

CHAPTER XVI

E-WAY RULES

16.1 Information to be furnished prior to commencement of movement of goods and generation of e-way bill. [Rule 138]

Notes

- 1 Rule 138 substituted vide [Notification No. 12/2018-CT dt. 07.03.2018](#) w.e.f. 1st day of April, 2018 as notified vide [Notification No. 15/2018 – Central Tax dated 23.03.2018](#). Please refer to [Notification No.27 /2017 – Central Tax dated 30th August, 2017](#) for Rule 138 when substituted and as further amended by [Notification No. 34/2017 – Central Tax dated 15.09.2017](#), [Notification No.03/2018 – Central Tax \(Dated 23rd January, 2018](#)

Rule 138(1)	01.04.2018 to till date	Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees— (i) in relation to a supply; or (ii) for reasons other than supply; or (iii) due to inward supply from an unregistered person, shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01 , electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:
Proviso	01.04.2018 to till date	Provided that the transporter, on an authorization received from the registered person, may furnish information in Part A of FORM GST EWB-01 , electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:
Proviso	01.04.2018 to till date	Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:
Proviso	01.04.2018 to till date	Provided also that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:

Proviso	01.04.2018 to till date	Provided also that where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.
Explanation 1.	01.04.2018 to 30.12.2018	For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.
	31.12.2018 to till date	<p>¹[For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 56/2018-Central Tax, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1056 (E), dated the 23rd October, 2018 as amended from time to time.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted for Explanation 1 w.e.f. 31.12.2018 vide Notification No. 74/2018- Central Tax dated 31.12.2018,</p> </div>
Explanation 2.	01.04.2018 to till date	For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.
Rule 138(2)	01.04.2018 to till date	Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01 .
Rule 138(2A)	01.04.2018 to till date	Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01 :

Proviso	01.04.2018 to till date	Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.
Rule 138(3)	01.04.2018 to till date	Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01 :
Proviso	01.04.2018 to till date	Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:
Proviso	01.04.2018 to till date	Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in FORM GST EWB-01 on the common portal in the manner specified in this rule:
Proviso	01.04.2018 to till date	Provided also that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case may be, the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01 .
Explanation 1.	01.04.2018 to till date	For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.
Explanation 2.	01.04.2018 to till date	The e-way bill shall not be valid for movement of goods by road unless the information in Part-B of FORM GST EWB-01 has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).
Rule 138(4)	01.04.2018 to till date	Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.
Rule 138(5)	01.04.2018 to till date	Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has Provided information in Part A of the FORM GST EWB-01 , or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in Part B of FORM GST EWB-01 :

Proviso	01.04.2018 to till date	Provided that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill.
Rule 138(5A)	01.04.2018 to till date	The consignor or the recipient, who has furnished the information in Part A of FORM GST EWB-01 , or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in Part B of FORM GST EWB-01 for further movement of the consignment:
Proviso	01.04.2018 to till date	Provided that after the details of the conveyance have been updated by the transporter in Part B of FORM GST EWB-01 , the consignor or recipient, as the case may be, who has furnished the information in Part A of FORM GST EWB-01 shall not be allowed to assign the e-way bill number to another transporter.
Rule 138(6)	01.04.2018 to till date	After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in FORM GST EWB-02 maybe generated by him on the said common portal prior to the movement of goods.
Rule 138(7)	01.04.2018 to till date	Where the consignor or the consignee has not generated the e-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in FORM GST EWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods:
Proviso	01.04.2018 to till date	Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.
Rule 138(8)	01.04.2018 to till date	The information furnished in Part A of FORM GST EWB-01 shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in FORM GSTR-1 :
Proviso	01.04.2018 to till date	Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in FORM

