



ALL INDIA MOTOR TRANSPORT CONGRESS

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

Official Journal "motor transport"

By/GST/095/2018-19
October 25, 2018

**Sh. Upender Gupta, IRS,
Commissioner (GST),
Central Board of Excise & Customs
Ministry of Finance, Government of India
North Block, New Delhi.
Email - upender.gupta@nic.in**

Sub.: Ref. our meeting with your goodself on 23rd October, 2018 regarding Circular No. 61/35/2018-GST dated 04-09-18.

Respected Sir,

With regards to our meeting with yourself and your officials in your office on 23/10/2018 regarding some problems faced by the transport industry in the e-way bill system and we once again thank you all for the same.

As per our discussions the following points need your kind attention.

1. In circular no 61/35/2018-GST dated 04-09-18 it has been clarified that any transporter having material in his go-down where the party/consignee has not taken delivery of the material, should have a valid e-way bill or his premises where the material is lying should be declared as additional place of business by the consignor or consignee. As per our discussion it was agreed that if the transporter's premises are not declared as additional place of business then there is no way of extending the validity of the e-way bill in the present computer system without changing the vehicle registration number or giving the distance parameter.

You have agreed that the system shall be updated to allow the transporter to extend the validity of the e-way bill for the material lying in the transporters go-down till the material is delivered/collected by the party/consignee, without the above mentioned parameters of changing the vehicle registration number and distance parameters.

2. We had also brought to your attention that there is no provision in the present system for the transporter to cancel/reject any e-way bill assigned to his enrollment ID by mistake or for which material has not been received by him. You have agreed that the necessary changes in the system will be made to allow the transporter to reject/cancel the e-way bill in such situations.

We are very thankful to you for providing the clarifications for section 138(3) and 138(5) proviso in which the goods transported upto 50 km from the business place of the consignor to the transporters go-down for further transportation the transporter may not furnish the details of conveyance in PART B of the e-way bill and same for while transporting goods from business place of transporter finally to the business place of consignee the conveyance details may not be updated in the e-way bill.



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Same way it was clarified that while extending the e-way bill in the reason for extension 'other reasons' genuine reasons like Party closed due to social reasons, party closed because of local or national holidays, etc will be treated as valid reasons for extension of the e-way bill.

We had also discussed the problem of expiry of e-way bill faced by the transporters who transport goods particularly small consignments upto distance of 100 kms as the time limit of 1 day is violated when there are Sundays or public holidays falling on the next day or otherwise in certain segments small operators are operating when feasible number of consignments accumulated for transport to the nearby station where in to deliver within 1 day sometimes becomes difficult for which 100 km the validity of e-way should be accordingly given. This subject was already brought to the attention of our state GST authority and you will look into the subject on representation from their side.

We are sure you will definitely resolve these genuine issues for transporters as soon as possible

Thanking you
Yours faithfully

Mukesh Dave
Vice President (West Zone)
#9824039477

Copy to :- 1) Dr. P. D. Vaghela, Commissioner, Commercial Tax, Government of Gujarat,
Vanijyakar Bhawan, Ashram Road, Ahmedabad, Gujarat

2) Dr. Ajay Kumar Special Commissioner, Commercial Tax, Government of Gujarat,
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