelled, reducing the travel time as well as costs.

Q 6. When will the e-way bill provisions be implemented?

Ans. The e-way bill provisions in respect of inter-state supplies of goods shall be implemented w.e.f 1st February, 2018.

The States may choose their own timings for implementation of e-way Bill for intra-State movement of goods on any date before 1st June,2018.

Q 7. When should an e-way bill be generated?

Ans. As per Rule 138 of the CGST Rules, 2017, an e-way bill has to be generated prior to the commencement of transport of goods.

Q 8. Whether E-way bill need to be generated for all movements of goods?

Ans. E-way bill is not required to be generated in the following cases:

- a) Transport of goods as specified in Annexure to Rule 138 of the CGST Rules, 2017 which is reproduced below:

S/No.	Description of Goods
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)

- b) Goods being transported by a non-motorised conveyance;
- c) Goods 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

- d) In respect of movement of goods within such areas as are notified under rule 138(14) (d) of the SGST Rules, 2017 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
- 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.

Q 9. Whether an e-way bill is to be issued, even when there is no supply?

Ans. Yes. Even if the movement of goods is caused due to reasons others than supply, the e-way bill is required to be issued. Reasons other than supply include movement of goods due to job-work, replacement under warranty, recipient not known, supply of liquid gas where quantity is not known, supply returns, exhibition or fairs, for own use, Sale on approval basis and others etc.

Q 10. Who should generate e-way bill?

Ans. An e-way bill contains two parts- Part A to be furnished by the registered person who is causing movement of goods of consignment value exceeding Rs. 50,000/- and part B (transport details) is to be furnished by the person who is transporting the goods.

*Where the goods are transported by a registered person-whether as consignor or recipient, the said person shall have to generate the e-way bill (by furnishing information in part B on the common portal) Where the e-way is not generated by registered person and the goods are handed over to the transporter, for transportation of goods by road, the registered person shall furnish the information relating to the transporter in Part B of **FORM GST EWB-01** 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**.*

*In a nutshell, E-way bill is to be generated by the **consignor or consignee** himself (if the transportation is being done in own/hired conveyance or by railways by air or by Vessel) or the **transporter** (if the goods are handed over to a transporter for transportation by road). Where neither the consignor nor consignee generates the e-way bill and the value of goods is more than Rs. 50,000/- it shall be the responsibility of the transporter to generate it.*

In case the goods to be transported are supplied through an e-commerce operator, the information in Part A may be furnished by such ecommerce operator.

Q 11. Who has to generate E-way bill in case of transportation of goods by rail, air or vessel?

Ans. The registered person, being the supplier or recipient, is required to generate E-way Bill by furnishing the information in part B of the E-Way bill viz transport document

number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number).

Q 12. Who causes movement of goods?

Ans. The movement of goods can be caused by the supplier, if he is registered and he undertakes to transport the goods. In case the recipient undertakes to transport or arrange transport, the movement would be caused by him.

In case 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.

Q 13. Is there any time gap allowed between furnishing information in Part-A and updating transport details in Part-B?

Ans. On furnishing of Part-A, a unique number will be generated on the portal which shall be valid for 72 hours for updation of Part B of FORM GST EWB-01.

Q 14. Is it mandatory to generate e-way bill? What if not done? What are the consequences for non-issuance of e-way bill?

Ans. It is mandatory to generate e-way bill in all cases where the value of consignment of goods being transported is more than 50,000/- and it is not otherwise exempted in terms of Rule 138(14) of CGST Rules, 2017.

Further no e-way bill is required to be generated in respect of goods being transported by a non-motorised conveyance; goods 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 areas as are notified under rule 138(14) (d) of the SGST Rules, 2017 of the concerned State.

If e-way bills, wherever required, are not issued in accordance with the provisions contained in Rule 138, the same will be considered as contravention of rules. As per Section 122(1)(xiv) 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 documents) shall be liable to a penalty of Rs. 10,000/- or tax sought to be evaded (wherever applicable) whichever is greater. Moreover, as per Section 129(1) 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.

Q 15. Is e-way bill required when the goods are supplied by an unregistered supplier?

Ans. 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 movement of goods. The recipient shall be liable to generate e-way bill.

There could be three possibilities as below:

Situation	Movement caused by	Impact
Recipient is unknown	Unregistered person	E-way bill not required ; However, the supplier has an option to generate e-way bill under "citizen" option on the e-way bill portal
Recipient is known and is unregistered	Unregistered person	E-way bill not required ; However, the supplier has an option to generate e-way bill under "citizen" option on the e-way bill portal
Recipient is known and is registered	Deemed to be caused by the Registered recipient	Recipient to generate e-way bill

Q 16. What are the reasons for transportation to be furnished in the part A of e-way bill?

Ans. E-way bill is to be issued for movement of goods, irrespective of the fact whether the movement of goods is caused by reasons of supply or otherwise. The format for GST EWB-01 lists ten reasons for transportation viz Supply, Export or Import, Job Work, SKD or CKD, Recipient not known, Line Sales, Sales Return, Exhibition or fairs, for own use and Others, one of which can be chosen.

Q 17. Whether an unregistered transporter need to compulsorily enroll on the e-way bill system?

Ans. Yes, in terms of Rule 58 of the CGST Rules, 2017 read with section 35(2) of the CGST Act, 2017, a transporter and operator of godown or warehouse, if not already registered, shall have to enrol on the common portal by filing GST ENR-01.

The transporter enrolled in any one State or UT shall be deemed to be enrolled in other States as well.

The unregistered transporter gets a transporter Id when he enrolls on the system.

Q 18. What is invoice reference number?

Ans. A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1** and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.

In the above case, the registered person will not have to upload the information in Part A of **FORM GST EWB-01** for generation of e-way bill and the same shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.

Q 19. Can the e-way bill be cancelled if the goods are not transported after generation of e-way bill?

Ans. Where an e-way bill has been generated, but goods are either not being transported or are not being transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill.

However, if the e-way has been verified in transit in accordance with the provisions of rule 138 B of the CGST Rules, 2017, the same cannot be cancelled.

Q 20. What happens if the conveyance is changed en-route?

Ans. Where the goods are transferred from one conveyance to another, the consignor 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.

*Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of the conveyance in the e-way bill on the common portal in **FORM GST EWB-01**.*

Q 21. Can the transporter assigned by a supplier or recipient further re-assign the e-way bill to another transporter?

Ans. The consignor or the recipient, who has furnished the information in Part-A, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in Part-B for further movement of consignment.

However 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.

Q 22. How does transporter come to know that particular e-way bill has been assigned to him?

Ans. The transporter comes to know the EWBs assigned to him by the taxpayers for transportation, in one of the following ways:

- *The transporter can go to reports section and select 'EWB assigned to me for trans' and see the list.*
- *The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN, who has assigned or likely to assign the EWBs to him.*

- *The tax payer can contact and inform the transporter that the particular EWB is assigned to him.*

Q 23. How does the supplier or recipient come to know about the e-way bills generated on his GSTIN by other person/party?

Ans. The supplier or the recipient can view the same from either of the following options:

- *He can view on his dashboard, after logging on to the system;*
- *He can go to reject option and select date and see the e-way bills generated on his GSTIN by others.*
- *He can go to report section and see the 'EWBs by other parties'.*
- *He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.*

Q 24. How does the tax payer become transporter in the e-way bill system?

Ans. To change his position from supplier or recipient to transporter, the tax payer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done, the system changes tax payer as transporter.

Q 25. How many times can Part-B or Vehicle number be updated for an e-way bill?

Ans. The Part-B (Vehicle details) can be updated as many times as one wants for movement of goods to the destination. However, the updating should be done within the validity period and at any given point of time, the vehicle number updated should be that of the one which is actually carrying the goods. The validity of e-way bill is not recalculated for subsequent entries in Part-B.

Q 26. What is the concept of acceptance of e-way bill by the recipient?

Ans. The details of e-way bill generated 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.

In case, the person to whom the information in Part-A is 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.

Q 27. What happens if multiple consignments are transported in one conveyance?

*Ans. 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** may be generated by him on the common portal prior to the movement of goods.*

The various situations where multiple consignments are transported in one conveyance may be as under:

Situation	Impact
<i>Multiple consignments in one conveyance; all more than Rs. 50000/-; and the consignor has generated e-way bill for all the consignments.</i>	<i>A consolidated e-way bill in FORM GST EWB-2 may be generated on the common portal prior to the movement</i>
<i>Multiple consignments in one conveyance; all more than Rs. 50000/-; but the consignor has not generated e-way bill</i>	<i>Transporter shall generate individual FORM GST EWB-01 and may also generate consolidated e-way bill FORM GST EWB-02</i>
<i>Multiple consignments in one conveyance; a few less than Rs. 50000/- and e-way bill not generated for these consignments (less than Rs. 50,000/-)</i>	<i>Transporter shall generate FORM GST EWB-01 (for consignments of value more than Rs. 50000/-) and may generate e-way bill for consignments less than Rs. 50,000/-; and may also generate consolidated e-way bill FORM GST EWB-02</i>

Q 28. Many distributors transport goods of multiple customers and know the details of the requirement only at the time of delivery? What to do if name of the consignee is not known?

Ans. Such movement of goods would be for reasons other than supply. The reasons for transportation will have to be mentioned in the Part A of the e-way bill.

Q 29. What is the validity period of e-way bill?

Ans. The validity of e-way bill remains valid for a time period which is based on distance to be travelled by the goods as below:

Distance	Validity Period
<i>Less than 100 Km</i>	<i>One day</i>
<i>For every 100 km thereafter</i>	<i>Additional one day</i>

Q 30. What is a day for e-way bill? How to count hours/day in e-way bill?

Ans. This has been explained in Rule 138(10) of CGST Rules, 2017. 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.

Q 31. Can the validity period of e-way bill be extended?

Ans. In general No. However, Commissioner may extend the validity period only by way of issuance of a notification for certain categories of goods which shall be specified later.

*Also, if 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**.*

Q 32. What is the validity period of consolidated e-way bill?

Ans. A consolidated e-way bill has no separate validity and will be governed by the underlying validity period of the individual e-way bills.

Q 33. Can a e-way bill be modified?

Ans. No. Part-A of an e-way bill once generated, cannot be modified. However, Part-B can be updated as many times as the transport vehicle is changed within the overall validity period. The validity period is not changed when the Part-B is updated.

Q 34. Is it necessary to feed information and generate e-way bill electronically in the common portal?

Ans. Yes. The facility of generation and cancellation of e-way bill is also available through SMS.

Q 35. What is EBN? Who gives it?

Ans. 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. The common portal will generate the EBN.

Q 36. Whether e-way bill generated in one state is valid in another state?

Ans. Yes it is valid throughout the country.

Q 37. What if one consignment, is transported in CKD/SKD condition in multiple transport vehicles?

Ans. As per Rule 55(5) of the CGST Rules, 2017, in such cases, the supplier shall issue the complete invoice before dispatch of the first consignment and shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice Each such subsequent consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and the original copy of the invoice

shall be sent along with the last consignment. Every consignment shall also be accompanied with a separate e-way bill.

Q 38. Can a transport vehicle be intercepted?

Ans. Yes, the Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.

Physical verification of a specific conveyance can also be carried out by any officer, on receipt of specific information on evasion of tax, after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

Q 39. Are there any checks and balances on excessive use of power of interception of vehicles and inspection of goods?

*Ans. A summary report of every inspection of goods in transit shall be recorded online on the common portal by the proper officer in Part A of **FORM GST EWB-03** within twenty-four hours of inspection and the final report in Part B of **FORM GST EWB-03** shall be recorded within three days of such inspection.*

Once physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

*Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.*

Q 40. What is the responsibility of transporters, owners or operators of godown or warehouse?

Ans. As per section 35(2) of the CGST Act, 2017, every owner or operator of warehouse or godown or any other place used for storage of goods and every transporter, irrespective of whether he is a registered person or not, shall maintain records of the consigner, consignee and other relevant details of the goods in such manner as prescribed in rule 58 of the CGST Rules, 2017.

Q 41. What has to be done by the transporter if consignee refuses to take goods or rejects the goods?

Ans. The transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' and with relevant document details and return the goods to supplier.

Q 42. What are the documents to be carried by the person in charge of a conveyance while transporting goods?

Ans. The person in charge of a conveyance shall carry—

(a) the invoice or bill of supply or delivery challan, as the case may be; and

(b) a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device (RFID) embedded on to the conveyance in such manner as may be notified by the Commissioner.

Q 43. What are RFIDs?

Ans. RFIDs are Radio Frequency Identification Device used for identification. The Commissioner may require RFIDs to be embedded on to the conveyance in such manner as may be notified. The Commissioner shall get RFID readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

Q 44. Is it necessary that the e-way bill has to be mapped to a RFID device?

Ans. It is optional. However, The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

Q 45. Are there any special situations where e-way bill needs to be issued even if the value of the consignment is less than Rs. 50,000/-?

Ans. As per the provisos to Rule 138(1) of CGST Rules, 2017, 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 have to be generated by the principal irrespective of the value of the consignment. Also, where handicraft goods are being transported from one State to another by a person who has been exempted from the requirement of obtaining registration, the e-way bill shall have to be generated by the said person irrespective of the value of the consignment.

Q 46. Can a tax payer update his business name, address, mobile number or e-mail id in the e-way bill system?

Ans. No. EWB System will not allow tax payer to update these details directly. The taxpayer has to change these details at GST Common portal, from where it will be updated in EWB system.

Q 47. What are the modes of e-way bill generation?

Ans. The e-way bill can be generated through multiple modes viz the common portal for e-way bill or Using SMS based facility or Android App or Site-to-Site integration or GSP (Goods and Services Tax Suvidha Provider).

For using the SMS facility, a person has to register the mobile numbers through which he wants to generate the e-way bill on the e-way bill system.

For using Android App, the tax payer has to register the EMEI numbers of the mobiles through which he wants to generate the e-way bill on the e-way bill system.

For site to site integration, the APIs of the e-way bill system have to be used for integrating the system.

Q 48. What is the role of sub-users in e-way bill system? How can sub-users be activated?

Ans. A taxpayer can create sub-users in the e-way bill system and assign specific roles to them like generation of EWB or rejection or report generation activities based on requirements. This helps the large firms with multi locations/ shifts to distribute work.

Q 49. Whether information submitted for e-way bill can be used for filing GST Returns?

Ans. The information furnished in the Part-A of E-way bill shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in GSTR-1.

Q 50. Whether individuals while shifting their personal belongings will have to generate E-way bill?

Ans. No. Used personal and household effects are specifically exempted from the requirement of E-way Bill as explained in Q 8 above.

Disclaimer:

The FAQs on E-Way Bill have been compiled by NACIN and are for training and academic purposes only. The information is intended only to provide a general overview and is not intended to be treated as legal advice or opinion. For greater details, you are requested to refer to the respective CGST/SGST/UTGST/IGST Acts and Rules.

1. FAQs- General Portal

- What is the common portal for generation of e-way bill?

The common portal for generation of e-way bill is <https://ewaybillgst.gov.in>

- I am not getting OTP on my mobile, what should I do?

Please check if you have activated 'Do Not Disturb (DND)' facility on your mobile or your service provider network may be busy. You can also use OTP, which is sent on your email-id.

- E-way bill system is slow - how should I proceed?

Please check your internet connectivity.

- E-way bill pages or menu list are not being shown properly, what should I do?

Please check whether your system has proper version of the browser as suggested by the e-way bill portal and also check the security settings of the browser and display property of the system. The site is best viewed on Internet Explorer 11 or above, Firefox 43.5 or above and Chrome 45 or above.

