

INSTANCES WHERE NO WAYBILL IS REQUIRED TO BE GENERATED UNDER GST

In terms of **sub-rule (14) of rule 138** of the WBGST Rules, 2017, no e-waybill is required to be generated under the following circumstances:-

(a) where the goods being transported are specified in **Annexure**;

ANNEXURE

[(See rule 138 (14)]

S. No.	Description of Goods
(1)	(2)
1.	<i>Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers</i>
2.	<i>Kerosene oil sold under PDS</i>
3.	<i>Postal baggage transported by Department of Posts</i>
4.	<i>Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)</i>
5.	<i>Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)</i>
6.	<i>Currency</i>
7.	<i>Used personal and household effects</i>
8.	<i>Coral, unworked (0508) and worked coral (9601)";</i>

(b) where the goods are being transported by a non-motorised conveyance;

(c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;

(d) in respect of movement of such goods and within such areas in the State and for values not exceeding such amount as the Commissioner of State Tax, in consultation with the Principal Chief Commissioner/ Chief Commissioner of Central Tax, may, subject to conditions that may be specified, notify;

(e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 1126-F.T. dated the 28th June, 2017 as amended from time to time;

(f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;

(g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;

(h) where the goods are being transported-

(i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or

(ii) under customs supervision or under customs seal;

(i) where the goods being transported are transit cargo from or to Nepal or Bhutan;

(j) where the goods being transported are exempt from tax under notification No. 1131-F.T. dated 28th June 2017 as amended from time to time and notification No. 1700-F.T. dated the 21st September, 2017 as amended from time to time;

(k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;

(l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;

(m) where empty cargo containers are being transported; and

(n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.

Explanation. – The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

SEZ units located in the state of West Bengal have the state code 19 (of West Bengal) in GSTIN.

In GST Ewaybill System, **movement of the goods within the same state (intra-state)** where the consignor and consignee both have the same state code, i.e., 19, **have NOT BEEN ENABLED as yet.**

Hence, **e-waybill cannot be generated for the movement of the goods to/from the SEZ units from/to units located within the same state, i.e., West Bengal**, till intra-state module is launched for e-waybill.