

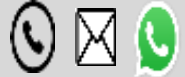


Lawgics

By Nidhi, Advocate



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Section 68 of CGST Act, 2017 read with Rule 138

Section 68: Inspection of Goods in movement

Section 68(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.
Section 68(1) Interpretation	<u>Inspection of Goods in movement</u> The person in charge of the conveyance carrying goods of consignment value exceeding Rs. 50,000/- shall carry— <ul style="list-style-type: none">the invoice or bill of supply or delivery challan, as the case may be;a copy of the EWB in physical form or the EBN in electronic formIn case of imported goods, 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.
Section 68(2)	The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.
Section 68(2) Interpretation	<u>Validation of details of documents and devices to be carried by a person in-charge of a conveyance</u> The details of documents required to be carried by the person in charge of conveyance shall be validated in the prescribed manner.
Section 68(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.
Section 68(3) Interpretation	<u>Interception by proper officer & necessary compliances</u> If such conveyance is intercepted by the proper officer at any place, the person in charge of the conveyance shall be liable to produce the documents for verification and also allow the inspection of goods.

Rule 138: Generation of e-way Bill for Movement of Goods

Rule 138(1)	Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees— <ul style="list-style-type: none">(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:
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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 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.

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 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) Interpretation

Applicability of E-way Bill

E-way Bill is not required for all transactions undertaken by a taxable person. It is required only for those transactions which involve movement of goods. If no movement, then No E-way Bill even in case of supply such as supply of services.

Every registered person (supplier or recipient) who causes movement of goods of consignment value exceeding fifty thousand rupees (States may have different limits for intra-state movement, for example: Rs. 1,00,000/- in Delhi) is required to generate e-way bill electronically before commencement of such movement.

Such movement of goods may be:

- In relation to supply
- For reasons other than supply
- Due to inward supply from an unregistered person

Furnishing of information in E-way bill (EWB) shall be in two parts- Part A and Part B. Information relating to the said goods is required to be furnished in Part A of EWB-01 along with such other information as may be required on the common portal. EWB is generated after furnishing the details of conveyance in PART-B of EWB-01 and a unique EWB number (EBN) is made available to the supplier, the recipient and the transporter on the common portal.

Where the goods are transported for a distance of upto 50 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;
- from the place of business of the transporter finally to the place of business of the consignee,

then, the details of conveyance in Part B are not required to be furnished.

The value referred to in the EWB provisions happens to be 'Consignment Value' – i.e., where the consignment value exceeds threshold limit, an EWB becomes mandatory. This 'Consignment value' is computed so as to be the transaction value inclusive of applicable GST, but excluding the value of any exempt supplies (in case of a tax-invoice-cum-bill-of-supply).

	<p><u>EWB shall be required to be issued regardless of the consignment value in two cases:</u></p> <ul style="list-style-type: none"> Where goods are sent by a principal located in one State / UT to a job worker located in any other State / UT – the e-way bill shall be generated either by the principal or the job worker, Where handicraft goods are transported from one State / UT to another by a person who has been exempted from the requirement of obtaining registration under Section 24(i) and (ii).
Rule 138(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 GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01.
Rule 138(2) Interpretation	<p><u>Generating E-way Bill for transportation by road</u></p> <p>Where the goods are transported by road, whether in his own conveyance or a hired one or a public conveyance, the registered person (supplier/recipient of supply) shall generate the e-way bill in EWB-01 electronically on the GST portal after furnishing information in Part B of EWB-01.</p>
Rule 138(2A)	<p>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 EWB-01:</p> <p>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</p>
Rule 138(2A) Interpretation	<p><u>Generating E-way Bill for Railway, Air or vessel</u></p> <p>Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person (supplier/recipient of supply), either before or after the commencement of movement, and furnish, on the GST portal, the information in Part B of EWB-01:</p> <p>The railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.</p>
Rule 138(3)	<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> <p>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.</p> <p>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).</p>
Rule 138(3) Interpretation	<p><u>Generating E-way Bill by Transporter</u></p> <p>When 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 GST portal and the e-way bill shall be generated by the transporter on the basis of the information furnished by the registered person in Part A of EWB-01.</p> <p>Where the goods are transported for a distance of upto 50 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</p>

