

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES  
ODISHA, CUTTACK

No. 984 /CT.,  
POL-41/3/2017-policy NOTIFICATION

Dated. 16/1/2018

Whereas, with the issue of Notification No.38443/F dated 30.12.2017 by the State Government appointing 1<sup>st</sup> day of February 2018 as the date from which Rule 138, 138A, 138B, 138C and 138D of the Odisha Goods and Services Tax Rules will be effective; subject to the exceptions provided in clause (a), (b) and (c) of 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) 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 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 No.507/CT dt.08.01.2018 has already 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 1<sup>st</sup> of February, 2018.



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

Memo No. 985/CT

Dated. 16/1/2018

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

Commissioner of State Tax  
Odisha, Cuttack

Memo No. 986/CT

Dated. 16/1/2018

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. 987/CT

Dated. 16/1/2018

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. 988/CT

Dated. 16/1/2018

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. 989/CT

Dated. 16/1/2018

Copy forwarded to the ACST (IT)/ System Analyst for information they are requested to take necessary steps for placing the notification in the CTD web-site for general information.

Commissioner of State Tax  
Odisha, Cuttack

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