

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES ODISHA, CUTTACK

No. 5199/CT.,

Dated. 31/3/2018

POL-91/1/2017

NOTIFICATION

Whereas, with the issue of Notification No.7874/F dated 23.03.2018 by the State Government appointing 1st day of April 2018 as the date from which Rule 138[other than clause 7], 138A, 138B, 138C and 138D of the Odisha Goods and Services Tax Rules will be effective; subject to the exceptions provided in sub-rule (14) of rule 138, it will be mandatory for every registered person causing movement of goods of consignment value exceeding Rs.50,000/- for any of the purposes laid down in sub-rule (1) of rule 138 to generate an e-waybill in Form GST-EWB-01 in the manner prescribed in sub-rule(2) or (2A) of the said rule.

And whereas, if the e-waybill is not generated by the registered person under sub-rule(2) and the goods are handed over to a transporter for transportation by road, the e-waybill shall be required to be generated by the said transporter in the manner prescribed in sub-rule(3) of rule 138.

And whereas, in the pre-GST period, there was no provision of e-waybill under the Odisha Value Added Tax Act' 2005 and rules framed there-under for intra-state transportation of goods within Odisha.

And whereas, it is being felt that the stakeholders need some more time to get acquainted with the e-waybill provisions for intra-state movement of goods within Odisha.

Now, therefore, in exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Odisha Goods and Service Tax Rules, 2017, read with Section 168 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), I, Saswat Mishra (I.A.S), Commissioner of State Tax, after consultation with the Chief Commissioner (Central Tax), Bhubaneswar, do hereby specify that no e-waybill is required to be generated by any registered person under sub-rule (2) or (2A) or any transporter under sub-rule (3) of rule 138 for transporting goods of consignment value exceeding Ra.50,000/- from a place within Odisha to another place within Odisha.

Notification has also been issued under sub-rule (5) of rule 138A specifying that the person-in-charge of the conveyance transporting goods of consignment value exceeding Rs.50,000/- from any place within Odisha to another place within Odisha shall carry the following documents instead of the e-waybill, namely:-

- (a) tax invoice or bill of supply or bill of entry; or
- (b) a delivery challan, where the goods are transported for reasons other than by way of supply

This Notification shall come into force with effect from the 1st of April, 2018.



(Saswat Mishra, I.A.S)
Commissioner of State Tax
Odisha, Cuttack

Memo No. 5200 /CT

Dated. 31 / 3 /2018

Copy forwarded to the Principal Secretary to Finance Department, Government of Odisha for kind information.

Commissioner of State Tax
Odisha, Cuttack

Memo No. 5201 /CT

Dated. 31 / 3 /2018

Copy forwarded to the Chief Commissioner (Central Tax), Bhubaneswar/ Commissioner (Central Tax), Bhubaneswar Zone, Bhubaneswar/Commissioner (Central Tax), Rourkela Zone, Rourkela for kind information.

Commissioner of State Tax
Odisha, Cuttack

Memo No. 5202 /CT

Dated. 31 / 3 /2018

Copy in duplicate is forwarded to the Director, Printing, (Stationery and Publication), Odisha Madhupatna, Cuttack for publication in the Odisha Gazette. This is a statutory notification and hence shall bear SRO number. 25 copies of the same may please be supplied to this office. (PDF copy sent by e-mail to the Deputy Director (PP))

Commissioner of State Tax
Odisha, Cuttack

Memo No. 5203 /CT

Dated. 31 / 3 /2018

Copy forwarded to all Special Commissioners / All Additional Commissioners (H.O.)/ Additional Commissioner (Vigilance)/ JCSTs of all the Territorial Ranges /DCSTs in charge of all the Enforcement Ranges/ Vigilance Divisions/ All DCSTs/ACSTs/ STOs in charge of Circles/Assessment Units/ STOs in charge of Investigation Units for information and necessary action.

Commissioner of State Tax
Odisha, Cuttack

Memo No. 5204 /CT

Dated. 31 / 3 /2018

Copy forwarded to the DCCT (IT) for information and to publish the notification in the CTD web-site for general information.

Commissioner of State Tax
Odisha, Cuttack

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