

**NOTIFICATION**  
**By the Commissioner of State Tax**  
Gujarat State, Ahmedabad  
Dated the 19<sup>th</sup> September, 2018.

(Under section 68 of the Gujarat Goods and Services Tax Act, 2017)

No.GSL/GST/RULE-138(14)/B.19

1. In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Gujarat Goods and Services Tax Rules, 2017, in supercession of the Notification No.GSL/GST/RULE-138(14)/B.12 dated the 11<sup>th</sup> April, 2018, the Commissioner of State Tax, after consultation with Chief Commissioner of Central Tax, Ahmedabad, hereby notifies that no E-Way Bill is required to be generated for the movement of the goods as mentioned in the Table below :

| <b>Sr. No.</b> | <b>Area and purpose</b>   | <b>Description of Goods</b>     | <b>Consignment Value of Goods</b> |
|----------------|---|---------------------------------|-----------------------------------|
| (1)            | (2)   | (3)                             | (4)                               |
| 1              | Intra-city movement   | All Goods                       | Any value                         |
| 2              | Intra-state movement of goods described in column (3) transported for the purpose of job work | Hank, Yarn, Fabric and Graments | Any value                         |

2. Now therefore, E-way bill is required to be generated in case of intra-state movement of all goods other than referred to at Sr.No 1 and 2 in the Table above. However, all the provisions and the procedures laid down in rules 138, 138A, 138B, 138C and 138D shall apply mutatis mutandis for the intra-state movement in the State.
3. Further, when the person-in-charge of the conveyance is exempted from carrying the E-Way Bill, he will be required to carry the documents such as tax invoice, delivery challan, bill of supply or bill of entry, as the case may be.

4. Explanation :  
For the purpose of this notification, the word “city” shall be the city as notified by the Government under the Gujarat Municipalities Act, 1963 and / or the Bombay Provincial Municipal Corporation Act, 1949 and shall include Village as notified under the Bombay Land Revenue Code , 1879 and the word “intra-city” shall be construed accordingly.
  
5. This notification shall come into force from the 1<sup>st</sup> day of October, 2018.

(Ajay Jain)  
Chief Commissioner  
Central Tax,  
Gujarat State, Ahmedabad

( P D Vaghela)  
Commissioner of State Tax,  
Gujarat State, Ahmedabad