

GST Alert 27/2017-18

Date 30.01.2018

Intra-State E-Way Bill

GST Council had earlier mandated that Inter State E-Way bills will be rolled out with effect from 1.02.2018 and Intra-State E-way Bills can be made effective by state governments anytime between 1.02.2018 to 1.06.2018.

In view of the above, State Governments have started issuing notifications for applicability of E-Way Bills on movement of goods on Intra State basis (i.e. within one state or city). We have received notifications for 7 States till now, gist of which is given hereunder. We shall be updating this file on a regular basis with any new developments on the Intra State E-way bills front.

1. Gujarat

Gujarat vide notification no. GSL/GST/RULE-138(14/B.7 dated 29.01.2018 has decided to implement E-way Bills for Intra State Movement of goods from **01.02.2018** for 19 class of **taxable** goods as under, other than these 19 all other goods will not require any E-way bill for intra state movement.

Please note that e-way bills for inter-state (between 2 or more states) will be applicable as informed earlier, attached notification is not for it.

List of 19 goods on which Intra-State E-way bill is applicable is as under:

1. All Kinds of Edible oils
2. All kinds of taxable oil seeds
3. All kinds of oil cakes
4. Iron and Steel
5. Ferrous and non-ferrous metal and scrap thereof
6. Ceramic Tiles
7. Brass parts and brass items
8. Processed Tobacco and products thereof
9. Cigarette, Gutkha and Pan Masala
10. All Types of Yarns
11. All types Plywood, Block Board, decorative and laminated sheets
12. Coal including coke in all its forms
13. Timber and timber products

14. Cement
15. Marble and Granite
16. Kota Stones
17. Naptha
18. Light Diesel Oil
19. Tea (in leaf or powder form)

The terms used above are too generic and could lead to erroneous interpretations, like Marble and Granite would include only slabs or would it include articles made thereof, similar is the case with Iron and Steel. It would had been ideal if the list was HSN specific for ease of understanding and classification.

Government has issued a Corrigendum to the earlier notification and clarified that movement of the above 19 goods within the limit of a city or a village shall not require generation of Eway bills.

Term “City” shall be the city as notified by the Government under the Gujarat Municipalities Act, 1963 and/or Bombay Provincial Municipal Corporation Act, 1949 and shall include a village as notified under the Bombay Land Revenue Code, 1879.

2. Rajasthan

Rajasthan has vide notification no. F.17(131) ACCT/GST/2017/3029 dated 29.01.2018 deferred implementation of intra state e-way bills, which means that till further notice, intra state movement of goods within Rajasthan will not require any E-Way bills, however if eligible goods are say sent from Gujarat to Rajasthan Inter State E-Way bill will have to be generated

3. Maharashtra

Maharashtra also has deferred implementation of Intra State E-way bills till 30.04.2018, therefore Intra-State E-Way bills will be applicable from 1.05.2018 onwards in Maharashtra.

4. Chhattisgarh

Chhattisgarh has deferred implementation of Intra State E-way bills till 31.05.2018, therefore Intra-State E-Way bills will be applicable from 1.06.2018 onwards in Chhattisgarh.

5. Punjab

Punjab has notification no. GST-I-2018/101 dated 29.01.2018 deferred implementation of Intra State E-way bills till 31.03.2018, therefore Intra-State E-Way bills will be applicable from 1.04.2018 onwards in Punjab.

6. Odisha

Odisha has vide notification no. 984/CT/POL-41/3/2017-Policy dated 16.01.2018 deferred implementation of Intra State E-way bills till further notice, therefore Intra-State E-Way bills will NOT be applicable for now in Odisha. It shall be applicable only once fresh notification is issued.

7. Himachal Pradesh

Himachal Pradesh has vide notification no. 2798 dated 27.01.2018 deferred implementation of Intra State E-way bills till further notice, therefore it will NOT be applicable for now in Himachal Pradesh. It shall be applicable only once fresh notification is issued.

8. Madhya Pradesh

Madhya Pradesh vide notification no. FA 3-57/2017/1/V(26) dated 30.01.2018 read with notification no. FA 3-02/2018/1/V(27) dated 30.01.2018 has decided to implement E-way Bills for Intra State Movement of goods from **01.03.2018** for 11 classes of **taxable** goods. Other than these 11 all other goods will not require any E-way bill for intra state movement. In other words MP has deferred implementation of Intra State EWB by a month. It will now become applicable only from 1.03.2018 on the following 11 class of goods.

List of 11 class of goods on which Intra-State E-way bill is applicable is as under:

Sr. No.	Goods	HSN Code
1.	Pan Masala	2106-90-20
2.	Confectionary	1704
3.	Plywood & Laminate Sheet	4412, 4408
4.	Iron & Steel	2502, Chapter 26 (Other than 2621), 7201 to 7217. 7301, 7303 to 7308, 7312 to 7318, 7320, 7326, 7415
5.	Edible Oil	1507 to 1518
6.	Auto Parts	8714, 8708

7.	Cigarette, Tobacco and Tobacco products	2402, 2403
8.	Electric and Electronic Goods	8412, 8415, 8418, 8519, 8422, 8423, 8443, 8450, chapter 85, Chapter 90
9.	Furniture	Chapter 44, 9403
10.	Lubricants	2710
11.	Tiles, Ceramic Goods, Ceramic Blocks, Ceramic Pipes	6901, 6904 to 6907, 6910

There is one more issue which needs urgent clarification, will Intra (within) District movement of these 11 class of goods require E-way bills? In our view it would not be applicable. In other words if one is sending Plywood say from Bhopal City to another person in Berasia, Bhopal District, he would not be required to generate an E-Way bill as the notification exempts e-way bill on intra state and intra DISTRICT movement on ALL GOODS except INTRA STATE movement of 11 goods. This however is open to interpretation and it would be better if a suitable clarification or amendment is notified.

9. West Bengal

West Bengal has vide notification no. 03/2018-C.T./GST dated 25.01.2018 deferred implementation of Intra State E-way bills till 31.05.2018, therefore Intra-State E-Way bills will be applicable from 1.06.2018 onwards in West Bengal.

10. Goa

Goa has deferred implementation of Intra State E-way bills till 30.05.2018, therefore Intra-State E-Way bills will be applicable from 31.05.2018 onwards in Goa. In our view there seems to be a typo error in the notification as the date till when it is deferred is wrongly shown as 30th May, 2018 whereas it should have been 31st of May, 2018. Hope the error is amended.

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