

State wise threshold limit for E Way Bill for intra State movement / Inter state movement and where no e-way bill is required to be generated

No e-way bill is required to be generated—

- (a) where the goods being transported are specified in **Annexure**;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- (d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;
- (e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;
- (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
- (g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;
- (h) where the goods are being transported—
 - (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
 - (ii) under customs supervision or under customs seal;
- (i) where the goods being transported are transit cargo from or to Nepal or Bhutan;
- (j) where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017

published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017-Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time;

- (k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- (l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
- (m) where empty cargo containers are being transported; and
- (n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.
- (o) [where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.]

ANNEXURE

[(See rule 138 (14)]

Description of Goods	
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)

State wise threshold limit for E Way Bill for intra State movement / Inter state movement

State-wise e-way bill limit under GST				
Sr. No.	State	E-way bill threshold limit - Intra state	Relevant Notification	E-way bill threshold limit - Inter state
1	Andhra Pradesh	Rs.50,000 for all taxable goods E-way bill is required for intrastate movement of goods only if the value exceeds Rs.50,000/-	CCTs Ref. in CCW/GST/74/2015, dated 11th April 2018	Rs. 50000
2	Arunachal Pradesh	Rs.50,000 for all taxable goods	CBIC Press Release dated 23-04-2018 and Notification No. 14/2018- State Tax dated 23rd March 2018	Rs. 50000
3	Assam	Rs.50,000 for all taxable goods	Notification No. 30/2019-GST, dated 16th December 2019 e-Way bill for intrastate movement of goods temporarily suspended vide Notification No. 07, dated 7th May 2018	Rs. 50000
4	Bihar	Above 1 Lac – (revised w.e.f. 21.01.2019, earlier it was 2 Lacs)	Notification No. S.O. 14, dated 14th January 2019;No e-way bill needed for intrastate movement of goods- where the consignment value does not exceed Rs.1,00,000/-	Rs. 50000
5	Chhattisgarh	Rs. 50,000 for specified goods	Notification No. F-10-31/2018/CT/V (46), dated 19th June 2018No e-way bill required for intra-state movement of goods- except for notified 15 goods whose consignment value exceeds Rs.50,000/-	Rs. 50000
6	Delhi	Rs. 1,00,000	Notification No. 03, dated 15th June 2018 Intrastate movement of goods attract e-way bill where the consignment value exceeds Rs.1,00,000/-	Rs. 50000
7	Goa	50,000 – only for specified 22 goods	E-way bill is required for 22 listed goods vide Notification No. CCT/26-2/2018-19/36, dated 28th May 2018	Rs. 50000

8	Gujarat	No e-way bill required for goods other than a specified class of goods for job-work amounting to any value	No.GSL/GST/RULE-138(14)/B.19, dated 19th September 2018, Intra-city movement of goods- No e-way bill Intra-state movement of goods- E-way bill is required for all goods except the specified class of goods.	Rs. 50000
9	Haryana	Rs.50,000 for all taxable goods	Notification No. 49/ST-2, dated 19th April 2018	Rs. 50000
10	Himachal Pradesh	Rs.50,000 for all taxable goods	E-way bill is required for all goods w.e.f. 01-06-2018 vide Notification No. 12-4/78-EXN-TAX-17408, dated 31st May 2018	Rs. 50000
11	Jammu and Kashmir	No e-way bill is required for the transport of goods within the Union Territory of Jammu and Kashmir	Notification No. 64, dated 30th November 2019	Rs. 50000
12	Jharkhand	Above Rs. 1,00,000 for goods other than specified goods	Notification No. S.O. 66, dated 26th September 2018	Rs. 50000
13	Karnataka	Rs.50,000 for all taxable goods	Press Release, dated 29-03-2018 and notification no. No. FD 47 CSL 2017 dated 23rd March 2018	Rs. 50000
14	Kerala	Rs.50,000 for all taxable goods	Press Release dated 10th April 2018	Rs. 50000
15	Madhya Pradesh	See Note 1	Notification No. FA3-08/2018/1/V(18), dated 23/03/2022	Rs. 50000
16	Maharashtra	Rs. 1,00,000 for all taxable goods	Notification No. 15E, dated 29th June 2018 Transport of certain goods for job work – No e-way bill.	Rs. 50000
17	Manipur	Rs.50,000 for all taxable goods	CBIC Press Release dated 24th May 2018	Rs. 50000
18	Meghalaya	Rs.50,000 for all taxable goods	Notification No. ERTS (T) 84/2017/20, dated 20th April 2018	Rs. 50000
19	Mizoram	50,000 for all taxable goods	Notification No.J.21011/2(iii)/2018-TAX/Pt, dated 2nd July 2018	Rs. 50000
20	Nagaland	Rs.50,000 for all taxable goods	Notification No. 6/2018. Dated: 19th April 2018	Rs. 50000
21	Odisha	Rs.50,000 for all taxable goods	Press Release dated 31st May 2018	Rs. 50000
22	Puducherry	Rs.50,000 for all taxable goods	Notification No. F. No. 3240/CTD/GST/2018/3, dated 24th April 2018	Rs. 50000