		GST EWB-01 , he shall be informed electronically, if the mobile number or the e-mail is available.																		
Rule 138(9)	01.04.2018 to till date	Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within twenty four hours of generation of the e-way bill:																		
Proviso	01.04.2018 to till date	Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:																		
Proviso	01.04.2018 to till date	Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of Part B of FORM GST EWB-01 .																		
Rule 138(10)	01.04.2018 to 27.06.2019	An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:- <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sl. No</th> <th style="text-align: center;">Distance</th> <th style="text-align: center;">Validity period</th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">Upto 100 km.</td> <td style="text-align: center;">One day in cases other than Over Dimensional Cargo</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">For every 100 km. or part thereof thereafter</td> <td style="text-align: center;">One additional day in cases other than Over Dimensional Cargo</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">Upto 20 km</td> <td style="text-align: center;">One day in case of Over Dimensional Cargo</td> </tr> <tr> <td style="text-align: center;">4</td> <td style="text-align: center;">For every 20 km. or part thereof thereafter</td> <td style="text-align: center;">One additional day in case of Over Dimensional Cargo:</td> </tr> </tbody> </table>	Sl. No	Distance	Validity period	(1)	(2)	(3)	1	Upto 100 km.	One day in cases other than Over Dimensional Cargo	2	For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo	3	Upto 20 km	One day in case of Over Dimensional Cargo	4	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo:
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	28.06.2019 to 31.12.2020	An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:- <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sl. No</th> <th style="text-align: center;">Distance</th> <th style="text-align: center;">Validity period</th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> </tr> </thead> <tbody> </tbody> </table>	Sl. No	Distance	Validity period	(1)	(2)	(3)												
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	01.01.2021 to till date	<p>An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-</p> <table border="1"> <thead> <tr> <th>Sl. No</th> <th>Distance</th> <th>Validity period</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Upto ₁[200 km.]</td> <td>One day in cases other than Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship]</td> </tr> </tbody> </table>	Sl. No	Distance	Validity period	(1)	(2)	(3)	1	Upto ₁ [200 km.]	One day in cases other than Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship]			
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		<div style="border: 1px solid black; padding: 5px;"> <p>1. Substituted with effect from the 1st day of January, 2021, In the Table, against serial number 1, in column 2, and serial number 2, in column 2, for the figures and letters “100 km.”, vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020</p> </div>									
Proviso	01.04.2018 to till date	Provided further that where, under circumstances of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in Part B of FORM GST EWB-01 , if required.									
Proviso	28.06.2019 to till date	¹ Provided also that the validity of the e-way bill may be extended within eight hours from the time of its expiry.] <div style="border: 1px solid black; padding: 5px;"> <p>1 Inserted w.e.f. 28.06.2019 vide Notification No. 31/2019 – Central Tax dated 28.06.2019</p> </div>									
Explanati on 1	01.04.2018 to till date	For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.									
Explanati on 2	01.04.2018 to till date	For the purposes of this rule, the expression “Over Dimensional Cargo” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).									

Rule 138(11)	01.04.2018 to till date	<p>The details of the e-way bill generated under this rule shall be made available to the-</p> <p>(a) supplier, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the recipient or the transporter; or</p> <p>(b) recipient, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the supplier or the transporter,</p> <p>on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.</p>
Rule 138(12)	01.04.2018 to till date	Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.
Rule 138(13)	01.04.2018 to till date	The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.
Rule 138(14)	01.04.2018 to 12.06.2018	<p>Notwithstanding anything contained in this rule, no e-way bill is required to be generated—</p> <p>(a) where the goods being transported are specified in Annexure;</p> <p>(b) where the goods are being transported by a non-motorised conveyance;</p> <p>(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;</p> <p>(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;</p> <p>(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;</p> <p>(f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel,</p>

		<p>motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;</p> <p>(g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;</p> <p>(h) where the goods are being transported—</p> <p>(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</p> <p>(ii) under customs supervision or under customs seal;</p> <p>(i) where the goods being transported are transit cargo from or to Nepal or Bhutan;</p> <p>(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;</p> <p>(k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;</p> <p>(l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;</p> <p>(m) where empty cargo containers are being transported; and</p> <p>(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 weightment 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.</p>
	13.06.2018 to till date	<p>Notwithstanding anything contained in this rule, no e-way bill is required to be generated—</p> <p>(a) where the goods being transported are specified in Annexure;</p> <p>(b) where the goods are being transported by a non-motorised conveyance;</p>

