

### E-Way Bill Provisions and Procedures

One of the reasons given for bringing in GST was seamless movement of goods between state borders as a lot of time was wasted during movement of trucks from one state to another due to restrictions on borders and red tapism. Council in its earnestness of removing border checkpoints introduced an idea of E-Way bills. This idea, due to its intrinsic contradictions and short mindedness became very controversial. Draft rules in this regards practically required all businessmen dealing in goods valuing more than Rs. 50000/- per consignment to generate an online transport trail every-time they wanted to move goods from one place to another. Due to large scale protests, Council deferred its implementation to a later date. Council has now approved a fresh set of rules and procedures for implementing this very important tool for stopping evasion. Major difference between new rules and the old ones is that certain transactions based either on transportation distance or category of goods have been exempted from applicability of E-Way bills, for example gems and jewellery sector has been completely exempted.

Following is a brief analysis of E-Way bill provisions and procedures to be followed in FAQ format:

SN.	Questions	Answers
1.	What is an E-Way bill?	E-Way bill is statutory document required for transportation of goods from one place to another
2.	When will this system of E-Way bill become effective?	<b>E-Way bills are not required to be generated right now.</b> Government has right now just notified the rules for making e-way bills. As and when they choose to make it effective a further notification will be issued. <b>We shall send an update in this regards as and when this happens.</b>
3.	When is the e-way bill applicable?	It is applicable for transporting any consignment value more than Rs. 50,000. It is required even in case of purchase of goods from unregistered person (URD)  Therefore E-way bill is applicable where any movement of goods value exceeding Rs 50000/- is: - <ul style="list-style-type: none"><li>• In relation to Supply</li><li>• For reason other than Supply (Ex: - Branch Transfer within State, Job Work, Consignment, etc)</li><li>• Inward Supply from URD</li></ul>

4.	Is one required to generate E-Way bill for transportation of goods to a laboratory for merely testing purposes?	Yes, E-Way bill will be required if the value of the goods being sent for testing are above Rs. 50000/-
5.	Is one required to generate E-Way bill for transportation of motor vehicle from a warehouse to the showroom of the same dealer?	Yes, E-Way bill will be required if the value of the motor vehicle is above Rs. 50000/-
6.	Is one required to generate E-Way bill for transportation of household effects during transfer of home?	No, transportation of household goods are exempted from applicability of E-Way bill provisions?
7.	When should one generate the e-way bill?	The e-way bill needs to be generated <b>before</b> the commencement of movement of goods.
8.	Where does one have to go for generation of E-Way bill?	One can generate e-way bill by logging in on the GSTN website <a href="http://www.gst.gov.in">www.gst.gov.in</a>
9.	Can the e-way bill be generated or cancelled manually?	No, there is no provision for generation or cancellation of e-way bills manually, however it is proposed that one will be able to do so through an SMS
10.	Who should generate the e-way bill?	Following persons can generate the E-Way bill a. When goods are being transported in own or hired vehicle, the supplier or recipient of the goods can generate the e-way Bill by filling up Part and Part B of the E way bill form. b. If the supplier doesn't generate the e-way bill and goods are handed over to a transporter, e-way bill should be generated by the transporter. In such case, registered person will have to atleast fill Part A of the E way bill form c. In case of inward supplies from an unregistered person (URD), either the recipient of supply or the transporter should generate the e-way bill.
11.	Which form is required to be filled for generating e-way bill?	<b>Form GST EWB-01</b> is an e-way bill generation form. It contains <b>Part-A</b> , where the details of the goods are furnished, and <b>Part-B</b> contains details of the transporter.
12.	Can the e-way bill be generated for consignments of value less than Rs. 50,000/-?	Yes, either a registered person or a transporter can generate an e-way bill although it is not mandatory
13.	What happens if multiple consignments are transported in one vehicle?	Each supplier will generate their own E-way bills or atleast fill up Part A of E-way bill form. The transporter will then generate a consolidated e-way bill in the <b>Form GST EWB-02</b> and separately

