

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 03/2018–C.T./GST

Dated: 25.01.2018

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) and after consultation with the Chief Commissioner of Central Tax, West Bengal, it is hereby notified that irrespective of the value of the consignment no e-way bill under rule 138 shall be required to be generated where the movement of goods commences and terminates within the State of West Bengal (that is, intra-State movement) till the 31st day of May, 2018.

Provisions of rule 138 of the said rules related to furnishing of information prior to commencement of intra-State movement of goods and generation of e-way bill for such movement of goods will apply on and from, the 1st day of June, 2018.

2. This notification shall come into force with effect from the 1st day of February, 2018.

Sd/-

SMARAKI MAHAPATRA,
Commissioner,
State Tax, West Bengal.