

IMPLEMENTATION OF E-WAY BILL IN EACH STATE

TEAM TRD

E-way bill provision of GST, first introduced on 1 February 2018 was initially made mandatory for inter-state transportation of goods, having consignment value of more than Rs. 50,000 through road, railways, airways and vessels. However, due to some technical glitches, the government had to extend the deadline. Thereafter, the Central Government has substituted Rule 138 of the Central Goods and Services Tax Rules, 2017 (“CGST Rules”) vide Notification No. 12/2018- Central Tax, dated March 7, 2018 and notified **April 01, 2018** as the date from which **E-way bill Rules shall come into force for all inter-state movement of goods, having consignment value more than Rs. 50,000** vide Notification No 15/2018–Central Tax dated March 23, 2018. Further, E-way bill has also been made applicable in phased manner for intra-state movement of goods by June 3, 2018 and has been notified in each state. The table below contains the Notification issued by each state in respect of E-way Bill on intrastate movement of Goods.

| <u>States</u> | <u>Inter-State Waybill (Appointed Date)</u> | <u>Legal Reference of Inter-state Waybill</u> | <u>Intra State Waybill (Appointed Date)</u> | <u>Legal Reference of Intra-state Waybill</u> |
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| <u>Andaman and Nicobar Islands</u> | 1-Apr-18 | <p>Notification No 15/2018–Central Tax dated March 23, 2018 –</p> <p>The following Explanation shall be inserted, with effect from the 1st of April, 2018, namely:-</p> <p>“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.”.</p> | 25-May-18 | Notification No. 10/2018 – Union Territory Tax, Dated: 21.05.2018 |
| <u>Andhra Pradesh</u> | | | 15-Apr-18 | Circular No. CCT/CCW/GST/74/2015, Dated: 11/04/2018 |
| <u>Arunachal Pradesh</u> | | | 25-Apr-18 | Notification No. GST/50/2017/396, Dated: 23.04.2018 |
| <u>Assam</u> | | | 16-May-18 | Notification No. 7/2018-GST Dated: 07.05.2018 |
| <u>Bihar – Note 1</u> | | | 20-Apr-18 | Notification No. S.O 180 Dated: 19.04.2018 |
| <u>Chandigarh</u> | | | 25-May-18 | Notification No. 07/2018 – Union Territory Tax, Dated: 18.05.2018 |
| <u>Chhattisgarh</u> | | | 1-Jun-18 | Notification No. F/0117/2018CT/V(31), Dated: 28.03.2018 |
| <u>Dadar & Nagar Haveli</u> | | | 25-May-18 | Notification No. 08/2018 – Union Territory Tax, Dated: 18.05.2018 |
| <u>Daman and Diu</u> | | | 25-May-18 | Notification No. 09/2018 – Union Territory Tax, Dated: 18.05.2018 |
| <u>Delhi</u> | | | 16-Jun-2018 | - |
| <u>Goa – Note 2</u> | | | 1-Jun-18 | Notification No. CCT/26-2/2018-19/36 Dated: 28.05.2018 |
| <u>Gujarat – Note 3</u> | | | 15-Apr-18 | Notification No. GSL/GST/Rule -138 (14)/B.12 Dated: 11.04.2018 |
| <u>Haryana</u> | | | 20-Apr-18 | Notification No. 49/ST-2 Dated: 19.04.2018 |
| <u>Himachal Pradesh – Note 4</u> | | | 5-May-18 | Notification No. 12-4/78-EXN-Tax, Dated: 01.05.2018 |
| <u>Jammu and</u> | | | 1-Jun-18 | Press Release Dated: 31.05.2018 |