	transportation, the supplier or the recipient or the transporter may not furnish the details of conveyance in Part B of EWB-01.
Rule 138(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.
Rule 138(4) Interpretation	<u>Unique E-way Bill No. after Generating E-way Bill</u> Upon generation of the e-way bill on the GST portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the GST portal.
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 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) Interpretation	<u>If vehicle is changed, then Part-B needs to be updated</u> Where the goods are transferred from one conveyance to another , the supplier or recipient or transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the GST portal in Part B of EWB-01 : However, where the goods are transported for a distance of upto 50 kilometres within the State or Union territory <u>from the place of business of the transporter finally to the place of business of the consignee</u> , the details of the conveyance may not be updated in the e-way bill.
Rule 138(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.
Rule 138(5A) Interpretation	<u>Another Transporter can be assigned for filing Part-B</u> The supplier or recipient or transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in Part B of 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 EWB-01, the supplier or recipient, who has furnished the information in Part A of EWB-01 shall not be allowed to assign the e-way bill number to another transporter.
Rule 138(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.
Rule 138(6) Interpretation	<u>Generation of consolidated E-way Bill</u> 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 GST portal and a consolidated e-way bill in EWB-02 maybe generated by him on the GST portal prior to the movement of goods .
Rule 138(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.																		
Rule 138(7) Interpretation	Consolidated E-way Bill Where aggregate of the consignment value of goods carried in the conveyance is more than Rs. 50,000/-, the transporter shall generate the e-way bill in EWB-01 on the basis of invoice or bill of supply or delivery challan in respect of inter-State supply , and may also generate a consolidated e-way bill in EWB-02 on the GST portal prior to the movement of goods. Where the goods to be transported are supplied through an e-commerce operator or a courier agency , the information in Part A of EWB-01 may be furnished by such e-commerce operator or courier agency.																		
Rule 138(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.																		
Rule 138(8) Interpretation	E-way Bill information can be used for GSTR-1 The information furnished in Part A of EWB-01 shall be made available to the registered supplier on the GST portal who may utilize the same for furnishing GSTR-1.																		
Rule 138(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 updating of Part B of FORM GST EWB-01.																		
Rule 138(9) Interpretation	Cancellation of E-way Bill Where an e-way bill has been generated 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 GST portal within twenty-four hours of generation of the e-way bill. However, e-way bill cannot be cancelled if it has been verified to be in transit. The unique number i.e., E-way bill number shall be valid for 15 days for updating of Part B of EWB-01.																		
Rule 138(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><tr><th>Sl. No.</th><th>Distance</th><th>Validity period</th></tr><tr><th>(1)</th><th>(2)</th><th>(3)</th></tr><tr><td>1.</td><td>Upto 100 km.</td><td>One day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship</td></tr><tr><td>2.</td><td>For every 100 km. or part thereof thereafter</td><td>One additional day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship</td></tr><tr><td>3.</td><td>Upto 20 km</td><td>One day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship</td></tr><tr><td>4.</td><td>For every 20 km. or part thereof thereafter</td><td>One additional day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship</td></tr></table> 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.	Sl. No.	Distance	Validity period	(1)	(2)	(3)	1.	Upto 100 km.	One day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship	2.	For every 100 km. 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	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	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
Sl. No.	Distance	Validity period																	
(1)	(2)	(3)																	
1.	Upto 100 km.	One day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship																	
2.	For every 100 km. 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																	
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																	
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																	