		indicate the serial number of e-way bills for each of the consignment in it.
14.	On generation of e-way bill, will there be any reference number generated?	Upon successful generation of the e-way bill, a unique e-way bill number (EBN) will be available to the supplier, the recipient and the transporter.
15.	What happens if goods are transferred from one vehicle to another vehicle in the course of transit?	Before transferring the goods to another vehicle and making any further movement of such goods, a transporter will have to generate new e-way bill in <b>Form GST EWB-01</b> by specifying the details of the mode of transport.
16.	What happens if the consignor does not generate the e-way bill even though the value of consignment is more than Rs. 50,000?	The transporter has to generate the e-way bill in Form <b>GST EWB-01</b> on the basis of the invoice, bill of supply or the delivery challan given to him by the supplier
17.	What happens if e-way bill is generated but goods are not transported?	An e-way bill can be cancelled electronically on the common portal within 24 hours of its generation. An e-way bill cannot be cancelled if it has been verified during transit
18.	Will the e-way bill be made available for acceptance to the recipient of goods?	Yes, the details of the e-way will be made available to the recipient of goods only if he is registered. The recipient of goods should communicate acceptance or rejection of the consignment covered by the e-way bill within 72 hours of the details being made available on the portal.
19.	What happens if recipient of goods does not communicate the acceptance or rejection within 72 hours?	If the recipient of goods doesn't communicate acceptance or rejection within 72 hours, it will be deemed as accepted by the recipient
20.	Are there any exemptions granted under the rules whereby goods can be transported without generation of E-Way bills?	Following Transactions are exempted from the requirement of Generation of E-Way Bills <ol style="list-style-type: none"> <li>1. Consignments below the value of Rs. 50000/-</li> <li>2. Transportation of goods within 10 Kms in certain cases</li> <li>3. Transportation of goods mentioned in Annexure A attached</li> <li>4. Movement of goods between two unregistered persons</li> <li>5. Transportation of goods by a non-motorized conveyance (Motorized two wheeler, three wheeler not excluded)</li> <li>6. Transportation of goods from port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs</li> <li>7. Movement of goods within notified area.</li> </ol>
21.	What is the meaning of the term 'Consignment Value', will it include GST charged?	The term Consignment Value is not defined in the law or rules. It is our belief that it shall not include the value of GST (if any) charged on the invoice.

22.	Please explain in detail the exemption from generation of E-Way bills if goods are transported within 10 Kms?	<p>As per the rules, E-Way bill is not required if the goods are transported</p> <p>a) for a distance of less than 10 kilometres</p> <p>b) within the State or Union territory</p> <p style="padding-left: 20px;">i. from the place of the supplier to the place of the transporter for further transportation,</p> <p style="text-align: center;"><b>OR</b></p> <p style="padding-left: 20px;">ii. from the place of business of the transporter finally to the place of business of the recipient</p> <p>Therefore, the exemption from issuance of E-Way bill for movement up to 10 Kms is available only if the goods are transported from/to the place of business of the supplier to / from the place of business of a transporter and such movement is within same State or UT</p>
23.	Is the exemption related of transportation within 10 kms available if goods are sent by seller to the buyer directly in his own vehicle?	In our view, exemption provided with regards to the limit of 10 kms only covers transportation <b>from or to a transporter</b> . Unfortunately there is not exemption to transportation of goods directly from a supplier to the recipient within 10 kms, hence unless it is clarified, if a supplier transports goods to a recipient located within 10 Kms, E-Way bill will have to be generated.
24.	How will this 10 kms limit be calculated?	There is no prescription in the rules on how will this 10 Kms limit be calculated or who will be responsible to prove it, the transporter, supplier or the recipient. Clarification on this issue must be issued by the government.
25.	Will the E-Way bill and GSTR 1 form be linked?	Yes, 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 details in FORM GSTR-1
26.	E-Way Bill once issued, when will it expire?	<p>An E-Way bill post successful generation will be valid as under:</p> <ul style="list-style-type: none"> <li>• Where the distance travelled is up to <b>100 Kms – 1 day</b></li> <li>• For additional 100 km or part thereof – One additional day</li> <li>• Commissioner can vide notification extend the validity period for certain categories of goods</li> <li>• Under <b>circumstances of an exceptional nature</b>, if the goods cannot be transported within the validity period of an e-way bill, the transporter can generate another e-way bill after updating the details in Part B of FORM GST EWB-01.</li> </ul> <p>(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 twenty-four hours)</p>
27.	Will an E-Way Bill be valid across States?	An E-way bill generated in one State shall be valid in any other state and separate e-way bill will not be required even if the goods being transported are required to travel across several states.