23	Punjab	Rs. 1,00,000 for all taxable goods.	No. PA/ETC/2018/175, dated 13th September 2018 – No EWB is required for the intra-state movement of goods in specified cases.	Rs. 50000
24	Rajasthan	The limit was Increased from Rs.50,000 to Rs.1,00,000 for all taxable goods except those falling under Chapter 24 and Heading 2106 vide Notification No. F.17(131- Pt.-II) ACCT/GST/2017/6672, dated 30.03.2021	Notification No. F.17(131)ACCT/GST/2018/3544, dated 16th May 2018 Intra-state movement of goods for the purpose of Job Work- No e-way bill vide Notification No. F17 (131) ACCT/ GST/2017/3743, dated 6th August 2018	Rs. 50000
25	Sikkim	Rs.50,000 for all taxable goods	Press Release dated 23rd April 2018	Rs. 50000
26	Tamil Nadu	Rs. 1,00,000 for all taxable goods.	No e-way bill – For a certain class of goods as per Notification No. 09, dated 31st May 2018	Rs. 50000
27	Telangana	Rs.50,000 for all taxable goods	Press Release dated 10th April 2018	Rs. 50000
28	Tripura	Rs.50,000 for all taxable goods	Notification No.F.1-11(91)-TAX/GST/2018 (Part- I), dated 17th April 2018	Rs. 50000
29	Uttar Pradesh	Rs.50,000 for all taxable goods	Notification No. 38, dated 11th April 2018 Notification No.-E-way bill- R.F.I.D./sachaldal/2018-19/1025/commercial tax, dated 7th September 2018 – Provides the date from which the transporters are required to place R.F.I.D. tag on the windscreen of the vehicle carrying goods.	Rs. 50000
30	Uttarakhand	Rs.50,000 for all taxable goods	Notification No. 239/CSTUK/GST-Vidhi/2018-19, dated 17th April 2018	Rs. 50000
31	West Bengal	Rs. 1,00,000 for all taxable goods.	Notification No. 11/2018-C.T./GST, dated 30th May 2018 Notification No. 13, dated 6th June 2018- For intra-state movement of goods, an e-Way Bill is required only if the consignment value exceeds Rs. 1,00,000/-	Rs. 50000
Union territory wise e-way bill limit under GST				
Sr. No.	State	E-way bill threshold limit - Intra state	Relevant Notification	E-way bill threshold limit - Inter state

1	Andaman and Nicobar Islands	Rs.50,000 for all taxable goods	Notification No 10/2018 - Union Territory Tax	Rs.50,000 for all taxable goods
2	Chandigarh	Rs.50,000 for all taxable goods	Notification No. 7/2018-UTGST, dated 18th May 2018	Rs.50,000 for all taxable goods
3	Dadra and Nagar Haveli and Daman and Diu	Rs.50,000 for all taxable goods	Notification No 9/2018 - Union Territory Tax and 9/2018 - Union Territory Tax	Rs.50,000 for all taxable goods
4	Jammu and Kashmir	Rs.50,000 for all taxable goods		Rs.50,000 for all taxable goods
5	Ladakh	Rs.50,000 for all taxable goods		Rs.50,000 for all taxable goods
6	Lakshadweep	Rs.50,000 for all taxable goods	Notification No 11/2018 - Union Territory Tax	Rs.50,000 for all taxable goods

Note 1: Government of Madhya Pradesh, Commercial Tax Department, has issued Notification No. FA3-08/2018/1/V(18) dated 23/03/2022 in supersession of this department's notification no. F-A-3-08-2018-1-V(43) Bhopal, dated 24th April, 2018 as amended from time to time, to notify that no E-way bill is required to be generated for the movement of the goods as mentioned in the Table below :-

S.No.	Area and purpose	Description of Goods	Consignment Value of goods
(1)	(2)	(3)	(4)
1	Intra- district movement	All Goods	Any value
2	Inter- district movement	All Goods except Goods mentioned in column (3) of serial no 3 and 4	Not exceeding Rs. One Lakh
3	Inter- district movement	All types of Tobacco and its Products i.e. Chewing Tobacco, Khaini, Cigarettes, Bidi etc. (All goods of Chapter 24) and Pan Masala (Tariff heading 2106)	Not exceeding Rs. Fifty Thousand
4	Inter- district movement	Medicine, Surgical goods and Active Pharmaceutical Ingredients of medicine having HSN code 3003, 3004 and 3006.	Any value

Now, therefore, E-way bill is required to be generated in case of intra-state movement of all goods other than referred to at Sr. No. 1, 2, 3 and 4 in the Table above. However, all the provisions and the procedures laid down in rules 138, 138A, 138B, 138C, 138 D and 138E shall apply mutatis mutandis for the intra-state movement in the State.

This Notification shall come into force from 15.04.2022.