

**NOTIFICATION**  
**By the Commissioner of State Tax**  
**Gujarat State, Ahmedabad**  
**Dated the 28<sup>th</sup> March, 2018.**

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

No.GSL/GST/RULE-138(14)/B.11

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Gujarat Goods and Services Tax Act, 2017, the Commissioner of State Tax, Gujarat State hereby, on the recommendation of Council, notifies the whole of the territory of the state for which no e-way bill is required to be generated for intra-state movement of goods with effect from 1<sup>st</sup> day of April, 2018 till the date on which the e-way bills are to be enforced for intra-state movement based on the timelines as per the decision of GST Council.

  
( P D Vaghela)

Commissioner of State Tax  
Gujarat State, Ahmedabad