2. FAQs - Registration

- I have already registered in GST Portal. Whether I need to register again on the eWay Portal?

Yes. All the registered persons under GST need to register on the portal of e-way bill namely: www.ewaybillgst.gov.in using his GSTIN. Once GSTIN is entered, the system sends an OTP to his registered mobile number, registered with GST Portal and after authenticating the same, the system enables him to generate his/her username and password for the e-way bill system. After generation of username and password of his/her choice, he/she may proceed to make entries to generate e-way bill.

- Whenever I am trying to register, the system is saying you have already registered, how should I proceed?

This is indicating that you (your GSTIN) have already registered on the e-way bill portal and have created your username and password on the e-way bill system. Please use these credentials to log into the e-way bill system. If you have forgotten

username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

- Whenever I am trying to register, the system is saying there is no contact (Mobile) number with this GSTIN in GST Common Portal, how should I resolve this issue?

This is indicating that e-way bill system is unable to get the contact details (mobile number or email address) for your GSTIN from the GST Common Portal (www.gst.gov.in). Please contact GST helpdesk 0120-4888999.

- Whenever, I'm trying to register with my GSTIN, the system is saying 'Invalid GSTIN' or the details for this GSTIN are not available in GST Common Portal. How should I resolve this issue?

This is indicating that the GSTIN entered by you is wrong or your GSTIN details is not available in the GST Common Portal. Please check the GSTIN entered or go to the GST portal (www.gst.gov.in) and check the details of your GSTIN under 'Search Taxpayer' tab.

- Whenever I am trying to register, the system is showing wrong address or mobile number. How should I resolve this issue?

This is indicating that you might have updated your business registration details in the GST Common Portal recently. Please click the 'Update from Common Portal' button on the e-way bill portal, to pull the latest data from the GST Common Portal. If even after this action, wrong data is displaying, kindly update the details in GST common portal through amendment process.

3. FAQs - Enrolment

- Why the transporter needs to enroll on the e-way bill system?

There may be some transporters, who are not registered under the Goods and Services Tax Act, but such transporters cause the movement of goods for their clients. They need to enroll on the e-way bill portal to get 15 digit Unique Transporter Id.

- What is TRANSIN or Transporter ID?

TRANSIN or Transporter id is 15 digit unique number generated by EWB system for unregistered transporter, once he enrolls on the system which is similar to GSTIN format and is based on state code, PAN and Check sum digit. This TRANSIN or Transporter id can be shared by transporter with his clients, who may enter this number while generating e-waybills for assigning goods to him for transportation.

- **How does the unregistered transporter get his unique id or transporter id?**

The transporter is required to provide the essential information for enrolment on the EWB portal. The transporter id is created by the EWB system after furnishing the requisite information. The details of information to be furnished is available in the user manual.

- **I am unable to enroll as transporter as the system is saying 'PAN details are not validated'?**

This is indicating that PAN name and Number, entered by you, are not getting validated by the CBDT/ Income Tax system. Please enter exact name and number as in income tax database.

- **I am unable to enroll as transporter as the system is saying 'Aadhaar details are not validated'?**

This is indicating that Aadhaar Number, name in Aadhaar and mobile number, entered by you, are not getting validated by the Aadhaar system. Please enter correct details. However, the Aadhaar number is not must for enrolment process and the person can enrol giving his PAN Number also.

- **Whenever, I am trying to enroll as transporter, the system is saying you are already registered under GST system and go and register using that GSTIN.**

This is indicating that you are a registered taxpayer with valid GSTIN, since a validation is done on the PAN you have entered. You need not enroll again as transporter but use your GSTIN to register on e-way bill portal.

- **Whenever I am trying to enroll as a transporter, the system is saying you have already enrolled.**

This is indicating that you have already enrolled on the e-way bill portal by providing your PAN, business and other details and created your username and password. Please use them to log into the e-way bill system. If you have forgotten

the username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

4. FAQs - Login

- Whenever, I am trying to login the system says 'Invalid Login...Please check your username and password'. How should I resolve this issue?

This is indicating that you are trying to login to the e-way bill system with incorrect username and password. Please check the username and password being used to login to the system. If you have forgotten the username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

- Whenever, I am trying to login the system says 'Your account has been frozen'. How should I resolve this issue?

This is indicating that your account has been frozen because you might have cancelled your registration or your GSTIN has been de-activated in the GST Common Portal. Please visit the GST Common Portal (www.gst.gov.in) to find the status of your GSTIN under 'Search Taxpayer' tab. In case you are able to log in on GST portal but not log on e-Way Bill portal, please lodge your grievance at <https://selfservice.gstsystem.in/>.

- Whenever, I am trying to login the system says 'your account has been blocked...PI try after 5 minutes. How should I resolve this issue?

This is indicating that you had tried to login to the e-way bill system with incorrect username and password for more than 5 times. Hence, the system has blocked your account for security reasons and it will be unblocked after 5 minutes.

- What should I do, if I do not remember my username and password?

If you have forgotten the username or password, then use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly. The user needs to enter some details after authenticating the same via an OTP, then, user will be provided with the username and password.

5. FAQs – E-Way Bill

- **What is an e-way bill?**

e-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of Section 68 of the Goods and Services Tax Act read with Rule 138 of the rules framed thereunder. It is generated from the GST Common Portal for eWay bill system by the registered persons or transporters who cause movement of goods of consignment before commencement of such movement.

- **Why is the e-way bill required?**

Section 68 of the Act mandates that the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed. Rule 138 of CGST Rules, 2017 prescribes e-way bill as the document to be carried for the consignment of goods in certain prescribed cases. Hence e-way bill generated from the common portal is required.

- **Who all can generate the e-way bill?**

The consignor or consignee, as a registered person or a transporter of the goods can generate the e-way bill. The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use.

- **What are pre-requisites to generate the e-way bill?**

The pre-requisite for generation of e-way bill is that the person who generates e-way bill should be a registered person on GST portal and he should register in the e-way bill portal. If the transporter is not registered person under GST it is mandatory for him to get enrolled on e-waybill portal (<https://ewaybillgst.gov.in>) before generation of the e-way bill. The documents such as tax invoice or bill of sale or delivery challan and Transporter's Id, who is transporting the goods with transporter document number or the vehicle number in which the goods are transported, must be available with the person who is generating the e-way bill.

- **If there is a mistake or wrong entry in the e-way bill, what has to be done?**

If there is a mistake, incorrect or wrong entry in the e-way bill, then it cannot be edited or corrected. Only option is cancellation of e-way bill and generate a new one with correct details.

- **Whether e-way bill is required for all the goods that are being transported?**

The e-way bill is required to transport all the goods except exempted under the notifications or rules. Movement of handicraft goods or goods for job-work purposes under specified circumstances also requires e-way bill even if the value of consignment is less than fifty thousand rupees. Kindly refer to the e-way bill rules for other exemptions.

- **Is there any validity period for e-way bill?**

Yes. Validity of the e-way bill depends upon the distance the goods have to be transported. In case of regular vehicle or transportation modes, for every 100 KMs or part of its movement, one day validity has been provided. And in case of Over Dimensional Cargo vehicles, for every 20 KMs or part of its movement, one day validity is provided. And this validity expires on the midnight of last day.

- **While calculating time validity for e-way bill, how is a day determined?**

This can be explained by following examples –

- (i) Suppose an e-way bill is generated at 00:04 hrs. on 14th March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.
- (ii) Suppose an e-way bill is generated at 23:58 hrs. on 14th March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.

- **Which types of transactions that need the e-way bill?**

For transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from an unregistered persons or for reasons other than supply also e-way bill is mandatory. Please refer relevant

notifications/rules for details. However, from 1st April 2018, e-way is required only for interstate movement. The e-way requirement for intra state movement will be notified later.

- **What is the Part-A Slip?**

Part-A Slip is a temporary number generated after entering all the details in PART-A. This can be shared or used by transporter or yourself later to enter the PART-B and generate the E-way Bill. This will be useful, when you have prepared invoice relating to your business transaction, but don't have the transportation details. Thus you can enter invoice details in Part A of e-way bill and keep it ready for entering details of mode of transportation in Part B of e-way bill.

- **When I enter the details in e-way bill form, the system is not generating e-way bill, but showing Part-A Slip?**

If you don't enter the vehicle number for transportation by road or transport document number for other cases, the system will show you the PART-A slip. It indicates that you have not completed the e-way bill generation process. Only when you enter the Part-B details, e-way bill will be generated.

- **How to generate e-way bill from Part-A Slip?**

Part-A Slip is entry made by user to temporarily store the document details on the e-way bill system. Once the goods are ready for movement from the business premises and transportation details are known, the user can enter the Part-B details and generate the e-way bill for movement of goods. Hence, Part-B details convert the Part-A slip into e-way bill.

- **What are the documents that need to be carried along with the goods being transported?**

The person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan, bill of entry as the case may be and a copy of the e-way bill number generated from the common portal. Please refer relevant rules for details.

- **How to generate the e-way bill from different registered place of business?**

The registered person can generate the e-way bill from his account from any registered place of business. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also create sub-users for a particular

business place and assigned the role for generating the e-way bill to that sub user for that particular business place.

- **How does taxpayer enter Part-A details and generate e-way bill, when he is transporting goods himself?**

Sometimes, taxpayer wants to move the goods himself. E-way bill Portal expects the user to enter transporter ID or vehicle number. So if he wants to move the goods himself, he can enter his GSTIN in the transporter Id field and generate Part-A Slip. This indicates to the system that he is a transporter and he can enter details in Part-B later when transportation details are available.

- **What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?**

If the consignor or consignee is unregistered taxpayer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

- **When does the validity of the e-way bill start?**

The validity of the e-way bill starts when first entry is made in Part-B i.e. vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

- **How is the validity of the e-way bill calculated?**

The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB. For every 100 Kms one day is a validity period for EWB as per rule and for part of 100 KM one more day is added. For ex. If approx. distance is 310 Kms then validity period is 3+1 days. For movement of Over Dimensional Cargo (ODC), the validity is one day for every 20 KM (instead of 100 KM) and for every 20KM or part thereof one more day is added. Please refer relevant rules for details.

- **How the distance has to be calculated, if the consignments are imported from or exported to other country?**

The approximate distance for movement of consignment from the source to destination has to be considered based on the distance within the country. That is,

in case of export, the consignor place to the place from where the consignment is leaving the country, after customs clearance and in case of import, the place where the consignment is reached the country to the destination place and cleared by Customs.

- **Whether e-way bill is required, if the goods are being purchased and moved by the consumer to his destination himself?**

Yes. As per the e-way bill rules, e-way bill is required to be carried along with the goods at the time of transportation, if the value is more than Rs. 50,000/-. Under this circumstance, the consumer can get the e-way bill generated from the taxpayer or supplier, based on the bill or invoice issued by him. The consumer can also enroll as citizen and generate the e-way bill himself.

- **Can the e-way bill be modified or edited?**

The e-way bill once generated cannot be edited or modified. Only Part-B can be updated. However, if e-way bill is generated with wrong information, it can be cancelled and generated afresh. The cancellation is required to be done within twenty four hours from the time of generation.

- **Before submission, the system is not allowing to edit the details. What is the reason?**

The system allows editing the details of e-way bill entries before submission. However, if the products/commodities details are entered, it will not allow editing some fields as the tax rates will change. To enable this, please delete the products and edit the required fields and enter the products again.

- **The system shows the 'Invalid Format' when we are trying to enter the vehicle number. What is the reason?**

The system expects you to enter the vehicle number details in proper format. Please see the format details in the help with the vehicle entry field.

- **What are the formats of vehicle number entry?**

To enable proper entry of the vehicle number, the following formats have been provided for the vehicle numbers

Format	RC Numbers	Example Entry
ABC1234	DEF 234	DEF0234
AB123456	UP 1 345	UP010345
AB12A1234	AP 5 P 23	AP05P0023
AB12AB1234	TN 10 DE 45	TN10DE0045
AB12ABC1234	KE 3 PEW 1265	KE03PEW1265
DFXXXXXXXXXXXXX	For Defence Vehicle, start with DF	DF02K123
TRXXXXXXXXXXXXX	For Temp RC Vehicle, start with TR	TRKA01000002
BPXXXXXXXXXXXXX	For Bhutan Vehicle, start with BP	
NPXXXXXXXXXXXXX	For Nepal Vehicle, start with BP	

- How to enter the vehicle number DL1AB123 as there is no format available for this in e-way bill system?

If the RC book has vehicle number like DL1A123, then you enter as DL01A0123. The vehicle entered in the e-way bill system is only for information and GST officer will accept this variation.

- How can anyone verify the authenticity or the correctness of e-way bill?

Any person can verify the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No in the search option of EWB Portal.

- How to generate e-way bill for multiple invoices belonging to same consignor and consignee?

If multiple invoices are issued by the supplier to recipient, that is, for movement of goods of more than one invoice of same consignor and consignee, multiple EWBs have to be generated. That is, for each invoice, one EWB has to be generated, irrespective of the fact whether same or different consignors or consignees are involved. Multiple invoices cannot be clubbed to generate one EWB. However after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if goods are going in one vehicle.

- What has to be done by the transporter if consignee refuses to take goods or rejects the goods for any reason?

There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons. Under such circumstances, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' with relevant documents, return the goods to the supplier as per his agreement with him.

- **What has to be done, if the validity of the e-way bill expires?**

If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature and trans-shipment', the transporter may extend the validity period after updating reason for the extension and the details in PART-B of FORM GST EWB-01.

- **Can I extend the validity of the e-way bill?**

Yes, one can extend the validity of the e-way bill, if the consignment is not being reached the destination within the validity period due to exceptional circumstance like natural calamity, law and order issues, trans-shipment delay, accident of conveyance, etc. The transporter needs to explain this reason in details while extending the validity period.

- **How to extend the validity period of e-way bill?**

There is an option under e-way bill to extend the validity period. This option is available for extension of e-way bill before 4 hours and after 4 hours of expiry of the validity. Here, transporter will enter the e-way bill number and enter the reason for the requesting the extension, from place (current place), approximate distance to travel and Part-B details. It may be noted that he cannot change the details of Part-A. He will get the extended validity based on the remaining distance to travel.

- **Who can extend the validity of the e-way bill?**

The transporter, who is carrying the consignment as per the e-way bill system at the time of expiry of validity period, can extend the validity period.

- **How to handle "Bill to" - "Ship to" invoice in e-way bill system?**

Sometimes, the tax payer raises the bill to somebody and sends the consignment to somebody else as per the business requirements. There is a provision in the e-way bill system to handle this situation, called as 'Bill to' and 'Ship to'.

In the e-way bill form, there are two portions under 'TO' section. In the left hand side - 'Billing To' GSTIN and trade name is entered and in the right hand side - 'Ship to' address of the destination of the movement is entered. The other details are entered as per the invoice.

In case ship to state is different from Bill to State, the tax components are entered as per the billing state party. That is, if the Bill to location is inter-state for the supplier, IGST is entered and if the Bill to Party location is intra-state for the supplier, the SGST and CGST are entered irrespective of movement of goods whether movement happened within state or outside the state.