	<p>Provided also that the validity of the e-way bill may be extended within eight hours from the time of its expiry.</p> <p><u>Explanation 1.</u> —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.</p> <p><u>Explanation 2.</u>— 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).</p>
Rule 138(10) Interpretation	<p><u>Validity of E-way Bill</u></p> <p>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. The validity of the e-way bill may be extended within 8 hours from the time of its expiry.</p>
Rule 138(11)	<p>The details of the e-way bill generated under this rule shall be made available to the:</p> <ol style="list-style-type: none"> supplier, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the recipient or the transporter; or recipient, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the supplier or the transporter, <p>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.</p>
Rule 138(11) Interpretation	<p><u>Acceptance of E-way Bill</u></p> <p>The details of the e-way bill shall be made available to the:</p> <ol style="list-style-type: none"> registered supplier, where the information in Part A of EWB-01 has been furnished by the recipient or the transporter; or registered recipient, where the information in Part A of EWB-01 has been furnished by the supplier or the transporter, <p>on the GST portal, and the supplier or the recipient, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.</p>
Rule 138(12)	<p>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.</p>
Rule 138(12) Interpretation	<p><u>Deemed Acceptance of E-way Bill</u></p> <p>Where the registered person to whom the information has been made available on GST portal does not communicate his acceptance or rejection within <u>72 hours of the details being made available to him</u> on the GST portal, or <u>the time of delivery of goods</u> whichever is earlier, it shall be deemed that he has accepted the said details.</p>
Rule 138(13)	<p>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.</p>
Rule 138(13) Interpretation	<p><u>Validity of E-way Bill in other states</u></p> <p>The e-way bill generated under this rule or under Rule 138 of GST Rules of any State or Union territory shall be valid in every State and Union territory.</p>
Rule 138(14)	<p>Notwithstanding anything contained in this rule, no e-way bill is required to be generated —</p> <ol style="list-style-type: none"> where the goods being transported are specified in Annexure; where the goods are being transported by a non-motorised conveyance; 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 (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 kilometres 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.

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)
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(14)
Interpretation

Exemption from E-way Bill

Specific goods that are exempt from e-way bill rules are:

1. Transportation of those goods laid down in the annexure to rules as specified below:
 - Liquefied petroleum gas for supply to household and non-domestic exempted category customers
 - Kerosene oil sold under Public Distribution System (PDS)
 - Postal baggage transported by Department of Posts

- Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal
 - Jewellery, goldsmiths' and silversmiths' wares and other articles
 - Currency
 - Used personal and household effects
 - Unworked and worked coral
2. Goods transported are alcoholic liquor for human consumption, petroleum crude, high-speed diesel, petrol, natural gas or aviation turbine fuel.
 3. Goods being transported are not treated as supply under Schedule III of the Act. Schedule III consists of activities that would neither be a supply of goods nor service like service of an employee to an employer in his employment, functions performed by MP, MLA etc.
 4. Goods transported are empty cargo containers
 5. Goods other than de-oiled cake being transported are specified in notification No. 2/2017– Central Tax (Rate) dated the 28th June 2017. A few of the goods that are included in the above notification are as follows:
 - Curd, lassi, buttermilk
 - Fresh milk and pasteurised milk not containing added sugar or other sweetening matter
 - Vegetables
 - Fruits
 - Unprocessed tea leaves and unroasted coffee beans
 - Live animals, plants and trees
 - Meat
 - Cereals
 - Unbranded rice and wheat flour
 - Salt
 - Items of educational importance (books, maps, periodicals)
 6. Goods exempted under notification No. 7/2017– Central Tax (Rate) dated 28th June 2017 (supply by CSD to unit run canteens and authorised customers) and notification No. 26/2017– Central Tax (Rate) dated 21st September 2017 (consists of heavy water and nuclear fuels)

Specific transactions that do not require e-way bill are:

1. If goods are being transported by a non-motorised conveyance (Ex. Horse carts or manual carts)
2. If goods are being transported:
 - From the port, airport, air cargo complex and land customs station to an inland container depot (ICD) or a container freight station (CFS) for clearance by Customs
 - From ICD or CFS to a customs port, airport, air cargo etc under customs bond
 - From one customs port/station to another one under customs bond
 - Goods transported under the customs supervision or customs seal
3. Goods transported within the notified area
4. Goods transported are transit from/ to Nepal/ Bhutan
5. If goods are transported to a weighbridge within 20kms and back to the place of business covered under a Delivery Challan (DC)
6. Where Government or local authorities transport goods by rail as a consignor
7. Goods transported to/from the Ministry of Defence

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