



ALL INDIA MOTOR TRANSPORT CONGRESS

THE APEX ORGANISATION OF MOTOR TRANSPORT OPERATORS AFFILIATING STATE/REGIONAL ASSOCIATIONS

Official Journal "motor transport"

By/GST/084/2018-19
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Commissioner (GST),
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Ministry of Finance, Government of India
North Block, New Delhi.
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Sub.: Circular No.61/35/2018-GST dated 04-09-2018 – Reg.

Respected Sir,

The Road Transport Sector of India is the “LIFELINE OF THE COUNTRY PROVIDING “ESSENTIAL SERVICES” to the “COMMON MAN” and is the “BACKBONE OF THE ECONOMY” and is represented by The All India Motor Transport Congress (AIMTC) since 1936. All India Motor Transport Congress (AIMTC) represents is the voice of more than 15 crore people who are directly or indirectly associated with this sector.

We would like to seek your kind indulgence on the following points regarding the subject Circular, which was issued on the representation of cloth merchants.

- 1.0** It is a wide-spread perception that the provisions of this circular is valid for cloth traders only.
- 2.0** It is unclear as to how a person who is registered in one state cannot declare the transport premises in other state as his additional place of business from where he is not registered.
- 3.0** If the transporter of the consignee/consigner does not declare the transporter’s go-down as additional place of business, then how a transporter can have a valid E-way bill for the material lying in his go-down. There is no way of extending the validity of E-way bill for material lying in the Transporter’s go-down after the transportation of material is completed.
- 4.0** Further, whenever the goods are Transported from the transporter’s go-down, 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 are moved from the Transporter’s go-down (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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In view of the above it is not possible for the transporter to have a valid E-way bill for material lying in his go-down. Furthermore, the E-Way bill is for material in Transit i.e. before commencement of movement of goods till the end of movement of goods.

We request your goodself to kindly re-examine the above issues as declaration of transporter's go-down as an additional place of business has opened a new pandora's box and is leading to acute corruption and harassment of our members.

A needful rectification that, *IF THE MATERIAL IS LYING IN THE TRANSPORTER'S GO-DOWN ACCOMPANIED BY VALID GST PAID INVOICE FROM THE CONSIGNOR BEARING GSTN NUMBER OF THE CONSIGNEE, THEN THERE IS NO NEED FOR A VALID E-WAY BILL*, shall be highly appreciated.

Thanking you
Yours faithfully

S. K. Mittal
President
#9811101084