- **How to handle "Bill from" - "Dispatch from" invoice in e-way bill system?**

Sometimes, the supplier prepares the bill from his business premises to consignee, but moves the consignment from some others' premises to the consignee as per the business requirements. This is known as 'Billing From' and 'Dispatching From'. E-way bill system has provision for this. In the e-way bill form, there are two portions under 'FROM' section. In the left hand side - 'Bill From' supplier's GSTIN and trade name are entered and in the right hand side - 'Dispatch From', address of the dispatching place is entered. The other details are entered as per the invoice. In case Bill From location State is different from the State of Dispatch the Tax components are entered as per the State (Bill From). That is, if the billing party is inter-state for the supplier, IGST is entered and if the billing party is intra-state for the supplier, the SGST and CGST are entered irrespective of movement of goods whether movement happened within state or outside the state.

- **How the transporter is identified or assigned the e-way bill by the taxpayer for transportation?**

While generating e-way bill the taxpayer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter. Subsequently, the transporter can log in and update further transportation details in Part B of e-way bill.

- **How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?**

Where the goods are being transported in a semi knocked down or completely knocked down condition or being bulk cargo or being transported through multi-modal means of transport, the EWB shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment as per CGST Rule 55 which provides as under.

- (a) Supplier shall issue the complete invoice before dispatch of the first consignment;
- (b) Supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
- (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- (d) Original copy of the invoice shall be sent along with the last consignment

Please note that multiple EWBs are required to be generated in this situation. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number.

- The sub-rule (1) of rule 138A of CGST Rules, 2017 states that person in charge of a conveyance may carry 'e-way bill number in electronic form. Does the phrase 'electronic form' means that he needs to carry e-way bill in softcopy in his mobile etc.?

No. He can merely quote the e-way bill number to the proper tax officer. Tax officer based on that number will do all the requisite verifications.

6. FAQs – Updating Transportation/vehicle/Part-B details

- Whether Part-B is must for e-way bill?

E-Way bill is complete only when Part-B is entered. Otherwise printout of EWB would be invalid for movement of goods. Filling up of Part-B of the e-way bill is a must for movement of the goods, except for within the same state movement between consignor place to transporter place, if distance is less than 50 Kms.

- Can I transport goods with the e-way bill without vehicle details in it?

No. One needs to transport the goods with an e-way bill specifying the vehicle number, which is carrying the goods. However, where the goods are transported for a distance of less than fifty kilometers within the State from the place of business of consignor to the place of transporter for further transportation, then the vehicle number is not mandatory. Similar exception up to 50 KM has been given for movement of goods from place of business of transporter to place of business of consignee.

- Whether the e-way bill is required for movement of consignment for weighment to the weighbridge?

No e-Way bill is required for movement of goods upto a distance of 20 Km from the place of business of consignor to a weighbridge for weighment or from the weighbridge back to the place of business of consignor, within the same State, subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with Rule 55.

- Who all can update the vehicle number for the e-way bill?

The Vehicle number can be updated by the generator of the e-way bill or the transporter assigned by the generator for that particular e-way bill.

- Can Part-B of e-way bill entered/updated by any other transporter?

The present transporter can fill or update PART-B of the EWB. The e-way bill can be assigned from one transporter to another transporter, for further movement of consignment. Under this circumstance, the latest transporter, assigned for that e-way bill, can update Part-B of EWB.

- If the vehicle, in which goods are being transported, having e-way bill is changed, then what is required to be done?

The e-way bill for transportation of goods should always have the vehicle number that is actually carrying the goods. There may be requirement to change the vehicle number after generating the e-way bill or after commencement of movement of goods, due to trans-shipment or due to breakdown of vehicle. In such cases, the transporter or generator of the e-way bill can update the new vehicle number in Part B of the EWB.

- What is to be done (in an EWB) if the vehicle breaks down?

If the vehicle breaks down, when the goods are being carried with an EWB, then transporter can get the vehicle repaired and continue the journey in the same EWB. If he has to change the vehicle, then he has to enter the new vehicle details in that EWB, on the e-way bill portal, using 'Update vehicle number' option in Part B and continue the journey in new vehicle, within the original validity period of e-way bill.

- How many times can Part-B or Vehicle number be updated for an e-way bill?

The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination. However, the updating should be done within the validity period.

- Can the e-way bill entry be assigned to another transporter by authorized transporter?

The authorized transporter can assign the e-way bill to any enrolled or registered transporter for further transportation of the goods. Subsequently, the new transporter can only update the Part-B of the EWB.

- In case of transportation of goods via rail/air/ship mode, when is user required to enter transport document details, as it is available only after submitting of goods to the concerned authority?

Where the goods are transported by railways or by air or vessel, the Part B of the e-way bill can be updated either before or after the commencement of movement. But, where the goods are transported by railways, the railways shall not deliver the goods, unless the e-way bill as required under these rules is produced to them, at the time of delivery.

- If the goods having e-way bill has to pass through trans-shipment and through different vehicles, how it has to be handled?

Some of the consignments are transported by the transporter through transshipment using different vehicles before it is delivered to the recipient at the place of destination. Hence for each movement from one place to another, the transporter needs to update the vehicle number in which he is transporting that consignment in part B of the E Way Bill.

- Can I use different modes of transportation to carry the goods having an e-way bill? If so, how to update the details?

Yes. One can transport goods through different modes of transportation – Road, Rail, Air, Ship. However, PART-B of e-way bill have to be updated with the latest mode of transportation or conveyance number using 'Update vehicle number/mode of transport' option in the Portal. That is, at any point of time, the

details of conveyance specified in the e-way bill on the portal, should match with the details of conveyance through which goods are actually being transported.

- **How to enter multiple modes of transportation, i.e., road, rail, ship, air for the same e-way bill?**

One e-way bill can go through multiple modes of transportation before reaching destination. As per the mode of transportation, the EWB can be updated with new mode of transportation by using 'Update Vehicle Number'.

Let us assume the goods are moving from Cochin to Chandigarh through road, ship, air and road again. First, the taxpayer generates the EWB by entering first stage of movement (by road) from his place to ship yard and enters the vehicle number. Next, he will submit the goods to ship yard and update the mode of transportation as Ship and transport document number on the e-way bill system. Next, after reaching Mumbai, the taxpayer or concerned transporter updates movement as road from ship yard to airport with vehicle number. Next the taxpayer or transporter updates, using 'update vehicle number' option, the Airway Bill number. Again after reaching Delhi, he updates movement through road with vehicle number. This way, the e-way bill will be updated with multiple mode of transportation.

- **How does transporter come to know that particular e-way bill is assigned to him?**

The transporter comes to know that EWBs are assigned to him by the taxpayers for transportation, in one of the following ways:

- After login at EWB portal, the transporter can go to reports section and select 'EWB assigned to me for trans' and see the list. He can also see these details in his dashboard, after login to EWB portal.
- The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN of taxpayer, who has assigned the EWB to him.

- **How to handle the goods which move through multiple trans-shipment places?**

Some of the consignments move from one place to another place till they reach their destinations. Under this circumstance, each time the consignment moves from one place to another, the transporter needs to enter the vehicle details using 'Update Vehicle Number' option in part B of the EWB, when he starts moving the goods from that place. The transporter can also generate 'Consolidated EWB' with the EWB of that consignment with other EWBs and move the consignment to next

place. This has to be done till the consignment reaches destination. But it should be within the validity period of a particular EWB.

- **How does the transporter handle multiple e-way bills which pass through transshipment from one place to another in different vehicles, to reach the destinations?**

Some of the transporters move the consignments from one place to another place before the goods reach the destination, as per the movement of vehicles. Sometimes the consignments is moved to 8-10 branches of the transporter, before they reach their destination. The consignments reach the particular branch of transporter from different places in different vehicles. These consignments are sorted out, to be transported to different places in different Vehicles. Now, the concerned branch user instead of updating the vehicle for each one of the EWBs, can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next branch/destination.

7. FAQs – Cancelling EWB

- **Can the e-way bill be deleted or cancelled?**

The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If a particular EWB has been verified by the proper officer, then it cannot be cancelled. Further, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill.

- **Whether the e-way bill can be cancelled? If yes, under what circumstances?**

Yes, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. The e-way bill can be cancelled within 24 hours from the time of generation.

- **Is e-way bill required in case it gets cancelled during the transit i.e. either during its movement or during its storage in a warehouse by the transporter?**

E-way bill is a document which is required for movement of goods from supplier's place of business to recipient's place. Therefore, goods in movement (including when they are stored in the transporter's godown even if godown is located in

recipient's city/town prior to delivery) shall always be accompanied by a valid e-way bill.

8. FAQs – Rejecting EWB

- **Who can reject the e-way bill and. Why?**

The person who causes transport of goods shall generate the e-way bill specifying the details of other person as a recipient of goods. There is a provision in the common portal for the other party to see the e-way bill generated against his/her GSTIN. As the other party, one can communicate the acceptance or rejection of such consignment specified in the e-way bill. If the acceptance or rejection is not communicated within 72 hours from the time of generation of e-way Bill or the time of delivery of goods whichever is earlier,, it will be deemed that he has accepted the details.

- **How does the taxpayer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?**

As per the rule, the taxpayer or recipient can reject the e-way bill generated on his GSTIN by other parties. The following options are available for him to see the list of e-way bills:

- He can see the details on the dashboard, once he logs into the system.
- He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.
- He can go to reject option and select date and see the e-way bills. Here, system shows the list of e-way bills generated on his GSTIN by others.
- He can go to report and see the 'EWBs by other parties'.

9. FAQs – Consolidated EWB

- **What is a consolidated e-way bill?**

Consolidated e-way bill is a document containing the multiple e-way bills for multiple consignments being carried in one conveyance (goods vehicle). That is, the transporter, carrying multiple consignments of various consignors and

consignees in one vehicle can generate and carry one consolidated e-way bill instead of carrying multiple e-way bills for those consignments.

- **Who can generate the consolidated e-way bill?**

A transporter can generate the consolidated e-way bills for movement of multiple consignments in one vehicle.

- **What is the validity of consolidated e-way bill?**

Consolidated EWB is like a trip sheet and it contains details of different EWBs in respect of various consignments being transported in one vehicle and these EWBs will have different validity periods.

Hence, Consolidated EWB does not have any independent validity period. However, individual consignment specified in the Consolidated EWB should reach the destination as per the validity period of the individual EWB.

- **What has to be done, if the vehicle number has to be changed for the consolidated e-way bill?**

There is an option available under the 'Consolidated EWB' menu as 'regenerate CEWB'. This option allows you to change the vehicle number to existing Consolidated EWB, without changing the individual EWBs. This generates a new CEWB, which has to be carried with new vehicle. Old CEWB will become invalid for use.

- **Can the 'consolidated e-way bill' (CEWB) have the goods / e-way bills which are going to be delivered before reaching the destination defined for CEWB?**

Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered to multiple locations as per the individual EWB included in the CEWB. That is, if the CEWB is generated with 10 EWBs to move 3 consignments to destination Y and 7 consignments to destination X, then on the way the transporter can deliver 3 consignments to destination Y out of 10 and move with remaining 7 consignments to the destination X with the same CEWB. Alternatively, two CEWB can be generated one for 3 consignments for destination Y and another CEWB for 7 consignments for destination X.

10. FAQs - Other modes

- What are the modes of e-way bill generation, the taxpayer can use?

The e-way bill can be generated by any of the following methods:

- Using Web based system
- Using SMS based facility
- Using Android App
- Bulk generation facility
- Using Site-to-Site integration
- Using GSP (Goods and Services Tax Suvidha Provider)

- How can the taxpayer use the SMS facility to generate the e-way bill?

The taxpayer has to register the mobile numbers through which he intends to generate the e-way bill on the e-way bill system. Please see the user manual for SMS based e-way bill generation available on the portal for further details.

- How can the taxpayer use the Android App to generate the e-way bill?

The taxpayer has to register the IMEI (International Mobile Equipment Identity) number of the mobile phones through which he intends to generate the e-way bill on the e-way bill system. Please see the user manual for Mobile App based e-way bill generation available on the portal for further details.

- How to download mobile app?

The mobile app is available only for the taxpayers and enrolled transporters. It is not available in Play Store. The main user has to login and select the 'for mobile app' under registration menu. The system asks to select the user/sub-user and enter the IMEI number of the user. Once it is entered, the concerned user gets the link in his registered mobile to download the app through SMS. Now, the user has to download the app by clicking that link and enable it to get installed on the mobile.

- What is bulk generation facility and who can use it?

Through this facility, user can upload multiple invoices and generate multiple e-Way bill at one go. This facility can be used by the taxpayers or transporters who have automated their invoice generation system. In one go, they can prepare bulk requests for e-way bills in a file from their automated system, and upload it on the

common portal and generate e-way bill in one go. This avoids duplicate data entry into e-way bill system and avoids data entry mistakes also. Any taxpayer or transporter can use the bulk generation facility.

- **How to use the bulk generation facility?**

To use the bulk generation facility, one has to prepare the e-way bill requests through JSON file. This can be done in two ways – registered taxpayer or transporter can prepare the JSON file directly from his automated system. If he is unable do so, he can use excel based bulk generation tool available on the portal. The invoice and other details need to entered as per the format and JSON file can be generated. This JSON file need to be uploaded in the portal for generation of multiple e-Way bills. For more details, please refer to the ‘user manual of the bulk generation’ and ‘bulk generation tools’ under tool section at EWB portal and follow the instructions.

- **Bulk generation facility can be used for what activities on e-way bill portal?**

One can use bulk generation facility for

- Generation of e-way bills,
- Updation of Part-B of e-way bills
- Generation of Consolidated e-way bills

PI refer to the user manual of the bulk generation tools on the portal.

- **What are the benefits of the bulk generation facility?**

Benefits of the bulk generation facility are as follows:

- Generation of multiple e-way bills in one go.
- It avoids duplicate keying in of the invoices to generate e-way bills.
- It avoids the data entry mistakes while keying in for generation of e-way bills.

- **How can the registered person integrate his/her system with e-way bill system to generate the e-way bills from his/her system?**

The integration between e-way bill system and registered persons’ system can be done through APIs. For availing this facility, the registered person should register the server details of his/her systems (through which he wants to generate the e-

way bill using the APIs of e-way bill system) with e-way bill system. For further details, please go through the user manual.

- **What is API Interface?**

API interface is a site-to-site integration of two systems. Using this, the taxpayer can link his IT system with EWB system to generate EWB directly from his IT solution without keying in the details for EWB form in the Portal. This reduces duplicate data entry and eliminates the data entry mistakes.

- **What are the benefits of API Interface?**

Presently registered person generates invoices from his IT system and logs into EWB system and enters e-way bill details and generate e-way bills. Here, the taxpayer has to make double entries – once for Invoice generation in his system and second time for e-way bill generation. He can integrate his system with EWB system through API. The EWB details are sent from taxpayer system to e-Way bill system through APIs and generation of e-way bill happens at e-Way bill system instantaneously. The eWay bill data is send back to the taxpayer system by the e-Way bill system so that EWB data can be stored in the taxpayers system itself. This will lead saving of manpower and cost of operator for this purpose. Secondly API interface will eliminate data entry mistakes/errors being made by operator. It also saves time. Thirdly e-way bill number can be stored by the taxpayer system in his database with the corresponding invoice. Even in the invoice itself, EWB number can be printed so that printout of EWB need not be taken out and carried out along with the vehicle, separately.

- **What are the pre-requisite for using API interface?**

API interface is a site-to-site integration of website of taxpayer with the EWB system. API interface can be used by large taxpayers, who need to generate more than 1000 invoices / e-way bills per day. However, the taxpayer should meet the following criteria to use the API interface:

- His invoicing system should be automated with IT solutions.
- He should be ready to change his IT system to integrate with EWB system as per API guidelines.
- He should be generating at least 1000 invoices/e-way bills per day.
- His system should have SSL based domain name.
- His system should have Static IP Address.
- He should have pre-production system to test the API interface.

