

“Driving Salamat To Jivan Salamat”

**અખિલ
ગુજરાત ટ્રક
ટ્રાન્સપોર્ટ એસોસીએશન**



**Akhil
Gujarat Truck
Transport Association**

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Ref. No. : AGTTA/2018-2019/15-3

Dt.27-09-2018

Most Urgent

To,

Shri Dr. P. D. Vaghela

Commi of Comm. Tax

Ahmedabad.

Sub : Regarding circular no. 61/35/2018-GST dt. 04-09-18.

Respected Sir,

We would like bring to your notice the following points regarding the above mentioned notification.

1. How can a person who is registered in one state declare the transport premises in other state as his additional place of business where he is not registered.
2. If the transporter of the consignee/consigner do not declare the transporter's godown as additional place of business, then how can a transporter have a valid E-way bill for the material lying in his godown. There is no way of extending the validity of E-way bill for material lying in the Transporter's godown after the Transportation of Material is completed.
3. Further, Whenever the goods are Transported from the transporter's godown. which has been declared as the additional place of business of the recipient taxpayers, 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.

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गुजरात ट्रक

Gujarat Truck

ट्रान्सपोर्ट एसोसिएशन

Transport Association

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considering the above it is not possible for the transporter to have a valid E-way bill for material lying in his godown. Further more the E-Way bill is for material in Transit i.e. before commencement of movement of goods till the end of movement of goods. So, if the material is lying in the Transporter's godown there should be no need for a valid E-way bill.

We therefore request you not to implement the above mentioned circular.

Thanking you.

Yours faithfully,

Nimishbhai Patel

(Chairman-GST Committee)

Encl : The Copy of Notification

Copy to :

1. President-All India Motor Transport Congress, New Delhi.
2. President-Gujarat Chamber of Commerce and Industry, Ahmedabad.