

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

**NOTIFICATION BY THE COMMISSIONER OF STATE TAX**

**Notification No. 07/2018–C.T./GST**

**Dated: 29.03.2018**

Whereas, rules 138 to 138D of the West Bengal Goods and Services Tax Rules, 2017 containing provisions of e-way bill, have been substituted by the West Bengal Goods and Services Tax (Second Amendment) Rules, 2018 vide Notification No. 281-F.T.[12/2018-*State Tax*] dated 07.03.2018;

And whereas, the 1st day of April, 2018 has been appointed as the date from which the provisions of rules 138 [other than sub-rule (7)], 138A, 138B, 138C and 138D shall come into force vide Notification No. 356-F.T.[15/2018-*State Tax*] dated 23.03.2018;

Now, therefore, 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), after consultation with the Chief Commissioner of Central Tax, West Bengal, and in supersession of Notification No. 03/2018-C.T./GST dated the 25th January, 2018, except as respects things done or omitted to be done before such supersession, 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 31<sup>st</sup> 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 1<sup>st</sup> day of June, 2018.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of April, 2018.

Sd/-

**SMARAKI MAHAPATRA,**  
*Commissioner,*  
*State Tax, West Bengal.*