11.FAQs - Other Options

- **How does the taxpayer become transporter in the e-way bill system?**

Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He need to enter both supplier and recipient details while generating EWB, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the taxpayer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter details of both supplier and recipient in EWB as per invoice.

- **How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?**

EWB System(www.ewaybillgst.gov.in) is dependent on GST Common portal (www.gst.gov.in) for taxpayers registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System will not allow taxpayer to update these details directly in the EWB portal. If taxpayer changes these details at GST Common portal, it will be updated in EWB system within a day automatically. Otherwise, the taxpayer can update the same instantaneously by selecting the option 'Update My GSTIN' in the e-Way bill system and the details will be fetched from the GST common portal (www.gst.gov.in) and updated in the e-Way bill system.

- **Why do I need sub-users?**

Most of the times, the taxpayer or authorized person himself cannot operate and generate EWBs. He may in that case authorize his staff or operator to do that. He would not like to avoid sharing his user credentials with them. In some firms, the business activities will be operational 24/7 and some firms will have multiple branches. Under these circumstances, the main user can create sub-users and assign different roles to them. He can assign generation of EWB or rejection or report generation activities based on requirements to different sub-users.

This facility helps him to monitor the activities done by sub-users. However, the main user should ensure that whenever employee is transferred or resigned, the sub-user account is frozen / blocked to avoid mis-utilisation.

- **How many sub-users can be created?**

For every principal/additional place of business, user can create maximum of 10 sub-users. That is, if tax payer has only (one) principal business place (and no additional place of business), he can create 10 sub-users. If tax payer has 3 additional places and one principal place of business (ie 4 places), then he can create 40 (4 X10) sub users.

- **Why are the reports available only for a particular day?**

The user is allowed to generate report on daily basis. Because of criticality of the system for performance for 24/7 operation, the reports are limited to be generated for a day. The user can change date and generate the report for that date. Hence, the user is advised to generate report daily and save in his system.

- **Why masters have to be entered?**

EWB system has an option to enter the masters of user – client master, supplier master, transporter master and product master. If user creates these masters, it will simplify the generation of e-way bill for him. That is, the system auto populates the details like trade/legal name, GSTIN, address on typing few character of client or supplier, HSN Code, tax rates etc. It also avoids data entry mistakes by operator while keying in the details.

- **Can I upload the masters available in my system?**

Yes, you can upload your customers, suppliers and product details into e-way bill system by preparing the data as per the format provided in the tools option in the portal and upload in the master option after logging in.

- **What is a detention report under grievance menu?**

If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers for more than 30 minutes, then the transporter can enter the detention report on EWB Portal, which will reach the designated officer immediately, so that he can take an appropriate action accordingly.

- **When is a detention report to be raised?**

Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in the EWB system. The detention report will go to the concerned senior GST State/Central officer to redress the grievance.

12. **FAQs – Miscellaneous**

- **What is Over Dimensional Cargo?**

Over Dimensional Cargo mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules 1989 made under the Motor Vehicles Act, 1988.

- **How the consignor is supposed to give authorization to transporter or e-commerce operator and courier agency for generating PART-A of e-way bill?**

It is their mutual agreement and way out to do the same. If a transporter or courier agency or the e-commerce operator fills PART-A, it will be assumed by the department that they have got authorization from consignor for filling PART-A.

- **In case of Public transport, how to carry e-way bill?**

In case of movement of goods by public transport, e-way bill shall be generated by the person who is causing the movement of the goods, in case of any verification, he can show e-way bill number to the proper officer.

- **What is the meaning of consignment value?**

It is the value of the goods declared in invoice, a bill of challan or a delivery challan, as the case may be, issued in respect of the said consignment and also include Central tax, State or Union territory tax, Integrated tax and Cess charged, if any. But, it will not include value of exempt supply of goods, where the invoice is issued in respect of both exempt and taxable supply. It will also not include value of freight charges for the movement charged by transporter.

- In case of movement of goods by Railways, is there a requirement for railway to carry e-way bill along with goods?

In case of movement of goods by Railways, there is no requirement to carry e-way bill along with the goods, but railways has to carry invoice or delivery challan or bill of supply as the case may be along with goods. Further, e-way bill generated for the movement is required to be produced at the time of delivery of the goods. Railways shall not deliver goods unless the e-way bill required under rules is produced at the time of delivery. But for the purposes of e-way bill, the expression 'transported by railways' does not include the 'leasing of parcel space by Railways'.

- If the value of the goods carried in a single conveyance is more than 50,000/- though value of all or some of the individual consignments is below Rs. 50,000/-, does transporter need to generate e-way bill for all such smaller consignments?

As rule 138(7) will be notified from a future date, hence till the notification for that effect comes, transporter needs not generate e-way bill for consignments having value less than Rs 50,000/-, even if the value of the goods carried in single conveyance is more than Rs 50,000/-, till the said sub-rule is notified.

- Does the vehicle carrying goods from CSD to unit run canteens need e-way bill?

No, these are exempted supply and therefore have been exempted from the requirement of carrying e-way bill.

- Is the e-way bill required for the movement of empty cargo containers?

No, such movement has been exempted from e-way bill.

- Does the movement of goods under Customs seal require e-way bill?

No, such movement has been exempted from e-way bill.

- Does the movement of goods which are in transit to or from Nepal/Bhutan, require e-way bill for movement?

No, such movement has been exempted from e-way bill.

- Is the temporary vehicle number allowed for e-way bill generation?

Yes, temporary vehicle number can also be inserted as vehicle number for the purpose of e-way bill generation.

- Whether e-way bill is required for intra -State movement of goods?

At present e-way bill is required only for inter-State movement of goods. For intra-State movement of goods the requirement for e-way bill will be introduced in a phased manner, for which rules will be notified by respective states separately.

- I am dealer in tractors. I purchased 20 tractors from the manufacturer. These tractors are not brought on any motorized conveyance as goods but are brought to my premise by driving them. Also, these tractors have not got the vehicle number. Is e-way bill required in such cases?

E-way bill is required in such cases. The temporary number or any identifiable number with the tractor have to be used for filling details of the vehicle number for the purpose of e-way bill generation.

- Who is responsible for EWB generation in case DTA sales from SEZ/FTWZ?

There is no special provision for such supply and hence the registered person who causes movement of goods shall be responsible for the generation of e-Way bill as per the rules.

- In many cases where manufacturer or wholesaler is supplying to retailers, or where a consolidated shipment is shipped out, and then distributed to multiple consignees, the recipient is unknown at the time the goods are dispatched from shipper's premises. A very common example is when FMCG companies send a truck out to supply kirana stores in a particular area. What needs to be done in such cases?

In such cases, movement is caused on behalf of self. No supply is being made. In such cases, delivery challan may be used for generation of e-way bills. All the provisions for delivery challan need to be followed along with the rules for e-way bills.

- What should be the value in e-waybill in case goods are sent on lease basis as the value of machine is much higher than leasing charges?

The value of goods needs to be mentioned as per the explanation 2 of the sub-rule (1) of rule 138.

- Expired stock has no commercial value, but is often transported back to the seller for statutory and regulatory requirements, or for destruction by seller himself. What needs to be done for such cases of transportation of the expired stock?

E-way bills are required even in cases where goods are moved for reasons other than supply. Delivery Challan has to be the basis for generation of e-way bill in such cases.

- Whether shipping charges charged by E-commerce companies needs to be included in 'consignment value' though the same is not mentioned on merchant's invoice?

Consignment value of goods would be the value determined in accordance with the provisions of section 15. It will also include the central tax, State or Union territory tax, integrated tax and cess charged, if any. So shipping charges charged by E- by the e-commerce companies need not be included in the 'consignment value'.

- Where an invoice is in respect of both goods and services, whether the consignment value should be based on the invoice value (inclusive of value of services) or only on the value of goods. Further, whether HSN wise details of service is also required to be captured in Part A of the e-way bill in such case.

Consignment value and HSN needs to be determined for goods only not for services as only the goods are in movement and e-way bill needs to be generated accordingly.

E-WAY BILL SYSTEM

Blocking and Unblocking of EWB generation facility in EWB Portal

Frequently Asked Questions

1. What is blocking of E-waybill (EWB) generation facility?

Ans: Blocking of e-waybill generation facility means disabling taxpayer from generating E Way Bill, in case of non-filing of 2 or more consecutive GSTR 3B Return on GST Portal, by such taxpayer (refer Rule 138E of CGST/SGST Rules, 2017). The GSTINs of such blocked taxpayers cannot be used to generate the e-way bills either as Consignor or Consignee.

2. What is unblocking of E-waybill (EWB) generation facility?

Ans: Unblocking of e-waybill generation facility means restoring the facility of generation of E Way Bill, in respect of such taxpayers GSTIN (as Consignor or Consignee), in the event of filing of the return for the default period(s), thereby reducing the default period to less than 2 consecutive tax periods.

Also, the Unblocking can be done by the jurisdictional officer online on the GST Portal, upon considering the manual representation received from such taxpayer.

3. Form when blocking/unblocking of EWB generation facility is being implemented on EWB Portal?

Ans: Blocking of EWB generation is implemented from 1st December, 2019. Thus the users won't be able to generate EWB for a GSTIN (whether as consignor or consignee), if the said GSTIN is not eligible for EWB generation as per Rule 138 E of CGST/SGST Rules, 2017.

4. What type of Returns not filed are considered for blocking/unblocking of EWB generation facility?

Ans: Form GSTR-3B (to be filed by normal taxpayers) is considered for blocking of EWB generation facility.

5. When blocking of EWB generation facility at EWB Portal will be implemented for non-filing of GSTR 3B return?

Ans: As provided in Rule 138 E of CGST/SGST Rules 2017, blocking of EWB generation facility will be implemented on EWB Portal, when the taxpayer does not file GSTR 3B return for two consecutive tax periods.

Thus, taxpayers who are required to file Form GSTR-3B and have not filed it for the month of January and February, will be blocked from EWB generation facility from March onwards.

6. Whether recipient can generate E Way Bill of blocked GSTINs, indicating them as supplier and vice versa?

Ans: No, if a Taxpayer GSTIN is blocked for E Way Bill Generation facility, that GSTIN cannot be entered in E Way Bill either as supplier or recipient. Thus recipient of such blocked GSTINs cannot generate E Way Bill indicating such blocked GSTIN as supplier.

7. Can transporter generate e-way bill in respect of Blocked GSTIN, either as supplier or as recipient?

Ans: No, the transporter cannot generate the e-way bills in respect of such blocked taxpayer's GSTINs, as supplier or as recipient.

8. How does blocking take place in the e-waybill system?

Ans: The GST System and EWB System are integrated and accordingly GSTIN's of the taxpayers who have not filed GSTR 3B return, for two or more consecutive period, will be blocked for EWB generation.

9. How does unblocking take place in e-waybill system?

Ans: In case of filing of GSTR 3B returns by taxpayers, resulting in reduction of their return filing default period of less than two tax periods, their return filing status will be updated on E Way Bill Portal, and their GSTIN will be unblocked for E Way Bill generation facility, next day.

The Unblocking can be done by the jurisdictional officer online on the GST Portal, upon considering the manual representation received from such taxpayer.

10. How much time does it take to update status on E-Way Bill Portal, for generation of E- Way Bill, after return is filed on GST Portal?

Ans: Once the Return is filed on GST Portal, the blocking status is removed by the system, next day.

11. In spite of filing latest Returns, I have been blocked from e-waybill generation. What can I do?

Ans: If the tax payer wants to generate the e-way bills immediately, after filing the GSTR 3B Returns (on GST Portal), then they can login to the e-way bill portal and select the option '**Search → Update Block Status**' and then enter his/her GSTIN and see the status.

If the GSTIN is still shown as blocked, then they can use **update option** to get the latest filing status from the GST Common Portal. If their return filing default period is less than two, their return filing status will be communicated by GST System to E Way Bill Portal, and such blocked taxpayers GSTIN will be unblocked and their E Way Bill generation facility will be restored on EWB Portal.

Taxpayers may contact the GST helpdesk and raise a grievance, if issue is not resolved.

12. What happens to the already generated e-way bills, on which goods are in transit (ie EWB generated earlier pertaining to the blocked GSTINs)?

Ans: There will not be any effect/impact on the already generated e-way bills, of the blocked GSTINs. These e-way bills are valid and can be used to move goods to the destination.

13. Can one update the vehicle and transporter details and extend the validity of e-way bills, if required, for the e-way bills belonging to the blocked GSTINs?

Ans: The transporters/ tax payers can update the vehicle and transporter details and carry out the extension in validity period of these e-way bills, if required.

14. What is the effect of blocking/unblocking on the transporters?

Ans: There are two types of transporters – the Transporters who have only enrolled themselves on E Way Bill portal (ie who don't have GSTIN) and the Transporters who are also registered at GST portal (ie who have GSTIN).

Transporters enrolled in EWB Portal and who are not registered on GST portal, will not be impacted (as they are not required to file GSTR 3B returns).

If the GSTIN of the GST registered transporter is blocked, then that GSTIN cannot be used as Consignor, Consignee or transporter, while generating e-way bill and updating transporter details.

15. Will the e-way bill system block the updating of Transporter Id, if registered in GST & filing GSTR 3B return, if transporter GSTIN is blocked for EWB generation facility?

Ans: Yes, the e-way bill system will block the updating of Transporter Id, if registered in GST and has not filed the GSTR 3B Return for last two successive tax periods.

However, there will not be any problem in updating details of the enrolled transporter id (ie who don't have GSTIN), while generating the e-way bills.

DETENTION, INSPECTION, SEIZURE AND CONFISCATION OF GOODS IN TRANSIT UNDER GST LAWS

[SECS.68, 129, 130, 122]

¹[Sec. 68. Inspection of goods in movement.

(1) The Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.

[**Note: See Rules 138 to 138D, Forms GST EWB-01..., GST MOV... & devices for verification, Circular No.41/15/2018, Dt.13-04-2018]**

Circular No. 3/3/2017 – GST, dated 05.07.2017, Rule .138B See Forms GST MOV- 1 to 11, Circular No. 49/23/2018-GST, Dated the 21st June, 2018-Modification for inspection of goods in movement

1. Sec.68 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(2) The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.

(3) Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce the documents and devices and also allow the inspection of goods.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Inspector of CT

²[Sec.129. Detention, seizure and release of goods and conveyances in transit.

(1) Notwithstanding anything contained in this Act, 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 and after detention or seizure, shall be released,–

***[(a) on payment of penalty equal to two hundred per cent. of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such penalty;**

(b) on payment of penalty equal to fifty per cent. of the value of the goods or two hundred per cent. of the tax payable on such goods, whichever is higher, and in case of exempted goods, on payment of an amount equal to five per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such penalty;*]

***substituted the clauses (a) and (b) “(a) on payment of the applicable tax and penalty equal to one hundred percent. of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty;**

(b) on payment of the applicable tax and penalty equal to the fifty percent. of the value of the goods reduced by the tax amount paid thereon and, in case of exempted goods, on payment of an amount equal to five percent of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such tax and penalty;” **by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021., came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021..**

(c) upon furnishing a security equivalent to the amount payable under clause (a) or clause (b) in such form and manner as may be prescribed:

Provided that no such goods or conveyance shall be detained or seized without serving an order of detention or seizure on the person transporting the goods.

133. Sec.129 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

***[(2) xxx]**

*** Omitted the sub-section (2) “The provisions of sub-section (6) of section 67 shall, *mutatis mutandis*, apply for detention and seizure of goods and conveyances. ” **by the Finance Act****

2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021..

