

तार : 'फूडकोर्प'
Gram : 'FOODCORP'

फैक्स नं.: एचएफसीआई एन डी

Fax No.: HFCI ND

भारतीय
खाद्य
निगम



FOOD
CORPORATION
OF INDIA

मुख्यालय
नई दिल्ली
Head Quarters
New Delhi

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सं. एफ -19 / जीएसटी / 2017-18 / भाग- I / फिन / जीएसटी _43

दिनांक: - 08.01.2018

जीएसटी अनुभाग

May please find enclosed following Notifications regarding E-Way Bills:-

1. Notification no. 27/2017 – Central Tax dated 30.08.2017 and Notification no. 34/2017 – Central Tax dated 15.09.2017 amending CGST Rules (Rule 138,138A, 138B, 138C and 138D) for introducing e-way bill provisions under GST.
2. Notification no. 74/2017 dated 29.12.2017 appointing the 1st day of February, 2018 as the effective date for implementation of above rules for Inter-State Movement of goods.

along with report of E&Y dated 06.10.2017 on E-Way Bills.

Few important points regarding E-Way Bills are highlighted hereunder for your ready reference:-

- Every registered person **who causes movement of goods of consignment value exceeding fifty thousand rupees**
 - i. In relation to supply; or
 - ii. For reasons other than supply; or
 - iii. Due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods in **PART A** of **FORM GST EWB-01**, electronically, on the common portal.

- Further, relaxation has been granted from generation of e-way bill in case where the distance, involving movement of goods from the place of business of the consignor to the place of business of the transporter for further transportation, is within the State and less than 10 K.M.

- Validity of the E-way Bill generated under Rule 138 of the CGST Rules:

S.No.	Distance	Validity Period
1.	Up to 100 km	1 day
2.	For every 100 km or part thereof thereafter	1 Additional day

It is to be noted that the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as 24 hours.

- No E-way Bill is required to be generated in the case of transportation of notified goods mentioned in Rule- 138(14)) which includes Food grains (Wheat, Rice, Paddy, Pulses etc.).

Note: In case of intra-state movement of goods, States may choose their own timings for implementation of e-way Bill for intra-State movement of goods on any date before 1st June, 2018 as stated in press note dated 16.12.2017 of Ministry of Finance, Govt. of India (copy enclosed).

The notifications concerning E-Way Bills are enclosed for your information and compliance.

संलग्न : यथोपरी।

अक्षय विशाल
(अक्षय विशाल)
महाप्रबंधक (वित्त)

वितरण:

1. सभी ईडी (जोन) / जीएम (क्षेत्र), एफसीआई;
2. जीएम (एफ एंड ए) / डीजीएम (एफ एंड ए), जेडओ / आरओ, एफसीआई;
3. सभी क्षेत्रीय प्रबंधक, एफसीआई, डीओ;
4. निदेशक (आईएफएस), गुडगांव;
5. सभी ईडी, एफसीआई, मुख्यालय, नई दिल्ली;
6. पीएस से सीएमडी;
7. एजीएम (बिल), एफसीआई, मुख्यालय, नई दिल्ली;
8. जीएम (एफएपी), एफसीआई, मुख्यालय, नई दिल्ली;
9. जीएम (आईटी), एफसीआई, मुख्यालयएफसीआई वेबसाइट पर अपलोड करने के लिए;
10. जीएम(हिन्दी सेल), एफसीआई, मुख्यालय..... कंटेंट को हिंदी में परिवर्तित करने के लिए।

Note: Circular is based on instructions as on date. Latest instructions can be accessed at <http://www.cbec.gov.in/htdocs-cbec/gst/index>.