		<p>(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;</p> <p>(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;</p> <p>(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;</p> <p>(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;</p> <p>(g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;</p> <p>(h) where the goods are being transported—</p> <p>(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</p> <p>(ii) under customs supervision or under customs seal;</p> <p>(i) where the goods being transported are transit cargo from or to Nepal or Bhutan;</p> <p>(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;</p> <p>(k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;</p> <p>(l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;</p>
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		<p>(m) where empty cargo containers are being transported; and</p> <p>(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.</p> <p>(o) ¹[where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>¹ Inserted w.e.f. 13.06.2018 vide Notification No. 26/2018 - CT dated 13.06.2018.</p> </div>																				
Explanati on	01.04.2018 to till date	The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.																				
Annexure A	01.04.2018 to 25.12.2022	<p style="text-align: center;">ANNEXURE [(See rule 138 (14))]</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">Description of Goods</th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Kerosene oil sold under PDS</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>Postal baggage transported by Department of Posts</td> </tr> <tr> <td style="text-align: center;">4.</td> <td>Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)</td> </tr> <tr> <td style="text-align: center;">5.</td> <td>Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)</td> </tr> <tr> <td style="text-align: center;">6.</td> <td>Currency</td> </tr> <tr> <td style="text-align: center;">7.</td> <td>Used personal and household effects</td> </tr> <tr> <td style="text-align: center;">8.</td> <td>Coral, unworked (0508) and worked coral (9601)</td> </tr> </tbody> </table>	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)
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26.12.2022 to till date	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) ¹ [excepting Imitation Jewellery (7117)]
	6.	Currency
	7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)	
<div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.</p> </div>		

16.1.1 Relevant Section of CGST Act 2017- Rule 138

Section	Particulars
Section 129	Detention, seizure and release of goods and conveyances in transit
Section 130	Confiscation of goods or conveyances and levy of penalty

16.1.2.1 Circulars - Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries - [Circular No. 22/22/2017-GST dated 21st December, 2017](#)

16.1.2.2 Circulars - Clarification on issues related to Job Work - [Circular No.38/12/2018 dated 26th March, 2018](#)

16.1.2.3 Circulars - Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances - [Circular No. 41/15/2018-GST dated 13th April, 2018](#)

16.1.2.4 Circulars - Clarifications of certain issues under GST - [Circular No. 47/21/2018-GST dated 08th June, 2018](#)

16.1.2.5 Circulars - E-way bill in case of storing of goods in godown of transporter - [Circular No. 61/35/2018-GST dated 4th September, 2018](#)

16.1.2.6 Circulars - Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in [Circular No. 41/15/2018-GST dated 13th April, 2018](#) and [49/23/2018-GST dated 21.06.2018](#) - [Circular No. 64/38/2018-GST dated 14th September, 2018](#)

16.1.3. Relevant Forms – Rule 138

Forms	Particulars
FORM GST EWB-01	E-Way Bill
FORM GST EWB-02	Consolidated E-Way Bill

16.2 Documents and devices to be carried by a person-in-charge of a conveyance.¹[Rule 138A]

Notes	
1	Rule 138A substituted vide Notification No. 12/2018-CT dt. 07.03.2018 w.e.f. 1st day of April, 2018 as notified vide Notification No. 15/2018 – Central Tax dated 23.03.2018 . Please refer to Notification No.27/2017 – Central Tax dated 30th August, 2017 for Rule 138A when inserted and further amended vide Notification No. 3/2018 – Central Tax dated 23rd January, 2018 .

Rule 138A(1)	01.04.2018 to till date	The person in charge of a conveyance shall carry—
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		<p>(a) the invoice or bill of supply or delivery challan, as the case may be; and</p> <p>(b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:</p>
Proviso	01.04.2018 to till date	Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel:
Proviso	04.09.2018 to till date	¹ [Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01.]
		<p>1 Inserted w.e.f. 04.09.2018 vide Notification No. 39/2018-Central Tax dated 04.09.2018.</p>
Rule 138A(2)	01.04.2018 to 29.09.2020	A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in FORM GST INV-1 and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.
	30.09.2020 to till date	¹ [In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.]
		<p>1. Substituted w.e.f. 30th September, 2020 for sub-rule (2) vide Notification No. 72/2020 – Central Tax Dated 30th September, 2020. (2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in FORM GST INV-1 and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.</p>
Rule 138A(3)	01.04.2018 to till date	Where the registered person uploads the invoice under sub-rule (2), the information in Part A of FORM GST EWB-01 shall

		be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1 .
Rule 138A(4)	01.04.2018 to till date	The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.
Rule 138A(5)	01.04.2018 to till date	Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill (a) tax invoice or bill of supply or bill of entry; or (b) a delivery challan, where the goods are transported for reasons other than by way of supply.]