****[(3) The proper officer detaining or seizing goods or conveyance shall issue a notice within seven days of such detention or seizure, specifying the penalty payable, and thereafter, pass an order within a period of seven days from the date of service of such notice, for payment of penalty under clause (a) or clause (b) of sub-section (1).]**

****Substituted the Sub-section (3) “ (3) The proper officer detaining or seizing goods or conveyances shall issue a notice specifying the tax and penalty payable and thereafter, pass an order for payment of tax and penalty under clause (a) or clause (b) or clause (c). ” by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021, See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT Circular No. 41/15/2018-GST, Dated the 13th April,2018, See Forms GST MOV- 1 to 11**

(4) *[No penalty] shall be determined under sub-section (3) without giving the person concerned an opportunity of being heard.**

*****Substituted the words “No tax, interest or penalty” by the Finance Act 2021, N. No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.**

(5) On payment of amount referred in sub-section (1), all proceedings in respect of the notice specified in sub-section (3) shall be deemed to be concluded.

***[(6) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) within fifteen days from the date of receipt of the copy of the order passed under sub-section (3), the goods or conveyance so detained or seized shall be liable to be sold or disposed of otherwise, in such manner and within such time as may be prescribed, to recover the penalty payable under sub-section (3):**

Provided that the conveyance shall be released on payment by the transporter of penalty under sub-section (3) or one lakh rupees, whichever is less:

Provided further that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with

passage of time, the said period of fifteen days may be reduced by the proper officer.]*

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-Addl.CCT or JCCT

***Substituted the Sub-section (6) “ (6) Where the person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty as provided in sub-section (1) within ³[fourteen days]of such detention or seizure, further proceedings shall be initiated in accordance with the provisions of section 130:**

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of seven days may be reduced by the proper officer.” by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.

3. Subs for the words “seven days” by the CGST (Amendment) Act, 2018, (No.31 of 2018), Dt.30.08.2018. w.e.f.01-02-2019 by N.No.02/2019- (CT) , Dt.29-01-2019

⁴[Sec. 130. Confiscation of goods or conveyances and levy of penalty.

(1) ^{*}[Where] any person—

***Substituted for the words “Notwithstanding anything contained in this Act, if ” by the Finance Act , 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021..**

See Circular No. 41/15/2018-GST, Dated the 13th April,2018 See Form GST MOV-11

4. Sec.130 came into force on 01-07-2017, vide Noti.No.9/2017-CT, dt.28-06-2017.

(i) supplies or receives any goods in contravention of any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or

(ii) does not account for any goods on which he is liable to pay tax under this Act; or

(iii) supplies any goods liable to tax under this Act without having applied for registration; or

(iv) contravenes any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or

(v) uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance,

then, all such goods or conveyances shall be liable to confiscation and the person shall be liable to penalty under section 122.

See Circular No.57/31/2018-GST dated 4th September,2018, Circular No. 73/47/2018-GST, Dated the 5th November,2018,

(2) Whenever confiscation of any goods or conveyance is authorised by this Act, the officer adjudging it shall give to the owner of the goods an option to pay in lieu of confiscation, such fine as the said officer thinks fit:

Provided that such fine leviable shall not exceed the market value of the goods confiscated, less the tax chargeable thereon:

Provided further that the aggregate of such fine and penalty leviable shall not be less than the ***[penalty equal to hundred per cent. of the tax payable on such goods]** :

*** Substituted in sub-section (2), in the second proviso, for the words, brackets and figures "amount of penalty leviable under sub-section (1) of section 129 " by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.**

Provided also that where any such conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the confiscation of the conveyance a fine equal to the tax payable on the goods being transported thereon.

***[(3) xxxx]**

***Omitted by sub-section (3) "(3) Where any fine in lieu of confiscation of goods or conveyance is imposed under sub-section (2), the owner of such goods or conveyance or the person referred to in sub-section (1), shall, in addition, be liable to any tax, penalty and charges payable in respect of such goods or conveyance. " by the Finance Act 2021, No. 13 of 2021, Dt.28-03-2021, came into force w. e. f. 01-01-2022 as notified by N.No. 39/2021, CT, Dt.21-12-2021.**

(4) No order for confiscation of goods or conveyance or for imposition of penalty shall be issued without giving the person an opportunity of being heard.

(5) Where any goods or conveyance are confiscated under this Act, the title of such goods or conveyance shall thereupon vest in the Government.

(6) The proper officer adjudging confiscation shall take and hold possession of the things confiscated and every officer of Police, on the requisition of such proper officer, shall assist him in taking and holding such possession.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

(7) The proper officer may, after satisfying himself that the confiscated goods or conveyance are not required in any other proceedings under this Act and after giving reasonable time not exceeding three months to pay fine in lieu of confiscation, dispose of such goods or conveyance and deposit the sale proceeds thereof with the Government.

See Circular No. 3/3/2017 – GST, Dated the 5th July,2017-DCCT or ACCT

⁵[Sec. 122. Penalty for certain offences.

(I) Where a taxable person who—

5.Sec.122 came into force on 01-07-2017, vide Noti.No.9/2017-CT,dt.28-06-2017.

(i) supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice with regard to any such supply;

(ii) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act or the rules made there under;

Circular No. 171/03/2022 – GST, Dt.06-07-2022 - Clarification on various issues relating to applicability of demand and penalty provisions under the Central Goods and Services Tax Act, 2017 in respect of transactions involving fake invoices

(iii) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(iv) collects any tax in contravention of the provisions of this Act but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(v) fails to deduct the tax in accordance with the provisions of sub-section (1) of section 51, or deducts an amount which is less than the amount required to be deducted under the said sub-section, or where he fails to pay to the Government under sub-section (2) thereof, the amount deducted as tax;

(vi) fails to collect tax in accordance with the provisions of sub-section (1) of section 52, or collects an amount which is less than the amount required to be collected under the said sub-section or where he fails to pay to the Government the amount collected as tax under sub-section (3) of section 52;

(vii) takes or utilises input tax credit without actual receipt of goods or services or both either fully or partially, in contravention of the provisions of this Act or the rules made there under;

Circular No. 171/03/2022 – GST, Dt.06-07-2022 - Clarification on various issues relating to applicability of demand and penalty provisions under the Central Goods and Services Tax Act, 2017 in respect of transactions involving fake invoices

(viii) fraudulently obtains refund of tax under this Act;

(ix) takes or distributes input tax credit in contravention of section 20, or the rules made there under;

(x) falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information or return with an intention to evade payment of tax due under this Act;

(xi) is liable to be registered under this Act but fails to obtain registration;

(xii) furnishes any false information with regard to registration particulars, either at the time of applying for registration, or subsequently;

(xiii) obstructs or prevents any officer in discharge of his duties under this Act;

(xiv) transports any taxable goods without the cover of documents as may be specified in this behalf;

(xv) suppresses his turnover leading to evasion of tax under this Act;

(xvi) fails to keep, maintain or retain books of account and other documents in accordance with the provisions of this Act or the rules made thereunder;

(xvii) fails to furnish information or documents called for by an officer in accordance with the provisions of this Act or the rules made thereunder or furnishes false information or documents during any proceedings under this Act;

(xviii) supplies, transports or stores any goods which he has reasons to believe are liable to confiscation under this Act;

(xix) issues any invoice or document by using the registration number of another registered person;

(xx) tampers with, or destroys any material evidence or document;

(xxi) disposes off or tampers with any goods that have been detained, seized, or attached under this Act,

he shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.

***[(IA) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (I) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.]**

***Inserted the New sub section “(IA)” by the Finance Act 2020 (No.12 of 2020), Dt. 27-03-2020, w.e.f. 01-01-2021, by N.No. 92/2020- (CT), Dt.22-12-2020, Circular No. 171/03/2022 – GST, Dt.06-07-2022 - Clarification on various issues relating to applicability of demand and penalty provisions under the Central Goods and Services Tax Act, 2017 in respect of transactions involving fake invoices**

(2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilised,—

(a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten percent of the tax due from such person, whichever is higher;

(b) for reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty equal to ten thousand rupees or the tax due from such person, whichever is higher.

(3) Any person who—

(a) aids or abets any of the offences specified in clauses (i) to (xxi) of sub-section (1);

(b) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;

(c) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;

(d) fails to appear before the officer of central tax, when issued with a summon for appearance to give evidence or produce a document in an inquiry;

(e) fails to issue invoice in accordance with the provisions of this Act or the rules made thereunder or fails to account for an invoice in his books of account,

shall be liable to a penalty which may extend to twenty-five thousand rupees.

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 on the common portal and a unique number will be generated on the said portal:

Provided that the transporter, on an authorization received from the registered person, may furnish information in **Part A** of **FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

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

Provided also that where handicraft goods are transported from one State or Union territory to another State or Union territory 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. 56/2018-Central Tax, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1056 (E), dated the 23rd October, 2018 as amended from time to time.]³¹¹

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

³¹¹substituted vide Notf no. 74/2018-CT dt.31.12.2018 for “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.”

consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

(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 a public conveyance, by road, the said person shall generate the e-way bill in **FORM GSTEWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**.

(2A) 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, either before or after the commencement of movement, furnish, on the common portal, the information in **Part B** of **FORM GST EWB-01**:

Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

(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 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 upto fifty 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 may be, 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 consignor 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 **Part B** of **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of upto fifty 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 the 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 the consignment:

Provided that after 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 may be, 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** may be generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated the e-way bill in **FORM GST EWB-01** and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, 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 or a courier agency, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.

(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 the 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 twenty four 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 that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days 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:-

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto[200 km.] ³¹²	One day in cases other than Over Dimensional Cargo[or multimodal shipment in which at least one leg involves transport by ship] ³¹³
2.	For every [200 km.] ³¹⁴ or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo[or multimodal shipment in which at least one leg involves transport by ship] ³¹⁵
3.	Upto 20 km	One day in case of Over Dimensional Cargo[or multimodal shipment in which at least one leg involves transport by ship] ³¹⁶
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship] ³¹⁷ :

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

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

[Provided also that the validity of the e-way bill may be extended within eight hours

³¹²Substituted vide Notf no.94/2020 – CT dt.22.12.2020 w.e.f 01.01.2021 for “100 km.”

³¹³ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

³¹⁴Substituted vide Notf no.94/2020 – CT dt.22.12.2020 w.e.f 01.01.2021 for “100 km.”

³¹⁵ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

³¹⁶ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

³¹⁷ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

from the time of its expiry.]³¹⁸

Explanation 1.—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 the period expiring at midnight of the day immediately following the date of generation of e-way bill.

Explanation 2.— For the purposes of this rule, the expression “Over Dimensional Cargo” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).

(11) The details of the e-way bill generated under this rule 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 may be, 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, or the time of delivery of goods whichever is earlier, 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 or Union territory 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 customs 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 State or Union territory Goods and Services Tax Rules in that particular State or Union territory;
- (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

³¹⁸ Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

- (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;
- (g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;
- (h) where the goods are being transported—
- (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
- (ii) under customs supervision or under customs seal;
- (i) where the goods being transported are transit cargo from or to Nepal or Bhutan;
- (j) where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017-Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time;
- (k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- (l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
- (m) where empty cargo containers are being transported; and
- (n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.
- (o) [where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.]³¹⁹

Explanation.- The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

ANNEXURE
[(See rule 138 (14))]

S. No.	Description of Goods
(1)	(2)

³¹⁹Inserted vide Notf no. 26/2018-CT dt.13.06.2018

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)

138A. Documents and devices to be carried by a person-in-charge of a conveyance.-

(1) The person in charge of a conveyance shall carry—

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:

Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel:

[Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **Part A of FORM GST EWB-01.**]³²⁰

[(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.]³²¹

(3) Where the registered person uploads the invoice under sub-rule (2), the information in **Part A of FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.

(4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the

³²⁰Inserted vide Notf no. 39/2018-CT dt. 04.09.2018

³²¹Substituted vide Notf no.72/2020 – CT dt.30.09.2020 for “A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1** and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.”

conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

(5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill

(a) tax invoice or bill of supply or bill of entry; or

(b) a delivery challan, where the goods are transported for reasons other than by way of supply.”

138B. Verification of documents and conveyances.- (1) The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

138C. Inspection and verification of goods.- (1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A** of **FORM GST EWB-03** within twenty four hours of inspection and the final report in **Part B** of **FORM GST EWB-03** shall be recorded within three days of such inspection.

[Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of **FORM EWB-03**, for a further period not exceeding three days.

Explanation.- The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.]³²²

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.

³²² Inserted vide Notf no. 28/2018- CT dt. 19.06.2018

138D. Facility for uploading information regarding detention of vehicle.-Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.]³²³

³²³Substituted vide Notf No. 12/2018-CT dt.07.03.2018, to be effective from the date as shall be notified

NOTE: Rules 138, 138A, 138C and 138D were originally inserted vide Notf No. 27/2017- CT dt. 30.08.2017 and subsequently amended vide Notf No. 3/2018 – CT dt. 23.01.2018. The older versions of the rules are given below:

Rule 138 (as substituted vide Notf No. 3/2018-Central Tax, dated 23.01.2018):

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 consignor 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)

Rule 138 (as inserted vide Notf no. 27/2017- CT dt. 30.08.2017)

138.Information to be furnished prior to commencement of movement of goods and generation of e-way bill.- (1) shall, before commencement of such movement, furnish information relating to the said goods in **Part A** of **FORM GST EWB-01**, electronically, on the common 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 – 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 15.09.2017 published in the Gazette vide number G.S.R 1158 (E)]³²³

(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**.

(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 in **Part B** of **FORM GST EWB-01** 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, as the case may be, the transporter 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 kilometres 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 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 information in **Part A** of **FORM GST EWB-01** shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

(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) Any transporter transferring goods from one conveyance to another in the course of transit 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 kilometres 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.

(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 may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods.

(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 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, either directly or through a Facilitation Centre notified by the Commissioner, 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.

(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 the goods have to be transported, as mentioned in column (2) of the said Table:

Table

Sr. 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 recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the recipient referred to in sub-rule (11) 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, aircargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and

(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.

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.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers
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%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.