28.	Is there a possibility of Auto Population of information in Part A of FORM GST EWB-01?	A registered person may obtain an Invoice Reference Number from the common portal by uploading, a tax invoice issued by him in FORM GST INV-1. Upon uploading of this form information in Part A of FORM GST EWB-01 shall be auto-populated.
29.	Documents to be carried by person in charge of conveyance?	Transporter shall carry following documents during transportation: <ul style="list-style-type: none"><li>• The invoice or bill of supply or delivery challan, as the case may be; and</li><li>• A copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the vehicle in such manner as may be notified by the Commissioner</li></ul>
30.	Verification of documents and conveyances	<p>A duly authorised officer shall have the powers to intercept any vehicle to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.</p> <p>If a vehicle is intercepted, the officer shall file online:</p> <p>a. A summary report of every inspection of goods in transit in Part A of FORM GST EWB-03 within twenty-four hours of inspection and</p> <p>b. A final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection</p> <p>Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.</p> <p>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</p> <ul style="list-style-type: none"><li>• E-Way Bill Number</li><li>• Approximate Location of detention</li><li>• Period of detention</li><li>• Name of Officer in-charge</li><li>• Date</li><li>• Time</li></ul>
31.	Information to be Furnished in Part A of FORM GST EWB-01	<ul style="list-style-type: none"><li>• GSTIN of Recipient</li><li>• Place of Delivery</li><li>• Invoice or Challan Number</li><li>• Invoice or Challan Date</li><li>• Value of Goods</li></ul>

		<ul style="list-style-type: none"> <li>• HSN Code (mention 4 digits if turnover above 5 crores, else only 2 digits)</li> <li>• Reason for Transportation</li> </ul> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="padding: 2px;">Code</th> <th style="padding: 2px;">Reason</th> </tr> </thead> <tbody> <tr><td style="padding: 2px;">1</td><td style="padding: 2px;">Supply</td></tr> <tr><td style="padding: 2px;">2</td><td style="padding: 2px;">Export or Import</td></tr> <tr><td style="padding: 2px;">3</td><td style="padding: 2px;">Job Work</td></tr> <tr><td style="padding: 2px;">4</td><td style="padding: 2px;">SKD or CKD</td></tr> <tr><td style="padding: 2px;">5</td><td style="padding: 2px;">Recipient not known</td></tr> <tr><td style="padding: 2px;">6</td><td style="padding: 2px;">Line Sales</td></tr> <tr><td style="padding: 2px;">7</td><td style="padding: 2px;">Sales Return</td></tr> <tr><td style="padding: 2px;">8</td><td style="padding: 2px;">Exhibition or fairs</td></tr> <tr><td style="padding: 2px;">9</td><td style="padding: 2px;">For own use</td></tr> <tr><td style="padding: 2px;">0</td><td style="padding: 2px;">Others</td></tr> </tbody> </table> <ul style="list-style-type: none"> <li>• Transport Document Number (means Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number)</li> </ul>	Code	Reason	1	Supply	2	Export or Import	3	Job Work	4	SKD or CKD	5	Recipient not known	6	Line Sales	7	Sales Return	8	Exhibition or fairs	9	For own use	0	Others
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32.	Information to be Furnished in Part B of FORM GST EWB-01	<ul style="list-style-type: none"> <li>• Vehicle Number (Only)</li> </ul>																						
33.	Optional filing of EWB	<ul style="list-style-type: none"> <li>• Consignment value is less than Rs 50000</li> <li>• 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.                             <ul style="list-style-type: none"> <li>○ Application for Enrolment under section 35 (2) by an unregistered transporter shall have to be made in Form GST ENR-01</li> </ul> </li> </ul>																						