16.2.1 Relevant Section of CGST Act 2017- Rule 138A

Section	Particulars
Section 129	Detention, seizure and release of goods and conveyances in transit
Section 130	Confiscation of goods or conveyances and levy of penalty

16.2.2.1 Circulars - Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances - [Circular No. 41/15/2018-GST dated 13th April, 2018](#)

16.2.2.2 Circulars - Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in [Circular No. 41/15/2018-GST dated 13th April, 2018](#) and [49/23/2018-GST dated 21.06.2018](#) - [Circular No. 64/38/2018-GST dated 14th September, 2018](#)

16.3 Verification of documents and conveyances ¹[Rule 138B]

Notes

- 1 Rule 138B substituted vide [Notification No. 12/2018-CT dt. 07.03.2018](#) w.e.f. 1st day of April, 2018 as notified vide [Notification No. 15/2018 – Central Tax dated 23.03.2018](#). Please refer to [Notification](#)

[No.27/2017 – Central Tax dated 30th August, 2017](#) for Rule 138B when inserted and further amended vide [Notification No. 3/2018 – Central Tax dated 23rd January, 2018](#).

Rule 138B(1)	01.04.2018 to till date	The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.
Rule 138B(2)	01.04.2018 to till date	The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.
Rule 138B(3)	01.04.2018 to till date	The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:
Proviso	01.04.2018 to till date	Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.]

16.3.1 Relevant Section of CGST Act 2017- Rule 138B

Section	Particulars
Section 129	Detention, seizure and release of goods and conveyances in transit
Section 130	Confiscation of goods or conveyances and levy of penalty

16.3.2.1 Circulars - Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances - [Circular No. 41/15/2018-GST dated 13th April, 2018](#)

16.3.2.2 Circulars - Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in [Circular No. 41/15/2018-GST dated 13th April, 2018](#) and [49/23/2018-GST dated 21.06.2018](#) - [Circular No. 64/38/2018-GST dated 14th September, 2018](#)

16.4 Inspection and verification of goods ¹[Rule 138C]**Notes**

- 1 Substituted vide [Notification No. 12/2018-CT dt. 07.03.2018](#) w.e.f. 1st day of April, 2018 as notified vide [Notification No. 15/2018 – Central Tax dated 23.03.2018](#). Please refer to [Notification No.27/2017 – Central Tax dated 30thAugust, 2017](#) for Rule 138C when inserted.

Rule 138C(1)	01.04.2018 to till date	A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within twenty four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection.
Proviso	19.06.2018 to till date	¹ [Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03 , for a further period not exceeding three days.] <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 5px auto;"> <p>1 Inserted w.e.f. 19.06.2018 vide Notification No. 28/2018-Central Tax Dated 19.06.2018.</p> </div>
Explanation.	19.06.2018 to till date	¹ [The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.] <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 5px auto;"> <p>1 Inserted w.e.f. 19.06.2018 vide Notification No. 28/2018-Central Tax Dated 19.06.2018.</p> </div>
Rule 138C(2)	01.04.2018 to till date	Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.]

16.4.1 Relevant Section of CGST Act 2017- Rule 138C

Section	Particulars
Section 129	Detention, seizure and release of goods and conveyances in transit
Section 130	Confiscation of goods or conveyances and levy of penalty

16.4.2.1 Circulars - Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances - [Circular No. 41/15/2018-GST dated 13th April, 2018](#)

16.4.2.2 Circulars - Modifications to the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in [Circular No. 41/15/2018-GST dated 13th April, 2018](#) - [Circular No. 49/23/2018-GST dated 21st June, 2018](#)

16.4.2.3 Circulars - Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in [Circular No. 41/15/2018-GST dated 13th April, 2018](#) and [49/23/2018-GST dated 21.06.2018](#) - [Circular No. 64/38/2018-GST dated 14th September, 2018](#)

16.4.3. Relevant Forms – Rule 138C

Forms	Particulars
FORM GST EWB-03	Verification Report

16.5 Facility for uploading information regarding detention of vehicle ¹[Rule 138D]

Notes

- Substituted vide [Notification No. 12/2018-CT dt. 07.03.2018](#) w.e.f. 1st day of April, 2018 as notified vide [Notification No. 15/2018 – Central Tax dated 23.03.2018](#). Please refer to [Notification No.27 /2017 – Central Tax dated 30th August, 2017](#) for Rule 138D when inserted.