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
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus spp.</i>), walnuts, Chestnuts (<i>Castanea spp.</i>), Pistachios, Macadamia nuts, Kola nuts (<i>Cola spp.</i>), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
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 <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality

60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
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 bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
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 than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
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.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets

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.
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
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
96.	1905	Pappad
97.	1905	Bread (branded or otherwise), <u>except</u> pizza bread
98.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
99.	2201	Non-alcoholic Toddy, Neera including date and palm neera
100.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
101.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake
102.	2501	Salt, all types
103.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
104.	3002	Human Blood and its components
105.	3006	All types of contraceptives
106.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
107.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
108.	3825	Municipal waste, sewage sludge, clinical waste
109.	3926	Plastic bangles
110.	4014	Condoms and contraceptives
111.	4401	Firewood or fuel wood
112.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
113.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government
114.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
115.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
116.	4907	Cheques, loose or in book form
117.	4901	Printed books, including Braille books
118.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
119.	4903	Children's picture, drawing or colouring books
120.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
121.	5001	Silkworm laying, cocoon
122.	5002	Raw silk
123.	5003	Silk waste
124.	5101	Wool, not carded or combed
125.	5102	Fine or coarse animal hair, not carded or combed
126.	5103	Waste of wool or of fine or coarse animal hair
127.	52	Gandhi Topi
128.	52	Khadi yarn
129.	5303	Jute fibres, raw or processed but not spun

130.	5305	Coconut, coir fibre
131.	63	Indian National Flag
132.	6703	Human hair, dressed, thinned, bleached or otherwise worked
133.	6912 00 40	Earthen pot and clay lamps
134.	7018	Glass bangles (except those made from precious metals)
135.	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.
136.	8445	Amber charkha
137.	8446	Handloom [weaving machinery]
138.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
139.	8803	Parts of goods of heading 8801
140.	9021	Hearing aids
141.	92	Indigenous handmade musical instruments
142.	9603	Muddhas made of sarkanda and phoolbaharijhadoo
143.	9609	Slate pencils and chalk sticks
144.	9610 00 00	Slates
145.	9803	Passenger baggage
146.	Any chapter	Puja samagrinamaely,- (i) Rudraksha, rudraksha mala, tulsikanthi 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) Chandantika
147.		Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
148.		Kerosene oil sold under PDS
149.		Postal baggage transported by Department of Posts
150.		Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
151.		Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
152.		Currency
153.		Used personal and household effects
154.		Coral, unworked (0508) and worked coral (9601);

Rules 138A to 138D, as inserted vide Notf. No. 27/2017-Central Tax, dated 30.08.2017 and amended vide Notf. No. 3/2018, dated 23.01.2018

138A. Documents and devices to be carried by a person-in-charge of a conveyance.-(1) The person in charge of a conveyance shall carry—

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

(2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1** and produce the same for verification by the

[138E. Restriction on furnishing of information in PART A of FORM GST EWB-01.-

Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in **PART A of FORM GST EWB-01**[in respect of any outward movement of goods of a registered person, who, —]³²⁴

- (a) being a person paying tax under section 10[or availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 189, dated the 7th March, 2019,]³²⁵, has not furnished the [statement in **FORM GST CMP-08**]³²⁶for two consecutive[quarters]³²⁷; or
- (b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of [two tax periods]³²⁸:

proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.

(3) Where the registered person uploads the invoice under sub-rule (2), the information in Part A of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.

(4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

(5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill-

- (a) tax invoice or bill of supply or bill of entry; or
- (b) a delivery challan, where the goods are transported for reasons other than by way of supply.

138B. Verification of documents and conveyances.-(1) The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

138C. Inspection and verification of goods. -(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A of FORM GST EWB-03** within twenty four hours of inspection and the final report in **Part B of FORM GST EWB-03** shall be recorded within three days of such inspection.

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

138D. Facility for uploading information regarding detention of vehicle.-Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.

³²⁴Substituted vide Notf no. 15/2021 – CT dt. 18.05.2021 for “in respect of a registered person, whether as a supplier or a recipient, who,—”

³²⁵Inserted vide Notf no. 31/2019 – CT dt. 28.06.2019

³²⁶Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “returns”

³²⁷Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019 for “tax periods”

³²⁸Substituted vide Notf no.94/2020 – CT dt. 22.12.2020 for “two months”

[(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.]³²⁹

[(d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or sub-rule (2) or sub-rule (2A) of rule 21A.]³³⁰

Provided that the Commissioner may, [on receipt of an application from a registered person in **FORM GST EWB-05**,]³³¹ on sufficient cause being shown and for reasons to be recorded in writing, by order, [in **FORM GST EWB-06**]³³² allow furnishing of the said information in **PART A** of **FORM GST EWB 01**, subject to such conditions and restrictions as may be specified by him:

Provided further that no order rejecting the request of such person to furnish the information in **PART A** of **FORM GST EWB 01** under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

[Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period February, 2020 to August, 2020.]³³³

[Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.]³³⁴

Explanation:– For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).]³³⁵

[*Explanation.* - For the purposes of this Chapter, the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place.”.]³³⁶

³²⁹ Inserted with effect from 11.01.2020 vide Notf no. 75/2019- CT dt.26.12.2019

³³⁰ Inserted vide Notf no.94/2020 – CT dt. 22.12.2020

³³¹ Inserted vide Notf no. 33/2019-CT dt. 18.07.2019

³³² Inserted vide Notf no. 33/2019-CT dt. 18.07.2019

³³³ Inserted vide Notf no.79/2020-CT dt.15.10.2020 wef 20.03.2020.

³³⁴ Inserted vide Notf no.32/2021-CT dt.29.08.2021 wef 01.05.2021.

³³⁵ Inserted vide Notf no. 74/2018-CT dt. 31.12.2018. Made effective from 21.06.2019 vide Notf No. 22/2019-CT dt. 23.04.2019

³³⁶ Inserted vide Notf no. 14/2018- CT dt. 23.03.2018 wef 01.04.2018

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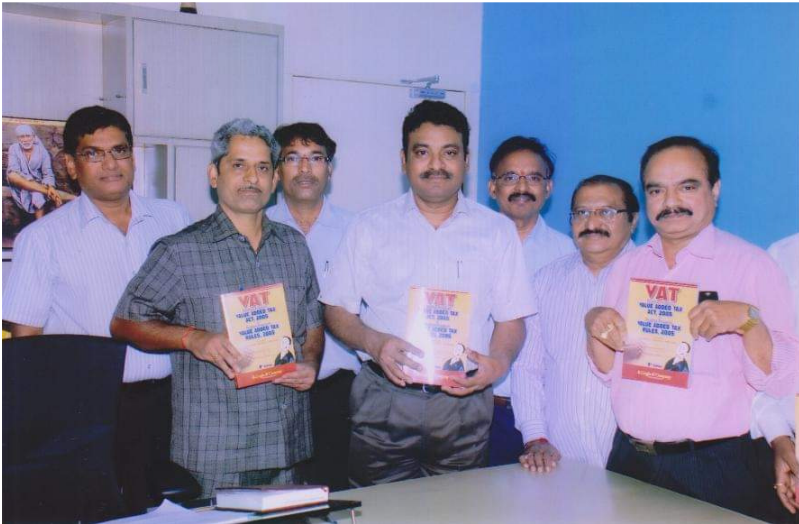