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| <u>Kashmir</u> | | | | |
| <u>Jharkhand</u> | | | 20-Apr-18 | Notification No. S.O. No. 35, Dated: 17.04.2018 |
| <u>Karnataka</u> | | | 1-Apr-18 | - |
| <u>Kerala</u> | | | 15-Apr-18 | Press Release Dated: 10.04.2018 |
| <u>Lakshadweep Island</u> | | | 25-May-18 | Notification No. 11/2018 – Union Territory Tax, Dated: 21.05.2018 |
| Madhya Pradesh – Note 5 | | | 25-Apr-18 | Notification No. F-A-3-08-2018-1-V (43), Dated: 24.04.2018 |
| <u>Maharashtra</u> | | | 25-May-18 | Notification No. 15D/2018-State Tax [NO. JC(HQ)-1/GST/2018/NOTI/1/E-Way Bill/ADM-8] Dated: 24.05.2018 |
| <u>Manipur</u> | | | 25-May-18 | Press Release Dated: 24.05.2018 |
| <u>Meghalaya</u> | | | 25-Apr-18 | Notification No. ERTS (T) 84/2017/20, Dated: 20.04.2018 |
| <u>Mizoram</u> | | | 1-Jun-18 | Notification No. J.21011/2/2018-Tax/Part, Dated: 28.05.2018 |
| <u>Nagaland</u> | | | 1-May-18 | Notification No. 6/2018. Dated: 19.04.2018 |
| <u>Odisha</u> | | | 1-Jun-18 | Press Release Dated: 31.05.2018 |
| <u>Puducherry</u> | | | 25-Apr-18 | Notification No. [F.NO. 3240/CTD/GST/2018/3], Dated: 24.04.2018 |
| <u>Punjab</u> | | | 1-Jun-18 | Press Release Dated: 31.05.2018 |
| <u>Rajasthan</u> | | | 20-May-18 | Notification No. [NO. F.17 (131) ACCT/GST/2017/354] Dated: 16.05.2018 |
| <u>Sikkim</u> | | | 25-Apr-18 | Press Release Dated: 23.04.2018 |
| Tamil Nadu – Note 6 | | | 2-Jun-18 | Notification No. 09/2018. Rc 46/2018/Taxation/AI, Dated: 31.05.2018 |
| <u>Telangana</u> | | | 15-Apr-18 | Press Release Dated: 10.04.2018 |
| <u>Tripura</u> | | | 20-Apr-18 | Notification No. F.1-11(91)-Tax GST/2018 (Part –I), Dated: 17.04.2018 |
| <u>Uttarakhand</u> | | | 20-Apr-18 | Notification No. 239/CSTUK/GST-VIDHI/2017-18, Dated:17.04.2018 |
| <u>Uttar Pradesh</u> | | | 20-Apr-18 | Press Release Dated: 10.04.2018 |
| West Bengal – Note 7 | | | 3-Jun-18 | Notification No. 11/2018-C.T./GST, Dated: 30.05.2018 |

Note 1: In case of Bihar, the E-way Bill is required to be generated if the consignment value exceeds ₹ 2 Lakhs.

Note 2: In case of Goa, the e-way bill for movement of goods within the state of Goa is required only for following 22 types of goods.

- Iron and steel
- Ferrous and Non Ferrous Metal and scrape thereof
- All type of wall and flooring tiles
- Processed tobacco and products thereof
- Cigarette, Gutkha and Pan masala
- All types of Plywood, block board, Decorative and Laminated Sheets
- Coal including Coke in all its forms
- Timber and Timber products
- Cement and all type of cement products
- Marble and Granite
- Kota Stones

- Naptha
- FMCG
- Namkins & Sweetmeats
- I.T Products
- Electronic Goods
- Pipes and Fittings of all kinds
- Plumbing and Sanitary items
- Cashew Nuts
- Electrical Goods
- Readymade Garments
- Furniture of all kinds.

Note 3: In case of Gujarat, the e-way bill for movement of goods within the State of Gujarat is required only for following 19 types of goods.

- Edible oils
- Taxable Oil Seeds
- Oil cakes
- Iron and steel
- Ferrous and Non Ferrous Metal and scrape thereof
- Ceramic tiles
- Brass parts and Brass items
- Processed tobacco and products thereof
- Cigarette, Gutkha and Pan masala
- All types of Yarns
- All types of Plywood, block board, Decorative and Laminated Sheets
- Coal including Coke in all its forms
- Timber and Timber products
- Cement
- Marble and Granite
- Kota Stones
- Naptha
- Light Diesel Oil
- Tea (in leaf or powder form)

Note 4: In case of Himachal Pradesh, the e-way bill for movement of goods within the State of Himachal Pradesh is required only for following 17 types of goods:

- Soft drinks including aerated drinks
- Iron and steel
- Edible oils
- Ferrous and Non Ferrous Metal and scrape thereof
- Marble, granite and Kota Stone
- Timber and Timber products
- Sugar
- Processed tobacco and products thereof
- Cigarette, Gutkha and Pan masala
- Furniture including upholstered furniture

- All kind of tiles including roofing tiles, ceramic tiles and paver blocks
- All kind of bricks
- Plywood and Sunmica
- Electrical items
- All kinds of drugs and medicines
- Sanitary goods including fitting thereof
- Readymade garments and hosiery products

Note 5: In case of Madhya Pradesh, the e-way bill for movement of goods within the State of Himachal Pradesh is required only for following 11 types of goods:

- Pan Masala
- Confectionery
- Plywood and Laminated Sheets
- Iron and steel
- Edible oils
- Auto Parts
- Cigarettes/tobacco and tobacco products
- Electric and Electronic Goods
- All types of Furniture
- Lubricants
- Tiles, Ceramic goods, Ceramic Blocks, Ceramic pipes etc.

Note 6: In case of Tamil Nadu, the e-way bill is required to be generated if the consignment value exceeds ₹ 1 Lakh. Further, the Govt. has also prescribed 100 types of goods for which E-way bill is required to be generated irrespective of the value of Consignment.

Note 7: As per Notification No. 13/2018 C.T./GST, Dated: 06.06.2018, the E-way Bill is required to be generated for the movement of goods in the state of West Bengal, if the consignment value exceeds ₹ 1 Lakh instead of ₹ 50,000. This notification will be effective from June 6, 2018.