Rule 138D(1)	01.04.2018 to till date	Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB-04 on the common portal.]
¹[Explanation]	01.04.2018 to till date	For the purposes of this Chapter, the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place.]
		1. Inserted with effect from the 1st of April, 2018, vide Notification No. 14/2018- Central Tax Dated 23.03.2018 .

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16.5.1 Relevant Section of CGST Act 2017- Rule 138D

Section	Particulars
Section 129	Detention, seizure and release of goods and conveyances in transit
Section 130	Confiscation of goods or conveyances and levy of penalty

16.5.2.1 Circulars - Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances - [Circular No. 41/15/2018-GST dated 13th April, 2018](#)

16.5.2.2 Circulars - Modifications to the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in [Circular No. 41/15/2018-GST dated 13th April, 2018](#) - [Circular No. 49/23/2018-GST dated 21st June, 2018](#)

16.5.2.3 Circulars - Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in [Circular No. 41/15/2018-GST dated 13th April, 2018](#) and [49/23/2018-GST dated 21.06.2018](#) - [Circular No. 64/38/2018-GST dated 14th September, 2018](#)

16.5.3. Relevant Forms – Rule 138D

Forms	Particulars
FORM GST EWB-04	Report of detention

16.6 Restriction on furnishing of information in PART A of FORM GST EWB-01 ¹[Rule 138E]

Notes

1 Inserted the rule, to be effective from 21.11.2019 as notified vide [Notification No. 36/2019-CT dt. 20.08.2019](#), vide [Notification No. 74/2018- Central Tax dated 31.12.2018](#). The Central Government had appointed 21st of June,2019 as the date from which the provisions shall come into force vide [Notification No. 22/2019- Central Tax dated 23rd April 2019](#). Further [Notification No. 25/2019- Central Tax dated 21st June, 2019](#) amended the date as 21st day of August 2019 which was further amended vide [Notification No. 36/2019- Central Tax dated 20th August, 2019](#) to be 21st day of November 2019.

Rule 138E	21.11.2019 to 10.01.2020	<p>Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of a registered person, whether as a supplier or a recipient, who, -]</p> <p>(a) being a person paying tax under section 10 ¹[or availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019- Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 189, dated the 7th March, 2019,], has not furnished the ²[statement in FORM GST CMP-08] for two consecutive ³[quarters]; or</p> <p>(b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two months:</p> <table border="1" data-bbox="662 1240 1394 1491"> <tr> <td>1</td> <td>Inserted w.e.f. 28.06.2019 vide Notification No. 31/2019 - Central Tax dated 28.06.2019</td> </tr> <tr> <td>2</td> <td>Substituted w.e.f. 28.06.2019 for the word "returns vide Notification No. 31/2019 - Central Tax dated 28.06.2019</td> </tr> <tr> <td>3</td> <td>Substituted w.e.f. 28.06.2019 for the words "tax periods" vide Notification No. 31/2019 - Central Tax dated 28.06.2019.</td> </tr> </table>	1	Inserted w.e.f. 28.06.2019 vide Notification No. 31/2019 - Central Tax dated 28.06.2019	2	Substituted w.e.f. 28.06.2019 for the word "returns vide Notification No. 31/2019 - Central Tax dated 28.06.2019	3	Substituted w.e.f. 28.06.2019 for the words "tax periods" vide Notification No. 31/2019 - Central Tax dated 28.06.2019 .
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3	Substituted w.e.f. 28.06.2019 for the words "tax periods" vide Notification No. 31/2019 - Central Tax dated 28.06.2019 .							
	11.01.2020 to 21.12.2020	<p>Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of a registered person, whether as a supplier or a recipient, who, —</p> <p>(a) being a person paying tax under section 10 [or availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019- Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 189, dated the 7th March, 2019,], has not</p>						

		<p>furnished the [statement in FORM GST CMP-08] for two consecutive [quarters]; or</p> <p>(b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two months:</p> <p>¹[(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 11.01.2020 vide Notification No 75/2019-CT dt 26.12.2019.</p> </div>
	<p>22.12.2020 to 17.05.2021</p>	<p>Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of a registered person, whether as a supplier or a recipient, who, —</p> <p>(a) being a person paying tax under section 10 [or availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 189, dated the 7th March, 2019,], has not furnished the [statement in FORM GST CMP-08] for two consecutive [quarters]; or</p> <p>(b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of ¹[two tax periods]:</p> <p>[(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.]</p> <p>²[(d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or sub-rule (2) or sub-rule (2A) of rule 21A.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f. 22.12.2020 for the words “two months” vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p> <p>2. Inserted w.e.f. 22.12.2020 vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020</p> </div>
	<p>18.05.2021 to till date</p>	<p>Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 ¹[in</p>

