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Please find attached Notification No. GSL/GST/RULE-138(14)/B.19 dated 19.09.2018 issued by the Gujarat State prescribing revised norms for applicability of E-way bill for intra-state movement. Said norms **shall be applicable from 01.10.2018**. Gist of the same is as under:

1. Earlier Notification No. GSL/GST/RULE-138(14)/B.12 dated the 11th April, 2018 prescribing requirement of E-way bill in respect of intra-state movement for only 19 specified goods **is superseded w.e.f. 01.10.2018 by the above referred Notification.**
2. **W.e.f. 01.10.2018, E-way bill will be required** to be generated in case of **intra-state movement of all goods**. Also all the provisions and the procedures laid down in Rules 138, 138A, 138B, 138C and 138D shall apply mutatis mutandis for the intra-state movement in the State. Hence in our opinion, E-way bill will be required to be generated in case of intra-state movement of all goods where the consignment value exceeds INR 50,000/-.
3. **Exceptions** - E-way bill is not required for intra-state movement in following cases:
  - a. **No E-way bill required for intra-city movement of all the goods irrespective of value.** Hence transportation of any goods, irrespective of value, within the limits of Municipalities or Village shall not require E-way bill.
  - b. **Intra-state movement of goods viz. Hank, Yarn, Fabric and Graments** transported for the purpose of **job work irrespective of value.**
4. When the person-in-charge of the conveyance is exempted from carrying the E-Way Bill, he will be required to carry the documents such as tax invoice, delivery challan, bill of supply or bill of entry, as the case may be.

Kindly take note of the above changes and notification is attached below.

## NOTIFICATION

By the Commissioner of State Tax Gujarat State,  
Ahmedabad  
Dated the 19th September, 2018.  
(Under section 68 of the Gujarat Goods and Services Tax Act, 2017)  
No.GSL/GST/RULE-138(14)/B.19 1.

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Gujarat Goods and Services Tax Rules, 2017, in supercession of the Notification No.GSL/GST/RULE-138(14)/B.12 dated the 11th April, 2018, the Commissioner of State Tax, after consultation with Chief Commissioner of Central Tax, Ahmedabad, hereby notifies that no E-Way Bill is required to be generated for the movement of the goods as mentioned in the Table below :

Sr. No.	Area and purpose	Description of Goods	Consignment Value of Goods
(1)	2	3	4
A	Intra-city movement All Goods Any value	All goods	Any value
B	Intra-state movement of goods described in column (3) transported for the purpose of job work	Hank, Yarn, Fabric and Graments	Any value

2. Now therefore, E-way bill is required to be generated in case of intra-state movement of all goods other than referred to at Sr.No 1 and 2 in the Table above. However, all the provisions and the procedures laid down in rules 138, 138A, 138B, 138C and 138D shall apply mutatis mutandis for the intra-state movement in the State.

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

4. Explanation : For the purpose of this notification, the word "city" shall be the city as notified by the Government under the Gujarat Municipalities Act, 1963 and / or the Bombay Provincial Municipal Corporation Act, 1949 and shall include Village as notified under the Bombay Land Revenue Code , 1879 and the word "intra-city" shall be construed accordingly.

5. This notification shall come into force from the 1st day of October, 2018.

(Ajay Jain)  
Chief Commissioner  
Central Tax, Gujarat State, Ahmedabad

( P D Vaghela)  
Commissioner of State Tax,  
Gujarat State, Ahmedabad