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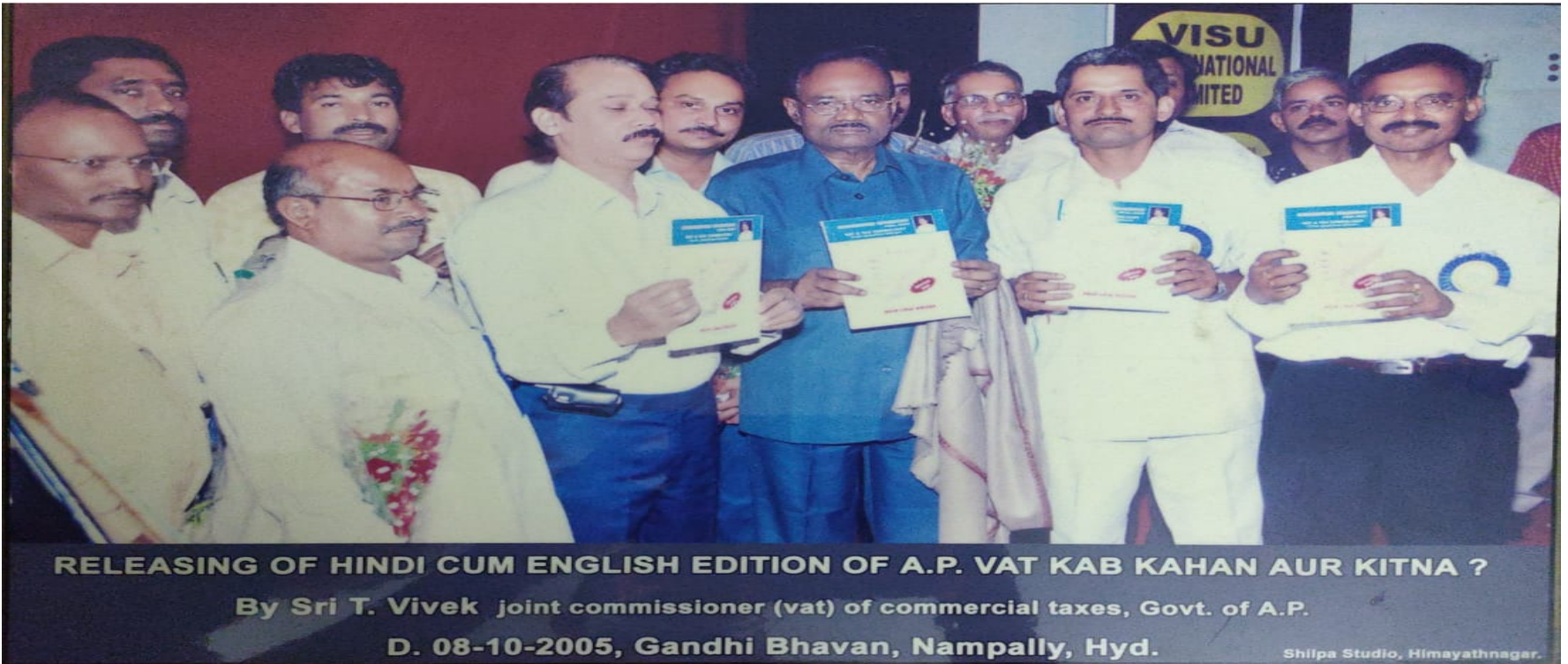
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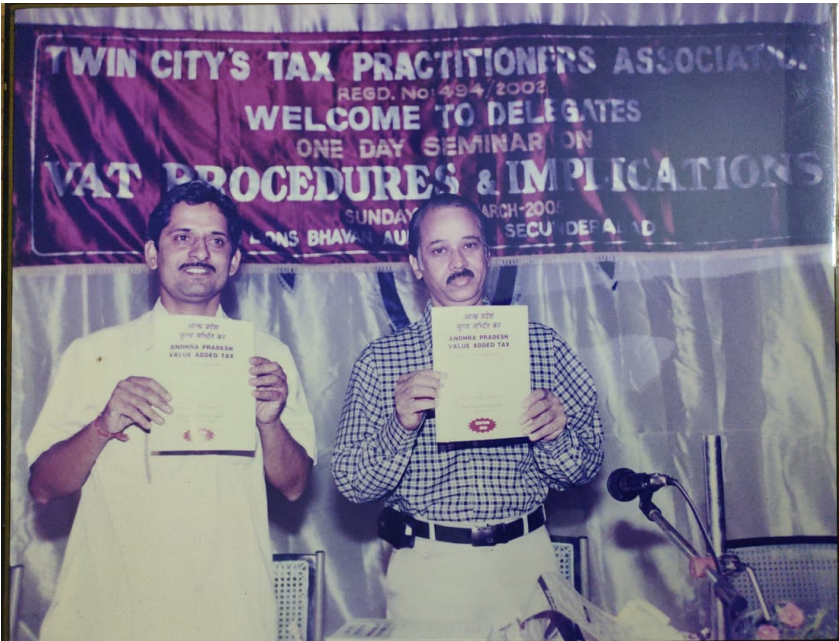
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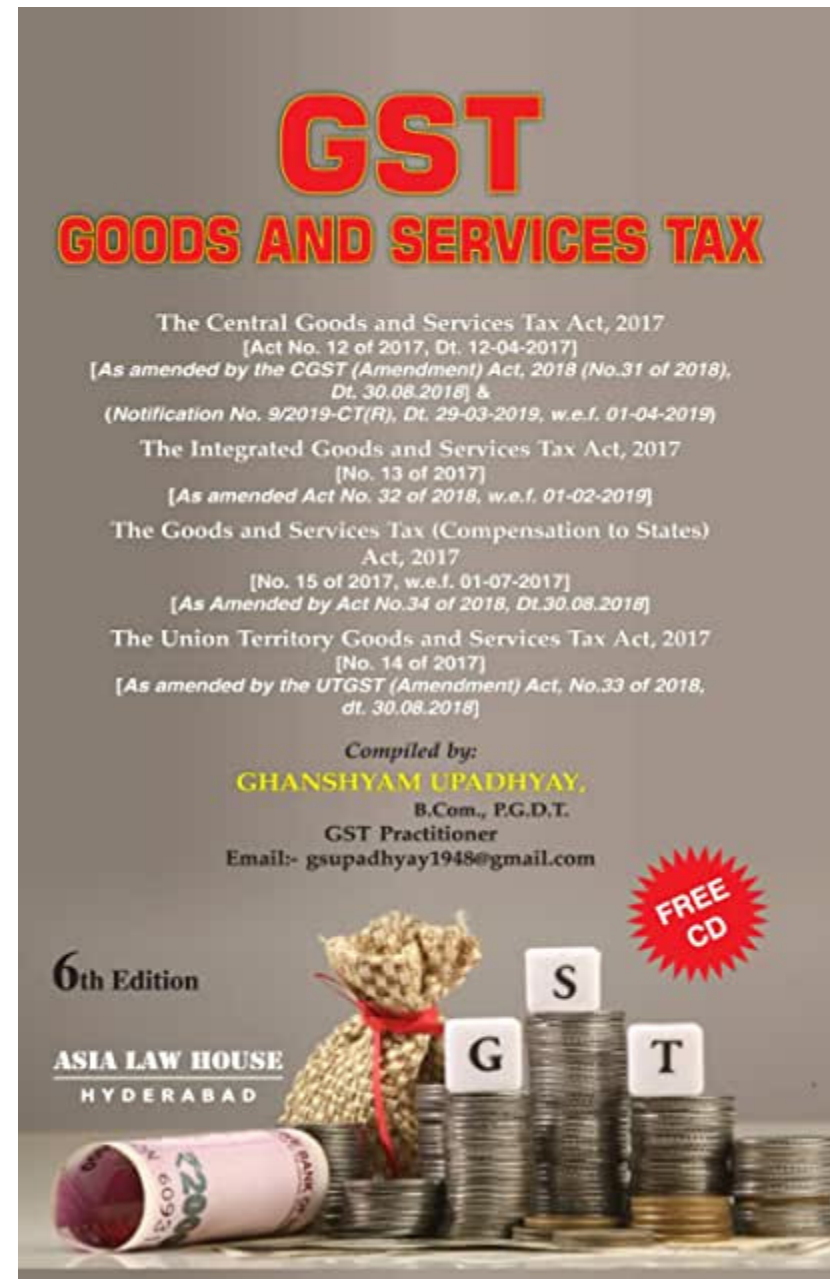
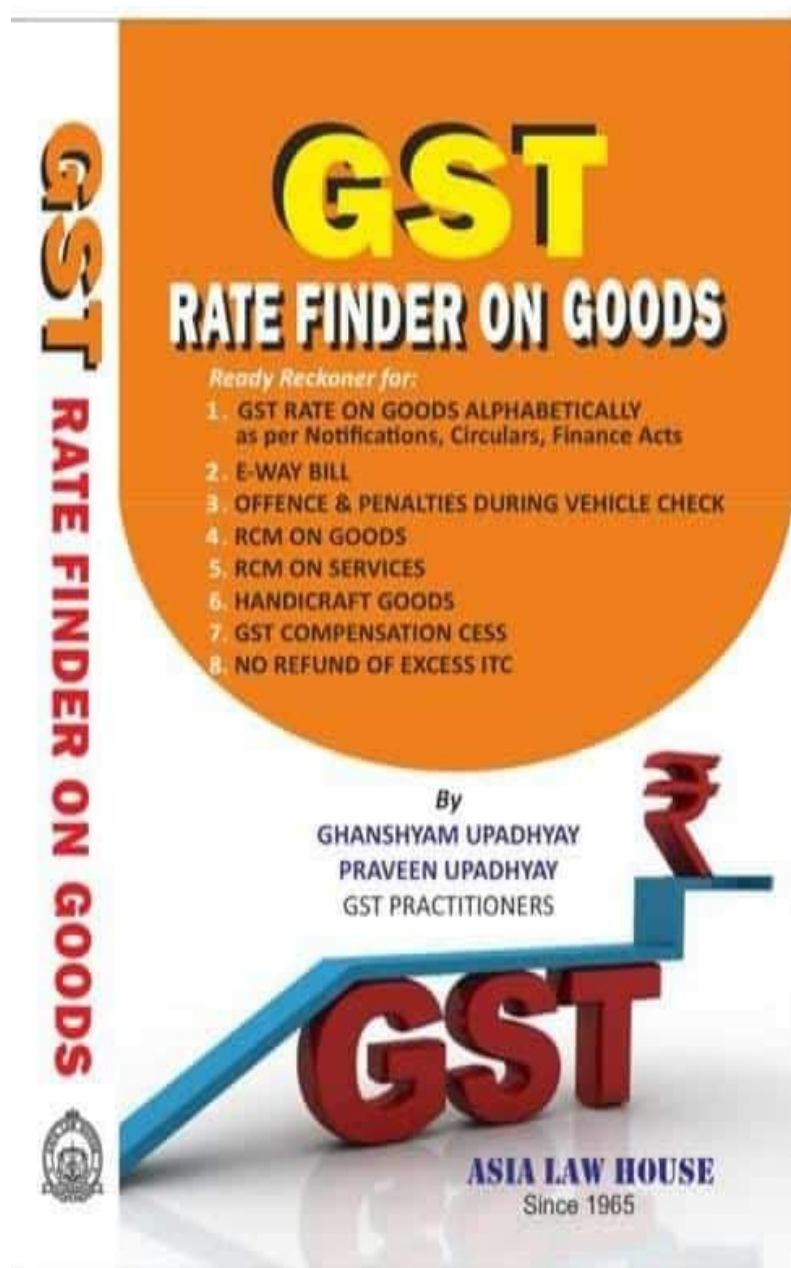
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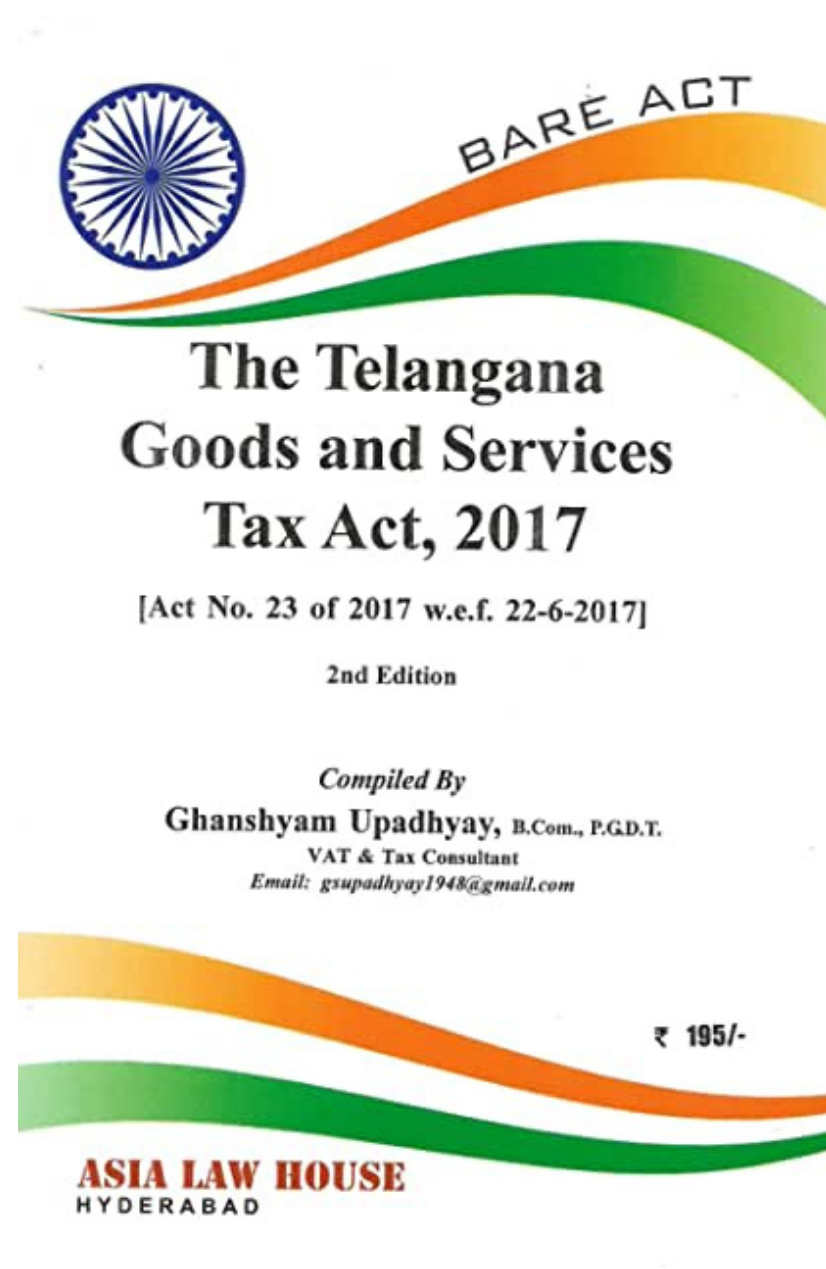
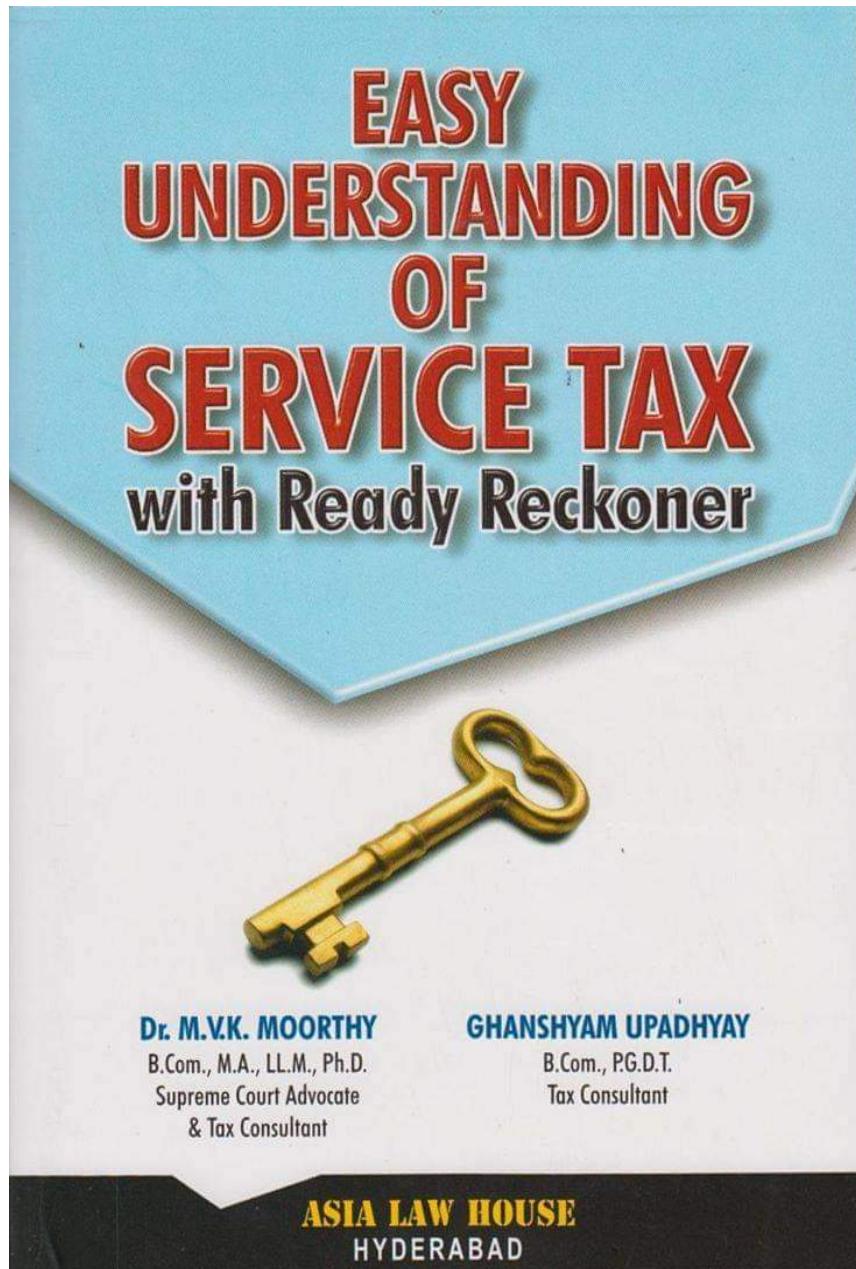
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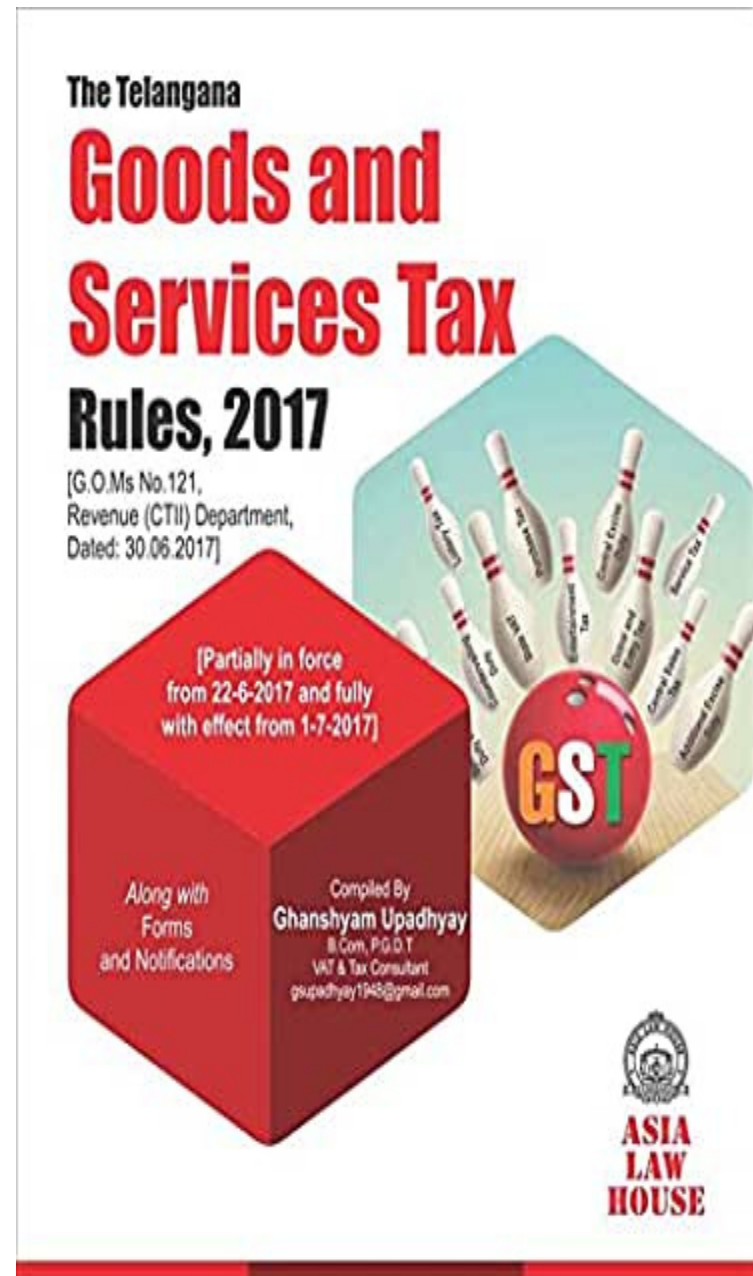
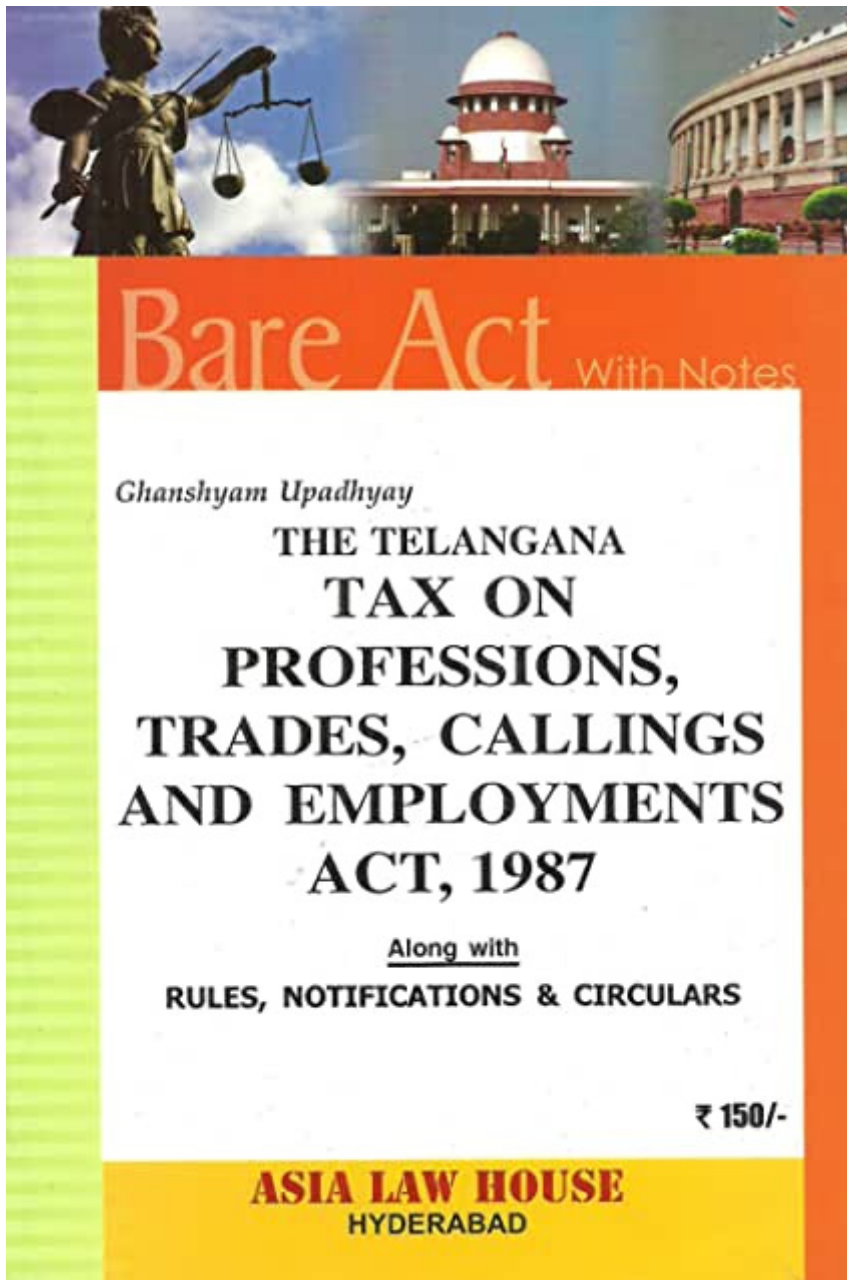