		<p>respect of any outward movement of goods of a registered person, who, —]</p> <p>(a) being a person paying tax under section 10 [or availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 189, dated the 7th March, 2019,], has not furnished the [statement in FORM GST CMP-08] for two consecutive [quarters]; or</p> <p>(b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of [two tax periods]:</p> <p>[(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.]</p> <p>[(d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or sub-rule (2) or sub-rule (2A) of rule 21A.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Substituted w.e.f. 18.05.2021 for the words “in respect of a registered person, whether as a supplier or a recipient, who, — vide Notification No. 15/2021 – Central Tax dated 24th May, 2021</p> </div>
Proviso	21.11.2019 to till date	<p>Provided that the Commissioner may, ¹[on receipt of an application from a registered person in FORM GST EWB-05,] on sufficient cause being shown and for reasons to be recorded in writing, by order,²[in FORM GST EWB-06] allow furnishing of the said information in PART A of FORM GST EWB 01, subject to such conditions and restrictions as may be specified by him:</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 18.07.2019 vide Notification No. 33/2019-Central Tax dated 18.07.2019.</p> <p>2 Inserted w.e.f. 18.07.2019 vide Notification No. 33/2019-Central Tax dated 18.07.2019.</p> </div>
Proviso	21.11.2019 to till date	<p>Provided further that no order rejecting the request of such person to furnish the information in PART A of FORM GST EWB 01 under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:</p>
Proviso	21.11.2019 to till date	<p>Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory</p>

		tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.
Proviso	20.03.2020 to till date	<p>¹[Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP08, as the case may be, has not been furnished for the period February, 2020 to August, 2020.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 20th day of March, 2020 vide Notification No. 79/2020 – Central Tax dated 15th October, 2020.</p> </div>
Proviso	01.05.2021 to till date	<p>¹[Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP-08, as the case may be, has not been furnished for the period March, 2021 to May, 2021.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 1st day of May, 2021 vide Notification No. 32/2021 – Central Tax dated 29th August, 2021.</p> </div>
Explanation:	21.11.2019 to till date	For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).]

16.6.1. Relevant Forms – Rule 138E

Forms	Particulars
FORM GST EWB-05	Application for unblocking of the facility for generation of E-Way Bill
FORM GST EWB-06	Order for permitting / rejecting application for unblocking of the facility for generation of EWay Bill

16.7 Information to be furnished in case of intra-State movement of gold, precious stones, etc. and generation of e-way bills thereof [Rule 138F]

Notes
1. Inserted w.e.f. 04.08.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023- Central Tax dated 04.08.2023.