**ANNEXURE A****(Goods exempted from applicability of E-Way bill provisions)**

S. No.	HSN Code	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Ch 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.

25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts ( <i>Corylus spp.</i> ), walnuts, Chestnuts ( <i>Castanea spp.</i> ), Pistachios, Macadamia nuts, Kola nuts ( <i>Cola spp.</i> ), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality

60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.

88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad
97.	1905	Bread (branded or otherwise), <u>except</u> pizza bread
98.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
99.	2201	Non-alcoholic Toddy, Neera including date and palm neera
100.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
101.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake
102.	2501	Salt, all types
103.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
104.	3002	Human Blood and its components
105.	3006	All types of contraceptives
106.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
107.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
108.	3825	Municipal waste, sewage sludge, clinical waste
109.	3926	Plastic bangles
110.	4014	Condoms and contraceptives
111.	4401	Firewood or fuel wood
112.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
113.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government
114.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
115.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
116.	4907	Cheques, loose or in book form
117.	4901	Printed books, including Braille books
118.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
119.	4903	Children's picture, drawing or colouring books

120.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
121.	5001	Silkworm laying, cocoon
122.	5002	Raw silk
123.	5003	Silk waste
124.	5101	Wool, not carded or combed
125.	5102	Fine or coarse animal hair, not carded or combed
126.	5103	Waste of wool or of fine or coarse animal hair
127.	52	Gandhi Topi
128.	52	Khadi yarn
129.	5303	Jute fibres, raw or processed but not spun
130.	5305	Coconut, coir fibre
131.	63	Indian National Flag
132.	6703	Human hair, dressed, thinned, bleached or otherwise worked
133.	6912 00 40	Earthen pot and clay lamps
134.	7018	Glass bangles (except those made from precious metals)
135.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry
136.	8445	Amber charkha
137.	8446	Handloom [weaving machinery]
138.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch Vehicles
139.	8803	Parts of goods of heading 8801
140.	9021	Hearing aids
141.	92	Indigenous handmade musical instruments
142.	9603	Muddhas made of sarkanda and phoolbaharijhadoo
143.	9609	Slate pencils and chalk sticks
144.	9610 00 00	Slates
145.	9803	Passenger baggage
146.	Any chapter	<p>Puja samagri namely,-</p> <ul style="list-style-type: none"> <li>(i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd);</li> <li>(ii) Sacred thread (commonly known as yagnopavit);</li> <li>(iii) Wooden khadau;</li> <li>(iv) Panchamrit,</li> <li>(v) Vibhuti sold by religious institutions,</li> <li>(vi) Unbranded honey</li> <li>(vii) Wick for diya.</li> <li>(viii) Roli</li> <li>(ix) Kalava (Raksha sutra)</li> <li>(x) Chandantika</li> </ul>
147.		Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
148.		Kerosene oil sold under PDS
149.		Postal baggage transported by Department of Posts

150.	71	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal
151.	71	Jewellery, goldsmiths' and silversmiths' wares and other articles
152.		Currency
153.		Used personal and household effects
154.		Coral, unworked (0508) and worked coral (9601)

*Formulated by:*

*N J Jain & Associates*

**Chartered Accountants**

**CA Nitesh Jain**

Managing Partner

**CA Gaurav Khetan**

Partner

**CA Praveen Maheshwari**

Partner

**CA Jay Dalwadi**

Partner

**Disclaimer**

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