

NOTIFICATION

By the Commissioner of State Tax,
Gujarat State, Ahmedabad
Dated the 29th January, 2018

(Under section 68 of the Gujarat Goods and Services Tax Act, 2017)

No. GSL/GST/RULE-138(14)/B. 7

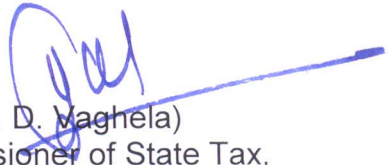
In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Gujarat Goods and Services Tax Rules, 2017, the Commissioner of State Tax, Gujarat State hereby notifies all goods in respect of intra-city movement as well as intra-state movement for which no E-Way Bill is required to be generated except for intra-state movement of following 19 goods **of consignment value exceeding fifty thousand rupees:**

1. All kinds of edible oils
2. All kinds of taxable Oil seeds
3. All kinds of oil cakes
4. Iron and steel
5. Ferrous and non-ferrous metal and scrap thereof
6. Ceramic tiles
7. Brass parts and Brass items
8. Processed tobacco and products thereof
9. Cigarette, Gutkha and Pan Masala
10. All types of Yarns
11. All types of Plywood, Block Board, Decorative and laminated Sheets
12. Coal including Coke in all its forms
13. Timber and Timber Products
14. Cement
15. Marble and Granite
16. Kota Stones
17. Naphtha
18. Light Diesel Oil
19. Tea (in leaf or powder form)

However, when the transporters are exempted from carrying E-Way Bill, they will be required to carry the documents such as invoice, bill of supply, voucher or bill of entry, as the case may be.

All the **provisions and** procedures laid down in rules 138 - Information to be furnished prior to commencement of movement of goods and generation of e-way bill, 138A- Documents and devices to be carried by a person-in-charge of a conveyance, 138B-Verification of documents and conveyances, 138C-Inspection and verification of goods and 138D-Facility for uploading information regarding detention of vehicle shall apply mutatis mutandis to the above listed goods for the intra-state movement in the State.

This notification shall come in to force from the 1st day of February, 2018.


(P. D. Maghela)
Commissioner of State Tax,
Gujarat State, Ahmedabad