<p>Rule 138F(1)</p>	<p>04.08.2023 to till date</p>	<p>Where-</p> <table border="1" data-bbox="579 248 1385 804"> <tr> <td data-bbox="579 248 671 528">(a)</td> <td data-bbox="671 248 1385 528">a Commissioner of State tax or Union territory tax mandates furnishing of information regarding intra-State movement of goods specified against serial numbers 4 and 5 in the Annexure appended to sub-rule (14) of rule 138, in accordance with sub-rule (1) of rule 138F of the State or Union territory Goods and Services Tax Rules, and</td> </tr> <tr> <td data-bbox="579 528 671 804">(b)</td> <td data-bbox="671 528 1385 804">the consignment value of such goods exceeds such amount, not below rupees two lakhs, as may be notified by the Commissioner of State tax or Union territory tax, in consultation with the jurisdictional Principal Chief Commissioner or Chief Commissioner of Central Tax, or any Commissioner of Central Tax authorised by him,</td> </tr> </table> <p>notwithstanding anything contained in Rule 138, every registered person who causes intra-State movement of such goods, -</p> <table border="1" data-bbox="579 969 1385 1146"> <tr> <td data-bbox="579 969 671 1025">(i)</td> <td data-bbox="671 969 1385 1025">in relation to a supply; or</td> </tr> <tr> <td data-bbox="579 1025 671 1081">(ii)</td> <td data-bbox="671 1025 1385 1081">for reasons other than supply; or</td> </tr> <tr> <td data-bbox="579 1081 671 1146">(iii)</td> <td data-bbox="671 1081 1385 1146">due to inward supply from an un-registered person,</td> </tr> </table> <p>shall, before the commencement of such movement within that State or Union territory, furnish information relating to such goods electronically, as specified in Part A of FORM GST EWB-01, against which a unique number shall be generated:</p>	(a)	a Commissioner of State tax or Union territory tax mandates furnishing of information regarding intra-State movement of goods specified against serial numbers 4 and 5 in the Annexure appended to sub-rule (14) of rule 138, in accordance with sub-rule (1) of rule 138F of the State or Union territory Goods and Services Tax Rules, and	(b)	the consignment value of such goods exceeds such amount, not below rupees two lakhs, as may be notified by the Commissioner of State tax or Union territory tax, in consultation with the jurisdictional Principal Chief Commissioner or Chief Commissioner of Central Tax, or any Commissioner of Central Tax authorised by him,	(i)	in relation to a supply; or	(ii)	for reasons other than supply; or	(iii)	due to inward supply from an un-registered person,
(a)	a Commissioner of State tax or Union territory tax mandates furnishing of information regarding intra-State movement of goods specified against serial numbers 4 and 5 in the Annexure appended to sub-rule (14) of rule 138, in accordance with sub-rule (1) of rule 138F of the State or Union territory Goods and Services Tax Rules, and											
(b)	the consignment value of such goods exceeds such amount, not below rupees two lakhs, as may be notified by the Commissioner of State tax or Union territory tax, in consultation with the jurisdictional Principal Chief Commissioner or Chief Commissioner of Central Tax, or any Commissioner of Central Tax authorised by him,											
(i)	in relation to a supply; or											
(ii)	for reasons other than supply; or											
(iii)	due to inward supply from an un-registered person,											
<p>Proviso</p>	<p>04.08.2023 to till date</p>	<p>Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.</p>										
<p>Rule 138F(2)</p>	<p>04.08.2023 to till date</p>	<p>The information as specified in PART B of FORM GST EWB-01 shall not be required to be furnished in respect of movement of goods referred to in the sub-rule (1) and after furnishing information in Part-A of FORM GST EWB-01 as specified in sub-rule (1), the e-way bill shall be generated in FORM GST EWB-01, electronically on the common portal.</p>										
<p>Rule 138F(3)</p>	<p>04.08.2023 to till date</p>	<p>The information furnished in Part A of FORM GST EWB-01 shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in FORM GSTR-1.</p>										

Rule 138F(4)	04.08.2023 to till date	Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-waybill, the e-way bill may be cancelled, electronically on the common portal, within twenty-four hours of generation of the e-way bill:								
Proviso	04.08.2023 to till date	Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.								
Rule 138F(5)	04.08.2023 to till date	Notwithstanding anything contained in this rule, no e-way bill is required to be generated- <table border="1" style="margin-left: 20px;"> <tr> <td>(a)</td> <td>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;</td> </tr> <tr> <td>(b)</td> <td>where the goods are being transported- <table border="1" style="margin-left: 20px;"> <tr> <td>(i)</td> <td>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</td> </tr> <tr> <td>(ii)</td> <td>under customs supervision or under customs seal.</td> </tr> </table> </td> </tr> </table>	(a)	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;	(b)	where the goods are being transported- <table border="1" style="margin-left: 20px;"> <tr> <td>(i)</td> <td>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</td> </tr> <tr> <td>(ii)</td> <td>under customs supervision or under customs seal.</td> </tr> </table>	(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.
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(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.									
Rule 138F(6)	04.08.2023 to till date	The provisions of sub-rule (10), sub-rule (11) and sub-rule (12) of rule 138, rule 138A, rule 138B, rule 138C, rule 138D and rule 138E shall, mutatis mutandis, apply to an e-way bill generated under this rule.								
Explanation	04.08.2023 to till date	For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State tax or Union territory tax charged in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.								

16.7.1 Relevant Section of CGST Act 2017- Rule 138F

Section	Particulars
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Section 129	Detention, seizure and release of goods and conveyances in transit
Section 130	Confiscation of goods or conveyances and levy of penalty

16.7.2. Relevant Forms – Rule 138F

Forms	Particulars
FORM GST EWB-01	E-Way Bill