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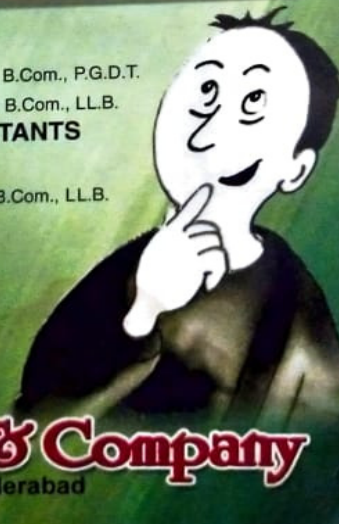
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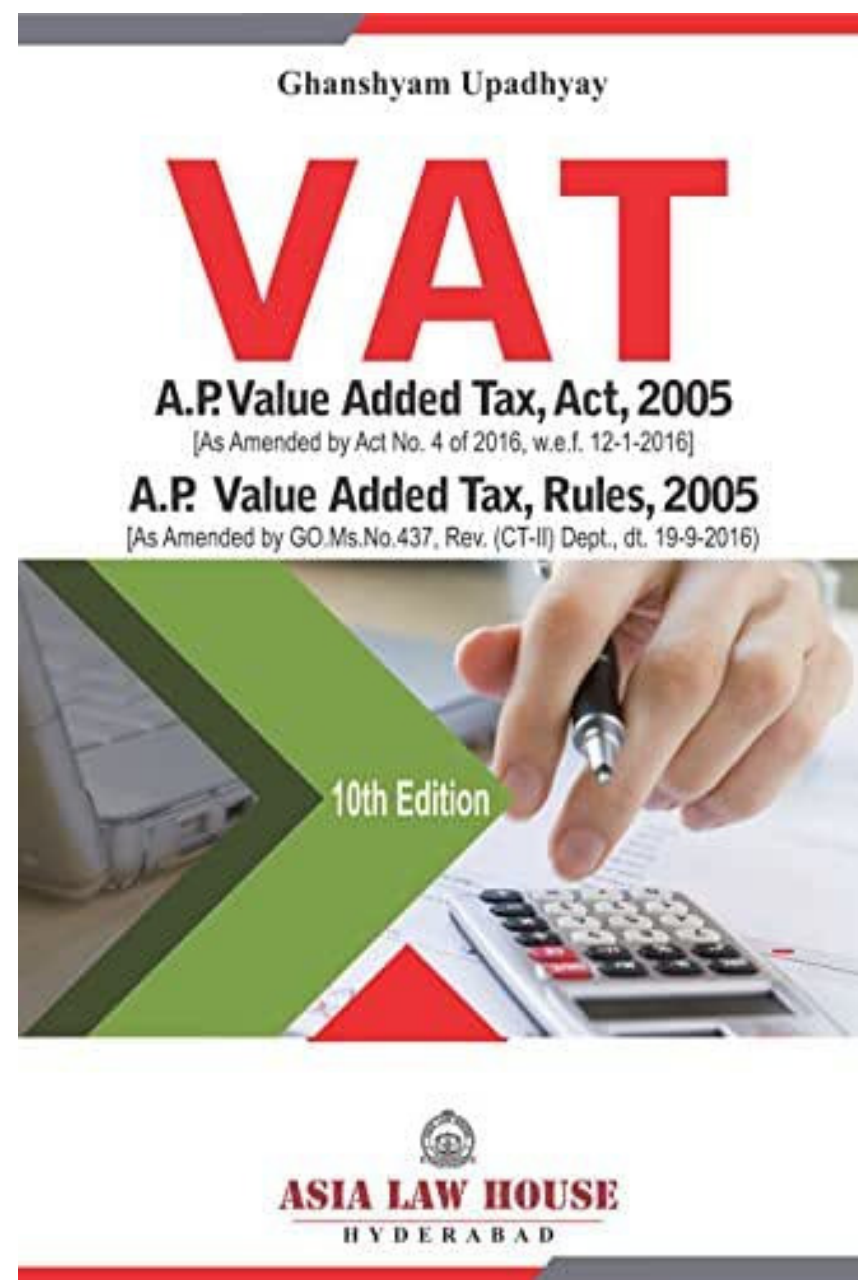
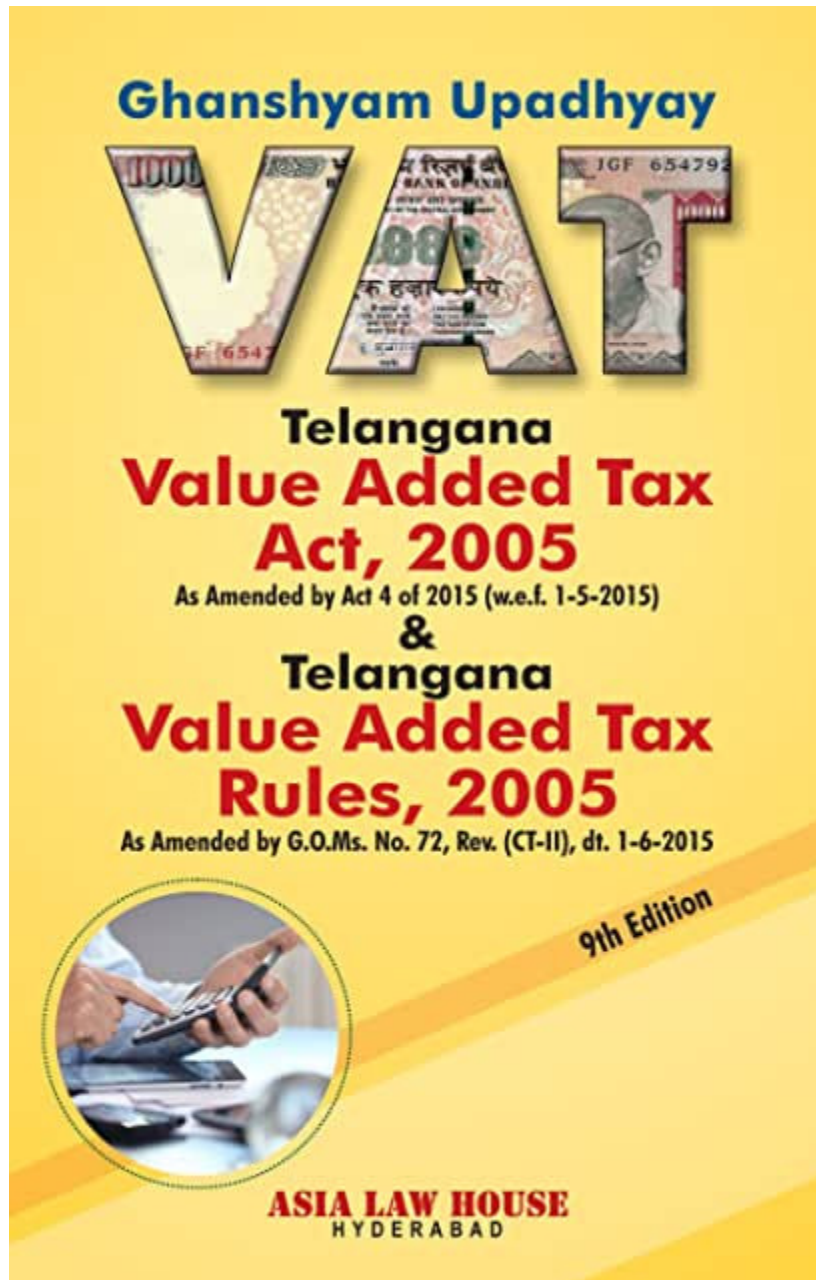
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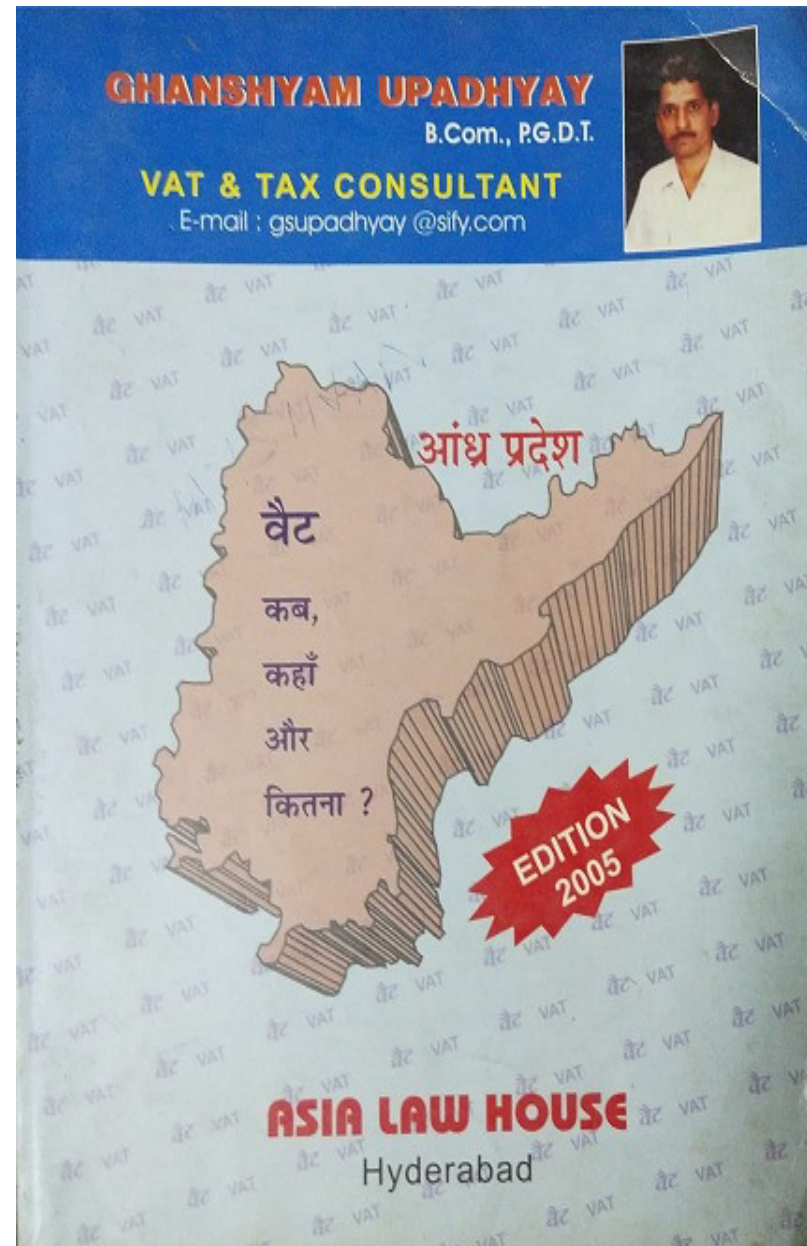
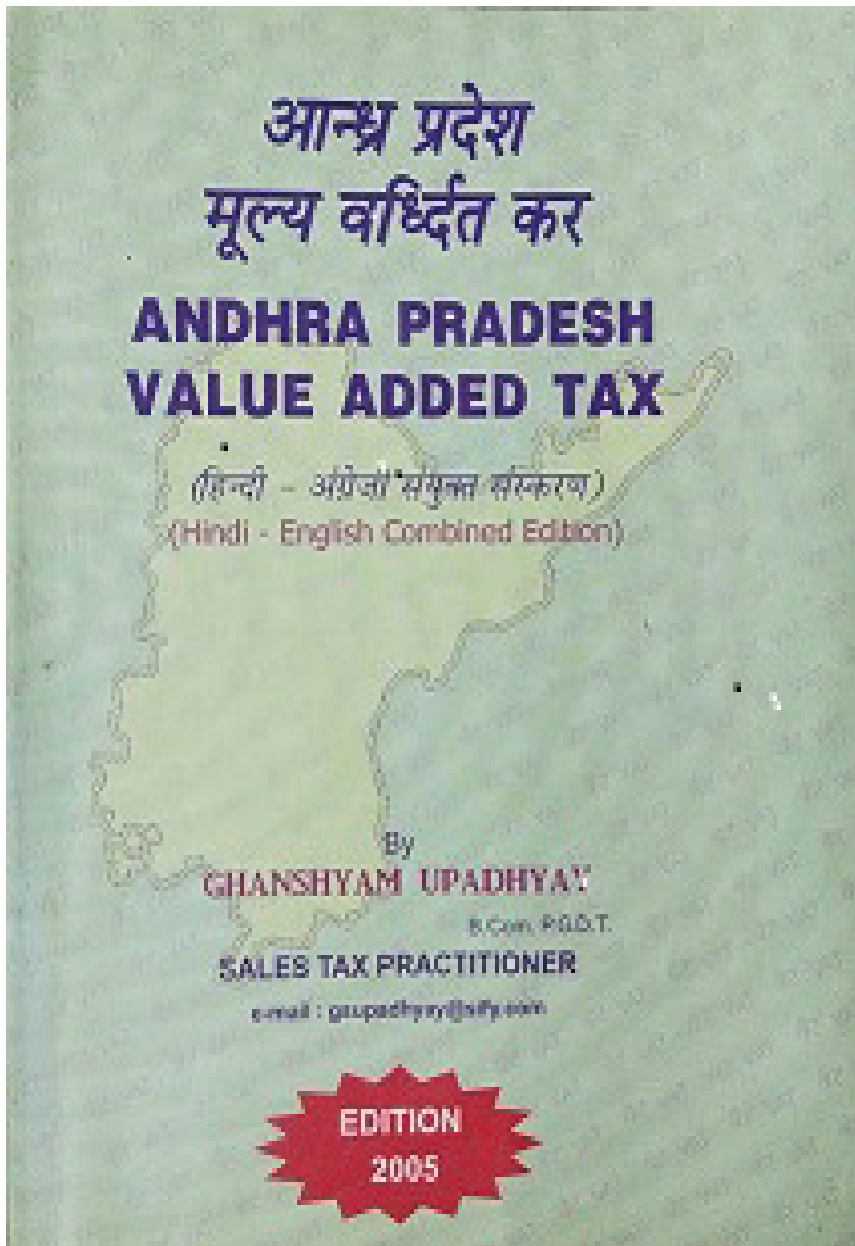
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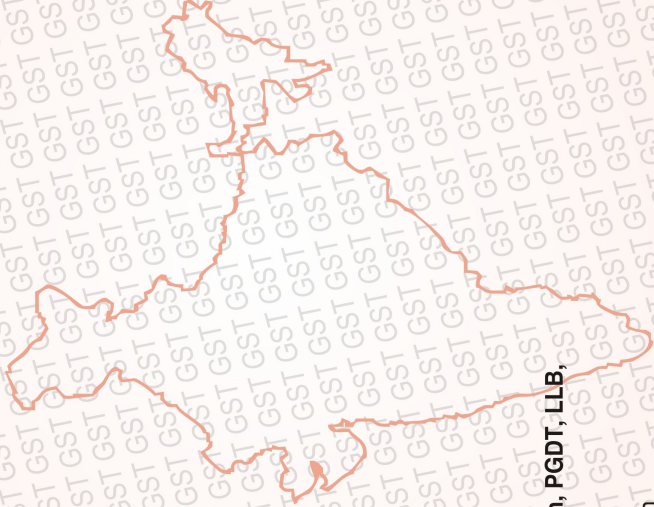
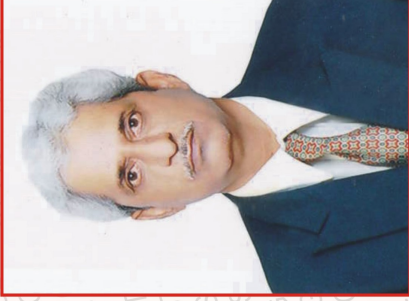


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